

Assessment Equity in New York: Results from the 2005 Market Value Survey



STATE BOARD OF REAL PROPERTY SERVICES

**John M. Bacheller
Frank B. Cernese
Michael Joseph, Jr.
Marinus "Dutch" Rovers**

Donald C. DeWitt, Executive Director

**STATE OF NEW YORK
GEORGE E. PATAKI, GOVERNOR**

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

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**Assessment Equity in New York:
Results from the 2005 Market Value Survey**

Research, Information and Policy Development

Donald C. DeWitt
Executive Director

James F. Dunne, Director
Real Property Tax Research

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Assessment Equity in New York: Results from the 2005 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.¹ The present report documents findings from the 2005 market value survey.

Included are data for 981 non-village assessing units, which consist of 2 counties, 61 cities and 918 towns.²

2005 Market Value Survey Data and Estimation Methodology

For the 2005 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 sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date.

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.

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

² Data were insufficient for analysis in the case of two towns.

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.

Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” On the other hand, assessing units having completed recent reassessments were not sampled for survey purposes, primarily to focus available resources on those with older assessment rolls. A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards. The assessing units in question are referred to as “non-sampled assessing units.” It should be understood, however, that the designation of these units as having satisfactory practices does not necessarily imply that all properties in them 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 2005 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
Total Deviation				1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

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

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

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

A second statistical measure of assessment uniformity, called the price-related differential (PRD)³ is also used in the current report for assessing units with no recent reassessment 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 one for all property classes combined. To evaluate the CODs calculated in this process, they must

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

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 its work with various types of assessing units, the State Board has 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, the Board has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban areas. These standards are summarized in Table 1b. In determining the number of assessing units achieving equity for purposes of this report, the standards in Table 1b were applied.

Table 1a. IAAO Recommendations for Assessment Uniformity Criteria

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

Table 1b. State Board Standards for Assessment Uniformity -- Former "Maintenance Aid" Program*

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

*Implementation of a reassessment or update at 100 percent of value is also required. Uniformity is assumed to exist for three years following a state-approved reassessment. This program was discontinued as of 2004.

Coefficient of Dispersion Results

For the 2005 market survey, the median residential COD among the sampled assessing units was 15.72, and the median for all property classes combined was 17.28.⁴ 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 3.79 to 68.69. For the residential COD, the range among assessing units was 3.60 to 50.47.

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.⁵

Table 2 summarizes the 2005 COD information according to type of assessing unit, as measured by population density, and the State Board COD standards shown in Table 1b. About 56 percent of the sampled assessing units had 2005 CODs that reflected uniform assessing practices for the entire roll.

⁴ 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.

⁵ 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 (2005 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	247	15	20	26%	56%
>101 – ≤400	91	12	17	21%	54%
> 400	103	10	15	23%	50%
TOTAL	441	--	--	24%	56%

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 783 (80%) of the state's assessing units had high quality assessment rolls. This is roughly comparable to the 81.6 percent found to be equitable in the 2004 survey analysis, and the slight decline no doubt reflects the increased difficulty assessors are experiencing in their efforts to maintain equity during a time of rapidly rising residential property values in many areas of the state.

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

	Total	Number with Uniformity	
		Residential	All Property
Sampled	441	107	245
Non-Sampled	540	538	538
No Data	2	0	0
Total	983	645 (65.7%)	783 (79.8%)

*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Includes 2 municipalities with incomplete data.

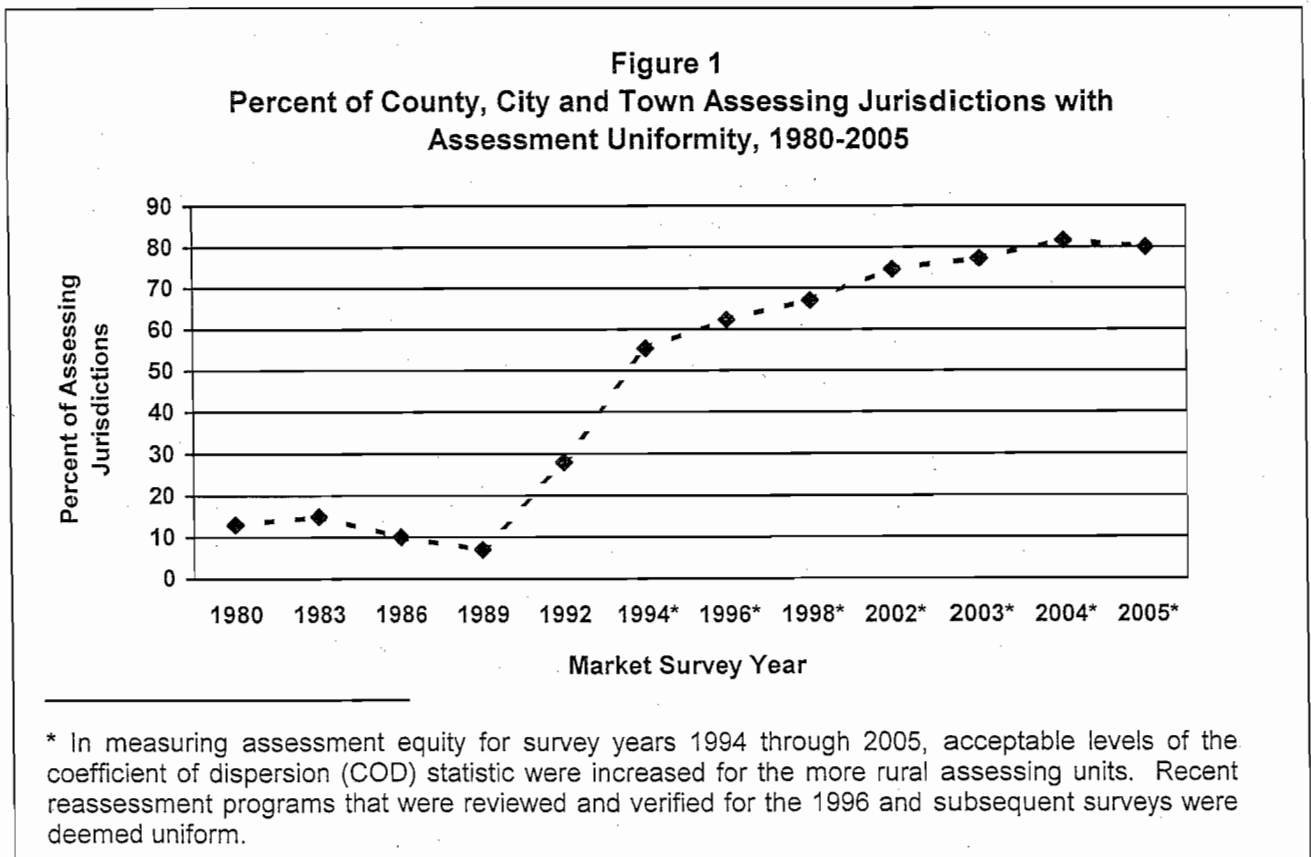
Another view of the quality of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 4 shows the distribution of 2005 equalization rates, which reflect the average percentage of market value used in assessing. 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 2005 State Equalization Rate

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	76
10.01 - 25.00	37
25.01 - 50.00	56
50.01 - 75.00	92
75.01 - 100.00	716
Greater than 100.00	4
Total	981

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

Figure 1 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s, however, and this improving trend continues today with about 80 percent of all assessing units now assessing uniformly



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is the value-related index, called the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of appraised values. The simple mean counts the ratio of each property equally regardless of the property's value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value.

If no assessment bias exists, the two values should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean will be higher than the value-weighted mean, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). As shown in Table 1a, IAAO standards require that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 5 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. Over 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, less than half tended to over-assess low-value homes relative to high-value homes, while none tended to do the reverse. These results reflect an increase 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 conditions 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, 2005 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	0	0%	80	18%
Neutral	245	56%	211	48%
Regressive	196	44%	150	34%
TOTAL	441	100%	441	100%
Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.				

When all property classes are combined, the situation changes significantly. Table 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 34 percent demonstrate the

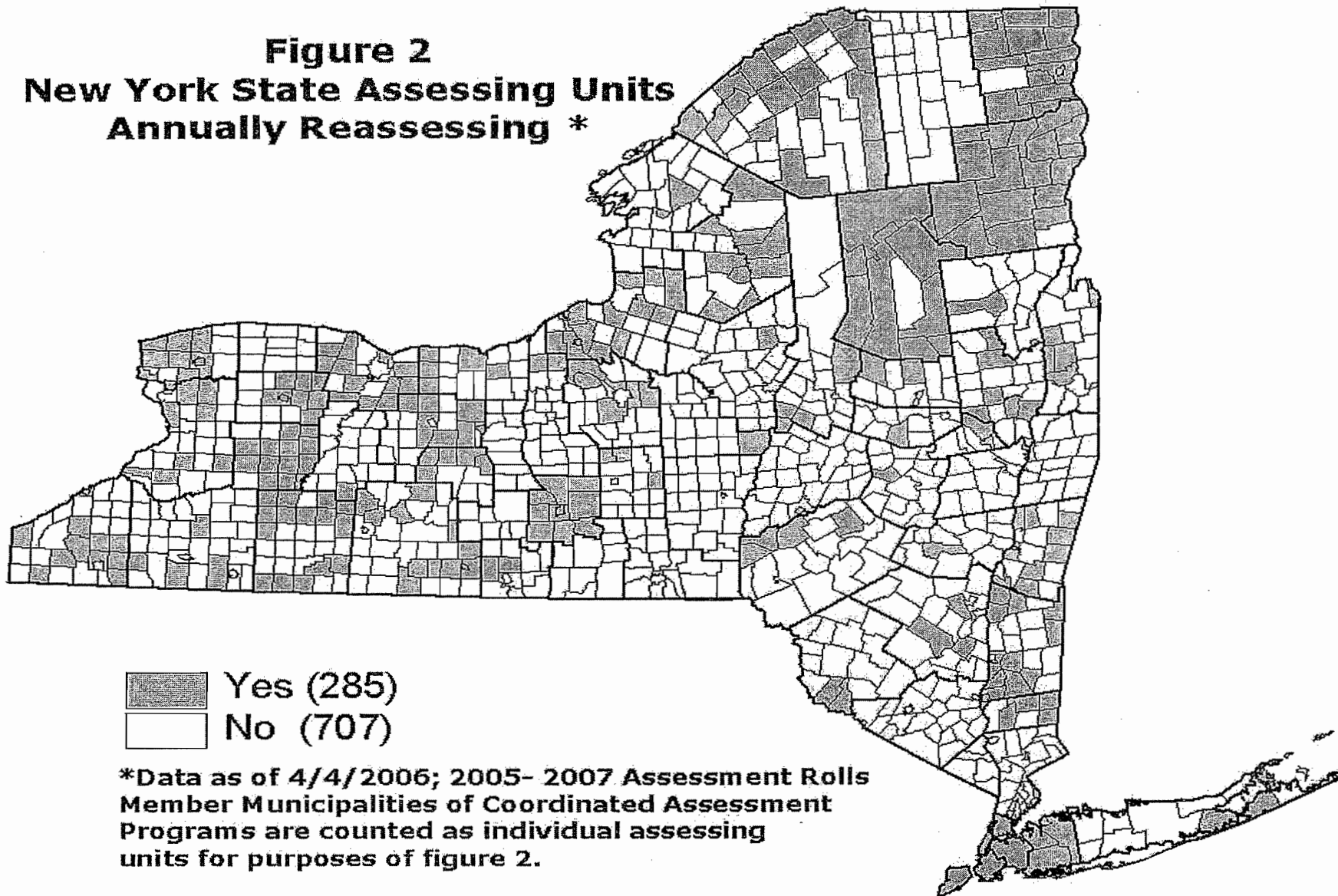
opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 48 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Recent Reassessment Activity Subsequent to the 2005 Market Survey

Approximately 17 percent (76) of the 441 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 2005 survey, either in 2006, 2007 or 2008. 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 newer roll may well be significantly improved from the level on the roll evaluated. Of the 538 assessing units for which recent reassessment projects were reviewed for the 2005 market survey, 358 have a subsequent reassessment project scheduled in 2006, 2007 or 2008. Thus, 67 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 also evident from the information shown in Figure 2 regarding localities that perform annual reassessment. As of March 2006, some 285 assessing units are committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change.

Figure 2
New York State Assessing Units
Annually Reassessing *



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:

Assessor(s): Telephone:
Fax:

RPTS Director: Telephone:

Assessing Unit's Stated Uniform Percentage of Value:

Reviewer: Review Completion Date:

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1) GENERAL DESCRIPTION OF REASSESSMENT

<p>RPTL Section 102 defines a reassessment as “the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL”.</p>	
1	a) Is this year’s reassessment effort being conducted to conform to an already approved Annual Reassessment Plan? [Y/N]
	b) If the previous answer is “Y”, provide the year for which the original Plan was submitted.
	c) If the answer to (a) is “Y” and the original plan was subsequently revised, provide the year of the most current revised Plan.
2	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter NA if previous effort was more than ten years ago.
3	Is this year’s reassessment effort a complete assessing unit-wide reappraisal? [Y/N]
4	Is this year’s reassessment effort being assisted by a vendor? [Y/N]
5	What was the Equalization Rate for the prior year’s assessment roll?
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? [Y/N]
	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.	Systematic Analysis		
	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.	Reappraisal Cycle	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 6th 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

1	*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	Percent of Total	
A			#DIV/0!			#DIV/0!	#DIV/0!
B			#DIV/0!			#DIV/0!	#DIV/0!
C			#DIV/0!			#DIV/0!	#DIV/0!
D			#DIV/0!			#DIV/0!	#DIV/0!
TSOL			#DIV/0!			#DIV/0!	#DIV/0!
Totals	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%.

2	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)

3	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		
	A Residential	B Commercial	C Vacant
	Change in Value		
	Current Year FVM Trend		
	Difference		

4	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.]

1	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	
2	Describe the source of ORPS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPS' Determination of Value" does not equal the "Local Assessed Value", indicate below with an X the source of the Local Value determination.				
		Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
	1				
	2				
4	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>[Select and modify as appropriate]</p> <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 does/does not 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 does/does not 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 does/does not exist for this reassessment.</p>

4) c. 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 2005 Total Assessed Value	
19)	Average Sale Price	
20)	Average Time Adjusted Sale Price	

2b	Conclusion of Sale Ratio Analysis for Major Type A	
<p>[Select and modify as appropriate]</p> <p>The indicated level of assessment (LOA) using the weighted means sales ratio of 9.9999 is statistically valid and passes at the 95% confidence interval. The sales ratio LOA is/is not within 5% of the municipality's stated LOA of 100%. The PRD is/is not acceptable by IAAO standards. The COD is/is not acceptable by IAAO standards. We can/cannot confirm Major Type A at 100% using the sales ratio analysis.</p>		

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 (SWIS 4)	
3)	Minimum Ratio	
4)	Maximum Ratio	
5)	Standard Deviation	
6)	PRD	
7)	COD	
8)	Mean	
9)	Median	
10)	Weighted Mean Ratio	
11)	Average 2005 Total Assessed Value	
12)	Average Model Estimate	

3b	Conclusion of CAMA Ratio Analysis For Major Type A
	[Select and modify as appropriate] The indicated level of assessment (LOA) using the weighted means sales ratio of <u>9.9999</u> is statistically valid. The CAMA ratio LOA <u>is/is not</u> within 5% of the municipality's stated LOA of <u>100%</u> . We <u>can/cannot</u> confirm Major Type A at <u>100%</u> using the CAMA ratio analysis.

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	Conformity with Uniformity Acceptability	
	<p>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? [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 <u>not</u> [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? [Y/N/NA] NA means that the Major Type has already met ratio study standards in the previous question.</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 Uniformity acceptability. Include a description of that alternative procedure.</p>	
	<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.)

6 Conformity with Level Acceptability	
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.	
A - Residential	
B - Commercial/Industrial	
C - Farm/Vacant	
b. If the answer to the previous question was <u>not</u> [Y] 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.	
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 Level acceptability. Include a description of that alternative procedure.	
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 & 5), the reviewer accepts the local assessed value at the stated uniform percentage of value.	
(Repeat this paragraph for each Major Type where the above answer to 6 b. is "Y".)	

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

Recommendation for Major Type A – Residential	
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

Recommendation for Major Type B - Commercial/Industrial	
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

Recommendation for Major Type C - Vacant/Farm/Private Forest	
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

Recommendation for Taxable State Owned Land (TSOL)			
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:	
Regional Manager's Comments/Explanation:			

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:	
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8) APPENDIX – 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.
- 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.
- 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.

- 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.

- 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' 2005 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

R_m = median assessment ratio;

R_i = observed assessment ratio for each parcel;

N = number of properties sampled.

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

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

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

Let w_j = p_j / s_j , where:

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

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

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

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

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

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

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.

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

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

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

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w_j = the weight of every sampled parcel drawn from the j th stratum (see previous discussion of sample weighting in relation to COD);
- \bar{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);

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- R_{ij} = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- ASV_{ij} = assessed value of the "ith" sampled property in the jth stratum; and
- EMV_{ij} = estimated market value of the "ith" sampled property in the jth stratum.



C.1

Appendix C

2005 Market Value Survey:

Coefficient of Dispersion and Price Related Differential

New York State Board Of Real Property Services
2005 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
010100	Albany										
	C	2003	All Property	Review of Reassessment			85.00	85.00			
	C	2003	Residential	Review of Reassessment					78.06		
010300	Cohoes										
	C	2003	All Property	CAMA/Appraisals	10.53	1.02	82.00	82.00			
	C	2004	Residential	CAMA	9.75	1.01			77.10		
011800	Watervliet										
	C	2002	All Property	Sales/Appraisals	15.89	1.00	90.00	90.00			
	C	2004	Residential	Sales Only	15.67	1.04			86.07		
012000	Berne										
	A	2002	All Property	CAMA/Appraisals	15.77	1.06	80.00	80.00			
	A	2004	Residential	CAMA	16.46	1.04			72.38		
012200	Bethlehem										
	C	2003	All Property	CAMA/Appraisals	8.08	1.00	68.42	100.00		2006	
	C	2004	Residential	CAMA	8.26	1.00			65.39	2006	
012400	Coeymans										
	B	2002	All Property	Sales/Appraisals	14.85	0.98	88.00	88.00		2007	
	B	2004	Residential	Sales Only	15.11	1.04			78.94	2007	
012600	Colonie										
	C	2003	All Property	CAMA/Appraisals	6.78	1.00	78.39	100.00			
	C	2004	Residential	CAMA	6.34	1.00			70.42		
012800	Green Island										
	C	2002	All Property	CAMA/Appraisals	12.73	0.98	7.67	8.13			
	C	2004	Residential	CAMA	11.59	1.01			6.20		
013000	Guilderland										
	C	2005	All Property	Review of Reassessment			100.00	100.00			
	C	2005	Residential	Review of Reassessment					100.00		
013200	Knox										
	A	2002	All Property	CAMA/Appraisals	14.31	0.99	75.00	75.00			
	A	2004	Residential	CAMA	15.01	1.03			69.66		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
013400	New Scotland										
	B	2002	All Property	Sales/Appraisals	13.38	0.98	73.50	73.50		2006	
	B	2004	Residential	Sales Only	12.39	1.02			66.61	2006	
013600	Rensselaerville										
	A	2002	All Property	CAMA/Appraisals	16.95	1.09	68.29	72.15		2007	
	A	2004	Residential	CAMA	22.09	1.09			66.38	2007	
013800	Westerlo										
	A	2002	All Property	CAMA/Appraisals	26.78	1.08	1.12	1.22			
	A	2004	Residential	CAMA	20.61	1.06			0.98		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
022000	Alfred										
	B	2002	All Property	Sales/Appraisals	12.67	1.01	95.00	95.00		2007	
	B	2004	Residential	Sales Only	13.28	1.02			93.25	2007	
022200	Allen										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
022400	Alma										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
022600	Almond										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
022800	Amity										
	A	2002	All Property	Sales/Appraisals	22.31	0.98	84.00	84.00			
	A	2002	Residential	Sales/Appraisals	25.97	1.03			78.22		
023000	Andover										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
023200	Angelica										
	A	2003	All Property	Review of Reassessment			88.00	88.00		2006	
	A	2003	Residential	Review of Reassessment					82.06	2006	
023400	Belfast										
	A	2002	All Property	CAMA/Appraisals	15.83	1.01	94.00	94.00			
	A	2004	Residential	CAMA	17.34	1.03			95.94		
023600	Birdsall										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
023800	Bolivar										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
024000	Burns										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
024200	Caneadea										
	A	2005	All Property	Review of Reassessment			89.57	100.00		2007	yes
	A	2005	Residential	Review of Reassessment					86.62	2007	yes
024400	Centerville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
024600	Clarksville										
	A	2002	All Property	CAMA/Appraisals	14.86	1.01	83.00	83.00			
	A	2004	Residential	CAMA	16.44	1.01			82.89		
024800	Cuba										
	A	2002	All Property	CAMA/Appraisals	13.52	1.01	89.00	89.00			
	A	2004	Residential	CAMA	14.30	1.01			85.69		
025000	Friendship										
	A	2002	All Property	CAMA/Appraisals	22.16	0.97	90.00	90.00			
	A	2004	Residential	CAMA	17.01	1.02			88.14		
025200	Genesee										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
025400	Granger										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
025600	Grove										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
025800	Hume										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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026000	Independence										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					88.28		
026200	New Hudson										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
026400	Rushford										
	A	2005	All Property	Review of Reassessment			89.57	100.00		2007	yes
	A	2005	Residential	Review of Reassessment					86.62	2007	yes
026600	Scio										
	A	2002	All Property	Sales/Appraisals	17.85	0.99	85.00	85.00			
	A	2004	Residential	Sales Only	15.34	1.05			79.32		
026800	Ward										
	A	2002	All Property	CAMA/Appraisals	14.18	0.99	93.00	93.00		2007	
	A	2004	Residential	CAMA	18.12	0.99			92.86	2007	
027000	Wellsville										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	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					101.72		
027600	Wirt										
	A	2003	All Property	CAMA/Appraisals	14.44	1.03	84.00	84.00			
	A	2004	Residential	CAMA	15.04	1.01			85.73		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
030200	Binghamton										
	C	2002	All Property	Sales/Appraisals	22.41	1.09	100.00	100.00			
	C	2004	Residential	Sales Only	24.52	1.13			96.84		
032000	Barker										
	A	2002	All Property	Sales/Appraisals	11.47	1.04	83.80	83.80			
	A	2002	Residential	Sales/Appraisals	13.13	1.02			79.97		
032200	Binghamton										
	B	2002	All Property	CAMA/Appraisals	11.71	1.02	89.00	89.00			
	B	2004	Residential	CAMA	14.54	1.04			85.55		
032400	Chenango										
	B	2002	All Property	Review of Reassessment			83.76	92.00			
	B	2002	Residential	Review of Reassessment					83.97		
032600	Colesville										
	A	2002	All Property	CAMA/Appraisals	29.92	1.08	10.13	10.13			
	A	2004	Residential	CAMA	23.47	1.07			9.65		
032800	Conklin										
	B	2002	All Property	Sales/Appraisals	23.31	1.05	83.80	83.80			
	B	2004	Residential	Sales Only	24.02	1.11			75.60		
033000	Dickinson										
	C	2002	All Property	CAMA/Appraisals	15.32	1.04	95.00	95.00			
	C	2004	Residential	CAMA	15.32	1.04			94.04		
033200	Fenton										
	B	2002	All Property	CAMA/Appraisals	14.23	1.04	86.00	86.00			
	B	2004	Residential	CAMA	13.70	1.03			83.51		
033400	Kirkwood										
	B	2002	All Property	Sales/Appraisals	17.90	0.96	100.00	100.00			
	B	2004	Residential	Sales Only	16.17	1.06			85.26		
033600	Lisle										
	A	2002	All Property	Sales/Appraisals	29.50	1.14	85.50	85.50			
	A	2004	Residential	Sales Only	37.83	1.22			88.02		

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County of Broome

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033800	Maine										
	B	2002	All Property	CAMA/Appraisals	13.70	1.02	79.64	89.00			
	B	2004	Residential	CAMA	14.08	1.03			78.79		
034000	Nanticoke										
	A	2002	All Property	Sales/Appraisals	29.50	1.14	85.50	85.50			
	A	2004	Residential	Sales Only	37.83	1.22			88.02		
034200	Sanford										
	A	2002	All Property	CAMA/Appraisals	21.12	1.06	87.50	87.50			
	A	2004	Residential	CAMA	26.00	1.09			82.45		
034400	Triangle										
	A	2002	All Property	CAMA/Appraisals	20.52	1.05	91.50	91.50			
	A	2004	Residential	CAMA	20.29	1.08			90.81		
034600	Union										
	C	2002	All Property	Sales/Appraisals	23.80	0.93	5.94	5.94			
	C	2004	Residential	Sales Only	21.67	1.08			5.15		
034800	Vestal										
	C	2002	All Property	CAMA/Appraisals	14.35	1.04	5.57	5.57			
	C	2004	Residential	CAMA	13.32	1.04			4.79		
035000	Windsor										
	A	2002	All Property	CAMA/Appraisals	17.31	1.04	93.00	93.00			
	A	2004	Residential	CAMA	19.20	1.05			89.03		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
041200	Olean										
	C	2002	All Property	Sales/Appraisals	25.44	1.00	9.00	9.00			
	C	2004	Residential	Sales Only	23.75	1.12			7.83		
041600	Salamanca										
	C	2002	All Property	Sales/Appraisals	29.21	1.00	24.15	24.15			
	C	2002	Residential	Sales/Appraisals	28.90	1.06			22.43		
042000	Allegany										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
042200	Ashford										
	A	2003	All Property	CAMA/Appraisals	14.55	0.97	78.00	78.00			
	A	2004	Residential	CAMA	11.51	0.99			77.86		
042400	Carrollton										
	A	2004	All Property	Review of Reassessment			90.00	90.00			
	A	2004	Residential	Review of Reassessment					100.00		
042600	Cold Spring										
	A	2002	All Property	CAMA/Appraisals	23.45	0.97	90.00	90.00			
	A	2004	Residential	CAMA	14.09	1.01			86.33		
042800	Conewango										
	A	2002	All Property	CAMA/Appraisals	15.62	1.01	77.00	77.00			
	A	2004	Residential	CAMA	15.15	1.00			75.98		
043000	Dayton										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					95.11		
043200	East Otto										
	A	2002	All Property	Review of Reassessment			92.00	92.00			
	A	2002	Residential	Review of Reassessment					86.41		
043600	Ellicottville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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043800	Farmersville										
	A	2002	All Property	Review of Reassessment			96.00	96.00			
	A	2002	Residential	Review of Reassessment					91.77		
044000	Franklinville										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					91.54		
044200	Freedom										
	A	2002	All Property	Sales/Appraisals	34.38	1.21	6.45	6.45			
	A	2002	Residential	Sales/Appraisals	17.37	1.04			6.37		
044400	Great Valley										
	A	2002	All Property	Sales/Appraisals	32.61	1.20	3.00	3.00			
	A	2002	Residential	Sales/Appraisals	29.58	1.10			2.89		
044600	Hinsdale										
	A	2002	All Property	CAMA/Appraisals	24.81	1.05	89.00	89.00			
	A	2004	Residential	CAMA	15.04	1.02			89.31		
044800	Humphrey										
	A	2002	All Property	CAMA/Appraisals	23.52	1.26	75.00	75.00			
	A	2004	Residential	CAMA	16.08	1.00			87.69		
045000	Ischua										
	A	2002	All Property	Sales/Appraisals	30.14	1.09	11.00	11.00			
	A	2002	Residential	Sales/Appraisals	29.65	1.07			11.38		
045200	Leon										
	A	2002	All Property	CAMA/Appraisals	18.88	0.95	70.00	70.00			
	A	2004	Residential	CAMA	16.07	1.02			73.98		
045400	Little Valley										
	A	2002	All Property	Review of Reassessment			95.00	95.00			
	A	2002	Residential	Review of Reassessment					89.24		
045600	Lyndon										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					91.54		

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045800	Machias										
	A	2003	All Property	CAMA/Appraisals	16.81	1.06	90.00	90.00			
	A	2004	Residential	CAMA	14.32	1.02			90.82		
046000	Mansfield										
	A	2004	All Property	Review of Reassessment			95.00	95.00			
	A	2004	Residential	Review of Reassessment					97.03		
046200	Napoli										
	A	2002	All Property	CAMA/Appraisals	30.03	1.34	80.00	80.00			
	A	2004	Residential	CAMA	19.27	0.99			72.78		
046400	New Albion										
	A	2003	All Property	CAMA/Appraisals	18.63	0.99	90.00	90.00			
	A	2004	Residential	CAMA	15.86	1.00			86.23		
046600	Olean										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					89.17		
046800	Otto										
	A	2003	All Property	Review of Reassessment			92.00	92.00			
	A	2003	Residential	Review of Reassessment					84.49		
047000	Perrysburg										
	A	2002	All Property	Review of Reassessment			96.00	96.00			
	A	2002	Residential	Review of Reassessment					93.43		
047200	Persia										
	B	2002	All Property	Sales/Appraisals	18.81	1.11	85.00	85.00			
	B	2004	Residential	Sales Only	17.25	1.05			91.21		
047400	Portville										
	B	2004	All Property	Review of Reassessment			90.00	90.00			
	B	2004	Residential	Review of Reassessment					87.52		
047600	Randolph										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
047800	Red House										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
048000	Salamanca										
	A	2003	All Property	Review of Reassessment			96.00	96.00			
	A	2003	Residential	Review of Reassessment					88.31		
048200	South Valley										
	A	2004	All Property	Review of Reassessment			97.00	97.00			
	A	2004	Residential	Review of Reassessment					85.70		
048400	Yorkshire										
	B	2002	All Property	Sales/Appraisals	20.77	0.98	22.00	22.00			
	B	2004	Residential	Sales Only	18.05	1.03			20.57		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
050100	Auburn										
	C	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	C	2002	Residential	Review of Reassessment					84.88	2006	
052000	Aurelius										
	A	2002	All Property	Sales/Appraisals	21.37	1.01	87.00	87.00		2006	
	A	2004	Residential	Sales Only	15.43	1.05			79.62	2006	
052200	Brutus										
	B	2003	All Property	Sales/Appraisals	5.70	1.02	92.00	92.00			
	B	2004	Residential	Sales Only	5.72	1.01			90.79		
052400	Cato										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
052600	Conquest										
	A	2003	All Property	Review of Reassessment			97.00	97.00			
	A	2003	Residential	Review of Reassessment					92.73		
052800	Fleming										
	B	2003	All Property	CAMA/Appraisals	15.84	1.04	55.00	55.00			
	B	2004	Residential	CAMA	15.64	1.04			52.69		
053000	Genoa										
	A	2003	All Property	Review of Reassessment			95.50	95.50			
	A	2004	Residential	Review of Reassessment					92.48		
053200	Ira										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
053400	Ledyard										
	A	2003	All Property	Review of Reassessment			86.82	94.00			
	A	2003	Residential	Review of Reassessment					83.55		
053600	Locke										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
053800	Mentz										
	B	2003	All Property	Sales/Appraisals	14.72	1.04	91.00	91.00			
	B	2003	Residential	Sales/Appraisals	14.38	1.04			89.37		
054000	Montezuma										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					104.43		
054200	Moravia										
	B	2003	All Property	Sales/Appraisals	17.94	0.99	85.00	85.00			
	B	2004	Residential	Sales Only	13.56	1.04			80.48		
054400	Niles										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
054600	Owasco										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					96.08		
054800	Scipio										
	A	2003	All Property	Review of Reassessment			86.82	94.00		2006	
	A	2003	Residential	Review of Reassessment					83.55	2006	
055000	Sempronius										
	A	2003	All Property	Sales/Appraisals	29.01	0.97	44.06	47.09			
	A	2003	Residential	Sales/Appraisals	22.89	1.12			44.35		
055200	Sennett										
	B	2004	All Property	Review of Reassessment			97.00	97.00			
	B	2004	Residential	Review of Reassessment					94.38		
055400	Springport										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
055600	Sterling										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					95.24		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
055800	Summerhill										
	A	2002	All Property	Review of Reassessment			82.00	82.00			
	A	2002	Residential	Review of Reassessment					78.46		
056000	Throop										
	A	2003	All Property	CAMA/Appraisals	14.13	0.96	85.00	85.00			
	A	2004	Residential	CAMA	11.28	1.00			82.07		
056200	Venice										
	A	2003	All Property	Review of Reassessment			94.00	94.00			
	A	2003	Residential	Review of Reassessment					87.58		
056400	Victory										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
060300	Dunkirk										
	C	2002	All Property	CAMA/Appraisals	14.43	1.01	100.00	100.00			
	C	2004	Residential	CAMA	14.62	1.02			100.14		
060800	Jamestown										
	C	2002	All Property	Sales/Appraisals	22.77	1.02	30.00	30.00		2006	
	C	2004	Residential	Sales Only	22.13	1.08			26.93	2006	
062000	Arkwright										
	A	2002	All Property	Sales/Appraisals	22.57	0.95	72.54	77.87			
	A	2002	Residential	Sales/Appraisals	26.51	1.07			67.52		
062200	Busti										
	B	2004	All Property	Review of Reassessment			95.00	95.00			
	B	2004	Residential	Review of Reassessment					88.66		
062400	Carroll										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
062600	Charlotte										
	A	2002	All Property	Sales/Appraisals	14.65	1.05	92.50	92.50			
	A	2002	Residential	Sales/Appraisals	12.50	1.00			88.63		
062800	Chautauqua										
	A	2004	All Property	Review of Reassessment			95.00	95.00			
	A	2004	Residential	Review of Reassessment					88.66		
063000	Cherry Creek										
	A	2002	All Property	Sales/Appraisals	14.44	1.01	92.60	92.60			
	A	2002	Residential	Sales/Appraisals	11.10	1.00			88.46		
063200	Clymer										
	A	2005	All Property	Review of Reassessment			94.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					90.14	2006	yes
063400	Dunkirk										
	B	2002	All Property	CAMA/Appraisals	12.31	1.01	89.96	94.99			
	B	2004	Residential	CAMA	14.48	1.02			86.90		

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County of Chautauqua

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063600	Ellery										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
063800	Ellicott										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					91.73	2006	yes
064000	Ellington										
	A	2005	All Property	Review of Reassessment			94.35	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					91.28	2006	yes
064200	French Creek										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					96.41		
064400	Gerry										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
064600	Hanover										
	B	2002	All Property	Sales/Appraisals	13.05	1.03	85.00	85.00		2006	
	B	2004	Residential	Sales Only	13.57	1.05			79.60	2006	
064800	Harmony										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					96.41		
065000	Kiantone										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					96.41		
065200	Mina										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					96.41		
065400	North Harmony										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
065600	Poland										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
065800	Pomfret										
	B	2002	All Property	Sales/Appraisals	19.63	1.05	22.00	22.00			
	B	2004	Residential	Sales Only	18.33	1.06			20.47		
066000	Portland										
	B	2002	All Property	CAMA/Appraisals	20.61	0.95	77.00	77.00			
	B	2004	Residential	CAMA	14.63	1.02			74.58		
066200	Ripley										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
066400	Sheridan										
	A	2002	All Property	CAMA/Appraisals	12.25	0.96	80.00	80.00			
	A	2004	Residential	CAMA	10.56	1.01			78.38		
066600	Sherman										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					96.41		
066800	Stockton										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
067000	Villanova										
	A	2002	All Property	CAMA/Appraisals	13.64	1.00	92.51	92.51			
	A	2004	Residential	CAMA	19.01	1.05			97.09		
067200	Westfield										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					95.48		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
070400	Elmira										
	C	2002	All Property	Sales/Appraisals	13.16	1.01	98.00	98.00			
	C	2004	Residential	Sales Only	14.25	1.04			91.39		
072000	Ashland										
	B	2002	All Property	Sales/Appraisals	37.18	1.29	2.30	2.30			
	B	2002	Residential	Sales/Appraisals	30.79	1.14			2.46		
072200	Baldwin										
	A	2002	All Property	Sales/Appraisals	37.36	1.16	2.70	2.70			
	A	2002	Residential	Sales/Appraisals	25.02	1.12			3.09		
072400	Big Flats										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
072600	Catlin										
	A	2002	All Property	Review of Reassessment			88.00	88.00			
	A	2002	Residential	Review of Reassessment					82.26		
072800	Chemung										
	A	2002	All Property	Sales/Appraisals	30.06	1.16	78.00	78.00			
	A	2002	Residential	Sales/Appraisals	30.38	1.14			76.38		
073000	Elmira										
	B	2002	All Property	CAMA/Appraisals	11.04	1.00	86.00	86.00			
	B	2004	Residential	CAMA	10.82	0.99			83.23		
073200	Erin										
	A	2002	All Property	Review of Reassessment			92.00	92.00			
	A	2002	Residential	Review of Reassessment					90.59		
073400	Horseheads										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
073600	Southport										
	B	2002	All Property	CAMA/Appraisals	10.82	1.02	87.00	87.00		2006	
	B	2004	Residential	CAMA	10.91	1.01			83.82	2006	

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073800	Van Etten										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					85.94		
074000	Veteran										
	A	2002	All Property	Sales/Appraisals	11.53	1.04	93.00	93.00			
	A	2004	Residential	Sales Only	12.77	1.06			92.51		

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County of Chenango

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081100	Norwich										
	C	2002	All Property	Sales/Appraisals	16.38	1.02	79.00	79.00			
	C	2004	Residential	Sales Only	15.72	1.04			72.55		
082000	Afton										
	A	2002	All Property	CAMA/Appraisals	14.53	1.04	82.04	95.00			
	A	2004	Residential	CAMA	16.60	1.04			83.06		
082200	Bainbridge										
	A	2002	All Property	CAMA/Appraisals	14.16	1.04	82.67	90.00			
	A	2004	Residential	CAMA	17.15	1.04			82.62		
082400	Columbus										
	A	2002	All Property	Sales/Appraisals	16.89	0.94	69.15	75.00			
	A	2002	Residential	Sales/Appraisals	18.09	1.00			65.05		
082600	Coventry										
	A	2002	All Property	Sales/Appraisals	23.95	0.97	70.29	70.29			
	A	2002	Residential	Sales/Appraisals	15.02	1.04			67.96		
082800	German										
	A	2002	All Property	Sales/Appraisals	21.77	1.11	62.50	62.50			
	A	2002	Residential	Sales/Appraisals	20.27	1.06			52.24		
083000	Greene										
	A	2002	All Property	CAMA/Appraisals	14.02	1.02	66.00	66.00			
	A	2004	Residential	CAMA	14.51	1.02			62.00		
083200	Guilford										
	A	2002	All Property	Sales/Appraisals	15.13	1.03	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	16.64	1.06			74.75		
083400	Lincklaen										
	A	2002	All Property	Sales/Appraisals	7.46	0.97	87.91	93.00			
	A	2002	Residential	Sales/Appraisals	7.30	1.01			79.77		
083600	Mc Donough										
	A	2004	All Property	Review of Reassessment			98.70	98.70			
	A	2004	Residential	Review of Reassessment					101.14		

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County of Chenango

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083800	New Berlin										
	A	2002	All Property	CAMA/Appraisals	16.76	1.01	100.00	100.00			
	A	2004	Residential	CAMA	19.40	1.01			90.52		
084000	North Norwich										
	A	2002	All Property	CAMA/Appraisals	17.61	1.01	80.00	80.00			
	A	2004	Residential	CAMA	20.98	1.03			72.85		
084200	Norwich										
	A	2002	All Property	Sales/Appraisals	21.13	0.94	57.20	63.00			
	A	2004	Residential	Sales Only	21.07	1.08			47.80		
084400	Otselic										
	A	2002	All Property	Sales/Appraisals	16.06	1.03	57.12	57.12			
	A	2002	Residential	Sales/Appraisals	20.06	1.04			56.15		
084600	Oxford										
	A	2002	All Property	Sales/Appraisals	17.90	1.03	85.00	85.00			
	A	2004	Residential	Sales Only	21.12	1.06			81.93		
084800	Pharsalia										
	A	2002	All Property	Sales/Appraisals	18.04	1.07	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	24.73	1.04			69.16		
085000	Pitcher										
	A	2002	All Property	Sales/Appraisals	33.76	1.02	53.92	58.00			
	A	2002	Residential	Sales/Appraisals	40.41	1.00			46.35		
085200	Plymouth										
	A	2002	All Property	Sales/Appraisals	22.61	1.04	76.13	80.90			
	A	2002	Residential	Sales/Appraisals	19.27	1.01			75.64		
085400	Preston										
	A	2002	All Property	Sales/Appraisals	23.13	0.99	63.18	63.18			
	A	2002	Residential	Sales/Appraisals	22.64	0.98			58.36		
085600	Sherburne										
	A	2002	All Property	Review of Reassessment			95.00	95.00			
	A	2002	Residential	Review of Reassessment					90.27		

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County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
085800	Smithville										
	A	2002	All Property	Review of Reassessment			81.60	90.00			
	A	2002	Residential	Review of Reassessment					76.89		
086000	Smyrna										
	A	2002	All Property	CAMA/Appraisals	22.03	1.00	77.43	66.84			
	A	2004	Residential	CAMA	25.83	1.07			63.60		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
091300	Plattsburgh										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
092000	Altona										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
092200	Ausable										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
092400	Beekmantown										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
092600	Black Brook										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
092800	Champlain										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
093000	Chazy										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
093200	Clinton										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
093400	Dannemora										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
093600	Ellenburg										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
093800	Mooers										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
094000	Peru										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
094200	Plattsburgh										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
094400	Saranac										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2005	Residential	Review of Reassessment					100.00	2006	
094600	Schuyler Falls										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
100600	Hudson										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
102000	Ancram										
	A	2004	All Property	Review of Reassessment			70.88	80.00			
	A	2004	Residential	Review of Reassessment					68.00		
102200	Austerlitz										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
102400	Canaan										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
102600	Chatham										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					90.00		
102800	Claverack										
	B	2004	All Property	Review of Reassessment			90.80	100.00			
	B	2004	Residential	Review of Reassessment					70.94		
103000	Clermont										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
103200	Copake										
	A	2005	All Property	Review of Reassessment			79.17	86.00		2007	
	A	2005	Residential	Review of Reassessment					77.00	2007	
103400	Gallatin										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
103600	Germantown										
	B	2005	All Property	Review of Reassessment			82.39	95.00			
	B	2005	Residential	Review of Reassessment					80.00		

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County of Columbia

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
103800	Ghent										
	B	2004	All Property	Review of Reassessment			75.00	75.00		2007	
	B	2004	Residential	Review of Reassessment					69.67	2007	
104000	Greenport										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
104200	Hillsdale										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
104400	Kinderhook										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
104600	Livingston										
	A	2004	All Property	Review of Reassessment			67.75	80.00		2006	
	A	2004	Residential	Review of Reassessment					59.98	2006	
104800	New Lebanon										
	A	2003	All Property	Review of Reassessment			78.50	78.50		2007	
	A	2003	Residential	Review of Reassessment					73.04	2007	
105000	Stockport										
	B	2005	All Property	Review of Reassessment			90.00	90.00			
	B	2005	Residential	Review of Reassessment					90.00		
105200	Stuyvesant										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
105400	Taghkanic										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
110200	Cortland										
	C	2002	All Property	CAMA/Appraisals	10.66	1.03	94.00	94.00			
	C	2004	Residential	CAMA	10.35	1.01			92.01		
112000	Cincinnatus										
	A	2002	All Property	Sales/Appraisals	7.54	1.01	92.00	92.00		2007	
	A	2004	Residential	Sales Only	7.71	0.99			92.16	2007	
112200	Cortlandville										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
112400	Cuyler										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					95.05		
112600	Freetown										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
112800	Harford										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
113000	Homer										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
113200	Lapeer										
	A	2002	All Property	CAMA/Appraisals	19.22	0.98	82.00	82.00		2007	
	A	2004	Residential	CAMA	14.08	1.02			78.34	2007	
113400	Marathon										
	A	2002	All Property	CAMA/Appraisals	19.22	0.98	82.00	82.00		2007	
	A	2004	Residential	CAMA	14.08	1.02			78.34	2007	
113600	Preble										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2006	yes
	A	2004	Residential	Review of Reassessment					99.04	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
113800	Scott										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2006	yes
	A	2004	Residential	Review of Reassessment					99.04	2006	yes
114000	Solon										
	A	2003	All Property	Review of Reassessment			96.00	96.00			
	A	2003	Residential	Review of Reassessment					92.10		
114200	Taylor										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
114400	Truxton										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
114600	Virgil										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					94.46		
114800	Willet										
	A	2002	All Property	Sales/Appraisals	10.68	1.04	96.00	96.00			
	A	2004	Residential	Sales Only	7.44	1.00			88.28		

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County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
122000	Andes										
	A	2002	All Property	CAMA/Appraisals	15.98	1.01	25.00	25.00		2008	
	A	2004	Residential	CAMA	17.59	1.01			21.98	2008	
122200	Bovina										
	A	2002	All Property	No Data Available			38.00	38.00			
	A	2004	Residential	No Data Available					33.35		
122400	Colchester										
	A	2002	All Property	Sales/Appraisals	31.21	0.68	4.44	5.15			
	A	2004	Residential	Sales Only	31.28	1.16			3.13		
122600	Davenport										
	A	2004	All Property	Review of Reassessment			88.00	88.00			
	A	2004	Residential	Review of Reassessment					86.53		
122800	Delhi										
	A	2002	All Property	Sales/Appraisals	25.75	1.03	75.96	100.00			
	A	2004	Residential	Sales Only	23.46	1.07			68.31		
123000	Deposit										
	A	2002	All Property	Sales/Appraisals	27.79	0.98	6.76	10.00			
	A	2004	Residential	Sales Only	29.81	1.12			5.76		
123200	Franklin										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
123400	Hamden										
	A	2002	All Property	Sales/Appraisals	29.60	1.16	23.54	30.00			
	A	2004	Residential	Sales Only	12.46	1.03			23.02		
123600	Hancock										
	A	2002	All Property	Sales/Appraisals	68.69	1.54	20.50	20.50			
	A	2004	Residential	Sales Only	32.94	1.13			19.04		
123800	Harpersfield										
	A	2002	All Property	Sales/Appraisals	23.49	1.12	30.74	38.00			
	A	2004	Residential	Sales Only	22.85	1.08			32.77		

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124000	Kortright										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
124200	Masonville										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	yes
	A	2004	Residential	Review of Reassessment					79.18	2007	yes
124400	Meredith										
	A	2002	All Property	Sales/Appraisals	29.20	1.23	37.79	40.00		2007	
	A	2004	Residential	Sales Only	20.10	1.06			35.22	2007	
124600	Middletown										
	A	2002	All Property	CAMA/Appraisals	10.64	1.01	78.00	78.00			
	A	2004	Residential	CAMA	11.73	1.01			64.78		
124800	Roxbury										
	A	2002	All Property	Sales/Appraisals	35.55	1.17	38.38	43.10			
	A	2004	Residential	Sales Only	19.96	1.08			32.35		
125000	Sidney										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
125200	Stamford										
	A	2002	All Property	Sales/Appraisals	27.72	0.99	30.00	37.00			
	A	2004	Residential	Sales Only	21.32	1.05			29.47		
125400	Tompkins										
	A	2002	All Property	CAMA/Appraisals	41.59	1.05	5.10	6.00			
	A	2004	Residential	CAMA	24.08	1.03			3.15		
125600	Walton										
	A	2002	All Property	Sales/Appraisals	28.99	0.97	34.01	50.00			
	A	2004	Residential	Sales Only	23.26	1.08			32.76		

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County of Dutchess

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130200	Beacon										
	C	2003	All Property	CAMA/Appraisals	10.02	1.00	33.39	33.39		2007	yes
	C	2004	Residential	CAMA	9.53	1.01			30.69	2007	yes
131300	Poughkeepsie										
	C	2003	All Property	CAMA/Appraisals	13.87	1.01	13.91	13.91		2006	
	C	2004	Residential	CAMA	12.04	0.99			12.15	2006	
132000	Amenia										
	A	2003	All Property	CAMA/Appraisals	11.12	1.02	67.00	67.00		2007	yes
	A	2004	Residential	CAMA	12.64	1.02			66.15	2007	yes
132200	Beekman										
	B	2003	All Property	CAMA/Appraisals	9.25	1.02	55.00	55.00		2007	yes
	B	2004	Residential	CAMA	7.43	1.00			53.27	2007	yes
132400	Clinton										
	B	2002	All Property	Review of Reassessment			71.90	71.90			
	B	2002	Residential	Review of Reassessment					66.53		
132600	Dover										
	B	2003	All Property	Sales/Appraisals	23.63	1.02	44.00	44.00			
	B	2004	Residential	Sales Only	19.06	1.05			43.47		
132800	East Fishkill										
	C	2003	All Property	Sales/Appraisals	9.87	1.00	10.52	12.30		2007	yes
	C	2004	Residential	Sales Only	9.01	1.00			10.40	2007	yes
133000	Fishkill										
	C	2003	All Property	Sales/Appraisals	14.37	0.95	49.00	49.00		2007	yes
	C	2004	Residential	Sales Only	10.12	0.99			44.39	2007	yes
133200	Hyde Park										
	C	2003	All Property	CAMA/Appraisals	8.53	1.01	55.00	55.00			
	C	2004	Residential	CAMA	8.03	1.01			51.24		
133400	La Grange										
	B	2003	All Property	Sales/Appraisals	15.51	0.98	61.50	61.50		2007	yes
	B	2004	Residential	Sales Only	13.99	0.99			57.18	2007	yes

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County of Dutchess

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133600	Milan										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
133800	Northeast										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
134000	Pawling										
	B	2003	All Property	CAMA/Appraisals	14.09	0.99	39.00	39.00			
	B	2004	Residential	CAMA	13.70	0.99			36.39		
134200	Pine Plains										
	A	2003	All Property	CAMA/Appraisals	16.11	1.00	45.56	45.56			
	A	2004	Residential	CAMA	14.53	1.03			46.00		
134400	Pleasant Valley										
	B	2003	All Property	Sales/Appraisals	15.56	1.00	55.00	55.00			
	B	2004	Residential	Sales Only	13.65	1.02			50.97		
134600	Poughkeepsie										
	C	2003	All Property	Sales/Appraisals	14.47	0.82	50.00	50.00		2007	yes
	C	2004	Residential	Sales Only	10.41	1.01			44.02	2007	yes
134800	Red Hook										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
135000	Rhinebeck										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
135200	Stanford										
	A	2003	All Property	Review of Reassessment			60.00	60.00			
	A	2003	Residential	Review of Reassessment					57.00		
135400	Union Vale										
	B	2003	All Property	Sales/Appraisals	18.57	0.97	38.50	38.50			
	B	2004	Residential	Sales Only	15.26	0.99			37.87		

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County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2005 State Assmnt. Ratio ***	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
135600	Wappinger											
	C	2003	All Property	Sales/Appraisals	15.62	0.98	39.50	39.50			2007	yes
	C	2004	Residential	Sales Only	10.68	1.01				35.60	2007	yes
135800	Washington											
	A	2003	All Property	CAMA/Appraisals	16.79	1.06	8.20	8.20			2006	
	A	2004	Residential	CAMA	18.63	1.04				8.23	2006	

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
140200	Buffalo										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
140900	Lackawanna										
	C	2002	All Property	CAMA/Appraisals	9.49	0.98	84.85	90.00		2006	
	C	2004	Residential	CAMA	8.99	1.01			85.94	2006	
141600	Tonawanda										
	C	2002	All Property	CAMA/Appraisals	8.72	1.00	81.00	81.00			
	C	2004	Residential	CAMA	8.60	1.00			78.11		
142000	Alden										
	B	2002	All Property	Sales/Appraisals	17.58	1.02	57.00	57.00			
	B	2004	Residential	Sales Only	17.68	1.05			55.02		
142200	Amherst										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
142400	Aurora										
	B	2002	All Property	Sales/Appraisals	13.84	1.00	48.45	48.45			
	B	2004	Residential	Sales Only	13.64	1.01			47.89		
142600	Boston										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
142800	Brant										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
143000	Cheektowaga										
	C	2005	All Property	Review of Reassessment			65.00	65.00		2006	
	C	2005	Residential	Review of Reassessment					65.00	2006	
143200	Clarence										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
143400	Colden										
	A	2002	All Property	Sales/Appraisals	23.49	0.98	52.00	52.00			
	A	2004	Residential	Sales Only	15.79	1.05			54.75		
143600	Collins										
	B	2002	All Property	Sales/Appraisals	15.67	0.99	80.00	80.00			
	B	2004	Residential	Sales Only	9.48	1.03			80.07		
143800	Concord										
	B	2002	All Property	Sales/Appraisals	14.99	0.99	54.00	54.00			
	B	2004	Residential	Sales Only	14.44	1.01			51.07		
144000	Eden										
	B	2002	All Property	Sales/Appraisals	14.63	1.00	76.00	76.00			
	B	2004	Residential	Sales Only	12.74	1.03			76.41		
144200	Elma										
	B	2004	All Property	Review of Reassessment			5.55	6.00			
	B	2004	Residential	Review of Reassessment					5.50		
144400	Evans										
	C	2002	All Property	Sales/Appraisals	15.26	1.04	72.00	72.00			
	C	2004	Residential	Sales Only	15.82	1.05			69.95		
144600	Grand Island										
	C	2002	All Property	Sales/Appraisals	9.50	1.00	55.90	55.90			
	C	2004	Residential	Sales Only	9.09	1.01			52.46		
144800	Hamburg										
	C	2002	All Property	Sales/Appraisals	10.34	1.01	70.00	70.00			
	C	2004	Residential	Sales Only	9.82	1.02			66.35		
145000	Holland										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
145200	Lancaster										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
145400	Marilla										
	B	2002	All Property	Sales/Appraisals	16.79	0.99	52.00	52.00			
	B	2004	Residential	Sales Only	14.02	1.03			51.14		
145600	Newstead										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	B	2005	Residential	Review of Reassessment					100.00	2007	
145800	North Collins										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
146000	Orchard Park										
	C	2002	All Property	Sales/Appraisals	10.33	0.98	67.00	67.00			
	C	2004	Residential	Sales Only	9.96	1.00			65.28		
146200	Sardinia										
	A	2002	All Property	Sales/Appraisals	18.81	1.01	68.68	68.68			
	A	2004	Residential	Sales Only	15.22	1.04			69.75		
146400	Tonawanda										
	C	2002	All Property	Sales/Appraisals	13.82	1.01	58.30	58.30			
	C	2003	Residential	Sales Only	13.29	1.03			54.06		
146600	Wales										
	A	2002	All Property	Sales/Appraisals	15.51	1.00	50.00	50.00			
	A	2004	Residential	Sales Only	14.65	1.03			48.69		
146800	West Seneca										
	C	2002	All Property	Sales/Appraisals	12.30	1.01	54.07	68.00			
	C	2004	Residential	Sales Only	12.05	1.02			53.45		

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County of Essex

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152000	Chesterfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
152200	Crown Point										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
152400	Elizabethtown										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
152600	Essex										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
152800	Jay										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
153000	Keene										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
153200	Lewis										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
153400	Minerva										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
153600	Moriah										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
153800	Newcomb										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
154000	North Elba										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
154200	North Hudson										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
154400	St. Armand										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
154600	Schroon										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
154800	Ticonderoga										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
155000	Westport										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
155200	Willsboro										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
155400	Wilmington										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
162000	Tupper Lake										
	A	2003	All Property	Review of Reassessment			87.79	100.00			
	A	2003	Residential	Review of Reassessment					86.56		
162200	Bangor										
	A	2002	All Property	Review of Reassessment			91.46	91.46		2006	
	A	2002	Residential	Review of Reassessment					87.24	2006	
162400	Bellmont										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
162600	Bombay										
	A	2003	All Property	Sales/Appraisals	45.12	1.14	3.92	4.32			
	A	2003	Residential	Sales/Appraisals	39.22	1.20			3.61		
162800	Brandon										
	A	2002	All Property	Review of Reassessment			90.00	90.00			
	A	2002	Residential	Review of Reassessment					87.00		
163000	Brighton										
	A	2002	All Property	Review of Reassessment			72.66	100.00		2006	
	A	2002	Residential	Review of Reassessment					65.00	2006	
163200	Burke										
	A	2004	All Property	Review of Reassessment			93.48	100.00			
	A	2004	Residential	Review of Reassessment					92.00		
163400	Chateaugay										
	A	2003	All Property	Review of Reassessment			83.17	90.00		2006	
	A	2003	Residential	Review of Reassessment					75.00	2006	
163600	Constable										
	A	2003	All Property	Sales/Appraisals	27.83	1.10	14.62	15.75			
	A	2003	Residential	Sales/Appraisals	23.54	1.11			15.15		
163800	Dickinson										
	A	2004	All Property	Review of Reassessment			90.63	100.00			
	A	2004	Residential	Review of Reassessment					90.00		

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County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
164000	Duane										
	A	2003	All Property	CAMA/Appraisals	22.16	0.97	85.55	100.00		2006	
	A	2004	Residential	CAMA	35.48	1.03			76.05	2006	
164200	Fort Covington										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
164400	Franklin										
	A	2003	All Property	Review of Reassessment			85.47	100.00		2008	
	A	2003	Residential	Review of Reassessment					80.00	2008	
164600	Harriestown										
	A	2003	All Property	CAMA/Appraisals	23.67	1.09	75.00	75.00		2006	
	A	2004	Residential	CAMA	21.01	1.01			75.25	2006	
164800	Malone										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
165000	Moira										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
165200	Santa Clara										
	A	2003	All Property	CAMA/Appraisals	27.68	1.24	73.41	100.00		2007	
	A	2004	Residential	CAMA	31.73	1.05			70.00	2007	
165400	Waverly										
	A	2003	All Property	CAMA/Appraisals	28.24	1.04	81.09	100.00			
	A	2004	Residential	CAMA	29.17	1.05			85.00		
165600	Westville										
	A	2003	All Property	Review of Reassessment			86.07	100.00		2006	
	A	2003	Residential	Review of Reassessment					82.26	2006	

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County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
170500	Gloversville										
	C	2004	All Property	Sales/Appraisals	16.10	1.05	94.84	100.00			
	C	2004	Residential	Sales Only	17.80	1.06			93.07		
170800	Johnstown										
	C	2002	All Property	CAMA/Appraisals	12.34	1.02	86.71	100.00			
	C	2004	Residential	CAMA	12.27	1.00			83.78		
172000	Bleecker										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
172200	Broadalbin										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
172400	Caroga										
	A	2002	All Property	CAMA/Appraisals	23.35	1.12	75.95	100.00			
	A	2004	Residential	CAMA	37.20	1.22			73.00		
172600	Ephratah										
	A	2002	All Property	CAMA/Appraisals	29.77	1.15	81.47	100.00			
	A	2004	Residential	CAMA	28.50	1.13			63.25		
172800	Johnstown										
	B	2005	All Property	Review of Reassessment			93.23	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
173000	Mayfield										
	B	2005	All Property	Review of Reassessment			84.72	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
173200	Northampton										
	B	2005	All Property	Review of Reassessment			89.15	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
173400	Oppenheim										
	A	2002	All Property	CAMA/Appraisals	19.86	1.11	72.87	100.00			
	A	2004	Residential	CAMA	31.36	1.14			67.00		

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County of Fulton

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173600	Perth										
	B	2002	All Property	CAMA/Appraisals	13.12	1.02	72.45	100.00			
	B	2004	Residential	CAMA	13.22	1.02			69.92		
173800	Stratford										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
180200	Batavia										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
182000	Alabama										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2002	All Property	Review of Reassessment			82.49	87.00		2006	
	A	2002	Residential	Review of Reassessment					77.31	2006	
182400	Batavia										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
182600	Bergen										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
182800	Bethany										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
183200	Darien										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2004	Residential	Review of Reassessment					94.48	2006	yes
183600	Le Roy										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
183800	Oakfield										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
184000	Pavilion										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
184200	Pembroke										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
192000	Ashland										
	A	2003	All Property	Review of Reassessment			85.00	85.00			
	A	2003	Residential	Review of Reassessment					79.22		
192200	Athens										
	B	2003	All Property	Review of Reassessment			93.00	93.00			
	B	2003	Residential	Review of Reassessment					83.58		
192400	Cairo										
	B	2003	All Property	Review of Reassessment			87.00	87.00			
	B	2003	Residential	Review of Reassessment					81.25		
192600	Catskill										
	B	2002	All Property	CAMA/Appraisals	16.35	1.04	79.46	100.00			
	B	2004	Residential	CAMA	17.16	1.05			73.68		
192800	Coxsackie										
	B	2003	All Property	Review of Reassessment			87.00	87.00			
	B	2003	Residential	Review of Reassessment					83.69		
193000	Durham										
	A	2003	All Property	Review of Reassessment			85.50	85.50			
	A	2004	Residential	Review of Reassessment					81.82		
193200	Greenville										
	A	2004	All Property	Review of Reassessment			91.00	91.00			
	A	2004	Residential	Review of Reassessment					87.26		
193400	Halcott										
	A	2002	All Property	No Data Available			76.00	76.00			
	A	2004	Residential	No Data Available					75.21		
193600	Hunter										
	A	2002	All Property	CAMA/Appraisals	17.29	1.04	72.57	100.00			
	A	2004	Residential	CAMA	19.40	1.05			67.45		
193800	Jewett										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
194000	Lexington										
	A	2004	All Property	Review of Reassessment			90.00	90.00			
	A	2004	Residential	Review of Reassessment					83.30		
194200	New Baltimore										
	A	2003	All Property	Review of Reassessment			87.00	87.00			
	A	2003	Residential	Review of Reassessment					83.69		
194400	Prattsville										
	A	2002	All Property	CAMA/Appraisals	16.46	1.06	76.00	76.00			
	A	2004	Residential	CAMA	24.70	1.08			71.48		
194600	Windham										
	A	2003	All Property	Review of Reassessment			85.00	85.00			
	A	2003	Residential	Review of Reassessment					80.58		

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County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
202000	Arietta										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
202200	Benson										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
202400	Hope										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
202600	Indian Lake										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
202800	Inlet										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
203000	Lake Pleasant										
	A	2003	All Property	Review of Reassessment			85.36	100.00		2006	
	A	2003	Residential	Review of Reassessment					80.00	2006	
203200	Long Lake										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2005	Residential	Review of Reassessment					100.00	2007	yes
203400	Morehouse										
	A	2005	All Property	Review of Reassessment			105.32	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
203600	Wells										
	A	2002	All Property	Review of Reassessment			80.46	100.00		2006	yes
	A	2002	Residential	Review of Reassessment					68.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
210900	Little Falls										
	C	2002	All Property	CAMA/Appraisals	18.00	1.00	22.06	23.97			
	C	2004	Residential	CAMA	17.51	1.01			20.60		
212000	Columbia										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
212200	Danube										
	A	2002	All Property	CAMA/Appraisals	15.49	1.02	80.63	90.50		2007	
	A	2004	Residential	CAMA	20.03	1.04			76.29	2007	
212400	Fairfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
212600	Frankfort										
	B	2002	All Property	Sales/Appraisals	23.17	1.08	96.00	96.00			
	B	2004	Residential	Sales Only	24.37	1.10			90.43		
212800	German Flatts										
	C	2002	All Property	CAMA/Appraisals	11.47	1.01	90.00	90.00			
	C	2004	Residential	CAMA	11.88	1.01			84.68		
213000	Herkimer										
	B	2002	All Property	Sales/Appraisals	28.99	0.98	6.16	6.16		2006	
	B	2004	Residential	Sales Only	29.75	1.10			5.47	2006	
213200	Litchfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
213400	Little Falls										
	A	2002	All Property	CAMA/Appraisals	14.37	1.03	86.13	86.13			
	A	2004	Residential	CAMA	12.05	1.02			86.00		
213600	Manheim										
	B	2004	All Property	Review of Reassessment			90.00	90.00			
	B	2004	Residential	Review of Reassessment					86.43		

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County of Herkimer

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213800	Newport										
	A	2002	All Property	CAMA/Appraisals	13.52	1.01	85.00	85.00			
	A	2004	Residential	CAMA	14.72	1.01			85.62		
214000	Norway										
	A	2002	All Property	CAMA/Appraisals	24.65	1.12	90.00	90.00			
	A	2004	Residential	CAMA	24.88	1.11			87.00		
214200	Ohio										
	A	2003	All Property	Sales/Appraisals	26.57	1.13	7.57	10.00			
	A	2003	Residential	Sales/Appraisals	24.40	1.15			8.15		
214400	Russia										
	A	2002	All Property	CAMA/Appraisals	19.45	1.02	80.43	92.00			
	A	2004	Residential	CAMA	19.28	1.01			80.66		
214600	Salisbury										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
214800	Schuyler										
	A	2002	All Property	CAMA/Appraisals	11.71	0.98	80.00	80.00		2006	
	A	2004	Residential	CAMA	13.23	1.02			77.60	2006	
215000	Stark										
	A	2002	All Property	CAMA/Appraisals	9.94	1.01	80.31	85.00			
	A	2004	Residential	CAMA	15.72	1.02			76.92		
215200	Warren										
	A	2002	All Property	CAMA/Appraisals	7.37	1.01	88.40	88.40			
	A	2004	Residential	CAMA	14.11	1.01			81.01		
215400	Webb										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2008	
	A	2005	Residential	Review of Reassessment					100.00	2008	
215600	Winfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
221800	Watertown										
	C	2004	All Property	Review of Reassessment			95.00	95.00		2006	yes
	C	2004	Residential	Review of Reassessment					89.14	2006	yes
222000	Adams										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					96.31		
222200	Alexandria										
	A	2004	All Property	Sales/Appraisals	22.07	1.10	66.00	66.00			
	A	2004	Residential	Sales Only	23.35	1.14			60.25		
222400	Antwerp										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					94.58		
222600	Brownville										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
222800	Cape Vincent										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					95.73		
223000	Champion										
	A	2003	All Property	Sales/Appraisals	20.42	1.08	87.50	87.50		2006	
	A	2004	Residential	Sales Only	19.83	1.06			85.18	2006	
223200	Clayton										
	A	2002	All Property	Review of Reassessment			77.00	77.00			
	A	2002	Residential	Review of Reassessment					69.57		
223400	Ellisburg										
	A	2002	All Property	Sales/Appraisals	14.16	0.99	92.00	92.00			
	A	2004	Residential	Sales Only	14.68	1.04			90.86		
223600	Henderson										
	A	2002	All Property	Sales/Appraisals	15.67	1.04	90.00	90.00			
	A	2004	Residential	Sales Only	20.12	1.06			88.70		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
223800	Hounsfield										
	A	2003	All Property	Review of Reassessment			88.00	88.00			
	A	2003	Residential	Review of Reassessment					83.42		
224000	Le Ray										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
224200	Lorraine										
	A	2002	All Property	Review of Reassessment			85.00	85.00			
	A	2002	Residential	Review of Reassessment					73.74		
224400	Lyme										
	A	2002	All Property	CAMA/Appraisals	31.82	1.07	53.00	53.00			
	A	2004	Residential	CAMA	27.98	1.03			50.25		
224600	Orleans										
	A	2002	All Property	Sales/Appraisals	14.06	1.02	68.00	68.00		2006	
	A	2004	Residential	Sales Only	12.81	1.05			66.72	2006	
224800	Pamelia										
	A	2002	All Property	Sales/Appraisals	9.15	1.04	92.00	92.00			
	A	2004	Residential	Sales Only	9.41	1.03			91.54		
225000	Philadelphia										
	A	2003	All Property	Sales/Appraisals	26.42	1.23	80.00	80.00			
	A	2004	Residential	Sales Only	20.98	1.10			89.25		
225200	Rodman										
	A	2002	All Property	Review of Reassessment			96.00	96.00			
	A	2002	Residential	Review of Reassessment					88.69		
225400	Rutland										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
225600	Theresa										
	A	2002	All Property	Sales/Appraisals	12.66	0.99	86.00	86.00			
	A	2004	Residential	Sales Only	12.46	1.02			86.63		

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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	Eq. Rate	2005 State Assmnt. Ratio ***	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
225800	Watertown											
	B	2002	All Property	CAMA/Appraisals	13.56	1.02	89.00	89.00				
	B	2004	Residential	CAMA	15.26	1.02				82.70		
226000	Wilna											
	A	2004	All Property	Review of Reassessment			98.00	98.00				
	A	2004	Residential	Review of Reassessment						92.78		
226200	Worth											
	A	2002	All Property	Sales/Appraisals	23.48	1.00	33.00	33.00				
	A	2002	Residential	Sales/Appraisals	24.26	1.00				38.96		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
232000	Croghan										
	A	2003	All Property	Sales/Appraisals	14.77	1.04	98.00	98.00			
	A	2004	Residential	Sales Only	16.21	1.01			84.60		
232200	Denmark										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
232400	Diana										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
232600	Greig										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
232800	Harrisburg										
	A	2003	All Property	Sales/Appraisals	8.79	0.96	70.00	70.00			
	A	2003	Residential	Sales/Appraisals	11.60	1.06			65.15		
233200	Lewis										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
233400	Leyden										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
233600	Lowville										
	B	2003	All Property	Sales/Appraisals	15.21	0.97	51.00	51.00			
	B	2004	Residential	Sales Only	13.38	1.04			44.68		
233800	Lyonsdale										
	A	2004	All Property	Review of Reassessment			93.00	93.00			
	A	2004	Residential	Review of Reassessment					77.00		
234000	Martinsburg										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
234200	Montague										
	A	2003	All Property	Sales/Appraisals	18.04	1.05	80.00	80.00			
	A	2003	Residential	Sales/Appraisals	14.31	1.00			73.90		
234400	New Bremen										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
234600	Osceola										
	A	2002	All Property	Review of Reassessment			84.91	90.00			
	A	2002	Residential	Review of Reassessment					79.80		
234800	Pinckney										
	A	2002	All Property	Sales/Appraisals	16.71	0.93	70.00	70.00		2007	
	A	2002	Residential	Sales/Appraisals	15.41	0.98			63.95	2007	
235000	Turin										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
235200	Watson										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
235400	West Turin										
	A	2003	All Property	Sales/Appraisals	12.14	1.02	7.11	9.00			
	A	2003	Residential	Sales/Appraisals	11.32	1.05			6.91		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
242000	Avon										
	B	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2002	Residential	Review of Reassessment					86.24	2006	
242200	Caledonia										
	B	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2002	Residential	Review of Reassessment					89.16	2006	
242400	Conesus										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					86.42	2006	
242600	Geneseo										
	B	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2002	Residential	Review of Reassessment					82.48	2006	
242800	Groveland										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					83.70	2006	
243000	Leicester										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					87.62	2006	
243200	Lima										
	B	2003	All Property	Review of Reassessment			95.00	95.00		2006	
	B	2003	Residential	Review of Reassessment					92.95	2006	
243400	Livonia										
	B	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2002	Residential	Review of Reassessment					85.07	2006	
243600	Mount Morris										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					83.70	2006	
243800	North Dansville										
	C	2003	All Property	Review of Reassessment			95.00	95.00		2006	
	C	2003	Residential	Review of Reassessment					89.32	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
244000	Nunda										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					83.70	2006	
244200	Ossian										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
244400	Portage										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					83.70	2006	
244600	Sparta										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					83.70	2006	
244800	Springwater										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					91.24	2006	
245000	West Sparta										
	A	2002	All Property	Review of Reassessment			95.00	95.00		2006	
	A	2002	Residential	Review of Reassessment					91.22	2006	
245200	York										
	A	2002	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2002	Residential	Review of Reassessment					87.62	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
251200	Oneida										
	C	2002	All Property	Review of Reassessment			95.00	95.00		2007	
	C	2002	Residential	Review of Reassessment					89.91	2007	
252000	Brookfield										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2003	Residential	Review of Reassessment					100.00	2006	yes
252200	Cazenovia										
	B	2004	All Property	Review of Reassessment			95.00	95.00			
	B	2004	Residential	Review of Reassessment					90.48		
252400	De Ruyter										
	A	2002	All Property	Review of Reassessment			86.00	86.00		2007	
	A	2002	Residential	Review of Reassessment					78.86	2007	
252600	Eaton										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					97.61		
252800	Fenner										
	A	2002	All Property	Sales/Appraisals	14.14	1.02	87.00	87.00		2006	
	A	2004	Residential	Sales Only	12.51	1.05			83.34	2006	
253000	Georgetown										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					97.61		
253200	Hamilton										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
253400	Lebanon										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					97.61		
253600	Lenox										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2005 State Assmnt. Ratio ***	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
253800	Lincoln											
	A	2005	All Property	Review of Reassessment			100.00	100.00				
	A	2005	Residential	Review of Reassessment						100.00		
254000	Madison											
	A	2005	All Property	Review of Reassessment			100.00	100.00				
	A	2005	Residential	Review of Reassessment						100.00		
254200	Nelson											
	A	2002	All Property	Sales/Appraisals	19.25	1.13	85.00	85.00			2006	
	A	2004	Residential	Sales Only	12.82	1.03				79.80	2006	
254400	Smithfield											
	A	2002	All Property	CAMA/Appraisals	11.76	0.99	85.00	85.00			2006	
	A	2004	Residential	CAMA	16.71	1.01				81.59	2006	
254600	Stockbridge											
	A	2005	All Property	Review of Reassessment			100.00	100.00				
	A	2005	Residential	Review of Reassessment						100.00		
254800	Sullivan											
	B	2005	All Property	Review of Reassessment			100.00	100.00				
	B	2005	Residential	Review of Reassessment						100.00		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 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					96.39		
262000	Brighton										
	C	2002	All Property	Review of Reassessment			91.00	91.00			
	C	2002	Residential	Review of Reassessment					83.91		
262200	Chili										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
262400	Clarkson										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
262600	Gates										
	C	2004	All Property	Review of Reassessment			95.00	95.00		2006	
	C	2004	Residential	Review of Reassessment					90.71	2006	
262800	Greece										
	C	2003	All Property	Review of Reassessment			92.00	92.00		2006	
	C	2003	Residential	Review of Reassessment					87.84	2006	
263000	Hamlin										
	B	2003	All Property	Sales/Appraisals	15.08	1.09	50.00	50.00			
	B	2004	Residential	Sales Only	15.02	1.05			49.17		
263200	Henrietta										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2006	
	C	2004	Residential	Review of Reassessment					97.75	2006	
263400	Irondequoit										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2005	Residential	Review of Reassessment					100.00	2007	yes
263600	Mendon										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
263800	Ogden										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
264000	Parma										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
264200	Penfield										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
264400	Perinton										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
264600	Pittsford										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
264800	Riga										
	B	2003	All Property	Review of Reassessment			94.00	94.00		2006	
	B	2003	Residential	Review of Reassessment					89.89	2006	
265000	Rush										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
265200	Sweden										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
265400	Webster										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					95.78		
265600	Wheatland										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
265800	East Rochester										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
270100	Amsterdam										
	C	2002	All Property	Sales/Appraisals	25.76	1.11	88.51	100.00			
	C	2004	Residential	Sales Only	27.26	1.12			88.12		
272000	Amsterdam										
	B	2002	All Property	Sales/Appraisals	25.39	0.98	13.25	13.25			
	B	2004	Residential	Sales Only	22.92	1.07			11.38		
272200	Canajoharie										
	A	2002	All Property	Sales/Appraisals	20.35	0.98	84.70	100.00			
	A	2004	Residential	Sales Only	20.26	1.07			79.50		
272400	Charleston										
	A	2002	All Property	CAMA/Appraisals	31.79	0.87	45.30	50.00		2006	
	A	2004	Residential	CAMA	20.18	1.00			42.32	2006	
272600	Florida										
	A	2002	All Property	CAMA/Appraisals	11.76	0.98	75.88	90.00			
	A	2004	Residential	CAMA	13.86	1.01			69.07		
272800	Glen										
	A	2002	All Property	CAMA/Appraisals	10.48	1.02	83.00	83.00			
	A	2004	Residential	CAMA	12.34	1.01			73.17		
273000	Minden										
	A	2002	All Property	CAMA/Appraisals	26.06	0.96	91.21	100.00			
	A	2004	Residential	CAMA	21.78	1.08			96.82		
273200	Mohawk										
	B	2002	All Property	CAMA/Appraisals	19.36	0.97	50.00	50.00			
	B	2004	Residential	CAMA	17.99	1.01			49.13		
273400	Palatine										
	A	2002	All Property	CAMA/Appraisals	12.93	1.01	83.45	88.00			
	A	2004	Residential	CAMA	15.77	1.04			82.07		
273600	Root										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
273800	St Johnsville										
	B	2002	All Property	CAMA/Appraisals	22.58	1.09	46.83	50.00			
	B	2004	Residential	CAMA	16.26	1.01			44.42		

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County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
280000	Nassau County, County Roll										
	C	2005	1	Review of Reassessment			0.45	0.50		2006	yes
	C	2005	2	Review of Reassessment			0.90	1.00		2006	yes
	C	2005	3	Review of Reassessment			1.00	1.00		2006	yes
	C	2005	4	Review of Reassessment			0.90	1.00		2006	yes
280500	Glen Cove										
	C	2005	All Property	Review of Reassessment			94.45	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					93.56	2006	yes
280900	Long Beach										
	C	2003	All Property	Sales/Appraisals	15.57	0.99	4.34	5.00			
	C	2004	Residential	Sales Only	12.57	1.01			4.14		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
290900	Lockport										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
291100	Niagara Falls										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
291200	North Tonawanda										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
292000	Cambria										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
292200	Hartland										
	A	2004	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2004	Residential	Review of Reassessment					89.23	2006	
292400	Lewiston										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
292600	Lockport										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
292800	Newfane										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
293000	Niagara										
	C	2002	All Property	Sales/Appraisals	11.71	1.06	78.00	78.00			
	C	2004	Residential	Sales Only	10.42	1.01			79.52		
293200	Pendleton										
	B	2004	All Property	Review of Reassessment			93.00	93.00		2006	yes
	B	2004	Residential	Review of Reassessment					89.92	2006	yes

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
293400	Porter										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
293600	Royalton										
	B	2004	All Property	Review of Reassessment			95.00	95.00			
	B	2004	Residential	Review of Reassessment					90.60		
293800	Somerset										
	A	2002	All Property	Sales/Appraisals	14.31	0.81	88.20	100.00			
	A	2004	Residential	Sales Only	14.33	1.04			81.68		
294000	Wheatfield										
	C	2002	All Property	Sales/Appraisals	11.58	1.01	83.00	83.00			
	C	2004	Residential	Sales Only	11.09	1.02			78.66		
294200	Wilson										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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301300	Rome										
	C	2003	All Property	CAMA/Appraisals	15.30	1.05	94.00	94.00			
	C	2004	Residential	CAMA	16.53	1.06			85.65		
301400	Sherrill										
	C	2003	All Property	Sales/Appraisals	18.73	0.92	97.00	97.00			
	C	2004	Residential	Sales Only	13.64	1.04			88.74		
301600	Utica										
	C	2003	All Property	CAMA/Appraisals	12.83	1.03	96.00	96.00			
	C	2004	Residential	CAMA	14.18	1.04			89.72		
302000	Annsville										
	A	2003	All Property	Sales/Appraisals	21.73	1.01	68.99	80.00			
	A	2003	Residential	Sales/Appraisals	19.32	1.05			65.96		
302200	Augusta										
	A	2003	All Property	CAMA/Appraisals	18.65	0.98	84.52	100.00			
	A	2004	Residential	CAMA	20.64	1.02			83.15		
302400	Ava										
	A	2003	All Property	Sales/Appraisals	14.80	1.00	15.00	15.00			
	A	2003	Residential	Sales/Appraisals	10.93	1.01			13.65		
302600	Boonville										
	A	2003	All Property	Sales/Appraisals	23.17	1.08	87.00	87.00			
	A	2004	Residential	Sales Only	25.21	1.11			80.06		
302800	Bridgewater										
	A	2003	All Property	Sales/Appraisals	20.80	1.07	7.67	8.24			
	A	2003	Residential	Sales/Appraisals	15.61	1.08			8.26		
303000	Camden										
	A	2003	All Property	Sales/Appraisals	22.53	1.07	2.98	3.71			
	A	2004	Residential	Sales Only	23.04	1.10			2.91		
303200	Deerfield										
	B	2003	All Property	Sales/Appraisals	14.80	0.96	19.00	19.00			
	B	2004	Residential	Sales Only	8.98	1.01			17.37		

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303400	Florence										
	A	2003	All Property	Sales/Appraisals	49.79	1.30	24.75	30.00			
	A	2003	Residential	Sales/Appraisals	32.88	1.18			21.65		
303600	Floyd										
	B	2003	All Property	Sales/Appraisals	15.73	1.04	87.00	87.00		2006	
	B	2004	Residential	Sales Only	14.67	1.04			83.21	2006	
303800	Forestport										
	A	2003	All Property	CAMA/Appraisals	17.37	0.97	78.00	78.00		2007	
	A	2004	Residential	CAMA	23.72	1.02			74.14	2007	
304000	Kirkland										
	B	2003	All Property	CAMA/Appraisals	12.63	1.00	77.00	77.00			
	B	2004	Residential	CAMA	11.30	1.01			74.68		
304200	Lee										
	B	2003	All Property	Sales/Appraisals	18.66	1.09	4.07	4.66			
	B	2003	Residential	Sales/Appraisals	17.86	1.07			4.12		
304400	Marcy										
	B	2003	All Property	CAMA/Appraisals	8.98	1.02	92.20	100.00			
	B	2004	Residential	CAMA	8.64	1.01			79.27		
304600	Marshall										
	A	2003	All Property	Sales/Appraisals	15.95	0.98	82.00	82.00			
	A	2004	Residential	Sales Only	10.65	1.03			71.97		
304800	New Hartford										
	C	2004	All Property	Review of Reassessment			97.00	97.00			
	C	2004	Residential	Review of Reassessment					91.10		
305000	Paris										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
305200	Remsen										
	A	2003	All Property	Sales/Appraisals	10.64	1.05	85.00	85.00			
	A	2003	Residential	Sales/Appraisals	9.95	1.05			80.65		

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305400	Sangerfield										
	A	2003	All Property	Sales/Appraisals	33.73	1.19	87.00	87.00			
	A	2004	Residential	Sales Only	18.57	1.08			82.19		
305600	Steuben										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
305800	Trenton										
	B	2003	All Property	Review of Reassessment			88.00	88.00			
	B	2003	Residential	Review of Reassessment					82.36		
306000	Vernon										
	B	2003	All Property	Sales/Appraisals	17.45	0.94	97.00	97.00			
	B	2004	Residential	Sales Only	13.11	1.02			84.06		
306200	Verona										
	A	2003	All Property	CAMA/Appraisals	13.26	1.00	87.80	87.80			
	A	2004	Residential	CAMA	15.10	1.01			81.90		
306400	Vienna										
	A	2003	All Property	Sales/Appraisals	24.73	1.07	86.00	86.00			
	A	2004	Residential	Sales Only	24.38	1.08			81.60		
306600	Western										
	A	2003	All Property	Sales/Appraisals	16.29	0.97	82.00	82.00			
	A	2003	Residential	Sales/Appraisals	8.89	1.05			78.77		
306800	Westmoreland										
	B	2003	All Property	CAMA/Appraisals	13.76	1.01	87.16	95.00			
	B	2004	Residential	CAMA	13.45	1.01			86.44		
307000	Whitestown										
	C	2003	All Property	CAMA/Appraisals	9.69	1.03	88.50	88.50			
	C	2004	Residential	CAMA	9.72	1.03			84.62		

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311500	Syracuse										
	C	2002	All Property	Sales/Appraisals	11.97	1.02	95.50	95.50			
	C	2004	Residential	Sales Only	12.91	1.04			90.00		
312000	Camillus										
	C	2002	All Property	CAMA/Appraisals	7.63	1.01	87.00	87.00		2006	
	C	2004	Residential	CAMA	7.36	1.01			81.35	2006	
312200	Cicero										
	C	2002	All Property	Sales/Appraisals	9.56	1.01	5.70	5.70			
	C	2004	Residential	Sales Only	9.14	1.02			5.69		
312400	Clay										
	C	2002	All Property	Sales/Appraisals	7.35	0.97	5.00	5.00			
	C	2004	Residential	Sales Only	6.90	1.01			4.88		
312600	Dewitt										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
312800	Elbridge										
	B	2003	All Property	Review of Reassessment			92.00	92.00			
	B	2004	Residential	Review of Reassessment					86.20		
313000	Fabius										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
313200	Geddes										
	C	2005	All Property	Review of Reassessment			100.00	100.00			
	C	2005	Residential	Review of Reassessment					100.00		
313400	LaFayette										
	B	2003	All Property	Review of Reassessment			93.50	93.50		2006	
	B	2004	Residential	Review of Reassessment					85.94	2006	
313600	Lysander										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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313800	Manlius										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
314000	Marcellus										
	B	2003	All Property	Review of Reassessment			92.00	92.00		2007	
	B	2003	Residential	Review of Reassessment					86.20	2007	
314200	Onondaga										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
314400	Otisco										
	A	2002	All Property	Sales/Appraisals	36.24	0.88	3.16	3.16			
	A	2002	Residential	Sales/Appraisals	19.18	1.08			2.68		
314600	Pompey										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
314800	Salina										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
315000	Skaneateles										
	B	2002	All Property	Review of Reassessment			82.00	82.00		2006	
	B	2002	Residential	Review of Reassessment					77.08	2006	
315200	Spafford										
	A	2003	All Property	Review of Reassessment			89.00	89.00			
	A	2003	Residential	Review of Reassessment					85.18		
315400	Tully										
	B	2004	All Property	Review of Reassessment			97.00	97.00			
	B	2004	Residential	Review of Reassessment					93.11		
315600	Van Buren										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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320200	Canandaigua										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					93.87		
320500	Geneva										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
322000	Bristol										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2003	All Property	Review of Reassessment			97.00	97.00		2006	
	A	2003	Residential	Review of Reassessment					94.76	2006	
322400	Canandaigua										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
322600	East Bloomfield										
	B	2003	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2003	Residential	Review of Reassessment					86.15	2006	
322800	Farmington										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
323000	Geneva										
	B	2004	All Property	Review of Reassessment			90.37	85.00		2007	
	B	2004	Residential	Review of Reassessment					85.72	2007	
323200	Gorham										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
323400	Hopewell										
	A	2003	All Property	Review of Reassessment			97.00	97.00		2006	
	A	2003	Residential	Review of Reassessment					94.56	2006	

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323600	Manchester										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2004	Residential	Review of Reassessment					99.42	2006	
324000	Phelps										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
324200	Richmond										
	A	2003	All Property	Review of Reassessment			96.00	96.00		2007	
	A	2003	Residential	Review of Reassessment					95.41	2007	
324400	Seneca										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
324600	South Bristol										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		
324800	Victor										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
325000	West Bloomfield										
	A	2003	All Property	Review of Reassessment			94.00	94.00		2006	
	A	2003	Residential	Review of Reassessment					90.97	2006	

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330900	Middletown										
	C	2004	All Property	Sales/Appraisals	19.64	0.97	15.50	15.50			
	C	2004	Residential	Sales Only	16.35	1.02			13.60		
331100	Newburgh										
	C	2002	All Property	Sales/Appraisals	26.84	1.05	29.00	29.00		2007	
	C	2004	Residential	Sales Only	25.49	1.09			27.05	2007	
331300	Port Jervis										
	C	2002	All Property	Sales/Appraisals	22.81	1.02	44.00	44.00			
	C	2004	Residential	Sales Only	18.02	1.05			38.97		
332000	Blooming Grove										
	C	2002	All Property	Sales/Appraisals	19.38	1.04	16.00	16.00			
	C	2004	Residential	Sales Only	18.08	1.06			14.79		
332200	Chester										
	C	2002	All Property	Sales/Appraisals	11.17	0.96	55.00	55.00			
	C	2004	Residential	Sales Only	9.37	1.00			52.75		
332400	Cornwall										
	C	2002	All Property	Sales/Appraisals	13.36	1.00	61.20	61.20			
	C	2004	Residential	Sales Only	12.57	1.00			58.69		
332600	Crawford										
	B	2002	All Property	CAMA/Appraisals	13.42	1.00	34.00	34.00			
	B	2004	Residential	CAMA	10.16	0.99			34.25		
332800	Deerpark										
	B	2002	All Property	Sales/Appraisals	25.57	1.09	55.00	55.00			
	B	2004	Residential	Sales Only	25.16	1.11			53.59		
333000	Goshen										
	B	2002	All Property	Sales/Appraisals	35.16	1.11	60.00	60.00			
	B	2004	Residential	Sales Only	15.03	0.98			54.46		
333200	Greenville										
	B	2002	All Property	CAMA/Appraisals	14.38	1.01	58.00	58.00			
	B	2004	Residential	CAMA	6.88	1.00			55.96		

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333400	Hamptonburgh										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					98.82		
333600	Highlands										
	C	2002	All Property	CAMA/Appraisals	10.88	1.03	62.22	69.35			
	C	2004	Residential	CAMA	10.99	1.02			62.79		
333800	Minisink										
	B	2002	All Property	Sales/Appraisals	19.60	1.04	44.00	44.00			
	B	2004	Residential	Sales Only	14.03	1.03			42.12		
334000	Monroe										
	C	2002	All Property	Sales/Appraisals	15.66	0.99	17.00	17.00			
	C	2004	Residential	Sales Only	14.87	1.02			16.33		
334200	Montgomery										
	C	2002	All Property	Review of Reassessment			65.00	65.00			
	C	2002	Residential	Review of Reassessment					59.42		
334400	Mount Hope										
	B	2002	All Property	Sales/Appraisals	16.49	1.06	56.00	56.00			
	B	2004	Residential	Sales Only	18.30	1.04			56.48		
334600	Newburgh										
	C	2002	All Property	CAMA/Appraisals	12.40	0.99	36.00	36.00			
	C	2004	Residential	CAMA	12.26	0.98			25.10		
334800	New Windsor										
	C	2002	All Property	Sales/Appraisals	20.33	0.95	15.82	19.87			
	C	2004	Residential	Sales Only	16.60	0.99			14.30		
335000	Tuxedo										
	A	2002	All Property	Sales/Appraisals	10.72	1.02	14.84	16.00			
	A	2004	Residential	Sales Only	10.05	1.01			14.47		
335200	Wallkill										
	B	2002	All Property	Sales/Appraisals	19.44	0.92	21.34	20.00			
	B	2004	Residential	Sales Only	14.96	1.02			18.44		

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335400	Warwick										
	B	2002	All Property	CAMA/Appraisals	7.54	1.00	13.72	16.00			
	B	2004	Residential	CAMA	7.60	1.00			13.31		
335600	Wawayanda										
	B	2002	All Property	Review of Reassessment			64.00	64.00			
	B	2002	Residential	Review of Reassessment					61.56		
335800	Woodbury										
	B	2002	All Property	Sales/Appraisals	10.63	0.97	36.00	36.00			
	B	2004	Residential	Sales Only	8.23	0.99			33.70		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
342000	Albion										
	B	2004	All Property	Review of Reassessment			96.00	96.00		2007	
	B	2004	Residential	Review of Reassessment					92.54	2007	
342200	Barre										
	A	2004	All Property	Review of Reassessment			91.00	91.00		2007	
	A	2004	Residential	Review of Reassessment					88.91	2007	
342400	Carlton										
	A	2004	All Property	Review of Reassessment			98.00	98.00		2007	
	A	2004	Residential	Review of Reassessment					95.01	2007	
342600	Clarendon										
	A	2004	All Property	Review of Reassessment			96.00	96.00		2007	
	A	2004	Residential	Review of Reassessment					96.16	2007	
342800	Gaines										
	B	2004	All Property	Review of Reassessment			96.00	96.00		2007	
	B	2004	Residential	Review of Reassessment					96.38	2007	
343000	Kendall										
	A	2004	All Property	Review of Reassessment			94.00	94.00		2007	
	A	2004	Residential	Review of Reassessment					91.12	2007	
343200	Murray										
	B	2004	All Property	Review of Reassessment			96.00	96.00		2007	
	B	2004	Residential	Review of Reassessment					96.03	2007	
343400	Ridgeway										
	B	2004	All Property	Review of Reassessment			98.00	98.00		2007	
	B	2004	Residential	Review of Reassessment					95.37	2007	
343600	Shelby										
	B	2004	All Property	Review of Reassessment			98.00	98.00		2007	
	B	2004	Residential	Review of Reassessment					98.64	2007	
343800	Yates										
	A	2004	All Property	Review of Reassessment			98.00	98.00		2007	
	A	2004	Residential	Review of Reassessment					98.64	2007	

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County of Oswego											
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350400	Fulton										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2004	Residential	Review of Reassessment					93.69	2006	yes
351200	Oswego										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
352000	Albion										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
352200	Amboy										
	A	2003	All Property	Sales/Appraisals	19.28	0.97	92.00	92.00		2007	
	A	2003	Residential	Sales/Appraisals	16.60	1.01			83.30	2007	
352400	Boylston										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
352600	Constantia										
	A	2003	All Property	Sales/Appraisals	15.29	1.09	82.00	82.00		2007	
	A	2004	Residential	Sales Only	15.66	1.07			77.44	2007	
352800	Granby										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
353000	Hannibal										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
353200	Hastings										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
353400	Mexico										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
353600	Minetto										
	B	2003	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2003	Residential	Review of Reassessment					95.44	2006	yes
353800	New Haven										
	A	2003	All Property	Sales/Appraisals	15.86	0.98	2.47	2.47		2007	
	A	2004	Residential	Sales Only	12.96	1.04			2.53	2007	
354000	Orwell										
	A	2003	All Property	CAMA/Appraisals	16.33	1.03	86.32	100.00		2007	
	A	2004	Residential	CAMA	20.14	1.04			85.73	2007	
354200	Oswego										
	B	2003	All Property	Sales/Appraisals	3.79	0.99	100.00	100.00			
	B	2004	Residential	Sales Only	3.60	1.00			94.36		
354400	Palermo										
	A	2003	All Property	Sales/Appraisals	13.72	1.00	100.00	100.00			
	A	2004	Residential	Sales Only	11.32	1.05			95.76		
354600	Parish										
	A	2003	All Property	Sales/Appraisals	15.06	1.06	91.06	100.00			
	A	2004	Residential	Sales Only	15.03	1.09			88.90		
354800	Redfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
355000	Richland										
	B	2003	All Property	Sales/Appraisals	9.03	1.01	91.00	91.00		2006	
	B	2004	Residential	Sales Only	8.79	1.03			87.74	2006	
355200	Sandy Creek										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
355400	Schroepfel										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Oswego

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355600	Scriba										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
355800	Volney										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
356000	West Monroe										
	B	2003	All Property	CAMA/Appraisals	17.28	1.04	4.10	4.10			
	B	2004	Residential	CAMA	17.56	1.04			3.87		
356200	Williamstown										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Otsego

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361200	Oneonta										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
362000	Burlington										
	A	2002	All Property	Sales/Appraisals	13.92	1.02	82.77	90.00			
	A	2002	Residential	Sales/Appraisals	12.78	1.03			83.26		
362200	Butternuts										
	A	2002	All Property	CAMA/Appraisals	14.53	1.03	87.00	87.00			
	A	2004	Residential	CAMA	20.46	1.05			82.00		
362400	Cherry Valley										
	A	2002	All Property	Sales/Appraisals	19.16	1.08	53.00	53.00			
	A	2004	Residential	Sales/Appraisals	18.92	1.06			46.15		
362600	Decatur										
	A	2002	All Property	Sales/Appraisals	18.67	1.06	77.06	81.57			
	A	2002	Residential	Sales/Appraisals	15.72	1.04			81.22		
362800	Edmeston										
	A	2002	All Property	Sales/Appraisals	18.10	0.95	78.14	78.14			
	A	2002	Residential	Sales/Appraisals	13.17	1.04			79.47		
363000	Exeter										
	A	2002	All Property	CAMA/Appraisals	18.07	1.07	78.55	78.55			
	A	2004	Residential	CAMA	23.61	1.07			75.72		
363200	Hartwick										
	A	2002	All Property	Sales/Appraisals	19.71	1.07	58.00	58.00			
	A	2004	Residential	Sales/Appraisals	13.27	1.01			58.51		
363400	Laurens										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2004	Residential	Review of Reassessment					96.85	2007	
363600	Maryland										
	A	2002	All Property	Sales/Appraisals	8.02	1.02	89.25	89.25		2007	
	A	2002	Residential	Sales/Appraisals	10.10	1.03			85.24	2007	

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 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					107.18		
364000	Milford										
	A	2002	All Property	Sales/Appraisals	17.92	1.07	75.14	100.00			
	A	2002	Residential	Sales/Appraisals	19.79	1.08			75.07		
364200	Morris										
	A	2002	All Property	Sales/Appraisals	18.24	1.02	80.03	100.00			
	A	2002	Residential	Sales/Appraisals	16.59	1.08			80.94		
364400	New Lisbon										
	A	2002	All Property	Sales/Appraisals	18.99	0.97	69.69	100.00			
	A	2004	Residential	Sales/Appraisals	13.77	1.04			69.31		
364600	Oneonta										
	B	2002	All Property	Sales/Appraisals	16.43	1.02	79.13	90.00			
	B	2004	Residential	Sales Only	16.42	1.07			76.21		
364800	Otego										
	A	2002	All Property	Review of Reassessment			88.02	88.02			
	A	2002	Residential	Review of Reassessment					87.24		
365000	Otsego										
	A	2002	All Property	Sales/Appraisals	27.56	1.10	49.00	49.00			
	A	2004	Residential	Sales Only	24.47	1.11			45.33		
365200	Pittsfield										
	A	2003	All Property	Sales/Appraisals	33.86	1.28	72.00	72.00			
	A	2004	Residential	Sales/Appraisals	17.76	1.08			73.71		
365400	Plainfield										
	A	2003	All Property	Sales/Appraisals	38.17	1.13	89.00	89.00			
	A	2003	Residential	Sales/Appraisals	19.22	1.06			88.17		
365600	Richfield										
	A	2002	All Property	Sales/Appraisals	24.25	0.97	75.00	75.00		2006	
	A	2002	Residential	Sales/Appraisals	15.95	1.01			76.62	2006	

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
365800	Roseboom										
	A	2002	All Property	Sales/Appraisals	10.01	0.99	71.04	78.00			
	A	2002	Residential	Sales/Appraisals	11.02	1.04			73.85		
366000	Springfield										
	A	2004	All Property	Review of Reassessment			81.00	81.00			
	A	2004	Residential	Review of Reassessment					71.00		
366200	Unadilla										
	A	2002	All Property	Sales/Appraisals	22.71	1.02	77.00	77.00			
	A	2004	Residential	Sales Only	25.36	1.10			76.68		
366400	Westford										
	A	2002	All Property	Sales/Appraisals	12.93	0.99	76.00	76.00			
	A	2004	Residential	Sales/Appraisals	14.72	1.02			73.42		
366600	Worcester										
	A	2002	All Property	Sales/Appraisals	33.41	1.23	80.00	80.00			
	A	2004	Residential	Sales Only	22.42	1.10			75.63		

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County of Putnam

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372000	Carmel										
	C	2002	All Property	Sales/Appraisals	13.69	0.99	52.35	52.35			
	C	2004	Residential	Sales Only	10.04	1.00			47.69		
372200	Kent										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
372400	Patterson										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
372600	Philipstown										
	B	2002	All Property	CAMA/Appraisals	13.85	1.01	51.50	51.50			
	B	2004	Residential	CAMA	13.96	1.01			47.30		
372800	Putnam Valley										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
373000	Southeast										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Rensselaer

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381400	Rensselaer										
	C	2003	All Property	CAMA/Appraisals	14.20	0.98	40.00	40.00			
	C	2004	Residential	CAMA	13.73	1.01			30.00		
381700	Troy										
	C	2003	All Property	CAMA/Appraisals	18.86	1.03	20.00	20.00			
	C	2004	Residential	CAMA	17.46	1.00			17.58		
382000	Berlin										
	A	2003	All Property	CAMA/Appraisals	18.72	1.07	32.00	32.00			
	A	2004	Residential	CAMA	20.49	1.05			31.14		
382200	Brunswick										
	B	2003	All Property	Sales/Appraisals	14.24	1.00	34.10	34.10			
	B	2004	Residential	Sales Only	13.55	1.02			31.60		
382400	East Greenbush										
	C	2003	All Property	Sales/Appraisals	16.96	1.00	32.50	32.50		2008	
	C	2004	Residential	Sales Only	15.20	1.05			29.25	2008	
382600	Grafton										
	A	2003	All Property	CAMA/Appraisals	20.90	1.04	10.70	10.70			
	A	2004	Residential	CAMA	23.17	1.10			10.18		
382800	Hoosick										
	B	2003	All Property	CAMA/Appraisals	16.52	1.00	35.00	35.00			
	B	2004	Residential	CAMA	16.39	1.00			33.72		
383000	Nassau										
	B	2004	All Property	Review of Reassessment			95.00	95.00			
	B	2004	Residential	Review of Reassessment					90.49		
383200	North Greenbush										
	C	2003	All Property	CAMA/Appraisals	9.47	1.01	34.00	34.00			
	C	2004	Residential	CAMA	9.36	1.01			30.69		
383400	Petersburgh										
	A	2003	All Property	Review of Reassessment			77.00	77.00		2007	
	A	2003	Residential	Review of Reassessment					73.00	2007	

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383600	Pittstown										
	A	2003	All Property	Sales/Appraisals	19.63	1.11	82.00	82.00			
	A	2004	Residential	Sales Only	26.58	1.15			78.35		
383800	Poestenkill										
	B	2002	All Property	CAMA/Appraisals	11.02	0.99	33.50	33.50			
	B	2004	Residential	CAMA	11.01	1.00			31.74		
384000	Sand Lake										
	B	2003	All Property	CAMA/Appraisals	12.93	1.00	32.75	32.75		2008	
	B	2004	Residential	CAMA	12.82	1.00			30.61	2008	
384200	Schaghticoke										
	B	2003	All Property	Sales/Appraisals	29.95	1.03	31.50	31.50			
	B	2004	Residential	Sales Only	20.36	1.06			28.47		
384400	Schodack										
	B	2003	All Property	Sales/Appraisals	24.00	1.07	34.00	34.00		2008	
	B	2004	Residential	Sales Only	23.64	1.11			31.59	2008	
384600	Stephentown										
	A	2003	All Property	CAMA/Appraisals	19.77	1.06	39.50	39.50			
	A	2004	Residential	CAMA	22.26	1.05			38.00		

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County of Rockland

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392000	Clarkstown										
	C	2002	All Property	Sales/Appraisals	10.89	0.94	31.00	31.00			
	C	2004	Residential	Sales Only	9.02	1.00			28.12		
392200	Haverstraw										
	C	2002	All Property	Sales/Appraisals	26.46	0.69	6.17	6.17		2006	
	C	2004	Residential	Sales Only	13.43	1.00			3.68	2006	
392400	Orangetown										
	C	2002	All Property	CAMA/Appraisals	8.82	0.98	49.50	49.50			
	C	2004	Residential	CAMA	7.63	1.00			41.21		
392600	Ramapo										
	C	2002	All Property	Sales/Appraisals	17.33	0.97	15.50	15.50			
	C	2004	Residential	Sales Only	11.58	1.01			13.15		
392800	Stony Point										
	C	2002	All Property	CAMA/Appraisals	8.74	1.02	14.02	14.02		2007	
	C	2004	Residential	CAMA	7.30	1.00			10.97	2007	

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401200	Ogdensburg										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
402000	Brasher										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
402200	Canton										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
402400	Clare										
	A	2002	All Property	Sales/Appraisals	20.02	1.16	4.37	10.00			
	A	2002	Residential	Sales/Appraisals	15.19	1.06			4.60		
402600	Clifton										
	A	2003	All Property	Review of Reassessment			65.00	65.00		2007	
	A	2003	Residential	Review of Reassessment					60.63	2007	
402800	Colton										
	A	2002	All Property	CAMA/Appraisals	35.12	1.01	5.36	5.75			
	A	2004	Residential	CAMA	26.05	1.08			3.15		
403000	Dekalb										
	A	2003	All Property	Review of Reassessment			98.00	98.00		2006	
	A	2003	Residential	Review of Reassessment					89.95	2006	
403200	De Peyster										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
403400	Edwards										
	A	2003	All Property	Review of Reassessment			90.00	90.00		2006	
	A	2003	Residential	Review of Reassessment					81.59	2006	
403600	Fine										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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403800	Fowler										
	A	2002	All Property	Sales/Appraisals	49.42	0.71	21.70	21.70			
	A	2002	Residential	Sales/Appraisals	20.88	1.07			9.48		
404000	Gouverneur										
	B	2002	All Property	Sales/Appraisals	24.60	1.14	88.00	88.00		2007	
	B	2004	Residential	Sales Only	23.15	1.10			89.49	2007	
404200	Hammond										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
404400	Hermon										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
404600	Hopkinton										
	A	2004	All Property	Review of Reassessment			97.00	97.00		2006	yes
	A	2004	Residential	Review of Reassessment					87.98	2006	yes
404800	Lawrence										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
405000	Lisbon										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
405200	Louisville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
405400	Macomb										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
405600	Madrid										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2005	Residential	Review of Reassessment					100.00	2007	

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405800	Massena										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
406000	Morristown										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2003	Residential	Review of Reassessment					84.26	2006	
406200	Norfolk										
	A	2002	All Property	Review of Reassessment			9.00	9.00		2006	
	A	2002	Residential	Review of Reassessment					8.49	2006	
406400	Oswegatchie										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
406600	Parishville										
	A	2002	All Property	Sales/Appraisals	32.72	0.95	7.18	8.00			
	A	2002	Residential	Sales/Appraisals	28.11	1.08			5.06		
406800	Piercefield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
407000	Pierrepont										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
407200	Pitcairn										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2004	Residential	Review of Reassessment					100.00	2007	
407400	Potsdam										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
407600	Rossie										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2005	Residential	Review of Reassessment					100.00	2007	

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Annually *****
407800	Russell										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2004	Residential	Review of Reassessment					98.14	2007	
408000	Stockholm										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2004	Residential	Review of Reassessment					99.03	2007	
408200	Waddington										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Saratoga

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411000	Mechanicville										
	C	2003	All Property	Sales/Appraisals	9.99	1.02	94.00	94.00			
	C	2004	Residential	Sales Only	9.45	1.02			88.95		
411500	Saratoga Springs										
	C	2005	All Property	Review of Reassessment			100.00	100.00			
	C	2005	Residential	Review of Reassessment					100.00		
412000	Ballston										
	B	2004	All Property	Review of Reassessment			90.00	90.00		2006	
	B	2004	Residential	Review of Reassessment					84.63	2006	
412200	Charlton										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2005	Residential	Review of Reassessment					100.00	2007	yes
412400	Clifton Park										
	C	2003	All Property	CAMA/Appraisals	5.66	1.00	72.50	72.50			
	C	2004	Residential	CAMA	5.74	1.00			67.01		
412600	Corinth										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2005	Residential	Review of Reassessment					100.00	2007	yes
412800	Day										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2004	Residential	Review of Reassessment					88.81	2007	
413000	Edinburg										
	A	2003	All Property	CAMA/Appraisals	21.03	1.00	78.00	78.00			
	A	2004	Residential	CAMA	17.77	1.03			71.04		
413200	Galway										
	A	2003	All Property	CAMA/Appraisals	14.50	1.02	80.00	80.00			
	A	2004	Residential	CAMA	18.03	1.03			79.01		
413400	Greenfield										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		

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413600	Hadley										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
413800	Halfmoon										
	C	2003	All Property	Sales/Appraisals	10.43	0.96	73.00	73.00			
	C	2004	Residential	Sales Only	9.59	1.00			65.91		
414000	Malta										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2005	Residential	Review of Reassessment					100.00	2007	yes
414200	Milton										
	C	2004	All Property	Review of Reassessment			98.00	98.00		2006	yes
	C	2004	Residential	Review of Reassessment					92.59	2006	yes
414400	Moreau										
	B	2003	All Property	CAMA/Appraisals	11.52	0.99	43.00	43.00			
	B	2004	Residential	CAMA	11.03	1.00			33.04		
414600	Northumberland										
	B	2003	All Property	CAMA/Appraisals	21.75	0.96	65.00	65.00		2006	
	B	2004	Residential	CAMA	12.65	1.03			63.34	2006	
414800	Providence										
	A	2003	All Property	CAMA/Appraisals	29.65	1.08	28.25	28.25			
	A	2004	Residential	CAMA	24.34	1.05			27.00		
415000	Saratoga										
	B	2005	All Property	Review of Reassessment			91.69	100.00			
	B	2005	Residential	Review of Reassessment					90.00		
415200	Stillwater										
	B	2003	All Property	CAMA/Appraisals	12.32	1.03	70.00	70.00		2006	yes
	B	2004	Residential	CAMA	12.34	1.03			62.86	2006	yes
415400	Waterford										
	C	2003	All Property	Sales/Appraisals	20.84	0.89	40.00	40.00			
	C	2004	Residential	Sales Only	17.64	1.02			34.48		

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415600	Wilton										
	B	2004	All Property	Review of Reassessment			94.00	94.00			
	B	2004	Residential	Review of Reassessment					86.76		

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421500	Schenectady										
	C	2004	All Property	Review of Reassessment			83.00	83.00		2008	yes
	C	2004	Residential	Review of Reassessment					77.93	2008	yes
422000	Duanesburg										
	A	2003	All Property	CAMA/Appraisals	11.25	1.02	39.20	39.20			
	A	2004	Residential	CAMA	12.89	1.01			36.98		
422200	Glenville										
	C	2003	All Property	Sales/Appraisals	12.97	1.00	74.00	74.00		2006	yes
	C	2004	Residential	Sales Only	12.42	1.02			69.66	2006	yes
422400	Niskayuna										
	C	2003	All Property	Sales/Appraisals	11.43	0.98	71.00	71.00		2008	
	C	2004	Residential	Sales Only	10.91	1.01			64.89	2008	
422600	Princetown										
	A	2003	All Property	Sales/Appraisals	17.23	0.95	41.80	41.80			
	A	2004	Residential	Sales Only	12.96	1.03			39.05		
422800	Rotterdam										
	C	2003	All Property	Sales/Appraisals	18.61	0.89	3.39	3.82		2007	
	C	2004	Residential	Sales Only	15.70	1.01			2.99	2007	

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432000	Blenheim										
	A	2003	All Property	Sales/Appraisals	7.52	1.03	100.00	100.00			
	A	2003	Residential	Sales/Appraisals	9.01	1.03			82.45		
432200	Broome										
	A	2003	All Property	Sales/Appraisals	16.04	1.10	87.43	93.00			
	A	2003	Residential	Sales/Appraisals	15.80	1.07			83.72		
432400	Carlisle										
	A	2002	All Property	CAMA/Appraisals	15.57	0.99	111.85	100.00			
	A	2004	Residential	CAMA	16.51	1.01			84.03		
432600	Cobleskill										
	B	2002	All Property	Sales/Appraisals	12.79	0.98	100.00	100.00			
	B	2004	Residential	Sales Only	11.53	1.04			89.15		
432800	Conesville										
	A	2002	All Property	Sales/Appraisals	9.46	1.01	81.25	100.00			
	A	2002	Residential	Sales/Appraisals	8.95	1.03			81.56		
433000	Esperance										
	B	2002	All Property	CAMA/Appraisals	14.67	1.04	93.20	100.00			
	B	2004	Residential	CAMA	16.73	1.03			74.28		
433200	Fulton										
	A	2002	All Property	CAMA/Appraisals	13.22	0.98	90.40	90.40			
	A	2004	Residential	CAMA	18.31	1.01			85.89		
433400	Gilboa										
	A	2002	All Property	CAMA/Appraisals	18.73	1.14	2.64	2.64			
	A	2004	Residential	CAMA	17.68	1.03			2.06		
433600	Jefferson										
	A	2002	All Property	Sales/Appraisals	18.94	1.03	84.67	84.67			
	A	2002	Residential	Sales/Appraisals	13.31	1.04			81.34		
433800	Middleburgh										
	A	2002	All Property	CAMA/Appraisals	14.43	0.99	88.00	88.00			
	A	2004	Residential	CAMA	13.74	1.03			83.65		

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434000	Richmondville										
	A	2002	All Property	Sales/Appraisals	17.72	1.01	89.00	89.00		2006	yes
	A	2002	Residential	Sales/Appraisals	19.32	1.03			85.50	2006	yes
434200	Schoharie										
	B	2002	All Property	CAMA/Appraisals	14.67	1.04	93.20	100.00			
	B	2004	Residential	CAMA	16.73	1.03			74.28		
434400	Seward										
	A	2002	All Property	CAMA/Appraisals	15.57	0.99	111.85	100.00			
	A	2004	Residential	CAMA	16.51	1.01			84.03		
434600	Sharon										
	A	2002	All Property	CAMA/Appraisals	15.57	0.99	111.85	100.00			
	A	2004	Residential	CAMA	16.51	1.01			84.03		
434800	Summit										
	A	2002	All Property	Sales/Appraisals	16.42	1.07	86.00	86.00			
	A	2002	Residential	Sales/Appraisals	14.43	1.07			73.34		
435000	Wright										
	A	2002	All Property	CAMA/Appraisals	14.67	1.04	93.20	100.00			
	A	2004	Residential	CAMA	16.73	1.03			74.28		

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442000	Catharine										
	A	2002	All Property	Review of Reassessment			88.00	88.00			
	A	2002	Residential	Review of Reassessment					82.37		
442200	Cayuta										
	A	2002	All Property	Review of Reassessment			95.00	95.00			
	A	2002	Residential	Review of Reassessment					89.50		
442400	Dix										
	B	2002	All Property	Review of Reassessment			91.00	91.00			
	B	2002	Residential	Review of Reassessment					82.45		
442600	Hector										
	A	2002	All Property	Review of Reassessment			80.00	80.00			
	A	2002	Residential	Review of Reassessment					75.73		
442800	Montour										
	B	2002	All Property	Review of Reassessment			88.00	88.00			
	B	2002	Residential	Review of Reassessment					82.37		
443000	Orange										
	A	2002	All Property	Review of Reassessment			92.00	92.00			
	A	2002	Residential	Review of Reassessment					85.34		
443200	Reading										
	A	2002	All Property	Review of Reassessment			91.00	91.00			
	A	2002	Residential	Review of Reassessment					82.45		
443400	Tyrone										
	A	2002	All Property	Review of Reassessment			87.00	87.00			
	A	2002	Residential	Review of Reassessment					79.99		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
452000	Covert										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					94.21	2007	
452200	Fayette										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					93.93	2007	
452400	Junius										
	A	2002	All Property	CAMA/Appraisals	22.16	1.08	83.33	83.33			
	A	2004	Residential	CAMA	13.40	1.00			80.80		
452600	Lodi										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					94.21	2007	
452800	Ovid										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					94.21	2007	
453000	Romulus										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					94.21	2007	
453200	Seneca Falls										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	B	2004	Residential	Review of Reassessment					93.93	2007	
453400	Tyre										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					87.08	2007	
453600	Varick										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					96.76	2007	
453800	Waterloo										
	B	2003	All Property	Review of Reassessment			98.00	98.00		2007	
	B	2003	Residential	Review of Reassessment					95.06	2007	

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
460300	Corning										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
460600	Hornell										
	C	2003	All Property	CAMA/Appraisals	13.53	1.01	88.34	100.00		2007	
	C	2004	Residential	CAMA	14.05	1.01			92.81	2007	
462000	Addison										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
462200	Avoca										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
462400	Bath										
	B	2003	All Property	Sales/Appraisals	15.74	1.04	55.00	55.00			
	B	2004	Residential	Sales Only	16.18	1.03			54.25		
462600	Bradford										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
462800	Cameron										
	A	2003	All Property	CAMA/Appraisals	15.72	1.01	75.00	75.00			
	A	2004	Residential	CAMA	16.95	1.00			78.06		
463000	Campbell										
	A	2003	All Property	CAMA/Appraisals	16.29	1.05	3.49	4.00			
	A	2004	Residential	CAMA	16.45	1.03			3.68		
463200	Canisteo										
	A	2003	All Property	CAMA/Appraisals	20.73	0.99	74.39	100.00			
	A	2004	Residential	CAMA	17.76	1.01			78.17		
463400	Caton										
	A	2003	All Property	Sales/Appraisals	33.09	0.96	71.14	71.14			
	A	2004	Residential	Sales/Appraisals	21.60	1.08			70.28		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
463600	Cohocton										
	A	2003	All Property	CAMA/Appraisals	24.62	0.93	50.00	50.00		2007	
	A	2004	Residential	CAMA	16.26	1.02			49.00	2007	
463800	Corning										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
464000	Dansville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
464200	Erwin										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
464400	Fremont										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
464600	Greenwood										
	A	2003	All Property	Sales/Appraisals	42.68	0.77	4.25	4.25			
	A	2004	Residential	Sales/Appraisals	39.02	1.17			3.21		
464800	Hartsville										
	A	2003	All Property	Sales/Appraisals	43.45	1.07	50.00	50.00		2008	
	A	2004	Residential	Sales/Appraisals	50.47	1.18			51.58	2008	
465000	Hornby										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
465200	Hornellsville										
	A	2003	All Property	CAMA/Appraisals	15.06	1.03	88.10	88.10			
	A	2004	Residential	CAMA	15.79	1.03			84.99		
465400	Howard										
	A	2003	All Property	CAMA/Appraisals	14.19	1.03	64.33	74.00			
	A	2004	Residential	CAMA	17.38	1.02			65.80		

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465600	Jasper										
	A	2003	All Property	Sales/Appraisals	26.59	1.09	4.90	4.90			
	A	2003	Residential	Sales/Appraisals	25.13	1.16			4.83		
465800	Lindley										
	A	2003	All Property	Sales/Appraisals	35.39	0.96	4.22	8.00			
	A	2004	Residential	Sales/Appraisals	26.53	1.10			4.15		
466000	Prattsburg										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
466200	Pulteney										
	A	2003	All Property	Sales/Appraisals	22.97	1.09	83.00	83.00			
	A	2004	Residential	Sales Only	15.45	1.05			79.37		
466400	Rathbone										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
466600	Thurston										
	A	2003	All Property	Sales/Appraisals	34.67	1.13	5.40	6.00			
	A	2004	Residential	Sales/Appraisals	32.07	1.08			5.74		
466800	Troupsburg										
	A	2003	All Property	CAMA/Appraisals	20.83	0.97	71.00	71.00			
	A	2004	Residential	CAMA	15.68	0.99			77.23		
467000	Tuscarora										
	A	2003	All Property	Sales/Appraisals	25.81	1.06	5.50	5.50			
	A	2004	Residential	Sales/Appraisals	19.43	1.09			4.56		
467200	Urbana										
	A	2004	All Property	CAMA/Appraisals	20.12	1.00	80.00	80.00		2006	
	A	2004	Residential	CAMA	17.74	1.00			77.11	2006	
467400	Wayland										
	B	2003	All Property	CAMA/Appraisals	15.87	1.02	78.00	78.00		2007	
	B	2004	Residential	CAMA	14.41	1.03			78.26	2007	

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467600	Wayne										
	A	2003	All Property	Sales/Appraisals	21.59	1.24	77.60	77.60			
	A	2004	Residential	Sales/Appraisals	24.06	1.27			74.18		
467800	West Union										
	A	2003	All Property	Sales/Appraisals	18.06	0.92	86.00	86.00			
	A	2003	Residential	Sales/Appraisals	23.10	1.04			79.60		
468000	Wheeler										
	A	2003	All Property	CAMA/Appraisals	18.88	0.95	78.00	78.00		2007	
	A	2004	Residential	CAMA	15.45	1.00			76.96	2007	
468200	Woodhull										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
472000	Babylon										
	C	2003	All Property	Sales/Appraisals	23.86	0.95	1.18	1.33			
	C	2004	Residential	Sales Only	16.79	1.03			1.04		
472200	Brookhaven										
	C	2003	All Property	Sales/Appraisals	16.89	0.97	0.84	1.01			
	C	2004	Residential	Sales Only	15.49	1.00			0.81		
472400	East Hampton										
	B	2003	All Property	Sales/Appraisals	25.35	1.10	0.94	1.02			
	B	2004	Residential	Sales Only	24.03	1.09			0.95		
472600	Huntington										
	C	2003	All Property	Sales/Appraisals	23.61	0.94	0.87	1.00			
	C	2004	Residential	Sales Only	14.27	1.01			0.73		
472800	Islip										
	C	2003	All Property	Sales/Appraisals	15.38	0.92	11.98	13.82			
	C	2004	Residential	Sales Only	12.25	1.03			11.05		
473000	Riverhead										
	C	2003	All Property	Sales/Appraisals	22.80	0.98	13.05	16.61			
	C	2004	Residential	Sales Only	14.96	1.01			13.03		
473200	Shelter Island										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
473400	Smithtown										
	C	2003	All Property	Sales/Appraisals	21.08	0.91	1.30	1.44			
	C	2004	Residential	Sales Only	11.80	1.00			1.20		
473600	Southampton										
	B	2004	All Property	Review of Reassessment			87.01	100.00		2006	yes
	B	2004	Residential	Review of Reassessment					86.18	2006	yes
473800	Southold										
	B	2003	All Property	Sales/Appraisals	25.19	1.09	1.13	1.49			
	B	2004	Residential	Sales Only	22.00	1.07			1.11		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
482000	Bethel										
	A	2002	All Property	CAMA/Appraisals	25.62	0.90	76.00	76.00			
	A	2004	Residential	CAMA	19.69	1.03			74.86		
482200	Callicoon										
	A	2002	All Property	Review of Reassessment			84.00	84.00			
	A	2002	Residential	Review of Reassessment					78.43		
482400	Cochecton										
	A	2002	All Property	CAMA/Appraisals	17.62	1.03	80.00	80.00			
	A	2004	Residential	CAMA	18.41	1.01			71.03		
482600	Delaware										
	A	2002	All Property	CAMA/Appraisals	17.35	1.05	73.00	73.00			
	A	2004	Residential	CAMA	19.80	1.06			62.82		
482800	Fallsburgh										
	B	2002	All Property	CAMA/Appraisals	14.24	1.04	69.15	78.00			
	B	2004	Residential	CAMA	16.17	1.02			65.87		
483000	Forestburgh										
	A	2002	All Property	CAMA/Appraisals	29.63	0.90	12.04	14.25			
	A	2004	Residential	CAMA	26.75	1.02			10.84		
483200	Fremont										
	A	2002	All Property	Review of Reassessment			79.50	79.50			
	A	2002	Residential	Review of Reassessment					72.69		
483400	Highland										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
483600	Liberty										
	B	2002	All Property	CAMA/Appraisals	13.05	1.03	83.00	83.00			
	B	2004	Residential	CAMA	13.86	1.02			81.24		
483800	Lumberland										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2005 State Assmnt. Ratio ***	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
484000	Mamakating											
	B	2002	All Property	CAMA/Appraisals	28.02	0.96	59.00	59.00				
	B	2004	Residential	CAMA	13.30	1.01				57.58		
484200	Neversink											
	A	2002	All Property	Sales/Appraisals	18.26	0.47	4.42	5.92				
	A	2004	Residential	Sales Only	18.14	1.05				2.50		
484400	Rockland											
	A	2002	All Property	Review of Reassessment			80.00	80.00				
	A	2002	Residential	Review of Reassessment						71.65		
484600	Thompson											
	B	2004	All Property	Review of Reassessment			94.40	94.40				
	B	2004	Residential	Review of Reassessment						87.31		
484800	Tusten											
	A	2002	All Property	CAMA/Appraisals	17.87	1.05	71.50	71.50				
	A	2004	Residential	CAMA	20.68	1.05				65.48		

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County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
492000	Barton										
	B	2002	All Property	CAMA/Appraisals	17.77	1.05	8.68	10.00			
	B	2004	Residential	CAMA	17.57	1.04			9.47		
492200	Berkshire										
	A	2002	All Property	Sales/Appraisals	11.91	1.04	5.00	5.00			
	A	2004	Residential	Sales Only	9.82	1.01			4.80		
492400	Candor										
	A	2002	All Property	CAMA/Appraisals	15.17	1.02	9.16	10.00			
	A	2004	Residential	CAMA	16.92	1.03			9.35		
492600	Newark Valley										
	A	2002	All Property	Sales/Appraisals	17.72	1.07	88.00	88.00			
	A	2004	Residential	Sales Only	19.48	1.07			89.77		
492800	Nichols										
	A	2002	All Property	CAMA/Appraisals	23.34	1.03	28.68	33.00			
	A	2004	Residential	CAMA	17.59	1.04			29.07		
493000	Owego										
	B	2004	All Property	Review of Reassessment			96.00	96.00			
	B	2004	Residential	Review of Reassessment					89.42		
493200	Richford										
	A	2002	All Property	CAMA/Appraisals	20.74	1.08	80.00	80.00			
	A	2004	Residential	CAMA	20.98	1.05			81.93		
493400	Spencer										
	A	2002	All Property	Sales/Appraisals	32.17	1.23	26.81	28.53			
	A	2004	Residential	Sales Only	17.27	1.07			26.95		
493600	Tioga										
	A	2002	All Property	CAMA/Appraisals	15.17	1.02	9.16	10.00			
	A	2004	Residential	CAMA	16.92	1.03			9.35		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2005	2005	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
								State Assmnt. Ratio ***	Locally Stated Assmnt. Ratio ***		
509901	Tompkins County Assessing Unit										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes

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*** If available.

**** Reassessment Activity Has Occurred Or Is Planned Subsequent To The Roll Evaluated (Through 2008).

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County of Ulster

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510800	Kingston										
	C	2003	All Property	CAMA/Appraisals	14.75	1.03	27.67	36.00		2008	
	C	2004	Residential	CAMA	13.09	1.02			25.63	2008	
512000	Denning										
	A	2003	All Property	Sales/Appraisals	27.46	1.10	22.00	22.00			
	A	2003	Residential	Sales/Appraisals	19.85	0.98			20.84		
512200	Esopus										
	B	2003	All Property	Review of Reassessment			74.00	74.00		2008	
	B	2003	Residential	Review of Reassessment					68.70	2008	
512400	Gardiner										
	B	2004	All Property	Review of Reassessment			90.00	90.00			
	B	2004	Residential	Review of Reassessment					87.05		
512600	Hardenburgh										
	A	2003	All Property	Sales/Appraisals	12.59	1.06	76.00	76.00			
	A	2003	Residential	Sales/Appraisals	14.56	1.07			74.40		
512800	Hurley										
	B	2004	All Property	Review of Reassessment			90.00	90.00		2006	yes
	B	2004	Residential	Review of Reassessment					81.94	2006	yes
513000	Kingston										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
513200	Lloyd										
	B	2003	All Property	Review of Reassessment			82.00	82.00		2006	
	B	2003	Residential	Review of Reassessment					75.71	2006	
513400	Marbletown										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
513600	Marlborough										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		

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County of Ulster											
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513800	New Paltz										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2005	Residential	Review of Reassessment					100.00	2007	yes
514000	Olive										
	A	2003	All Property	Sales/Appraisals	32.47	0.82	0.71	0.71		2006	
	A	2004	Residential	Sales Only	22.78	1.07			0.46	2006	
514200	Plattekill										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2008	
	B	2005	Residential	Review of Reassessment					100.00	2008	
514400	Rochester										
	A	2003	All Property	CAMA/Appraisals	20.99	1.05	50.00	50.00		2006	yes
	A	2004	Residential	CAMA	21.85	1.04			46.36	2006	yes
514600	Rosendale										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
514800	Saugerties										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
515000	Shandaken										
	A	2003	All Property	Sales/Appraisals	30.35	1.12	28.00	28.00			
	A	2004	Residential	Sales Only	30.22	1.16			23.02		
515200	Shawangunk										
	B	2003	All Property	Sales/Appraisals	19.35	1.08	19.00	19.00			
	B	2004	Residential	Sales Only	11.93	1.01			18.14		
515400	Ulster										
	C	2003	All Property	Review of Reassessment			80.00	80.00			
	C	2003	Residential	Review of Reassessment					67.36		
515600	Wawarsing										
	A	2003	All Property	Sales/Appraisals	30.94	0.73	2.10	2.10			
	A	2004	Residential	Sales Only	29.31	1.09			1.46		

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515800	Woodstock										
	A	2004	All Property	Review of Reassessment			93.00	93.00			
	A	2004	Residential	Review of Reassessment					89.55		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
520500	Glens Falls										
	C	2005	All Property	Review of Reassessment			100.00	100.00			
	C	2005	Residential	Review of Reassessment					100.00		
522000	Bolton										
	A	2004	All Property	Review of Reassessment			89.00	89.00			
	A	2004	Residential	Review of Reassessment					82.50		
522200	Lake George										
	B	2004	All Property	Review of Reassessment			89.00	89.00			
	B	2004	Residential	Review of Reassessment					82.50		
522400	Chester										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					95.62		
522600	Hague										
	A	2004	All Property	Review of Reassessment			97.00	97.00			
	A	2004	Residential	Review of Reassessment					93.00		
522800	Horicon										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					95.62		
523000	Johnsburg										
	A	2002	All Property	CAMA/Appraisals	22.03	1.00	3.10	3.10			
	A	2004	Residential	CAMA	19.70	1.04			2.51		
523200	Lake Luzerne										
	A	2003	All Property	Review of Reassessment			86.95	92.00		2006	
	A	2003	Residential	Review of Reassessment					83.57	2006	
523400	Queensbury										
	C	2005	All Property	Review of Reassessment			100.00	100.00			
	C	2005	Residential	Review of Reassessment					100.00		
523600	Stony Creek										
	A	2002	All Property	Sales/Appraisals	23.25	1.13	1.84	1.84			
	A	2002	Residential	Sales/Appraisals	15.39	1.06			1.72		

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County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2005	2005	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****	
							State Eq. Rate	Locally Stated Assmnt. Ratio ***			Res. Class Ratio ***
523800	Thurman										
	A	2005	All Property	Review of Reassessment			100.00	100.00	2006	yes	
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
524000	Warrensburg										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					100.00		

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County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
532000	Argyle										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
532200	Cambridge										
	A	2002	All Property	Sales/Appraisals	17.46	1.00	67.37	75.00		2007	
	A	2002	Residential	Sales/Appraisals	13.89	1.03			63.85	2007	
532400	Dresden										
	A	2003	All Property	CAMA/Appraisals	31.06	1.17	72.00	72.00			
	A	2004	Residential	CAMA	38.05	1.24			65.00		
532600	Easton										
	A	2002	All Property	CAMA/Appraisals	14.03	1.00	3.03	3.25			
	A	2004	Residential	CAMA	16.03	1.04			2.78		
532800	Fort Ann										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2005	Residential	Review of Reassessment					100.00	2007	
533000	Fort Edward										
	B	2002	All Property	Sales/Appraisals	20.32	1.04	90.00	90.00		2006	yes
	B	2004	Residential	Sales Only	21.52	1.10			87.69	2006	yes
533200	Granville										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
533400	Greenwich										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
533600	Hampton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2004	Residential	Review of Reassessment					92.68	2006	yes
533800	Hartford										
	A	2002	All Property	Sales/Appraisals	28.23	1.09	6.72	10.00		2006	
	A	2002	Residential	Sales/Appraisals	21.80	1.05			6.15	2006	

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County of Washington

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534000	Hebron										
	A	2002	All Property	Sales/Appraisals	15.21	1.03	70.89	100.00			
	A	2002	Residential	Sales/Appraisals	16.70	1.07			68.52		
534200	Jackson										
	A	2002	All Property	Sales/Appraisals	21.77	1.02	46.67	70.00			
	A	2002	Residential	Sales/Appraisals	22.93	1.06			44.33		
534400	Kingsbury										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
534600	Putnam										
	A	2003	All Property	CAMA/Appraisals	31.06	1.17	72.00	72.00			
	A	2004	Residential	CAMA	38.05	1.24			65.00		
534800	Salem										
	A	2002	All Property	CAMA/Appraisals	14.47	1.02	74.16	100.00			
	A	2004	Residential	CAMA	14.19	1.03			71.35		
535000	White Creek										
	A	2002	All Property	Review of Reassessment			85.49	90.00			
	A	2002	Residential	Review of Reassessment					80.00		
535200	Whitehall										
	A	2002	All Property	CAMA/Appraisals	14.10	1.02	89.42	100.00			
	A	2004	Residential	CAMA	16.72	1.03			89.59		

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542000	Arcadia										
	B	2002	All Property	Sales/Appraisals	12.83	1.03	85.00	85.00		2006	
	B	2004	Residential	Sales Only	12.77	1.02			82.76	2006	
542200	Butler										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					97.84		
542400	Galen										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					98.69		
542600	Huron										
	A	2002	All Property	Sales/Appraisals	17.73	1.05	88.00	88.00		2007	
	A	2004	Residential	Sales Only	17.74	1.04			84.02	2007	
542800	Lyons										
	B	2004	All Property	Review of Reassessment			96.00	96.00		2007	
	B	2004	Residential	Review of Reassessment					89.09	2007	
543000	Macedon										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
543200	Marion										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					100.00		
543400	Ontario										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
543600	Palmyra										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					99.58		
543800	Rose										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					92.02	2006	yes

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544000	Savannah										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.05		
544200	Sodus										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
544400	Walworth										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
544600	Williamson										
	B	2004	All Property	Review of Reassessment			94.00	94.00		2007	
	B	2004	Residential	Review of Reassessment					90.96	2007	
544800	Wolcott										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	B	2004	Residential	Review of Reassessment					96.26	2007	

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County of Westchester

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550800	Mt Vernon										
	C	2004	All Property	Sales/Appraisals	39.70	0.94	3.13	3.60			
	C	2004	Residential	Sales Only	18.97	1.03			2.40		
551000	New Rochelle										
	C	2002	All Property	Sales/Appraisals	28.48	0.98	3.08	3.28			
	C	2004	Residential	Sales Only	18.92	1.01			2.79		
551200	Peekskill										
	C	2002	All Property	Sales/Appraisals	52.55	1.15	3.81	4.14			
	C	2004	Residential	Sales Only	18.26	1.04			3.02		
551400	Rye										
	C	2002	All Property	Sales/Appraisals	45.78	1.25	2.35	2.35			
	C	2004	Residential	Sales Only	12.99	1.04			2.03		
551700	White Plains										
	C	2002	All Property	Sales/Appraisals	47.24	0.91	3.54	4.45			
	C	2004	Residential	Sales Only	15.35	0.99			2.27		
551800	Yonkers										
	C	2002	All Property	Sales/Appraisals	29.97	0.97	3.28	3.89			
	C	2004	Residential	Sales Only	15.68	1.02			2.66		
552000	Bedford										
	C	2002	All Property	Sales/Appraisals	15.63	1.02	9.94	9.94			
	C	2004	Residential	Sales Only	12.77	1.02			9.20		
552200	Cortlandt										
	C	2002	All Property	Sales/Appraisals	18.21	1.00	1.68	1.99			
	C	2004	Residential	Sales Only	12.54	1.00			1.58		
552400	Eastchester										
	C	2002	All Property	Sales/Appraisals	27.52	1.11	1.62	1.73			
	C	2004	Residential	Sales Only	16.25	1.06			1.44		
552600	Greenburgh										
	C	2002	All Property	Sales/Appraisals	27.62	1.03	3.37	2.97			
	C	2004	Residential	Sales Only	12.34	1.02			2.88		

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552800	Harrison										
	C	2002	All Property	Sales/Appraisals	20.19	0.96	1.71	1.71			
	C	2004	Residential	Sales Only	16.56	0.99			1.61		
553000	Lewisboro										
	C	2002	All Property	Sales/Appraisals	14.63	1.01	9.49	9.49			
	C	2004	Residential	Sales Only	14.24	1.01			9.07		
553200	Mamaroneck										
	C	2002	All Property	Sales/Appraisals	25.76	1.10	1.97	2.14			
	C	2004	Residential	Sales Only	12.88	1.03			1.82		
553400	Mount Pleasant										
	C	2002	All Property	Sales/Appraisals	20.96	0.96	1.54	1.71			
	C	2004	Residential	Sales Only	12.21	1.00			1.43		
553600	New Castle										
	C	2002	All Property	Sales/Appraisals	12.45	0.99	18.45	18.45			
	C	2004	Residential	Sales Only	10.76	1.00			17.61		
553800	North Castle										
	C	2002	All Property	Sales/Appraisals	26.14	0.98	2.26	2.26			
	C	2004	Residential	Sales Only	14.96	0.99			1.99		
554000	North Salem										
	B	2002	All Property	Sales/Appraisals	10.97	1.02	9.20	10.00			
	B	2004	Residential	Sales Only	10.11	1.00			9.41		
554200	Ossining										
	C	2002	All Property	Sales/Appraisals	45.08	1.17	5.65	5.65			
	C	2004	Residential	Sales Only	12.47	1.00			4.73		
554400	Pelham										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
554600	Pound Ridge										
	B	2002	All Property	Sales/Appraisals	16.11	0.98	13.93	15.59			
	B	2004	Residential	Sales Only	12.69	1.01			14.10		

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554800	Rye										
	C	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2005	Residential	Review of Reassessment					100.00	2006	yes
555000	Scarsdale										
	C	2002	All Property	Sales/Appraisals	13.66	1.01	1.83	2.06			
	C	2004	Residential	Sales Only	12.83	1.02			1.80		
555200	Somers										
	C	2002	All Property	Sales/Appraisals	9.56	0.96	11.97	13.87			
	C	2004	Residential	Sales Only	8.65	1.00			11.49		
555400	Yorktown										
	C	2002	All Property	Sales/Appraisals	18.17	1.03	2.30	2.30			
	C	2004	Residential	Sales Only	10.39	1.00			2.07		
555600	Mount Kisco										
	C	2002	All Property	Sales/Appraisals	35.76	0.87	20.64	20.64			
	C	2004	Residential	Sales Only	16.45	1.00			14.62		

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
562000	Arcade										
	A	2004	All Property	Review of Reassessment			95.00	95.00			
	A	2004	Residential	Review of Reassessment					89.77		
562200	Attica										
	B	2003	All Property	Review of Reassessment			97.00	97.00		2006	
	B	2003	Residential	Review of Reassessment					93.60	2006	
562400	Bennington										
	A	2002	All Property	Sales/Appraisals	19.43	0.97	55.00	55.00			
	A	2004	Residential	Sales Only	14.26	1.02			56.35		
562600	Castile										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
562800	Covington										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
563000	Eagle										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
563200	Gainesville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
563400	Genesee Falls										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
563600	Java										
	A	2005	All Property	Review of Reassessment			93.39	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					90.28	2006	yes
563800	Middlebury										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes

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*** If available.

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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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
564000	Orangeville										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
564200	Perry										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
564400	Pike										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
564600	Sheldon										
	A	2005	All Property	Review of Reassessment			93.39	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					90.28	2006	yes
564800	Warsaw										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2005	Residential	Review of Reassessment					100.00	2006	yes
565000	Wethersfield										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
572000	Barrington										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2005	Residential	Review of Reassessment					100.00	2007	
572200	Benton										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
572400	Italy										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
572600	Jerusalem										
	A	2004	All Property	Review of Reassessment			98.00	98.00			
	A	2004	Residential	Review of Reassessment					94.31		
572800	Middlesex										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
573000	Milo										
	B	2003	All Property	CAMA/Appraisals	17.29	1.03	78.00	78.00			
	B	2004	Residential	CAMA	17.80	1.03			75.57		
573200	Potter										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	yes
573400	Starkey										
	B	2005	All Property	Review of Reassessment			100.00	100.00		2007	
	B	2005	Residential	Review of Reassessment					100.00	2007	
573600	Torrey										
	A	2005	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2005	Residential	Review of Reassessment					100.00	2006	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	2005 State Eq. Rate	2005 Locally Stated Assmnt. Ratio ***	2005 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
650000	New York City										
	C	2005	1	Review of Reassessment			4.20	6.00		2006	yes
	C	2005	2	Review of Reassessment			33.72	45.00		2006	yes
	C	2005	3	Review of Reassessment			45.00	45.00		2006	yes
	C	2005	4	Review of Reassessment			39.68	45.00		2006	yes

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