

Assessment Equity in New York: Results from the 2006 Market Value Survey



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March 2007

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Assessment Equity in New York: Results from the 2006 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 2006 market value survey.

Included are data for 983 non-village assessing units, which consist of 2 counties, 61 cities and 918 towns.

2006 Market Value Survey Data and Estimation Methodology

For the 2006 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

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

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

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

Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2006 market value survey.

Assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards. It should be understood, however, that the designation of 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 conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

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)² is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as "neutral" assessment practice, i.e., no price-related bias. 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.

²This statistic is sometimes referred to as the index of regressivity.

Assessment Uniformity Criteria

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted standards of assessment uniformity. The International Association of Assessing Officers, in its book entitled Property Appraisal and Assessment Administration (1990) and its Standard on Ratio Studies (1999), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the type of property, the degree of diversity of properties, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based upon an assessing unit's property composition and characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAAO standards are summarized in Table 1a.

In its work with various types of assessing units, the State Board has found that the more rural areas, where there are relatively few sales and properties are more heterogeneous; pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, 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 2006 market survey, the median residential COD among the sampled assessing units was 16.31, and the median for all property classes combined was 18.22.³ In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 7.00 to 175.45. For the residential COD, the range among assessing units was 5.40 to 41.49.

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

Table 2 summarizes the 2006 COD information according to type of assessing unit, as measured by population density, and the State Board COD standards shown in Table 1b. Nearly 50 percent of the sampled assessing units had 2006 CODs that reflected uniform assessing practices for the entire roll.

³ 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.

⁴ 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 (2006 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	258	15	20	21%	45%
>101 – ≤400	87	12	17	17%	55%
> 400	98	10	15	21%	55%
TOTAL	443	--	--	20%	49%

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 759 (77.2%) of the state's assessing units had high quality assessment rolls. This is roughly comparable to the 80 percent found to be equitable in the 2005 survey analysis, and the slight decline from 2005 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	443	89	219
Non-Sampled	540	540	540
Total	983	629 (64.0%)	759 (77.2%)

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

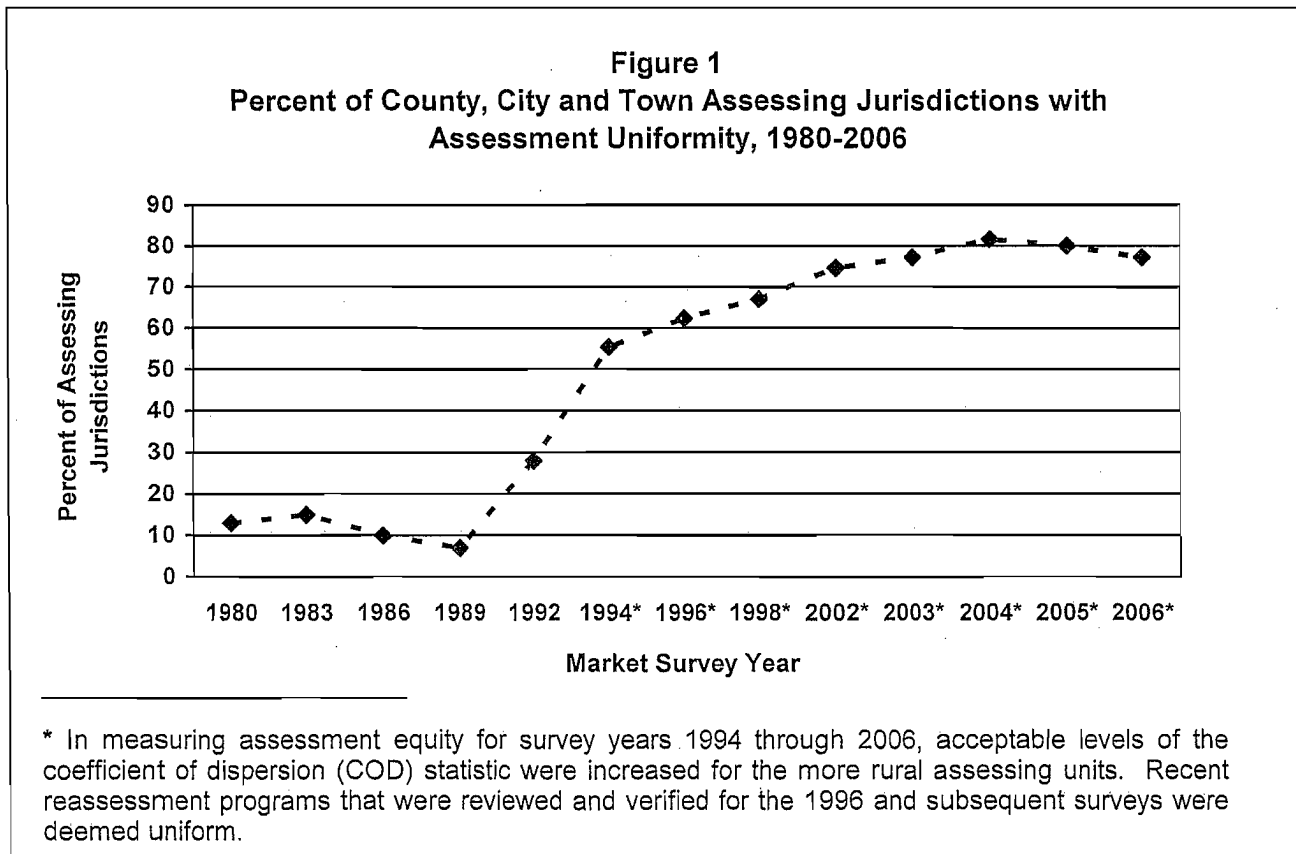
Another view of the quality of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 4 shows the distribution of 2006 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that about two-thirds 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 2006 State Equalization Rate

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	76
10.01 - 25.00	35
25.01 - 50.00	65
50.01 - 75.00	164
75.01 - 100.00	639
Greater than 100.00	2
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 close to 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 55 percent of them assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, about 45 percent tended to over-assess low-value homes relative to high-value homes, while only three units tended to do the reverse. These results are about the same (as measured by the PRD) as found in the prior market value survey. This result is thought to reflect the strong residential real estate market conditions in many parts of the state, and the differential effects that such markets can have on parcels of different values.

When all property classes are combined, the situation changes significantly. Table 5 shows that 21 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 45 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Table 5. Value-Related Bias in Assessing, Sampled Assessing Units, 2006 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	3	1%	95	21%
Neutral	246	55%	196	45%
Regressive	194	44%	152	34%
TOTAL	443	100%	443	100%
Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.				

Recent Reassessment Activity Subsequent to the 2006 Market Survey

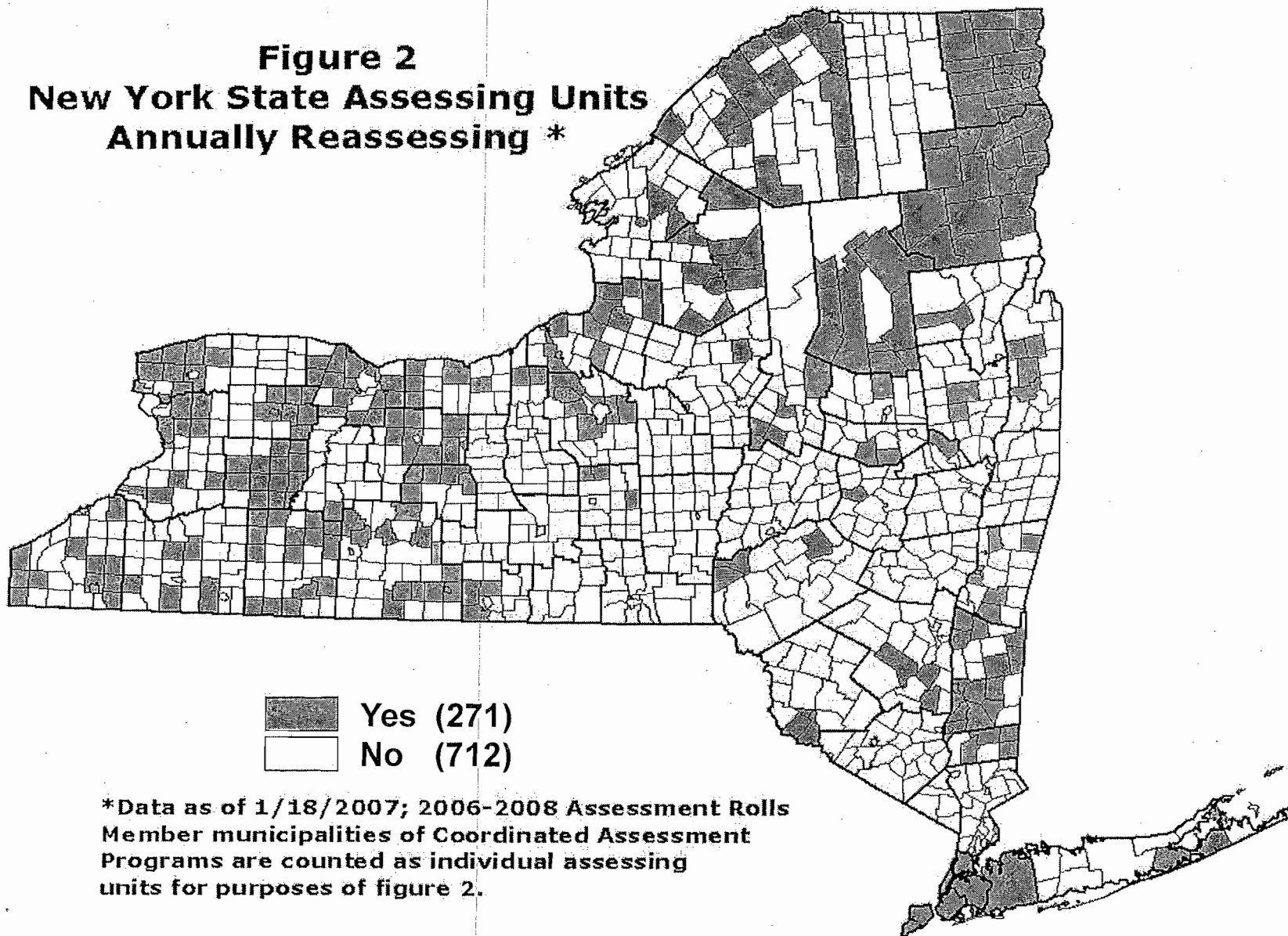
Approximately 16 percent (72) of the 443 assessing units for which CODs and PRDs were calculated have conducted or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2006 survey, either in 2007 or 2008. For these assessing units, the COD and PRD estimates contained 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 540 assessing units for which recent reassessment projects were reviewed for the 2006 market survey, 339 have a subsequent reassessment project scheduled in 2007 or 2008. Thus, 63 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 January 2007, some 271 assessing units are committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change.

Assessing Units Not Meeting Equity Standards

Table 6 presents a listing of those assessing units not meeting the all-property COD standards outlined earlier in this report, or not having conducted a recent reassessment program.

Figure 2
New York State Assessing Units
Annually Reassessing *



*Data as of 1/18/2007; 2006-2008 Assessment Rolls
Member municipalities of Coordinated Assessment
Programs are counted as individual assessing
units for purposes of figure 2.

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2006 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2006)
Albany	Cohoes	15.00	27.79
Albany	Coeymans	17.00	18.62
Albany	Westerlo	20.00	27.88
Allegany	Amity	20.00	22.98
Allegany	Friendship	20.00	21.99
Broome	Binghamton	15.00	22.33
Broome	Colesville	20.00	38.42
Broome	Conklin	17.00	23.69
Broome	Dickinson	15.00	15.78
Broome	Kirkwood	17.00	19.86
Broome	Lisle	20.00	22.63
Broome	Nanticoke	20.00	22.63
Broome	Sanford	20.00	20.19
Broome	Triangle	20.00	23.01
Broome	Union	15.00	25.02
Cattaraugus	Olean	15.00	22.20
Cattaraugus	Salamanca	15.00	29.21
Cattaraugus	Cold Spring	20.00	24.08
Cattaraugus	Farmersville	20.00	21.33
Cattaraugus	Freedom	20.00	34.38
Cattaraugus	Great Valley	20.00	32.61
Cattaraugus	Hinsdale	20.00	24.99
Cattaraugus	Humphrey	20.00	23.87
Cattaraugus	Ischua	20.00	30.14
Cattaraugus	Leon	20.00	20.31
Cattaraugus	Napoli	20.00	30.38
Cattaraugus	Persia	17.00	19.97
Cattaraugus	Yorkshire	17.00	21.55
Cayuga	Fleming	17.00	18.20
Cayuga	Moravia	17.00	23.26
Cayuga	Sempronius	20.00	29.01
Cayuga	Summerhill	20.00	25.07
Chautauqua	Arkwright	20.00	23.14
Chautauqua	Pomfret	17.00	18.69
Chautauqua	Sheridan	20.00	22.43
Chemung	Ashland	17.00	37.18
Chemung	Baldwin	20.00	37.36
Chemung	Catlin	20.00	21.88
Chemung	Chemung	20.00	30.06
Chenango	Coventry	20.00	24.95
Chenango	German	20.00	21.77
Chenango	Greene	20.00	20.29
Chenango	Norwich	20.00	22.33
Chenango	Pitcher	20.00	30.01

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2006 Market Value Survey (continued)

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2006)
Chenango	Plymouth	20.00	22.61
Chenango	Preston	20.00	23.13
Chenango	Smyrna	20.00	20.14
Cortland	Lapeer	20.00	23.73
Cortland	Marathon	20.00	23.73
Delaware	Andes	20.00	29.10
Delaware	Bovina	20.00	28.48
Delaware	Colchester	20.00	40.47
Delaware	Delhi	20.00	29.49
Delaware	Deposit	20.00	26.62
Delaware	Hamden	20.00	34.77
Delaware	Hancock	20.00	72.57
Delaware	Harpersfield	20.00	22.97
Delaware	Meredith	20.00	34.02
Delaware	Roxbury	20.00	44.80
Delaware	Stamford	20.00	28.78
Delaware	Tompkins	20.00	41.91
Delaware	Walton	20.00	24.99
Dutchess	Beacon	15.00	18.07
Dutchess	Clinton	17.00	21.48
Dutchess	Dover	17.00	22.59
Dutchess	Fishkill	15.00	15.51
Dutchess	Hyde Park	15.00	17.68
Dutchess	Pleasant Valley	17.00	18.80
Dutchess	Poughkeepsie	15.00	16.35
Dutchess	Union Vale	17.00	19.09
Dutchess	Wappinger	15.00	19.84
Erie	Collins	17.00	18.07
Franklin	Bombay	20.00	44.91
Franklin	Brandon	20.00	22.46
Franklin	Constable	20.00	27.83
Franklin	Santa Clara	20.00	20.58
Franklin	Waverly	20.00	23.39
Fulton	Caroga	20.00	20.91
Fulton	Ephratah	20.00	22.42
Greene	Prattsville	20.00	21.43
Herkimer	Little Falls	15.00	19.29
Herkimer	Frankfort	17.00	22.09
Herkimer	Ohio	20.00	26.57
Herkimer	Russia	20.00	20.44
Jefferson	Alexandria	20.00	23.67
Jefferson	Lyme	20.00	29.00
Jefferson	Philadelphia	20.00	25.90
Jefferson	Worth	20.00	23.48

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2006 Market Value Survey (continued)

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2006)
Lewis	Osceola	20.00	28.29
Lewis	Pinckney	20.00	20.53
Madison	De Ruyter	20.00	22.00
Montgomery	Amsterdam	17.00	41.34
Montgomery	Canajoharie	20.00	23.87
Montgomery	Florida	20.00	20.26
Montgomery	Mohawk	17.00	29.57
Montgomery	St Johnsville	17.00	17.32
Nassau	Long Beach	15.00	16.97
Oneida	Sherrill	15.00	18.64
Oneida	Annsville	20.00	21.64
Oneida	Boonville	20.00	23.60
Oneida	Bridgewater	20.00	20.75
Oneida	Camden	20.00	28.53
Oneida	Deerfield	17.00	17.45
Oneida	Florence	20.00	49.07
Oneida	Forestport	20.00	27.47
Oneida	Lee	17.00	18.67
Oneida	Sangerfield	20.00	26.66
Oneida	Vernon	17.00	19.36
Onondaga	Otisco	20.00	32.25
Orange	Port Jervis	15.00	19.81
Orange	Deerpark	17.00	19.78
Orange	Minisink	17.00	20.02
Orange	New Windsor	15.00	17.20
Orange	Walkkill	17.00	17.27
Oswego	Constantia	20.00	21.15
Oswego	New Haven	20.00	26.27
Oswego	Parish	20.00	21.26
Otsego	Burlington	20.00	24.99
Otsego	Butternuts	20.00	25.63
Otsego	Cherry Valley	20.00	28.54
Otsego	Decatur	20.00	22.94
Otsego	Edmeston	20.00	23.75
Otsego	Exeter	20.00	32.37
Otsego	Hartwick	20.00	32.34
Otsego	Milford	20.00	22.87
Otsego	Morris	20.00	29.71
Otsego	New Lisbon	20.00	21.99
Otsego	Oneonta	17.00	22.52
Otsego	Otsego	20.00	26.94
Otsego	Pittsfield	20.00	33.86
Otsego	Plainfield	20.00	38.17
Otsego	Unadilla	20.00	28.57
Otsego	Worcester	20.00	26.79

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2006 Market Value Survey (continued)

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2006)
Rensselaer	Troy	15.00	30.64
Rensselaer	East Greenbush	15.00	19.72
Rensselaer	Hoosick	17.00	23.26
Rensselaer	Poestenkill	17.00	17.38
Rensselaer	Sand Lake	17.00	17.24
Rensselaer	Schaghticoke	17.00	31.26
St Lawrence	Clare	20.00	29.93
St Lawrence	Colton	20.00	29.85
St Lawrence	Fowler	20.00	175.45
St Lawrence	Gouverneur	17.00	20.98
St Lawrence	Parishville	20.00	32.30
Saratoga	Mechanicville	15.00	15.78
Saratoga	Edinburg	20.00	23.90
Saratoga	Moreau	17.00	19.42
Saratoga	Providence	20.00	27.95
Saratoga	Waterford	15.00	16.32
Schenectady	Duanesburg	20.00	21.46
Schenectady	Princetown	20.00	20.49
Schenectady	Rotterdam	15.00	20.87
Schuyler	Dix	17.00	20.65
Schuyler	Montour	17.00	17.40
Schuyler	Orange	20.00	22.96
Schuyler	Reading	20.00	20.65
Schuyler	Tyrone	20.00	21.71
Steuben	Canisteo	20.00	21.54
Steuben	Caton	20.00	28.98
Steuben	Cohocton	20.00	25.14
Steuben	Greenwood	20.00	59.72
Steuben	Hartsville	20.00	25.29
Steuben	Jasper	20.00	26.76
Steuben	Lindley	20.00	37.00
Steuben	Pulteney	20.00	25.92
Steuben	Thurston	20.00	34.47
Steuben	Troupsburg	20.00	21.36
Steuben	Tuscarora	20.00	33.18
Steuben	Wayland	17.00	19.59
Steuben	Wayne	20.00	21.08
Steuben	Wheeler	20.00	20.34
Suffolk	Babylon	15.00	24.51
Suffolk	Brookhaven	15.00	16.56
Suffolk	East Hampton	17.00	27.27
Suffolk	Huntington	15.00	27.12
Suffolk	Islip	15.00	15.16
Suffolk	Riverhead	15.00	25.24
Suffolk	Smithtown	15.00	15.60
Suffolk	Southold	17.00	26.16

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2006 Market Value Survey (continued)

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2006)
Sullivan	Bethel	20.00	29.25
Sullivan	Callicoon	20.00	24.62
Sullivan	Delaware	20.00	27.90
Sullivan	Forestburgh	20.00	50.16
Sullivan	Fremont	20.00	22.59
Sullivan	Mamakating	17.00	23.37
Sullivan	Neversink	20.00	33.66
Sullivan	Rockland	20.00	22.55
Tioga	Barton	17.00	20.78
Tioga	Berkshire	20.00	30.71
Tioga	Candor	20.00	30.75
Tioga	Newark Valley	20.00	20.13
Tioga	Nichols	20.00	27.63
Tioga	Richford	20.00	26.42
Tioga	Spencer	20.00	34.58
Tioga	Tioga	20.00	30.75
Ulster	Denning	20.00	27.46
Ulster	Shandaken	20.00	41.38
Ulster	Shawangunk	17.00	23.60
Ulster	Wawarsing	20.00	36.66
Warren	Johnsburg	20.00	40.50
Warren	Stony Creek	20.00	30.48
Washington	Dresden	20.00	20.32
Washington	Jackson	20.00	21.77
Washington	Putnam	20.00	20.32
Washington	Salem	20.00	22.03
Wayne	Huron	20.00	21.60
Westchester	Mt Vernon	15.00	43.52
Westchester	New Rochelle	15.00	30.12
Westchester	Peekskill	15.00	59.32
Westchester	Rye	15.00	51.42
Westchester	White Plains	15.00	54.91
Westchester	Yonkers	15.00	35.37
Westchester	Bedford	15.00	15.80
Westchester	Cortlandt	15.00	20.89
Westchester	Eastchester	15.00	30.73
Westchester	Greenburgh	15.00	32.40
Westchester	Harrison	15.00	21.75
Westchester	Mamaroneck	15.00	30.36
Westchester	Mount Pleasant	15.00	21.50
Westchester	North Castle	15.00	25.88
Westchester	Ossining	15.00	46.03
Westchester	Yorktown	15.00	20.64
Westchester	Mount Kisco	15.00	41.70
Wyoming	Bennington	20.00	25.54

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:

2006

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	Has the municipality adopted Article 19 (Homestead) in conjunction with this reassessment or is Article 19 already in effect?	
7	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

a. 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.		

b. 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, and 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 the items listed in " <i>Project Review Documentation</i> " (which can be found in the Instructions):	
	a. Did the ORPS' reviewer have access to, and review, All , Some or None of the listed products?	
	b. If the answer to the previous question was not All , provide an explanation as to what products were not accessible, an explanation for their absence and/or why they were not reviewed.	

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	
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. 1 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 percentage points)
	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	CAMA Ratio Study Statistics for Major Type A
1) Total Major Type A Parcels	
2) Number of Parcels in Study	
3) Minimum Ratio	
4) Maximum Ratio	
5) Standard Deviation	
6) Price Related Differential (PRD)	
7) Coefficient of Dispersion (COD)	
8) Mean	
9) Median	
10) Weighted Mean Ratio (WM)	
11) Average 2006 Total Assessed Value	
12) Average Model Estimate	

1b	Conclusion of CAMA Ratio Analysis For Major Type A
<p>[Select and modify as appropriate] The indicated level of assessment (LOA) using the weighted mean subjects ratio is <u>XXX.XXXX</u>. This ratio <u>is/is not</u> within five percent 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.</p>	

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

2	Is a statistically valid sales ratio available? [Y/N]
	If "Y", continue to 2a. If "N", go to sales ratio conclusion 2f.

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 2006 Total Assessed Value	
19) Average Sale Price	
20) Average Time Adjusted Sale Price	

2b	Compare the CAMA weighted mean ratio and the Sale ratio weighted mean confidence interval low limit.
1) Enter CAMA weighted mean ratio (item 4c., 1a, 10)	
2) Enter Sale ratio weighted mean confidence interval Low Limit (item 4c., 2a, 13)	
If (1) is less than (2), then complete sections (4c., 2c-2f); otherwise, skip to Sale Ratio Conclusion (4 c., 2f)	

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

Enter appropriate data below.

2c	Sale Price Dependent Assessed Values (SPDAV) for Major Type A.			
	Sold	Unsold	Difference	SPDAV (Y/N)
Parcel Count			NA	NA
A.) Percent With Assessment Changes				
Chi-Square Test – Exact Significance		NA	NA	NA
B.) Average Percent of Change				
Mann-Whitney Test – “Z” Value		NA	NA	NA
C.) Regression Coefficient		NA	NA	
“t-value” of Regression Coefficient		NA	NA	NA

2d	Conclusion of SPDAV Analysis.
	<p>[Select and modify as appropriate] 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. SPDAV may be indicated using a regression model if the Sold variable enters the model with an unstandardized coefficient greater than .05, and has a t-value greater than 2. Based on this test, SPDAV does/does not exist for this reassessment.</p> <p>Based on all the tests performed, this reviewer concludes that SPDAV does/does not exist for this reassessment.</p>

If SPDAV exists, continue with Alternate Sales Ratio Statistics (2e); otherwise, go to Conclusion of Sales Ratio Analysis for Major Type A (2f).

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

2e	Alternate Sales Ratio Statistics for Major Type A
1) Sales Ratio Adjusted by Regression Coefficient	
2) Sales Ratio Adjusted by Average Percent of Change	
3) Alternate sales ratio, adjusted by change-in-level, derived from assessments that are not affected by SPDAV.	

2f	Conclusion of Sales Ratio Analysis for Major Type A
<p>[Select and modify as appropriate] <u>If a statistically valid sales ratio does not exist:</u> We cannot confirm the Major Type A ratio using sales ratio analysis because: a. There are an inadequate number of sales. Or b. The sales ratio did not meet any confidence tests.</p> <p><u>If a statistically valid sales ratio and SPDAV exists:</u> The sales ratio, 2e, 3, is/<u>is not</u> within 5 % of sales ratios 2e, 1-2. Therefore, it <u>can/cannot</u> be concluded that the sales ratio (2e, 3) is indicative of the true sales ratio (LOA) of the municipality.</p> <p><u>If a statistically valid sales ratio and no SPDAV exists:</u> The indicated level of assessment (LOA) using the weighted mean sales ratio of <u>XXX.XXXX</u> is statistically valid, passes at the <u>XX%</u> confidence level and SPDAV does not exist. The sales ratio <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 sales ratio analysis.</p>	

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

3	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.)

4	Conformity with Uniformity Acceptability	
	a. Referring to the Sales Ratio C.O.D. and P.R.D. 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.	
	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 are uniform using an alternate procedure? [Y/N/NA] NA means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	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>(For MT A) 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>(For MT B) 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>(For MT C) 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.)

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

4) d. Alternate Uniform Percentage Recommendation

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

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

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT

Reviewer's Summary - Major Type A

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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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' 2006 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

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

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

Let w_j = p_j / s_j , where:

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

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

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

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

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

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

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

1. Calculate the assessment ratio (R_{ij}) for each sample parcel by dividing the assessed value by the estimated market value.

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

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

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

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

II. Computing the Price-Related Differential

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

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

Example of Price-Related Differential Values

	<u>Regressive Greater than 1.03</u>	<u>Neutral 0.98 to 1.03</u>	<u>Progressive 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 jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$ = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);

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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.

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Appendix C

2006 Market Value Survey:

Coefficient of Dispersion and Price Related Differential

New York State Board Of Real Property Services
2006 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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
010100	Albany										
	C	2003	All Property	Review of Reassessment			71.00	71.00		2007	
	C	2003	Residential	Review of Reassessment					64.82	2007	
010300	Cohoes										
	C	2003	All Property	Sales/Appraisals	27.79	1.08	64.00	64.00			
	C	2005	Residential	Sales Only	24.18	1.09			61.23		
011800	Watervliet										
	C	2002	All Property	CAMA/Appraisals	8.14	1.00	78.79	100.00			
	C	2005	Residential	CAMA	7.71	1.01			75.23		
012000	Berne										
	A	2002	All Property	CAMA/Appraisals	16.55	1.06	70.00	70.00			
	A	2005	Residential	CAMA	17.59	1.05			63.44		
012200	Bethlehem										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					100.00		
012400	Coeymans										
	B	2002	All Property	Sales/Appraisals	18.62	0.64	75.00	75.00		2007	
	B	2005	Residential	Sales Only	17.07	1.05			66.19	2007	
012600	Colonie										
	C	2003	All Property	CAMA/Appraisals	7.29	1.00	66.59	100.00			
	C	2005	Residential	CAMA	6.91	1.01			59.93		
012800	Green Island										
	C	2002	All Property	CAMA/Appraisals	12.90	0.98	6.45	6.45			
	C	2005	Residential	CAMA	11.79	1.01			5.61		
013000	Guilderland										
	C	2005	All Property	Review of Reassessment			84.12	100.00			
	C	2005	Residential	Review of Reassessment					82.98		
013200	Knox										
	A	2002	All Property	CAMA/Appraisals	15.01	0.98	65.00	65.00			
	A	2005	Residential	CAMA	16.09	1.03			62.41		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Reassessment Activity Has Occurred Or Is Planned Subsequent To The Roll Evaluated (Through 2009).

***** Only 2005 Through 2009 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2006 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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
013400	New Scotland										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
013600	Rensselaerville										
	A	2002	All Property	CAMA/Appraisals	17.13	1.08	66.00	66.00			
	A	2005	Residential	CAMA	22.28	1.08			61.14		
013800	Westerlo										
	A	2002	All Property	CAMA/Appraisals	27.88	1.08	1.02	1.12			
	A	2005	Residential	CAMA	22.26	1.06			0.90		

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New York State Board Of Real Property Services
2006 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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		County of Allegany						2006	2006	Year of	Conducting
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Annually *****
022000	Alfred										
	B	2002	All Property	Sales/Appraisals	11.45	1.01	90.00	90.00		2007	
	B	2005	Residential	Sales Only	11.50	1.02			87.41	2007	
022200	Allen										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
022400	Alma										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
022600	Almond										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					93.80	2007	yes
022800	Amity										
	A	2002	All Property	Sales/Appraisals	22.98	0.79	79.00	79.00			
	A	2002	Residential	Sales/Appraisals	26.14	1.03			75.95		
023000	Andover										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					92.60	2007	yes
023200	Angelica										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
023400	Belfast										
	A	2002	All Property	CAMA/Appraisals	15.50	1.01	91.00	91.00			
	A	2005	Residential	CAMA	16.89	1.03			92.63		
023600	Birdsall										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
023800	Bolivar										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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2006 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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		County of Allegany									
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
024000	Burns										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
024200	Caneadea										
	A	2005	All Property	Review of Reassessment			87.00	87.00			
	A	2005	Residential	Review of Reassessment					78.49		
024400	Centerville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
024600	Clarksville										
	A	2002	All Property	CAMA/Appraisals	13.84	1.01	80.00	80.00			
	A	2005	Residential	CAMA	15.02	1.01			79.36		
024800	Cuba										
	A	2002	All Property	CAMA/Appraisals	12.87	1.01	86.00	86.00			
	A	2005	Residential	CAMA	13.61	1.01			83.56		
025000	Friendship										
	A	2002	All Property	CAMA/Appraisals	21.99	0.97	86.00	86.00			
	A	2005	Residential	CAMA	16.80	1.01			84.55		
025200	Genesee										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
025400	Granger										
	A	2005	All Property	Review of Reassessment			93.00	93.00			
	A	2005	Residential	Review of Reassessment					89.96		
025600	Grove										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
025800	Hume										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
026000	Independence										
	A	2005	All Property	Review of Reassessment			86.00	86.00			
	A	2005	Residential	Review of Reassessment					71.92		
026200	New Hudson										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
026400	Rushford										
	A	2005	All Property	Review of Reassessment			87.00	87.00		2007	yes
	A	2005	Residential	Review of Reassessment					78.49	2007	yes
026600	Scio										
	A	2002	All Property	CAMA/Appraisals	16.46	1.03	80.00	80.00			
	A	2005	Residential	CAMA	14.61	1.01			74.58		
026800	Ward										
	A	2002	All Property	CAMA/Appraisals	14.80	1.00	90.00	90.00		2007	
	A	2005	Residential	CAMA	19.03	0.99			91.26	2007	
027000	Wellsville										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
027200	West Almond										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					94.42		
027400	Willing										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					97.22	2007	
027600	Wirt										
	A	2003	All Property	CAMA/Appraisals	14.52	1.03	81.00	81.00			
	A	2005	Residential	CAMA	15.16	1.01			82.79		

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New York State Board Of Real Property Services
2006 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
030200	Binghamton										
	C	2002	All Property	Sales/Appraisals	22.33	1.04	100.00	100.00			
	C	2005	Residential	Sales Only	25.35	1.12			92.47		
032000	Barker										
	A	2002	All Property	Sales/Appraisals	11.47	1.04	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	13.00	1.02			76.90		
032200	Binghamton										
	B	2002	All Property	CAMA/Appraisals	11.50	1.02	87.00	87.00			
	B	2005	Residential	CAMA	14.21	1.04			82.89		
032400	Chenango										
	B	2004	All Property	Sales/Appraisals	15.55	1.03	88.00	88.00			
	B	2005	Residential	Sales Only	15.00	1.05			82.04		
032600	Colesville										
	A	2002	All Property	Sales/Appraisals	38.42	1.21	10.00	10.00			
	A	2005	Residential	Sales Only	32.92	1.19			9.45		
032800	Conklin										
	B	2002	All Property	Sales/Appraisals	23.69	1.04	78.40	78.40			
	B	2005	Residential	Sales Only	22.63	1.11			71.96		
033000	Dickinson										
	C	2002	All Property	CAMA/Appraisals	15.78	1.05	90.00	90.00			
	C	2005	Residential	CAMA	15.81	1.04			87.77		
033200	Fenton										
	B	2002	All Property	CAMA/Appraisals	15.28	1.04	82.00	82.00			
	B	2005	Residential	CAMA	14.80	1.03			80.39		
033400	Kirkwood										
	B	2002	All Property	Sales/Appraisals	19.86	0.96	98.00	98.00			
	B	2005	Residential	Sales Only	17.86	1.06			82.21		
033600	Lisle										
	A	2002	All Property	CAMA/Appraisals	22.63	1.10	81.00	81.00			
	A	2005	Residential	CAMA	24.82	1.10			84.87		

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New York State Board Of Real Property Services
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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
033800	Maine										
	B	2002	All Property	CAMA/Appraisals	13.10	1.03	73.05	80.00			
	B	2005	Residential	CAMA	13.45	1.03			72.54		
034000	Nanticoke										
	A	2002	All Property	CAMA/Appraisals	22.63	1.10	81.00	81.00			
	A	2005	Residential	CAMA	24.82	1.10			84.87		
034200	Sanford										
	A	2002	All Property	CAMA/Appraisals	20.19	1.06	79.50	79.50			
	A	2005	Residential	CAMA	24.47	1.09			74.67		
034400	Triangle										
	A	2002	All Property	Sales/Appraisals	23.01	1.08	81.00	81.00			
	A	2005	Residential	Sales Only	23.24	1.12			76.48		
034600	Union										
	C	2002	All Property	Sales/Appraisals	25.02	0.94	5.62	5.62			
	C	2005	Residential	Sales Only	22.40	1.10			4.83		
034800	Vestal										
	C	2002	All Property	CAMA/Appraisals	13.95	1.03	5.20	5.20			
	C	2005	Residential	CAMA	12.90	1.03			4.42		
035000	Windsor										
	A	2002	All Property	CAMA/Appraisals	17.53	1.04	85.00	85.00			
	A	2005	Residential	CAMA	19.56	1.05			80.22		

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041200	Olean										
	C	2002	All Property	Sales/Appraisals	22.20	0.96	8.50	8.50			
	C	2005	Residential	Sales Only	19.38	1.08			7.35		
041600	Salamanca										
	C	2002	All Property	Sales/Appraisals	29.21	1.00	23.00	23.00			
	C	2002	Residential	Sales/Appraisals	29.22	1.05			21.78		
042000	Allegany										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
042200	Ashford										
	A	2003	All Property	CAMA/Appraisals	15.46	0.98	77.00	77.00			
	A	2005	Residential	CAMA	12.84	0.99			79.52		
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	24.08	0.97	85.11	85.11			
	A	2005	Residential	CAMA	15.28	1.00			81.07		
042800	Conewango										
	A	2002	All Property	CAMA/Appraisals	16.98	1.02	74.00	74.00			
	A	2005	Residential	CAMA	17.49	1.02			77.33		
043000	Dayton										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					90.79		
043200	East Otto										
	A	2004	All Property	Sales/Appraisals	19.84	1.03	85.00	85.00			
	A	2004	Residential	Sales/Appraisals	13.49	1.07			81.93		
043600	Ellicottville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
043800	Farmersville										
	A	2004	All Property	Sales/Appraisals	21.33	1.03	80.00	80.00			
	A	2004	Residential	Sales/Appraisals	17.20	1.02			82.38		
044000	Franklinville										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					88.64		
044200	Freedom										
	A	2002	All Property	Sales/Appraisals	34.38	1.21	6.30	6.30			
	A	2002	Residential	Sales/Appraisals	16.97	1.04			6.19		
044400	Great Valley										
	A	2002	All Property	Sales/Appraisals	32.61	1.20	3.00	3.00			
	A	2002	Residential	Sales/Appraisals	28.57	1.09			2.80		
044600	Hinsdale										
	A	2002	All Property	CAMA/Appraisals	24.99	1.05	84.00	84.00		2007	
	A	2005	Residential	CAMA	15.37	1.02			85.21	2007	
044800	Humphrey										
	A	2002	All Property	CAMA/Appraisals	23.87	1.25	73.00	73.00			
	A	2005	Residential	CAMA	16.94	0.99			84.37		
045000	Ischua										
	A	2002	All Property	Sales/Appraisals	30.14	1.09	10.00	10.00			
	A	2002	Residential	Sales/Appraisals	28.42	1.06			11.05		
045200	Leon										
	A	2002	All Property	CAMA/Appraisals	20.31	0.94	70.00	70.00			
	A	2005	Residential	CAMA	18.89	1.00			73.20		
045400	Little Valley										
	A	2004	All Property	Sales/Appraisals	13.54	1.02	87.00	87.00			
	A	2004	Residential	Sales/Appraisals	11.39	1.01			83.21		
045600	Lyndon										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					88.64		

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045800	Machias										
	A	2003	All Property	CAMA/Appraisals	18.15	1.05	85.00	85.00			
	A	2005	Residential	CAMA	16.20	1.02			85.35		
046000	Mansfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
046200	Napoli										
	A	2002	All Property	CAMA/Appraisals	30.38	1.34	77.00	77.00			
	A	2005	Residential	CAMA	20.32	1.02			70.18		
046400	New Albion										
	A	2003	All Property	CAMA/Appraisals	18.68	0.99	84.70	93.00			
	A	2005	Residential	CAMA	15.96	1.00			85.07		
046600	Olean										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					82.68		
046800	Otto										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					87.68		
047000	Perrysburg										
	A	2004	All Property	Sales/Appraisals	17.49	1.01	87.00	87.00			
	A	2004	Residential	Sales/Appraisals	17.89	1.07			84.82		
047200	Persia										
	B	2002	All Property	CAMA/Appraisals	19.97	1.10	85.00	85.00			
	B	2005	Residential	CAMA	13.85	1.03			88.35		
047400	Portville										
	B	2004	All Property	Review of Reassessment			90.00	90.00		2007	
	B	2004	Residential	Review of Reassessment					84.90	2007	
047600	Randolph										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2006	Residential	Review of Reassessment					100.00	2008	yes

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047800	Red House										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
048000	Salamanca										
	A	2003	All Property	Review of Reassessment			94.00	94.00			
	A	2003	Residential	Review of Reassessment					88.21		
048200	South Valley										
	A	2004	All Property	Review of Reassessment			87.00	87.00			
	A	2004	Residential	Review of Reassessment					83.13		
048400	Yorkshire										
	B	2002	All Property	Sales/Appraisals	21.55	0.98	22.00	22.00			
	B	2005	Residential	Sales Only	19.23	1.04			20.35		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
050100	Auburn										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
052200	Brutus										
	B	2003	All Property	Sales/Appraisals	10.05	1.02	85.07	92.00		2007	
	B	2005	Residential	Sales Only	10.26	1.03			86.37	2007	
052400	Cato										
	A	2005	All Property	Review of Reassessment			98.00	98.00			
	A	2005	Residential	Review of Reassessment					92.32		
052600	Conquest										
	A	2003	All Property	Review of Reassessment			86.00	86.00			
	A	2003	Residential	Review of Reassessment					86.98		
052800	Fleming										
	B	2003	All Property	CAMA/Appraisals	18.20	1.04	47.65	47.65			
	B	2005	Residential	CAMA	18.73	1.04			45.32		
053000	Genoa										
	A	2003	All Property	Review of Reassessment			85.00	85.00			
	A	2003	Residential	Review of Reassessment					79.96		
053200	Ira										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
053400	Ledyard										
	A	2003	All Property	Review of Reassessment			81.00	81.00			
	A	2003	Residential	Review of Reassessment					71.32		
053600	Locke										
	A	2005	All Property	Review of Reassessment			99.00	99.00			
	A	2005	Residential	Review of Reassessment					93.50		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
053800	Mentz										
	B	2003	All Property	Sales/Appraisals	14.72	1.04	86.00	86.00			
	B	2003	Residential	Sales/Appraisals	13.75	1.03			85.11		
054000	Montezuma										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					104.05		
054200	Moravia										
	B	2003	All Property	Sales/Appraisals	23.26	1.05	74.00	74.00			
	B	2005	Residential	Sales Only	20.95	1.12			70.35		
054400	Niles										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					89.40		
054600	Owasco										
	B	2004	All Property	Review of Reassessment			89.63	89.63			
	B	2004	Residential	Review of Reassessment					84.80		
054800	Scipio										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
055000	Sempronius										
	A	2003	All Property	Sales/Appraisals	29.01	0.97	43.00	43.00			
	A	2003	Residential	Sales/Appraisals	21.71	1.12			41.07		
055200	Sennett										
	B	2004	All Property	Review of Reassessment			95.00	95.00			
	B	2004	Residential	Review of Reassessment					89.77		
055400	Springport										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					103.99		
055600	Sterling										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2008	
	A	2004	Residential	Review of Reassessment					85.02	2008	

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055800	Summerhill										
	A	2004	All Property	CAMA/Appraisals	25.07	1.08	78.24	78.24			
	A	2005	Residential	CAMA	35.14	1.16			71.99		
056000	Throop										
	A	2003	All Property	CAMA/Appraisals	14.00	0.96	78.12	78.12			
	A	2005	Residential	CAMA	11.15	1.00			75.21		
056200	Venice										
	A	2003	All Property	Review of Reassessment			89.00	89.00			
	A	2003	Residential	Review of Reassessment					85.03		
056400	Victory										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
060300	Dunkirk										
	C	2004	All Property	CAMA/Appraisals	13.54	1.02	97.00	97.00			
	C	2005	Residential	CAMA	13.57	1.02			97.78		
060800	Jamestown										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
062000	Arkwright										
	A	2004	All Property	Sales/Appraisals	23.14	0.53	67.11	67.11			
	A	2004	Residential	Sales/Appraisals	16.29	1.01			60.85		
062200	Busti										
	B	2004	All Property	Review of Reassessment			85.50	85.50		2007	
	B	2004	Residential	Review of Reassessment					80.63	2007	
062400	Carroll										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
062600	Charlotte										
	A	2004	All Property	Sales/Appraisals	12.76	0.97	87.40	87.40			
	A	2004	Residential	Sales/Appraisals	9.72	1.01			82.88		
062800	Chautauqua										
	A	2004	All Property	Review of Reassessment			85.50	85.50		2007	
	A	2004	Residential	Review of Reassessment					80.63	2007	
063000	Cherry Creek										
	A	2004	All Property	Sales/Appraisals	14.00	0.98	90.40	90.40			
	A	2004	Residential	Sales/Appraisals	9.56	1.03			85.88		
063200	Clymer										
	A	2005	All Property	Review of Reassessment			91.66	100.00			
	A	2005	Residential	Review of Reassessment					87.42		
063400	Dunkirk										
	B	2004	All Property	Sales/Appraisals	11.25	0.96	85.00	85.00		2008	
	B	2004	Residential	Sales/Appraisals	11.63	1.04			73.01	2008	

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063600	Ellery										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
063800	Ellicott										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
064000	Ellington										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
064200	French Creek										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
064400	Gerry										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
064600	Hanover										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
064800	Harmony										
	A	2004	All Property	Review of Reassessment			95.00	95.00			
	A	2004	Residential	Review of Reassessment					89.80		
065000	Kiantone										
	A	2004	All Property	Review of Reassessment			95.00	95.00			
	A	2004	Residential	Review of Reassessment					89.80		
065200	Mina										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
065400	North Harmony										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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065600	Poland										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
065800	Pomfret										
	B	2004	All Property	Sales/Appraisals	18.69	1.00	20.44	22.00			
	B	2005	Residential	Sales Only	19.13	1.02			19.79		
066000	Portland										
	B	2004	All Property	CAMA/Appraisals	16.59	1.05	69.77	74.00			
	B	2005	Residential	CAMA	13.29	1.01			74.34		
066200	Ripley										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
066400	Sheridan										
	A	2004	All Property	CAMA/Appraisals	22.43	0.85	75.00	75.00			
	A	2005	Residential	CAMA	10.68	1.00			73.98		
066600	Sherman										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
066800	Stockton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
067000	Villanova										
	A	2004	All Property	Sales/Appraisals	7.00	0.98	92.50	92.50		2008	
	A	2004	Residential	Sales/Appraisals	5.40	1.01			90.88	2008	
067200	Westfield										
	B	2003	All Property	Review of Reassessment			94.00	94.00			
	B	2003	Residential	Review of Reassessment					95.20		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
070400	Elmira										
	C	2002	All Property	Sales/Appraisals	12.09	1.01	98.00	98.00			
	C	2005	Residential	Sales Only	12.89	1.04			93.30		
072000	Ashland										
	B	2002	All Property	Sales/Appraisals	37.18	1.29	2.20	2.20			
	B	2002	Residential	Sales/Appraisals	30.36	1.14			2.39		
072200	Baldwin										
	A	2002	All Property	Sales/Appraisals	37.36	1.16	2.65	2.65			
	A	2002	Residential	Sales/Appraisals	25.65	1.12			3.03		
072400	Big Flats										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
072600	Catlin										
	A	2004	All Property	Sales/Appraisals	21.88	0.91	84.00	84.00		2008	
	A	2005	Residential	Sales Only	17.82	1.05			81.86	2008	
072800	Chemung										
	A	2002	All Property	Sales/Appraisals	30.06	1.16	78.00	78.00		2008	
	A	2002	Residential	Sales/Appraisals	29.30	1.14			74.88	2008	
073000	Elmira										
	B	2002	All Property	Sales/Appraisals	15.49	1.02	82.00	82.00		2008	
	B	2005	Residential	Sales Only	15.14	1.02			79.67	2008	
073200	Erin										
	A	2004	All Property	CAMA/Appraisals	18.83	1.03	86.00	86.00			
	A	2005	Residential	CAMA	15.33	1.02			85.93		
073400	Horseheads										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
073600	Southport										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
073800	Van Etten										
	A	2003	All Property	Review of Reassessment			86.00	86.00		2008	
	A	2003	Residential	Review of Reassessment					80.15	2008	
074000	Veteran										
	A	2002	All Property	Sales/Appraisals	13.30	1.05	93.00	93.00			
	A	2005	Residential	Sales Only	14.95	1.07			92.60		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
081100	Norwich										
	C	2002	All Property	CAMA/Appraisals	14.20	1.02	70.00	70.00			
	C	2005	Residential	CAMA	14.94	1.01			64.18		
082000	Afton										
	A	2005	All Property	Sales/Appraisals	19.14	1.11	79.58	90.00			
	A	2005	Residential	Sales Only	23.08	1.14			79.97		
082200	Bainbridge										
	A	2005	All Property	Sales/Appraisals	15.93	1.09	80.43	90.00			
	A	2005	Residential	Sales Only	18.49	1.11			81.85		
082400	Columbus										
	A	2002	All Property	Sales/Appraisals	17.49	0.76	65.00	65.00			
	A	2002	Residential	Sales/Appraisals	17.61	1.01			61.96		
082600	Coventry										
	A	2002	All Property	CAMA/Appraisals	24.95	0.95	93.00	93.00			
	A	2005	Residential	CAMA	16.93	1.03			61.03		
082800	German										
	A	2002	All Property	Sales/Appraisals	21.77	1.11	60.50	60.50			
	A	2002	Residential	Sales/Appraisals	19.08	1.06			49.75		
083000	Greene										
	A	2005	All Property	Sales/Appraisals	20.29	1.06	62.00	62.00			
	A	2005	Residential	Sales Only	20.23	1.09			60.03		
083200	Guilford										
	A	2002	All Property	Sales/Appraisals	15.13	1.03	75.00	75.00			
	A	2002	Residential	Sales/Appraisals	15.59	1.05			71.19		
083400	Lincklaen										
	A	2002	All Property	Sales/Appraisals	7.46	0.97	88.00	88.00			
	A	2002	Residential	Sales/Appraisals	7.41	1.01			75.97		
083600	Mc Donough										
	A	2004	All Property	Review of Reassessment			89.21	89.21			
	A	2004	Residential	Review of Reassessment					87.64		

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County of Chenango

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083800	New Berlin										
	A	2002	All Property	CAMA/Appraisals	19.05	1.01	100.00	100.00			
	A	2005	Residential	CAMA	22.88	1.01			88.65		
084000	North Norwich										
	A	2002	All Property	CAMA/Appraisals	18.76	1.01	74.00	74.00			
	A	2005	Residential	CAMA	22.76	1.03			69.32		
084200	Norwich										
	A	2002	All Property	Sales/Appraisals	22.33	0.67	51.65	55.00			
	A	2005	Residential	Sales Only	19.32	1.06			43.06		
084400	Otselic										
	A	2002	All Property	Sales/Appraisals	16.06	1.03	54.97	54.97			
	A	2002	Residential	Sales/Appraisals	20.76	1.04			53.47		
084600	Oxford										
	A	2002	All Property	CAMA/Appraisals	16.09	0.99	77.00	77.00			
	A	2005	Residential	CAMA	18.37	1.04			72.84		
084800	Pharsalia										
	A	2002	All Property	Sales/Appraisals	18.04	1.07	75.73	80.00			
	A	2002	Residential	Sales/Appraisals	24.26	1.03			65.87		
085000	Pitcher										
	A	2004	All Property	Sales/Appraisals	30.01	1.03	49.00	49.00			
	A	2004	Residential	Sales/Appraisals	26.44	1.07			46.17		
085200	Plymouth										
	A	2002	All Property	Sales/Appraisals	22.61	1.04	75.00	75.00			
	A	2002	Residential	Sales/Appraisals	19.39	1.01			72.04		
085400	Preston										
	A	2002	All Property	Sales/Appraisals	23.13	0.99	59.00	59.00			
	A	2002	Residential	Sales/Appraisals	23.00	0.97			55.59		
085600	Sherburne										
	A	2004	All Property	Sales/Appraisals	10.49	1.00	90.00	90.00			
	A	2005	Residential	Sales Only	11.22	1.02			86.21		

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085800	Smithville										
	A	2004	All Property	CAMA/Appraisals	13.43	1.00	80.00	80.00			
	A	2005	Residential	CAMA	15.20	1.02			71.12		
086000	Smyrna										
	A	2002	All Property	Sales/Appraisals	20.14	1.00	78.76	78.76			
	A	2002	Residential	Sales/Appraisals	19.38	1.07			77.51		

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County of Clinton

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091300	Plattsburgh										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
092000	Altona										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
092200	Ausable										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
092400	Beekmantown										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
092600	Black Brook										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
092800	Champlain										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
093000	Chazy										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
093200	Clinton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
093400	Dannemora										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
093600	Ellenburg										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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093800	Mooers										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
094000	Peru										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
094200	Plattsburgh										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
094400	Saranac										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
094600	Schuyler Falls										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
100600	Hudson										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
102000	Ancram										
	A	2004	All Property	Review of Reassessment			63.93	75.00			
	A	2004	Residential	Review of Reassessment					61.17		
102200	Austerlitz										
	A	2005	All Property	Review of Reassessment			80.00	80.00			
	A	2005	Residential	Review of Reassessment					74.00		
102400	Canaan										
	A	2006	All Property	Review of Reassessment			94.19	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					93.80	2007	yes
102600	Chatham										
	A	2005	All Property	Review of Reassessment			75.00	75.00			
	A	2005	Residential	Review of Reassessment					71.00		
102800	Claverack										
	B	2004	All Property	Review of Reassessment			74.55	80.00			
	B	2004	Residential	Review of Reassessment					72.05		
103000	Clermont										
	A	2005	All Property	Review of Reassessment			80.18	75.00			
	A	2005	Residential	Review of Reassessment					78.00		
103200	Copake										
	A	2005	All Property	Review of Reassessment			75.33	80.00			
	A	2005	Residential	Review of Reassessment					63.20		
103400	Gallatin										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
103600	Germantown										
	B	2005	All Property	Review of Reassessment			79.60	85.00			
	B	2005	Residential	Review of Reassessment					68.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
103800	Ghent										
	B	2004	All Property	Review of Reassessment			63.79	68.00		2007	
	B	2004	Residential	Review of Reassessment					60.00	2007	
104000	Greenport										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
104200	Hillsdale										
	A	2005	All Property	Review of Reassessment			78.00	78.00			
	A	2005	Residential	Review of Reassessment					72.00		
104400	Kinderhook										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
104600	Livingston										
	A	2004	All Property	Review of Reassessment			85.00	85.00			
	A	2004	Residential	Review of Reassessment					52.75		
104800	New Lebanon										
	A	2003	All Property	Review of Reassessment			71.00	71.00		2007	
	A	2003	Residential	Review of Reassessment					67.11	2007	
105000	Stockport										
	B	2005	All Property	Review of Reassessment			80.09	90.00			
	B	2005	Residential	Review of Reassessment					70.33		
105200	Stuyvesant										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					82.00		
105400	Taghkanic										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Cortland

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110200	Cortland										
	C	2004	All Property	Sales/Appraisals	9.58	1.07	84.00	84.00			
	C	2005	Residential	Sales Only	8.08	1.02			85.59		
112000	Cincinnatus										
	A	2004	All Property	Sales/Appraisals	10.35	1.02	86.00	86.00		2007	
	A	2005	Residential	Sales Only	9.06	1.01			83.87	2007	
112200	Cortlandville										
	B	2005	All Property	Review of Reassessment			97.00	97.00			
	B	2005	Residential	Review of Reassessment					91.27		
112400	Cuyler										
	A	2004	All Property	Review of Reassessment			92.00	92.00			
	A	2004	Residential	Review of Reassessment					83.78		
112600	Freetown										
	A	2005	All Property	Review of Reassessment			99.00	99.00			
	A	2005	Residential	Review of Reassessment					95.09		
112800	Harford										
	A	2005	All Property	Review of Reassessment			99.00	99.00			
	A	2005	Residential	Review of Reassessment					95.09		
113000	Homer										
	B	2005	All Property	Review of Reassessment			99.00	99.00			
	B	2005	Residential	Review of Reassessment					95.09		
113200	Lapeer										
	A	2002	All Property	CAMA/Appraisals	23.73	1.01	75.00	75.00		2007	
	A	2005	Residential	CAMA	21.07	1.06			73.26	2007	
113400	Marathon										
	A	2002	All Property	CAMA/Appraisals	23.73	1.01	75.00	75.00		2007	
	A	2005	Residential	CAMA	21.07	1.06			73.26	2007	
113600	Preble										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Cortland

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113800	Scott										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
114000	Solon										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					85.05		
114200	Taylor										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
114400	Truxton										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					95.02		
114600	Virgil										
	A	2004	All Property	Review of Reassessment			92.00	92.00			
	A	2004	Residential	Review of Reassessment					85.51		
114800	Willet										
	A	2004	All Property	CAMA/Appraisals	14.74	1.01	88.00	88.00			
	A	2005	Residential	CAMA	16.31	1.04			84.93		

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County of Delaware

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122000	Andes										
	A	2002	All Property	Sales/Appraisals	29.10	0.46	21.00	21.00		2008	
	A	2005	Residential	Sales Only	33.18	1.15			17.84	2008	
122200	Bovina										
	A	2004	All Property	Sales/Appraisals	28.48	1.02	30.25	30.25			
	A	2004	Residential	Sales/Appraisals	31.28	1.12			28.79		
122400	Colchester										
	A	2002	All Property	Sales/Appraisals	40.47	0.57	4.39	4.39			
	A	2005	Residential	Sales Only	39.60	1.24			3.00		
122600	Davenport										
	A	2004	All Property	Review of Reassessment			85.00	85.00			
	A	2004	Residential	Review of Reassessment					80.20		
122800	Delhi										
	A	2002	All Property	Sales/Appraisals	29.49	0.82	70.75	70.75			
	A	2005	Residential	Sales Only	20.47	1.06			60.00		
123000	Deposit										
	A	2002	All Property	Sales/Appraisals	26.62	0.88	6.64	10.00			
	A	2005	Residential	Sales Only	28.70	1.13			5.79		
123200	Franklin										
	A	2005	All Property	Review of Reassessment			98.00	98.00			
	A	2005	Residential	Review of Reassessment					93.05		
123400	Hamden										
	A	2002	All Property	Sales/Appraisals	34.77	1.24	20.61	20.61			
	A	2005	Residential	Sales Only	16.74	1.06			19.42		
123600	Hancock										
	A	2002	All Property	Sales/Appraisals	72.57	1.61	20.00	20.00			
	A	2005	Residential	Sales Only	33.85	1.16			17.71		
123800	Harpersfield										
	A	2002	All Property	CAMA/Appraisals	22.97	1.15	30.00	30.00			
	A	2005	Residential	CAMA	21.93	1.07			27.82		

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124000	Kortright										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
124200	Masonville										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	yes
	A	2004	Residential	Review of Reassessment					77.06	2007	yes
124400	Meredith										
	A	2005	All Property	Sales/Appraisals	34.02	1.33	35.00	35.00		2007	
	A	2005	Residential	Sales Only	26.18	1.10			31.12	2007	
124600	Middletown										
	A	2002	All Property	CAMA/Appraisals	11.47	1.01	62.00	62.00			
	A	2005	Residential	CAMA	13.00	1.01			50.22		
124800	Roxbury										
	A	2002	All Property	Sales/Appraisals	44.80	1.09	30.29	43.00			
	A	2005	Residential	Sales Only	21.70	1.10			25.28		
125000	Sidney										
	B	2005	All Property	Review of Reassessment			95.00	95.00		2007	yes
	B	2005	Residential	Review of Reassessment					87.85	2007	yes
125200	Stamford										
	A	2002	All Property	Sales/Appraisals	28.78	1.01	29.00	29.00			
	A	2005	Residential	Sales Only	21.43	1.07			26.82		
125400	Tompkins										
	A	2002	All Property	CAMA/Appraisals	41.91	1.04	4.79	6.00			
	A	2005	Residential	CAMA	24.69	1.02			2.96		
125600	Walton										
	A	2002	All Property	CAMA/Appraisals	24.99	0.95	32.24	32.24			
	A	2005	Residential	CAMA	20.88	1.03			30.16		

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130200	Beacon										
	C	2003	All Property	Sales/Appraisals	18.07	1.00	28.00	28.00		2007	yes
	C	2005	Residential	Sales Only	15.52	1.03			25.82	2007	yes
131300	Poughkeepsie										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
132000	Amenia										
	A	2003	All Property	Sales/Appraisals	16.39	1.05	57.00	57.00		2007	yes
	A	2005	Residential	Sales Only	15.21	1.05			53.67	2007	yes
132200	Beekman										
	B	2005	All Property	CAMA/Appraisals	9.47	1.02	48.30	48.30		2007	yes
	B	2005	Residential	CAMA	7.70	1.00			46.97	2007	yes
132400	Clinton										
	B	2004	All Property	Sales/Appraisals	21.48	1.12	64.90	64.90			
	B	2005	Residential	Sales Only	13.06	1.00			61.51		
132600	Dover										
	B	2003	All Property	Sales/Appraisals	22.59	1.03	39.00	39.00			
	B	2005	Residential	Sales Only	15.52	1.04			37.17		
132800	East Fishkill										
	C	2003	All Property	Sales/Appraisals	10.90	0.99	9.90	9.90		2007	yes
	C	2005	Residential	Sales Only	9.69	0.99			9.34	2007	yes
133000	Fishkill										
	C	2003	All Property	Sales/Appraisals	15.51	0.96	44.50	44.50		2007	yes
	C	2005	Residential	Sales Only	9.91	1.00			40.27	2007	yes
133200	Hyde Park										
	C	2003	All Property	Sales/Appraisals	17.68	1.00	48.00	48.00			
	C	2005	Residential	Sales Only	15.83	1.02			44.50		
133400	La Grange										
	B	2003	All Property	Sales/Appraisals	14.92	0.98	55.60	55.60		2007	yes
	B	2005	Residential	Sales Only	12.36	0.99			51.59	2007	yes

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133600	Milan										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
133800	Northeast										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2006	Residential	Review of Reassessment					100.00	2008	yes
134000	Pawling										
	B	2003	All Property	Sales/Appraisals	15.45	0.97	36.00	36.00			
	B	2005	Residential	Sales Only	13.96	0.98			33.84		
134200	Pine Plains										
	A	2003	All Property	CAMA/Appraisals	15.81	1.00	37.50	37.50			
	A	2005	Residential	CAMA	14.05	1.02			36.46		
134400	Pleasant Valley										
	B	2003	All Property	Sales/Appraisals	18.80	1.00	50.00	50.00			
	B	2005	Residential	Sales Only	15.58	1.01			46.06		
134600	Poughkeepsie										
	C	2003	All Property	Sales/Appraisals	16.35	0.78	44.50	44.50		2007	yes
	C	2005	Residential	Sales Only	9.92	1.00			38.67	2007	yes
134800	Red Hook										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
135000	Rhinebeck										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
135200	Stanford										
	A	2003	All Property	Review of Reassessment			52.20	52.20			
	A	2003	Residential	Review of Reassessment					49.00		
135400	Union Vale										
	B	2003	All Property	Sales/Appraisals	19.09	1.01	33.00	33.00		2007	yes
	B	2005	Residential	Sales Only	16.89	1.02			32.15	2007	yes

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135600	Wappinger										
	C	2003	All Property	Sales/Appraisals	19.84	0.94	35.00	35.00		2007	yes
	C	2005	Residential	Sales Only	11.01	1.00			31.41	2007	yes
135800	Washington										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
140200	Buffalo										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
140900	Lackawanna										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
141600	Tonawanda										
	C	2004	All Property	Sales/Appraisals	14.90	1.09	73.00	73.00			
	C	2005	Residential	Sales Only	13.68	1.04			75.46		
142000	Alden										
	B	2004	All Property	Sales/Appraisals	14.24	1.03	54.00	54.00			
	B	2005	Residential	Sales Only	13.99	1.04			53.37		
142200	Amherst										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2006	Residential	Review of Reassessment					100.00	2008	yes
142400	Aurora										
	B	2004	All Property	Sales/Appraisals	12.08	0.99	45.60	45.60			
	B	2005	Residential	Sales Only	11.93	1.01			43.82		
142600	Boston										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
142800	Brant										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
143000	Cheektowaga										
	C	2005	All Property	Review of Reassessment			61.58	65.00		2008	yes
	C	2005	Residential	Review of Reassessment					60.83	2008	yes
143200	Clarence										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes

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143400	Colden										
	A	2004	All Property	Sales/Appraisals	18.99	0.96	51.00	51.00			
	A	2005	Residential	Sales Only	12.54	1.02			51.82		
143600	Collins										
	B	2004	All Property	Sales/Appraisals	18.07	0.88	73.00	73.00			
	B	2005	Residential	Sales Only	10.28	1.03			78.91		
143800	Concord										
	B	2004	All Property	Sales/Appraisals	13.59	0.99	52.00	52.00			
	B	2005	Residential	Sales Only	12.17	1.02			49.52		
144000	Eden										
	B	2004	All Property	Sales/Appraisals	15.19	1.00	70.00	70.00			
	B	2005	Residential	Sales Only	12.84	1.03			68.39		
144200	Elma										
	B	2004	All Property	CAMA/Appraisals	9.98	1.00	5.15	5.15			
	B	2005	Residential	CAMA	9.97	1.00			5.19		
144400	Evans										
	C	2004	All Property	CAMA/Appraisals	14.25	1.01	68.00	68.00			
	C	2005	Residential	CAMA	14.30	1.02			65.95		
144600	Grand Island										
	C	2004	All Property	Sales/Appraisals	10.72	1.03	51.00	51.00			
	C	2005	Residential	Sales Only	10.48	1.02			49.33		
144800	Hamburg										
	C	2004	All Property	Sales/Appraisals	11.54	1.00	67.00	67.00			
	C	2005	Residential	Sales Only	11.30	1.03			63.52		
145000	Holland										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
145200	Lancaster										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes

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145400	Marilla										
	B	2004	All Property	Sales/Appraisals	16.78	1.00	49.00	49.00			
	B	2005	Residential	Sales Only	14.86	1.03			47.70		
145600	Newstead										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	B	2004	Residential	Review of Reassessment					90.84	2007	
145800	North Collins										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
146000	Orchard Park										
	C	2004	All Property	Sales/Appraisals	10.58	1.00	62.00	62.00			
	C	2005	Residential	Sales Only	9.80	1.00			61.64		
146200	Sardinia										
	A	2004	All Property	CAMA/Appraisals	15.91	1.02	68.68	68.68			
	A	2005	Residential	CAMA	13.37	1.02			68.96		
146400	Tonawanda										
	C	2004	All Property	CAMA/Appraisals	8.24	1.01	55.00	55.00			
	C	2005	Residential	CAMA	8.01	1.01			52.17		
146600	Wales										
	A	2004	All Property	CAMA/Appraisals	8.62	0.98	47.00	50.00			
	A	2005	Residential	CAMA	9.63	1.00			48.12		
146800	West Seneca										
	C	2004	All Property	Sales/Appraisals	13.33	1.05	51.00	51.00			
	C	2005	Residential	Sales Only	12.74	1.02			50.82		

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County of Essex

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152000	Chesterfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
152200	Crown Point										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
152400	Elizabethtown										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
152600	Essex										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
152800	Jay										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
153000	Keene										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
153200	Lewis										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
153400	Minerva										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
153600	Moriah										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
153800	Newcomb										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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154000	North Elba										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
154200	North Hudson										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
154400	St. Armand										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
154600	Schroon										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
154800	Ticonderoga										
	A	2005	All Property	Review of Reassessment			89.97	100.00			
	A	2005	Residential	Review of Reassessment					86.42		
155000	Westport										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
155200	Willsboro										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
155400	Wilmington										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
162000	Tupper Lake										
	A	2003	All Property	Review of Reassessment			75.16	80.00		2008	
	A	2003	Residential	Review of Reassessment					72.08	2008	
162200	Bangor										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
162400	Bellmont										
	A	2005	All Property	Review of Reassessment			94.46	100.00		2008	
	A	2005	Residential	Review of Reassessment					94.00	2008	
162600	Bombay										
	A	2003	All Property	Sales/Appraisals	44.91	1.09	3.92	3.92		2008	
	A	2003	Residential	Sales/Appraisals	38.74	1.20			3.37	2008	
162800	Brandon										
	A	2004	All Property	CAMA/Appraisals	22.46	1.01	87.00	87.00		2007	
	A	2005	Residential	CAMA	19.18	1.03			83.00	2007	
163000	Brighton										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
163200	Burke										
	A	2004	All Property	Review of Reassessment			85.20	100.00			
	A	2004	Residential	Review of Reassessment					80.00		
163400	Chateaugay										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
163600	Constable										
	A	2003	All Property	Sales/Appraisals	27.83	1.10	13.74	14.62			
	A	2003	Residential	Sales/Appraisals	21.21	1.09			14.16		
163800	Dickinson										
	A	2004	All Property	Review of Reassessment			85.08	100.00		2008	
	A	2004	Residential	Review of Reassessment					82.70	2008	

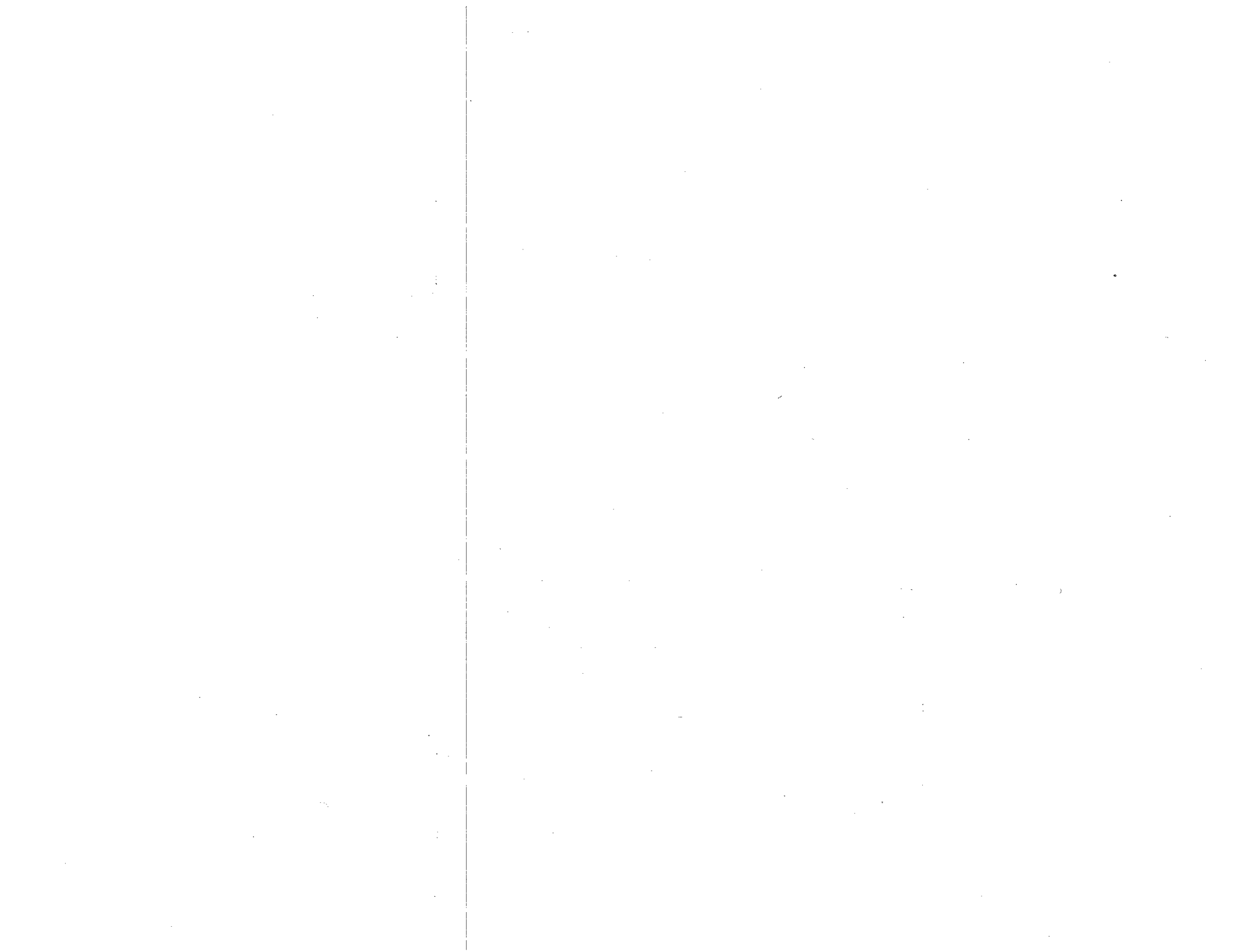
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164000	Duane										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
164200	Fort Covington										
	A	2005	All Property	Review of Reassessment			92.38	100.00			
	A	2005	Residential	Review of Reassessment					90.00		
164400	Franklin										
	A	2003	All Property	Review of Reassessment			77.19	100.00			
	A	2003	Residential	Review of Reassessment					71.00		
164600	Harriestown										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
164800	Malone										
	B	2005	All Property	Review of Reassessment			93.00	93.00			
	B	2005	Residential	Review of Reassessment					92.52		
165000	Moira										
	A	2005	All Property	Review of Reassessment			91.72	100.00			
	A	2005	Residential	Review of Reassessment					90.34		
165200	Santa Clara										
	A	2003	All Property	CAMA/Appraisals	20.58	1.21	60.85	100.00		2007	
	A	2005	Residential	CAMA	19.71	1.00			53.80	2007	
165400	Waverly										
	A	2003	All Property	CAMA/Appraisals	23.39	1.05	78.12	100.00		2008	
	A	2005	Residential	CAMA	22.23	1.06			82.26	2008	
165600	Westville										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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County of Fulton

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170500	Gloversville										
	C	2004	All Property	CAMA/Appraisals	14.43	1.02	100.00	100.00			
	C	2005	Residential	CAMA	15.45	1.02			97.85		
170800	Johnstown										
	C	2004	All Property	CAMA/Appraisals	14.91	1.05	82.18	100.00			
	C	2005	Residential	CAMA	14.22	1.01			79.98		
172000	Bleecker										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
172200	Broadalbin										
	B	2005	All Property	Review of Reassessment			94.62	100.00			
	B	2005	Residential	Review of Reassessment					94.79		
172400	Caroga										
	A	2004	All Property	Sales/Appraisals	20.91	1.19	59.92	100.00			
	A	2004	Residential	Sales/Appraisals	22.82	1.11			58.05		
172600	Ephratah										
	A	2004	All Property	CAMA/Appraisals	22.42	1.06	73.33	81.47			
	A	2005	Residential	CAMA	23.37	1.06			58.04		
172800	Johnstown										
	B	2004	All Property	Review of Reassessment			84.00	84.00			
	B	2004	Residential	Review of Reassessment					75.31		
173000	Mayfield										
	B	2004	All Property	Review of Reassessment			80.00	80.00			
	B	2004	Residential	Review of Reassessment					78.00		
173200	Northampton										
	B	2004	All Property	Review of Reassessment			78.00	78.00			
	B	2004	Residential	Review of Reassessment					76.97		
173400	Oppenheim										
	A	2004	All Property	Sales/Appraisals	16.28	1.05	66.58	100.00			
	A	2004	Residential	Sales/Appraisals	19.44	1.00			65.20		

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173600	Perth										
	B	2004	All Property	CAMA/Appraisals	14.06	1.02	65.00	65.00			
	B	2005	Residential	CAMA	13.80	1.02			63.39		
173800	Stratford										
	A	2005	All Property	Review of Reassessment			82.60	100.00			
	A	2005	Residential	Review of Reassessment					74.89		

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		County of Genesee									
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180200	Batavia										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
182000	Alabama										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					97.41		
182200	Alexander										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
182400	Batavia										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
182600	Bergen										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
182800	Bethany										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					94.12		
183000	Byron										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
183200	Darien										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					94.12		
183400	Elba										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
183600	Le Roy										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
183800	Oakfield										
	B	2005	All Property	Review of Reassessment			96.00	96.00			
	B	2005	Residential	Review of Reassessment					95.52		
184000	Pavilion										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
184200	Pembroke										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					94.12		
184400	Stafford										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
192000	Ashland										
	A	2003	All Property	Review of Reassessment			69.00	69.00			
	A	2003	Residential	Review of Reassessment					62.52		
192200	Athens										
	B	2003	All Property	Review of Reassessment			75.00	75.00			
	B	2003	Residential	Review of Reassessment					65.28		
192400	Cairo										
	B	2003	All Property	Review of Reassessment			73.50	73.50			
	B	2003	Residential	Review of Reassessment					65.80		
192600	Catskill										
	B	2004	All Property	CAMA/Appraisals	16.02	1.00	66.69	100.00			
	B	2005	Residential	CAMA	15.71	1.03			58.95		
192800	Coxsackie										
	B	2003	All Property	Review of Reassessment			76.00	76.00			
	B	2003	Residential	Review of Reassessment					69.04		
193000	Durham										
	A	2003	All Property	Review of Reassessment			76.50	76.50			
	A	2003	Residential	Review of Reassessment					69.41		
193200	Greenville										
	A	2004	All Property	Review of Reassessment			78.50	78.50			
	A	2004	Residential	Review of Reassessment					72.61		
193400	Halcott										
	A	2004	All Property	CAMA/Appraisals	15.07	1.07	58.50	58.50			
	A	2005	Residential	CAMA	15.83	1.05			54.13		
193600	Hunter										
	A	2004	All Property	CAMA/Appraisals	16.14	1.01	61.55	61.55			
	A	2005	Residential	CAMA	14.89	1.03			55.24		
193800	Jewett										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
194000	Lexington										
	A	2004	All Property	Review of Reassessment			74.50	74.50			
	A	2004	Residential	Review of Reassessment					63.54		
194200	New Baltimore										
	A	2003	All Property	Review of Reassessment			76.00	76.00			
	A	2003	Residential	Review of Reassessment					69.04		
194400	Prattsville										
	A	2004	All Property	CAMA/Appraisals	21.43	1.10	68.50	68.50			
	A	2005	Residential	CAMA	23.58	1.09			64.70		
194600	Windham										
	A	2003	All Property	Review of Reassessment			72.40	72.40			
	A	2003	Residential	Review of Reassessment					65.73		

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202000	Arietta										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
202200	Benson										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
202400	Hope										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
202600	Indian Lake										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
202800	Inlet										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
203000	Lake Pleasant										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
203200	Long Lake										
	A	2005	All Property	Review of Reassessment			92.22	100.00			
	A	2005	Residential	Review of Reassessment					85.36		
203400	Morehouse										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
203600	Wells										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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210900	Little Falls										
	C	2002	All Property	CAMA/Appraisals	19.29	0.99	22.03	23.97			
	C	2005	Residential	CAMA	18.98	1.01			21.00		
212000	Columbia										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
212200	Danube										
	A	2002	All Property	CAMA/Appraisals	14.95	1.02	73.00	73.00		2007	
	A	2005	Residential	CAMA	18.90	1.04			71.90	2007	
212400	Fairfield										
	A	2006	All Property	Review of Reassessment			97.00	97.00			
	A	2006	Residential	Review of Reassessment					100.00		
212600	Frankfort										
	B	2002	All Property	Sales/Appraisals	22.09	1.08	90.24	96.00			
	B	2005	Residential	Sales Only	23.56	1.10			87.89		
212800	German Flatts										
	C	2002	All Property	Sales/Appraisals	14.78	1.01	85.30	85.30			
	C	2005	Residential	Sales Only	14.53	1.04			79.01		
213000	Herkimer										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
213200	Litchfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
213400	Little Falls										
	A	2002	All Property	CAMA/Appraisals	14.21	1.03	82.60	82.60			
	A	2005	Residential	CAMA	11.79	1.02			78.48		
213600	Manheim										
	B	2004	All Property	Review of Reassessment			85.00	85.00			
	B	2004	Residential	Review of Reassessment					77.55		

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213800	Newport										
	A	2002	All Property	Sales/Appraisals	14.32	1.05	82.00	82.00		2008	
	A	2005	Residential	Sales Only	16.00	1.08			78.50	2008	
214000	Norway										
	A	2002	All Property	CAMA/Appraisals	19.55	1.07	85.00	85.00			
	A	2005	Residential	CAMA	14.68	1.01			82.00		
214200	Ohio										
	A	2003	All Property	Sales/Appraisals	26.57	1.13	6.95	10.00			
	A	2003	Residential	Sales/Appraisals	24.89	1.15			7.69		
214400	Russia										
	A	2002	All Property	Sales/Appraisals	20.44	0.95	75.29	92.00			
	A	2005	Residential	Sales Only	20.49	1.07			77.26		
214600	Salisbury										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
214800	Schuyler										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
215000	Stark										
	A	2002	All Property	CAMA/Appraisals	10.90	1.02	80.00	80.00			
	A	2005	Residential	CAMA	18.05	1.04			74.77		
215200	Warren										
	A	2002	All Property	CAMA/Appraisals	8.11	1.01	85.92	85.92			
	A	2005	Residential	CAMA	15.51	1.02			79.42		
215400	Webb										
	A	2005	All Property	Review of Reassessment			90.14	100.00		2008	
	A	2005	Residential	Review of Reassessment					89.77	2008	
215600	Winfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
221800	Watertown										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
222000	Adams										
	B	2005	All Property	Review of Reassessment			85.00	85.00			
	B	2005	Residential	Review of Reassessment					78.50		
222200	Alexandria										
	A	2002	All Property	Sales/Appraisals	23.67	1.06	58.00	58.00		2007	
	A	2005	Residential	Sales Only	23.50	1.11			53.78	2007	
222400	Antwerp										
	A	2003	All Property	Review of Reassessment			80.00	80.00			
	A	2003	Residential	Review of Reassessment					77.78		
222600	Brownville										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					87.20		
222800	Cape Vincent										
	A	2004	All Property	Review of Reassessment			87.00	87.00			
	A	2004	Residential	Review of Reassessment					82.69		
223000	Champion										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
223200	Clayton										
	A	2004	All Property	Sales/Appraisals	16.42	1.11	64.00	64.00		2008	
	A	2005	Residential	Sales Only	23.41	1.14			60.61	2008	
223400	Ellisburg										
	A	2002	All Property	CAMA/Appraisals	19.69	0.96	85.00	85.00		2008	
	A	2005	Residential	CAMA	23.38	0.99			82.85	2008	
223600	Henderson										
	A	2002	All Property	CAMA/Appraisals	13.45	1.01	78.00	78.00			
	A	2005	Residential	CAMA	17.04	1.00			75.29		

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County of Jefferson

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223800	Hounsfield										
	A	2003	All Property	Review of Reassessment			72.00	72.00		2009	
	A	2003	Residential	Review of Reassessment					66.89	2009	
224000	Le Ray										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
224200	Lorraine										
	A	2004	All Property	CAMA/Appraisals	14.19	1.03	77.00	77.00		2007	
	A	2005	Residential	CAMA	19.86	1.03			70.88	2007	
224400	Lyme										
	A	2002	All Property	CAMA/Appraisals	29.00	1.07	44.00	44.00			
	A	2005	Residential	CAMA	23.74	1.03			41.57		
224600	Orleans										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2008	
	A	2006	Residential	Review of Reassessment					100.00	2008	
224800	Pamelia										
	A	2002	All Property	Sales/Appraisals	14.14	1.01	74.00	74.00			
	A	2005	Residential	Sales Only	13.00	1.03			68.80		
225000	Philadelphia										
	A	2003	All Property	Sales/Appraisals	25.90	1.19	65.00	65.00			
	A	2005	Residential	Sales Only	19.37	1.09			73.76		
225200	Rodman										
	A	2004	All Property	CAMA/Appraisals	10.05	0.98	79.00	79.00		2007	
	A	2005	Residential	CAMA	13.24	1.02			72.65	2007	
225400	Rutland										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					89.44		
225600	Theresa										
	A	2002	All Property	CAMA/Appraisals	18.06	1.02	74.00	74.00			
	A	2005	Residential	CAMA	22.16	1.04			73.28		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
225800	Watertown										
	B	2002	All Property	CAMA/Appraisals	13.67	1.03	73.00	73.00			
	B	2005	Residential	CAMA	15.36	1.03			64.95		
226000	Wilna										
	A	2003	All Property	Review of Reassessment			83.00	83.00		2008	
	A	2005	Residential	Review of Reassessment					77.83	2008	
226200	Worth										
	A	2002	All Property	Sales/Appraisals	23.48	1.00	32.00	32.00			
	A	2002	Residential	Sales/Appraisals	22.77	0.99			37.11		

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County of Lewis

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232000	Croghan										
	A	2002	All Property	Sales/Appraisals	12.92	0.87	90.00	90.00			
	A	2002	Residential	Sales/Appraisals	14.24	1.03			79.19		
232200	Denmark										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
232400	Diana										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
232600	Greig										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
232800	Harrisburg										
	A	2003	All Property	Sales/Appraisals	8.79	0.96	65.00	65.00			
	A	2003	Residential	Sales/Appraisals	11.10	1.05			61.46		
233200	Lewis										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
233400	Leyden										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
233600	Lowville										
	B	2003	All Property	CAMA/Appraisals	16.33	0.96	46.00	46.00		2007	
	B	2005	Residential	CAMA	16.25	1.02			40.18	2007	
233800	Lyonsdale										
	A	2004	All Property	Review of Reassessment			84.00	84.00			
	A	2004	Residential	Review of Reassessment					71.53		
234000	Martinsburg										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
234200	Montague										
	A	2003	All Property	Sales/Appraisals	18.04	1.05	75.00	75.00			
	A	2003	Residential	Sales/Appraisals	14.05	1.00			69.71		
234400	New Bremen										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
234600	Osceola										
	A	2004	All Property	CAMA/Appraisals	28.29	1.04	80.00	80.00			
	A	2005	Residential	CAMA	22.50	1.01			72.33		
234800	Pinckney										
	A	2004	All Property	Sales/Appraisals	20.53	1.01	55.00	55.00			
	A	2004	Residential	Sales/Appraisals	9.91	1.01			52.31		
235000	Turin										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
235200	Watson										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
235400	West Turin										
	A	2003	All Property	Sales/Appraisals	12.31	1.04	7.55	7.55			
	A	2003	Residential	Sales/Appraisals	11.07	1.05			6.51		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
242000	Avon										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
242400	Conesus										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
242800	Groveland										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
243200	Lima										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
243400	Livonia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
243600	Mount Morris										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
243800	North Dansville										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					100.00		

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County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
244000	Nunda										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
244200	Ossian										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
244400	Portage										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
244600	Sparta										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
245000	West Sparta										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
245200	York										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
251200	Oneida										
	C	2003	All Property	Review of Reassessment			86.00	86.00		2007	
	C	2003	Residential	Review of Reassessment					81.05	2007	
252000	Brookfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
252200	Cazenovia										
	B	2004	All Property	Review of Reassessment			84.50	84.50			
	B	2004	Residential	Review of Reassessment					80.78		
252400	De Ruyter										
	A	2004	All Property	CAMA/Appraisals	22.00	1.16	63.32	70.00		2007	
	A	2005	Residential	CAMA	25.76	1.13			63.44	2007	
252600	Eaton										
	B	2004	All Property	Review of Reassessment			93.00	93.00			
	B	2004	Residential	Review of Reassessment					90.09		
252800	Fenner										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
253000	Georgetown										
	A	2004	All Property	Review of Reassessment			93.00	93.00			
	A	2004	Residential	Review of Reassessment					90.09		
253200	Hamilton										
	B	2005	All Property	Review of Reassessment			87.00	87.00			
	B	2005	Residential	Review of Reassessment					81.27		
253400	Lebanon										
	A	2004	All Property	Review of Reassessment			93.00	93.00			
	A	2004	Residential	Review of Reassessment					90.09		
253600	Lenox										
	B	2005	All Property	Review of Reassessment			90.00	90.00			
	B	2005	Residential	Review of Reassessment					86.06		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
253800	Lincoln										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					86.06		
254000	Madison										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					97.38		
254200	Nelson										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
254400	Smithfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
254600	Stockbridge										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					86.06		
254800	Sullivan										
	B	2005	All Property	Review of Reassessment			93.00	93.00			
	B	2005	Residential	Review of Reassessment					91.40		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
261400	Rochester										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2008	
	C	2004	Residential	Review of Reassessment					94.80	2008	
262000	Brighton										
	C	2004	All Property	Sales/Appraisals	8.62	1.01	86.00	86.00		2008	
	C	2005	Residential	Sales Only	8.56	1.00			83.13	2008	
262200	Chili										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
262400	Clarkson										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
262600	Gates										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
262800	Greece										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
263000	Hamlin										
	B	2003	All Property	CAMA/Appraisals	9.93	1.02	49.00	49.00			
	B	2006	Residential	CAMA	9.99	1.02			50.63		
263200	Henrietta										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					100.00		
263400	Irondequoit										
	C	2005	All Property	Review of Reassessment			90.00	90.00		2008	yes
	C	2005	Residential	Review of Reassessment					87.82	2008	yes
263600	Mendon										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
263800	Ogden										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2006	Residential	Review of Reassessment					100.00	2008	yes
264000	Parma										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
264200	Penfield										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2006	Residential	Review of Reassessment					100.00	2008	yes
264400	Perinton										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
264600	Pittsford										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
264800	Riga										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
265000	Rush										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
265200	Sweden										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
265400	Webster										
	C	2004	All Property	Review of Reassessment			96.50	96.50			
	C	2004	Residential	Review of Reassessment					93.13		
265600	Wheatland										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
265800	East Rochester										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
270100	Amsterdam										
	C	2004	All Property	CAMA/Appraisals	11.42	1.01	81.89	100.00		2008	
	C	2005	Residential	CAMA	12.54	1.02			79.49	2008	
272000	Amsterdam										
	B	2004	All Property	Sales/Appraisals	41.34	1.04	11.05	11.05			
	B	2005	Residential	Sales Only	26.20	1.06			10.44		
272200	Canajoharie										
	A	2004	All Property	Sales/Appraisals	23.87	0.88	73.39	100.00			
	A	2005	Residential	Sales Only	24.19	1.10			72.12		
272400	Charleston										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
272600	Florida										
	A	2004	All Property	CAMA/Appraisals	20.26	0.98	66.10	90.00			
	A	2005	Residential	CAMA	14.88	1.02			58.45		
272800	Glen										
	A	2004	All Property	CAMA/Appraisals	13.33	1.01	73.00	73.00			
	A	2005	Residential	CAMA	12.38	1.01			68.28		
273000	Minden										
	A	2004	All Property	CAMA/Appraisals	19.32	1.06	78.32	100.00			
	A	2005	Residential	CAMA	16.41	1.02			81.54		
273200	Mohawk										
	B	2004	All Property	Sales/Appraisals	29.57	1.00	41.23	50.00			
	B	2005	Residential	Sales Only	25.84	1.10			40.14		
273400	Palatine										
	A	2004	All Property	CAMA/Appraisals	11.82	1.02	74.16	84.00			
	A	2005	Residential	CAMA	13.36	1.00			76.46		
273600	Root										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
273800	St Johnsville										
	B	2004	All Property	CAMA/Appraisals	17.32	0.94	45.00	45.00			
	B	2005	Residential	CAMA	16.96	0.99			39.66		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
280000	Nassau County, County Roll										
	C	2006	1	Review of Reassessment			0.23	0.25		2007	yes
	C	2006	2	Review of Reassessment			0.94	1.00		2007	yes
	C	2006	3	Review of Reassessment			1.00	1.00		2007	yes
	C	2006	4	Review of Reassessment			1.00	1.00		2007	yes
280500	Glen Cove										
	C	2006	All Property	Review of Reassessment			92.75	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					92.00	2007	yes
280900	Long Beach										
	C	2003	All Property	Sales/Appraisals	16.97	0.97	3.79	5.00			
	C	2005	Residential	Sales Only	12.60	1.01			3.59		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
290900	Lockport										
	C	2005	All Property	Review of Reassessment			94.00	94.00			
	C	2005	Residential	Review of Reassessment					93.24		
291100	Niagara Falls										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2006	Residential	Review of Reassessment					100.00	2008	yes
291200	North Tonawanda										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
292000	Cambria										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
292200	Hartland										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
292400	Lewiston										
	C	2005	All Property	Review of Reassessment			92.00	92.00		2008	yes
	C	2005	Residential	Review of Reassessment					88.14	2008	yes
292600	Lockport										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
292800	Newfane										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
293000	Niagara										
	C	2002	All Property	Sales/Appraisals	11.89	0.98	72.80	78.00			
	C	2005	Residential	Sales Only	10.60	1.01			76.95		
293200	Pendleton										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Niagara

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293400	Porter										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
293600	Royalton										
	B	2004	All Property	Review of Reassessment			93.00	93.00			
	B	2004	Residential	Review of Reassessment					88.97		
293800	Somerset										
	A	2002	All Property	Sales/Appraisals	15.76	0.75	86.00	86.00			
	A	2005	Residential	Sales Only	15.43	1.04			78.87		
294000	Wheatfield										
	C	2002	All Property	CAMA/Appraisals	8.98	1.01	78.00	78.00			
	C	2005	Residential	CAMA	8.30	1.01			74.84		
294200	Wilson										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2006	Residential	Review of Reassessment					100.00	2008	yes

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County of Oneida

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301300	Rome										
	C	2003	All Property	CAMA/Appraisals	14.28	1.04	83.05	92.00			
	C	2005	Residential	CAMA	15.40	1.05			78.82		
301400	Sherrill										
	C	2003	All Property	Sales/Appraisals	18.64	0.91	85.00	85.00			
	C	2005	Residential	Sales Only	12.32	1.03			78.69		
301600	Utica										
	C	2003	All Property	CAMA/Appraisals	11.19	1.02	94.00	94.00			
	C	2005	Residential	CAMA	12.29	1.03			86.82		
302000	Annsville										
	A	2003	All Property	Sales/Appraisals	21.64	0.89	66.33	80.00			
	A	2003	Residential	Sales/Appraisals	19.16	1.06			62.24		
302200	Augusta										
	A	2003	All Property	CAMA/Appraisals	16.78	1.00	80.50	80.50			
	A	2005	Residential	CAMA	17.77	1.04			78.40		
302400	Ava										
	A	2003	All Property	Sales/Appraisals	14.80	1.00	15.00	15.00			
	A	2003	Residential	Sales/Appraisals	10.39	1.01			12.88		
302600	Boonville										
	A	2003	All Property	Sales/Appraisals	23.60	0.95	78.00	78.00			
	A	2005	Residential	Sales Only	25.91	1.12			70.85		
302800	Bridgewater										
	A	2003	All Property	Sales/Appraisals	20.75	1.00	7.77	8.34			
	A	2003	Residential	Sales/Appraisals	14.81	1.07			7.87		
303000	Camden										
	A	2003	All Property	Sales/Appraisals	28.53	1.13	2.82	2.98			
	A	2005	Residential	Sales Only	29.44	1.17			2.74		
303200	Deerfield										
	B	2003	All Property	Sales/Appraisals	17.45	0.56	17.50	17.50			
	B	2005	Residential	Sales Only	9.48	1.01			17.01		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
303400	Florence										
	A	2003	All Property	Sales/Appraisals	49.07	1.18	23.85	30.00			
	A	2003	Residential	Sales/Appraisals	31.40	1.17			20.42		
303600	Floyd										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
303800	Forestport										
	A	2003	All Property	CAMA/Appraisals	27.47	1.07	72.00	72.00		2007	
	A	2005	Residential	CAMA	41.49	1.19			67.43	2007	
304000	Kirkland										
	B	2003	All Property	Sales/Appraisals	16.04	1.04	70.00	70.00			
	B	2005	Residential	Sales Only	14.74	1.05			67.44		
304200	Lee										
	B	2003	All Property	Sales/Appraisals	18.67	1.19	4.07	4.07			
	B	2003	Residential	Sales/Appraisals	17.60	1.06			3.92		
304400	Marcy										
	B	2003	All Property	CAMA/Appraisals	9.60	1.02	86.00	86.00			
	B	2005	Residential	CAMA	9.32	1.01			75.57		
304600	Marshall										
	A	2003	All Property	CAMA/Appraisals	16.28	0.98	70.00	70.00			
	A	2005	Residential	CAMA	16.40	1.02			63.63		
304800	New Hartford										
	C	2004	All Property	Review of Reassessment			92.00	92.00			
	C	2004	Residential	Review of Reassessment					88.52		
305000	Paris										
	B	2005	All Property	Review of Reassessment			99.00	99.00			
	B	2005	Residential	Review of Reassessment					95.49		
305200	Remsen										
	A	2002	All Property	Sales/Appraisals	10.60	1.02	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	10.46	1.06			76.09		

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305400	Sangerfield										
	A	2003	All Property	CAMA/Appraisals	26.66	1.11	81.50	81.50			
	A	2005	Residential	CAMA	16.05	1.02			76.87		
305600	Steuben										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
305800	Trenton										
	B	2003	All Property	Review of Reassessment			81.00	81.00			
	B	2003	Residential	Review of Reassessment					78.96		
306000	Vernon										
	B	2003	All Property	Sales/Appraisals	19.36	0.96	85.00	85.00			
	B	2005	Residential	Sales Only	14.07	1.04			75.22		
306200	Verona										
	A	2003	All Property	CAMA/Appraisals	12.64	1.00	77.29	85.00			
	A	2005	Residential	CAMA	14.20	1.01			73.45		
306400	Vienna										
	A	2003	All Property	CAMA/Appraisals	18.67	1.02	77.50	77.50			
	A	2005	Residential	CAMA	18.54	1.02			79.16		
306600	Western										
	A	2003	All Property	Sales/Appraisals	16.32	0.85	76.73	76.73			
	A	2003	Residential	Sales/Appraisals	8.92	1.05			74.31		
306800	Westmoreland										
	B	2003	All Property	CAMA/Appraisals	12.36	1.01	82.00	82.00			
	B	2005	Residential	CAMA	11.99	1.01			78.38		
307000	Whitestown										
	C	2003	All Property	Sales/Appraisals	14.31	1.04	80.00	80.00			
	C	2005	Residential	Sales Only	14.61	1.05			76.43		

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County of Onondaga

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311500	Syracuse										
	C	2004	All Property	Sales/Appraisals	12.51	1.02	93.50	93.50			
	C	2005	Residential	Sales Only	13.45	1.04			87.98		
312000	Camillus										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
312200	Cicero										
	C	2004	All Property	Sales/Appraisals	11.45	1.02	5.20	5.20			
	C	2005	Residential	Sales Only	11.27	1.03			5.11		
312400	Clay										
	C	2004	All Property	Sales/Appraisals	9.74	0.99	4.64	4.64			
	C	2005	Residential	Sales Only	9.46	1.01			4.40		
312600	Dewitt										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
312800	Elbridge										
	B	2003	All Property	Review of Reassessment			88.50	88.50		2008	
	B	2003	Residential	Review of Reassessment					83.75	2008	
313000	Fabius										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					97.06		
313200	Geddes										
	C	2005	All Property	Review of Reassessment			99.00	99.00			
	C	2005	Residential	Review of Reassessment					94.08		
313400	LaFayette										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
313600	Lysander										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Onondaga

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313800	Manlius										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
314000	Marcellus										
	B	2003	All Property	Review of Reassessment			88.50	88.50		2007	
	B	2003	Residential	Review of Reassessment					83.75	2007	
314200	Onondaga										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
314400	Otisco										
	A	2004	All Property	Sales/Appraisals	32.25	0.46	3.00	3.00			
	A	2004	Residential	Sales/Appraisals	24.68	1.10			2.63		
314600	Pompey										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					97.06		
314800	Salina										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
315000	Skaneateles										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
315200	Spafford										
	A	2003	All Property	Review of Reassessment			73.08	89.00			
	A	2003	Residential	Review of Reassessment					71.66		
315400	Tully										
	B	2004	All Property	Review of Reassessment			92.00	92.00		2008	
	B	2004	Residential	Review of Reassessment					87.41	2008	
315600	Van Buren										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Ontario

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320200	Canandaigua										
	C	2004	All Property	Review of Reassessment			97.00	97.00		2007	
	C	2004	Residential	Review of Reassessment					91.05	2007	
320500	Geneva										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
322000	Bristol										
	A	2005	All Property	Review of Reassessment			98.00	98.00			
	A	2005	Residential	Review of Reassessment					96.04		
322200	Canadice										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
322400	Canandaigua										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
322600	East Bloomfield										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
322800	Farmington										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
323000	Geneva										
	B	2004	All Property	Review of Reassessment			87.00	87.00		2007	
	B	2004	Residential	Review of Reassessment					85.50	2007	
323200	Gorham										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
323400	Hopewell										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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323600	Manchester										
	B	2005	All Property	Review of Reassessment			100.00	100.00			
	B	2005	Residential	Review of Reassessment					96.66		
323800	Naples										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
324000	Phelps										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
324200	Richmond										
	A	2003	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2003	Residential	Review of Reassessment					90.01	2007	
324400	Seneca										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
324600	South Bristol										
	A	2005	All Property	Review of Reassessment			100.00	100.00			
	A	2005	Residential	Review of Reassessment					98.54		
324800	Victor										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
325000	West Bloomfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
330900	Middletown										
	C	2004	All Property	CAMA/Appraisals	12.35	0.99	13.40	13.40			
	C	2005	Residential	CAMA	11.29	1.00			11.62		
331100	Newburgh										
	C	2004	All Property	CAMA/Appraisals	12.49	1.00	24.00	24.00		2008	
	C	2005	Residential	CAMA	9.83	1.01			23.02	2008	
331300	Port Jervis										
	C	2004	All Property	Sales/Appraisals	19.81	0.99	35.00	35.00			
	C	2005	Residential	Sales Only	13.13	1.03			30.70		
332000	Blooming Grove										
	C	2004	All Property	Sales/Appraisals	13.10	0.99	13.80	13.80			
	C	2005	Residential	Sales Only	12.07	1.00			12.83		
332200	Chester										
	C	2004	All Property	Sales/Appraisals	11.97	0.97	50.00	50.00			
	C	2005	Residential	Sales Only	11.52	1.00			48.39		
332400	Cornwall										
	C	2004	All Property	CAMA/Appraisals	12.76	1.00	53.20	53.20			
	C	2005	Residential	CAMA	12.28	0.99			51.35		
332600	Crawford										
	B	2004	All Property	Sales/Appraisals	15.45	0.97	29.00	29.00			
	B	2005	Residential	Sales Only	14.47	0.98			28.14		
332800	Deerpark										
	B	2004	All Property	Sales/Appraisals	19.78	1.02	45.00	45.00			
	B	2005	Residential	Sales Only	18.69	1.04			44.40		
333000	Goshen										
	B	2004	All Property	Sales/Appraisals	16.97	0.95	55.00	55.00			
	B	2005	Residential	Sales Only	14.77	1.00			49.01		
333200	Greenville										
	B	2004	All Property	Sales/Appraisals	16.29	1.00	50.00	50.00			
	B	2005	Residential	Sales Only	12.36	0.99			49.63		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
333400	Hamptonburgh										
	B	2004	All Property	Review of Reassessment			88.00	88.00			
	B	2005	Residential	Review of Reassessment					84.38		
333600	Highlands										
	C	2004	All Property	CAMA/Appraisals	10.89	1.02	54.04	62.22			
	C	2005	Residential	CAMA	10.35	1.02			53.80		
333800	Minisink										
	B	2004	All Property	Sales/Appraisals	20.02	1.04	37.32	41.00			
	B	2005	Residential	Sales Only	17.54	1.06			37.31		
334000	Monroe										
	C	2004	All Property	Sales/Appraisals	12.30	0.98	15.00	15.00			
	C	2005	Residential	Sales Only	11.58	1.00			14.48		
334200	Montgomery										
	C	2004	All Property	Sales/Appraisals	11.90	0.97	55.00	55.00		2008	
	C	2005	Residential	Sales Only	11.30	1.00			52.03	2008	
334400	Mount Hope										
	B	2004	All Property	Sales/Appraisals	13.41	0.98	49.00	49.00			
	B	2005	Residential	Sales Only	12.76	1.01			51.65		
334600	Newburgh										
	C	2004	All Property	CAMA/Appraisals	12.44	0.98	32.50	32.50			
	C	2005	Residential	CAMA	12.84	0.98			22.03		
334800	New Windsor										
	C	2004	All Property	Sales/Appraisals	17.20	0.94	13.74	17.12			
	C	2005	Residential	Sales Only	14.30	0.99			12.54		
335000	Tuxedo										
	A	2004	All Property	Sales/Appraisals	12.43	1.00	14.00	14.00			
	A	2005	Residential	Sales Only	12.09	1.00			13.60		
335200	Wallkill										
	B	2004	All Property	Sales/Appraisals	17.27	0.89	18.00	18.00			
	B	2005	Residential	Sales Only	14.53	1.01			15.78		

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335400	Warwick										
	B	2004	All Property	CAMA/Appraisals	8.80	0.99	11.98	14.00			
	B	2005	Residential	CAMA	8.35	0.99			11.63		
335600	Wawayanda										
	B	2004	All Property	Sales/Appraisals	13.31	0.99	54.00	54.00			
	B	2005	Residential	Sales Only	12.96	0.99			51.28		
335800	Woodbury										
	B	2004	All Property	Sales/Appraisals	10.89	0.94	34.28	40.00			
	B	2005	Residential	Sales Only	9.66	0.99			31.02		

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County of Orleans

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342000	Albion										
	B	2004	All Property	Review of Reassessment			93.00	93.00		2007	
	B	2004	Residential	Review of Reassessment					90.70	2007	
342200	Barre										
	A	2004	All Property	Review of Reassessment			88.00	88.00		2007	
	A	2004	Residential	Review of Reassessment					83.04	2007	
342400	Carlton										
	A	2004	All Property	Review of Reassessment			94.00	94.00		2007	
	A	2004	Residential	Review of Reassessment					88.81	2007	
342600	Clarendon										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2004	Residential	Review of Reassessment					90.20	2007	
342800	Gaines										
	B	2004	All Property	Review of Reassessment			93.00	93.00		2007	
	B	2004	Residential	Review of Reassessment					91.22	2007	
343000	Kendall										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2004	Residential	Review of Reassessment					88.21	2007	
343200	Murray										
	B	2004	All Property	Review of Reassessment			92.00	92.00		2007	
	B	2004	Residential	Review of Reassessment					92.37	2007	
343400	Ridgeway										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	B	2004	Residential	Review of Reassessment					89.26	2007	
343600	Shelby										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	B	2004	Residential	Review of Reassessment					91.84	2007	
343800	Yates										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					91.84	2007	

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County of Oswego

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
350400	Fulton										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
351200	Oswego										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
352000	Albion										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
352200	Amboy										
	A	2003	All Property	Sales/Appraisals	19.28	0.91	86.00	86.00		2007	
	A	2003	Residential	Sales/Appraisals	16.70	1.01			81.26	2007	
352400	Boylston										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
352600	Constantia										
	A	2003	All Property	Sales/Appraisals	21.15	1.14	75.00	75.00		2007	
	A	2005	Residential	Sales Only	22.83	1.11			71.22	2007	
352800	Granby										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
353000	Hannibal										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
353200	Hastings										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
353400	Mexico										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
353600	Minetto										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
353800	New Haven										
	A	2003	All Property	CAMA/Appraisals	26.27	1.04	2.24	2.47		2007	
	A	2005	Residential	CAMA	27.12	1.06			2.30	2007	
354000	Orwell										
	A	2003	All Property	CAMA/Appraisals	17.03	1.05	76.93	100.00		2007	
	A	2005	Residential	CAMA	21.18	1.07			74.59	2007	
354200	Oswego										
	B	2003	All Property	CAMA/Appraisals	12.18	1.01	88.42	100.00		2008	
	B	2005	Residential	CAMA	12.42	1.01			85.20	2008	
354400	Palermo										
	A	2003	All Property	Sales/Appraisals	13.79	0.85	100.00	100.00			
	A	2005	Residential	Sales Only	11.09	1.06			96.94		
354600	Parish										
	A	2003	All Property	CAMA/Appraisals	21.26	1.08	87.88	100.00			
	A	2005	Residential	CAMA	22.23	1.07			85.31		
354800	Redfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
355000	Richland										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
355200	Sandy Creek										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
355400	Schroepfel										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		

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355600	Scriba										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
355800	Volney										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
356000	West Monroe										
	B	2003	All Property	Sales/Appraisals	13.43	1.02	3.95	3.95			
	B	2005	Residential	Sales Only	13.04	1.04			3.79		
356200	Williamstown										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
361200	Oneonta										
	C	2005	All Property	Review of Reassessment			82.32	100.00			
	C	2005	Residential	Review of Reassessment					79.00		
362000	Burlington										
	A	2004	All Property	Sales/Appraisals	24.99	1.16	71.00	71.00			
	A	2004	Residential	Sales/Appraisals	19.64	1.08			74.96		
362200	Butternuts										
	A	2004	All Property	Sales/Appraisals	25.63	1.09	73.00	73.00			
	A	2004	Residential	Sales/Appraisals	19.57	1.04			71.52		
362400	Cherry Valley										
	A	2004	All Property	Sales/Appraisals	28.54	1.16	47.00	47.00			
	A	2004	Residential	Sales/Appraisals	20.50	1.07			39.92		
362600	Decatur										
	A	2004	All Property	Sales/Appraisals	22.94	1.10	69.00	69.00			
	A	2004	Residential	Sales/Appraisals	15.15	1.02			68.43		
362800	Edmeston										
	A	2004	All Property	Sales/Appraisals	23.75	1.02	66.48	66.48			
	A	2004	Residential	Sales/Appraisals	18.98	1.05			69.91		
363000	Exeter										
	A	2004	All Property	CAMA/Appraisals	32.37	1.14	64.36	64.36			
	A	2005	Residential	CAMA	35.51	1.13			67.03		
363200	Hartwick										
	A	2004	All Property	Sales/Appraisals	32.34	1.22	44.00	44.00		2008	
	A	2004	Residential	Sales/Appraisals	27.16	1.13			47.14	2008	
363400	Laurens										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2004	Residential	Review of Reassessment					86.71	2007	
363600	Maryland										
	A	2004	All Property	Sales/Appraisals	16.72	1.08	82.00	82.00			
	A	2004	Residential	Sales/Appraisals	19.89	1.10			76.23		

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363800	Middlefield										
	A	2004	All Property	Review of Reassessment			90.00	90.00			
	A	2004	Residential	Review of Reassessment					87.15		
364000	Milford										
	A	2004	All Property	Sales/Appraisals	22.87	1.13	64.00	64.00			
	A	2004	Residential	Sales/Appraisals	24.21	1.10			59.75		
364200	Morris										
	A	2004	All Property	Sales/Appraisals	29.71	1.01	68.00	68.00			
	A	2004	Residential	Sales/Appraisals	25.84	1.11			67.87		
364400	New Lisbon										
	A	2004	All Property	Sales/Appraisals	21.99	1.00	59.00	59.00			
	A	2004	Residential	Sales/Appraisals	21.65	1.07			59.64		
364600	Oneonta										
	B	2004	All Property	Sales/Appraisals	22.52	1.03	75.00	75.00			
	B	2005	Residential	Sales Only	22.59	1.12			64.09		
364800	Otego										
	A	2004	All Property	Sales/Appraisals	17.19	1.10	76.00	76.00			
	A	2005	Residential	Sales Only	21.60	1.09			72.82		
365000	Otsego										
	A	2004	All Property	Sales/Appraisals	26.94	1.17	38.00	38.00		2008	
	A	2005	Residential	Sales Only	26.14	1.12			39.20	2008	
365200	Pittsfield										
	A	2004	All Property	Sales/Appraisals	33.86	1.28	64.00	64.00			
	A	2004	Residential	Sales/Appraisals	18.05	1.08			62.77		
365400	Plainfield										
	A	2004	All Property	Sales/Appraisals	38.17	1.13	85.00	85.00			
	A	2004	Residential	Sales/Appraisals	18.45	1.06			82.41		
365600	Richfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
365800	Roseboom										
	A	2004	All Property	Sales/Appraisals	14.34	1.00	65.00	65.00			
	A	2004	Residential	Sales/Appraisals	16.21	1.03			64.11		
366000	Springfield										
	A	2004	All Property	Review of Reassessment			74.00	74.00			
	A	2004	Residential	Review of Reassessment					64.00		
366200	Unadilla										
	A	2004	All Property	Sales/Appraisals	28.57	1.04	66.00	66.00			
	A	2005	Residential	Sales Only	26.85	1.11			64.29		
366400	Westford										
	A	2004	All Property	Sales/Appraisals	15.42	1.06	65.00	65.00			
	A	2004	Residential	Sales/Appraisals	19.32	1.06			60.20		
366600	Worcester										
	A	2004	All Property	Sales/Appraisals	26.79	1.01	72.50	72.50			
	A	2005	Residential	Sales Only	21.20	1.10			69.98		

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County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
372000	Carmel										
	C	2004	All Property	CAMA/Appraisals	7.74	0.99	47.75	47.75			
	C	2005	Residential	CAMA	7.50	0.99			44.15		
372200	Kent										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
372400	Patterson										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
372600	Philipstown										
	B	2004	All Property	CAMA/Appraisals	13.68	1.01	46.20	46.20			
	B	2005	Residential	CAMA	13.97	1.00			42.73		
372800	Putnam Valley										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
373000	Southeast										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
381400	Rensselaer										
	C	2003	All Property	CAMA/Appraisals	13.67	0.98	34.00	34.00			
	C	2005	Residential	CAMA	13.16	1.01			25.65		
381700	Troy										
	C	2003	All Property	Sales/Appraisals	30.64	1.04	17.50	17.50			
	C	2005	Residential	Sales Only	23.87	1.07			15.48		
382000	Berlin										
	A	2003	All Property	CAMA/Appraisals	17.14	1.05	29.80	29.80			
	A	2005	Residential	CAMA	18.26	1.02			28.77		
382200	Brunswick										
	B	2003	All Property	Sales/Appraisals	15.51	0.99	28.75	28.75			
	B	2005	Residential	Sales Only	13.99	1.03			26.30		
382400	East Greenbush										
	C	2003	All Property	Sales/Appraisals	19.72	0.95	29.00	29.00		2008	
	C	2005	Residential	Sales Only	14.90	1.03			25.42	2008	
382600	Grafton										
	A	2003	All Property	CAMA/Appraisals	19.31	1.01	10.00	10.00			
	A	2005	Residential	CAMA	20.66	1.06			9.60		
382800	Hoosick										
	B	2003	All Property	Sales/Appraisals	23.26	1.00	32.00	32.00			
	B	2005	Residential	Sales Only	24.68	1.06			30.06		
383000	Nassau										
	B	2004	All Property	Review of Reassessment			84.00	84.00			
	B	2004	Residential	Review of Reassessment					79.00		
383200	North Greenbush										
	C	2003	All Property	CAMA/Appraisals	9.75	1.00	29.50	29.50			
	C	2005	Residential	CAMA	9.65	1.00			26.47		
383400	Petersburgh										
	A	2003	All Property	Review of Reassessment			73.00	73.00		2007	
	A	2003	Residential	Review of Reassessment					71.00	2007	

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
383600	Pittstown										
	A	2003	All Property	CAMA/Appraisals	9.27	1.01	70.00	70.00			
	A	2005	Residential	CAMA	11.28	1.00			66.08		
383800	Poestenkill										
	B	2004	All Property	Sales/Appraisals	17.38	1.06	29.00	29.00			
	B	2005	Residential	Sales Only	16.96	1.07			27.55		
384000	Sand Lake										
	B	2003	All Property	Sales/Appraisals	17.24	1.04	28.90	28.90		2008	
	B	2005	Residential	Sales Only	15.06	1.04			27.05	2008	
384200	Schaghticoke										
	B	2003	All Property	Sales/Appraisals	31.26	0.72	28.25	28.25			
	B	2005	Residential	Sales Only	19.06	1.04			25.21		
384400	Schodack										
	B	2003	All Property	Sales/Appraisals	16.88	0.99	29.00	29.00		2008	
	B	2005	Residential	Sales Only	14.30	1.03			26.44	2008	
384600	Stephentown										
	A	2003	All Property	CAMA/Appraisals	18.22	1.03	33.50	33.50		2008	
	A	2005	Residential	CAMA	20.04	1.01			32.24	2008	

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County of Rockland

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392000	Clarkstown										
	C	2004	All Property	Sales/Appraisals	11.60	0.95	27.75	27.75			
	C	2005	Residential	Sales Only	10.18	1.00			25.17		
392200	Haverstraw										
	C	2006	All Property	Review of Reassessment			118.74	100.00			
	C	2006	Residential	Review of Reassessment					100.00		
392400	Orangetown										
	C	2004	All Property	CAMA/Appraisals	8.43	0.99	44.75	44.75			
	C	2005	Residential	CAMA	7.35	1.00			37.21		
392600	Ramapo										
	C	2004	All Property	CAMA/Appraisals	10.50	0.98	13.60	13.60			
	C	2005	Residential	CAMA	8.25	0.99			12.03		
392800	Stony Point										
	C	2004	All Property	CAMA/Appraisals	8.61	1.00	12.47	12.47			
	C	2005	Residential	CAMA	7.34	1.00			9.58		

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County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
401200	Ogdensburg										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
402000	Brasher										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
402200	Canton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
402400	Clare										
	A	2004	All Property	Sales/Appraisals	29.93	0.81	4.57	10.00			
	A	2004	Residential	Sales/Appraisals	26.29	1.02			3.74		
402600	Clifton										
	A	2003	All Property	Review of Reassessment			65.00	65.00		2007	
	A	2003	Residential	Review of Reassessment					53.87	2007	
402800	Colton										
	A	2004	All Property	CAMA/Appraisals	29.85	0.95	4.65	6.00			
	A	2005	Residential	CAMA	27.97	1.06			2.64		
403000	Dekalb										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
403200	De Peyster										
	A	2006	All Property	Review of Reassessment			85.99	100.00			
	A	2006	Residential	Review of Reassessment					80.00		
403400	Edwards										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
403600	Fine										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of St Lawrence

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403800	Fowler										
	A	2004	All Property	Sales/Appraisals	175.45	1.12	19.50	19.50			
	A	2004	Residential	Sales/Appraisals	33.33	1.21			9.40		
404000	Gouverneur										
	B	2004	All Property	Sales/Appraisals	20.98	1.10	85.00	85.00		2007	
	B	2005	Residential	Sales Only	23.29	1.11			84.21	2007	
404200	Hammond										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
404400	Hermon										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
404600	Hopkinton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
404800	Lawrence										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
405000	Lisbon										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
405200	Louisville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
405400	Macomb										
	A	2006	All Property	Review of Reassessment			85.99	100.00			
	A	2006	Residential	Review of Reassessment					80.00		
405600	Madrid										
	A	2005	All Property	Review of Reassessment			94.00	94.00		2008	
	A	2005	Residential	Review of Reassessment					86.67	2008	

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County of St Lawrence

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405800	Massena										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
406000	Morristown										
	A	2003	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2003	Residential	Review of Reassessment					88.24	2007	
406200	Norfolk										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
406400	Oswegatchie										
	A	2006	All Property	Review of Reassessment			85.99	100.00			
	A	2006	Residential	Review of Reassessment					80.00		
406600	Parishville										
	A	2004	All Property	Sales/Appraisals	32.30	0.76	6.37	8.00			
	A	2004	Residential	Sales/Appraisals	34.14	1.22			4.76		
406800	Piercefield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
407000	Pierrepoint										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
407200	Pitcairn										
	A	2004	All Property	Review of Reassessment			94.00	94.00			
	A	2004	Residential	Review of Reassessment					89.54		
407400	Potsdam										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
407600	Rossie										
	A	2005	All Property	Review of Reassessment			90.00	90.00		2007	
	A	2005	Residential	Review of Reassessment					84.57	2007	

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County of St Lawrence

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407800	Russell										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2004	Residential	Review of Reassessment					98.76	2007	
408000	Stockholm										
	A	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	A	2004	Residential	Review of Reassessment					90.20	2007	
408200	Waddington										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Saratoga

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411000	Mechanicville										
	C	2003	All Property	CAMA/Appraisals	15.78	1.03	80.00	80.00			
	C	2005	Residential	CAMA	16.28	1.03			74.02		
411500	Saratoga Springs										
	C	2005	All Property	Review of Reassessment			84.00	84.00			
	C	2005	Residential	Review of Reassessment					80.18		
412000	Ballston										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
412200	Charlton										
	B	2005	All Property	Review of Reassessment			84.00	84.00			
	B	2005	Residential	Review of Reassessment					80.40		
412400	Clifton Park										
	C	2003	All Property	Sales/Appraisals	11.72	0.97	60.00	60.00			
	C	2005	Residential	Sales Only	9.27	0.99			55.82		
412600	Corinth										
	B	2005	All Property	Review of Reassessment			87.00	87.00			
	B	2005	Residential	Review of Reassessment					78.59		
412800	Day										
	A	2004	All Property	Review of Reassessment			70.00	70.00			
	A	2004	Residential	Review of Reassessment					67.00		
413000	Edinburg										
	A	2003	All Property	CAMA/Appraisals	23.90	1.01	64.00	64.00			
	A	2005	Residential	CAMA	22.04	1.06			60.10		
413200	Galway										
	A	2003	All Property	CAMA/Appraisals	12.05	1.02	70.00	70.00			
	A	2005	Residential	CAMA	14.47	1.02			68.16		
413400	Greenfield										
	B	2005	All Property	Review of Reassessment			85.00	85.00		2007	yes
	B	2005	Residential	Review of Reassessment					78.84	2007	yes

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413600	Hadley										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
413800	Halfmoon										
	C	2003	All Property	Sales/Appraisals	12.73	0.95	63.00	63.00			
	C	2005	Residential	Sales Only	9.39	1.00			56.39		
414000	Malta										
	C	2005	All Property	Review of Reassessment			85.00	85.00		2008	
	C	2005	Residential	Review of Reassessment					82.32	2008	
414200	Milton										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
414400	Moreau										
	B	2005	All Property	Sales/Appraisals	19.42	0.34	36.00	36.00			
	B	2005	Residential	Sales Only	14.44	1.02			27.02		
414600	Northumberland										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
414800	Providence										
	A	2003	All Property	CAMA/Appraisals	27.95	1.07	25.75	25.75			
	A	2005	Residential	CAMA	21.41	1.03			24.66		
415000	Saratoga										
	B	2006	All Property	Review of Reassessment			78.00	78.00			
	B	2006	Residential	Review of Reassessment					71.29		
415200	Stillwater										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
415400	Waterford										
	C	2003	All Property	Sales/Appraisals	16.32	0.99	37.50	37.50			
	C	2005	Residential	CAMA	12.54	0.99			28.76		

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County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
415600.	Wilton										
	B	2004	All Property	Review of Reassessment			80.00	80.00			
	B	2004	Residential	Review of Reassessment					72.27		

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County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
421500	Schenectady										
	C	2004	All Property	Review of Reassessment			75.00	75.00		2009	
	C	2004	Residential	Review of Reassessment					69.19	2009	
422000	Duanesburg										
	A	2003	All Property	Sales/Appraisals	21.46	1.13	31.70	31.70			
	A	2005	Residential	Sales Only	18.50	1.04			30.13		
422200	Glenville										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
422400	Niskayuna										
	C	2003	All Property	Sales/Appraisals	12.45	0.97	60.00	60.00		2008	
	C	2005	Residential	Sales Only	11.28	1.01			55.57	2008	
422600	Princetown										
	A	2003	All Property	Sales/Appraisals	20.49	0.74	35.50	35.50			
	A	2005	Residential	Sales Only	16.95	1.05			33.98		
422800	Rotterdam										
	C	2003	All Property	Sales/Appraisals	20.87	0.88	2.95	2.95		2007	
	C	2005	Residential	Sales Only	16.69	1.03			2.57	2007	

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County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
432000	Blenheim										
	A	2003	All Property	Sales/Appraisals	7.52	1.03	88.80	100.00			
	A	2003	Residential	Sales/Appraisals	9.79	1.03			83.96		
432200	Broome										
	A	2003	All Property	Sales/Appraisals	16.04	1.10	80.00	80.00			
	A	2003	Residential	Sales/Appraisals	17.30	1.07			74.75		
432400	Carlisle										
	A	2004	All Property	CAMA/Appraisals	13.39	1.01	93.94	100.00			
	A	2005	Residential	CAMA	16.66	1.02			74.00		
432600	Cobleskill										
	B	2004	All Property	CAMA/Appraisals	11.48	1.02	83.50	100.00			
	B	2005	Residential	CAMA	12.23	1.01			78.76		
432800	Conesville										
	A	2004	All Property	Sales/Appraisals	9.36	1.01	72.07	80.00			
	A	2004	Residential	Sales/Appraisals	11.33	0.98			71.39		
433000	Esperance										
	B	2004	All Property	CAMA/Appraisals	13.28	1.01	82.44	100.00			
	B	2005	Residential	CAMA	15.79	1.02			70.82		
433200	Fulton										
	A	2004	All Property	CAMA/Appraisals	13.13	1.00	72.00	72.00			
	A	2005	Residential	CAMA	16.92	1.01			69.96		
433400	Gilboa										
	A	2004	All Property	CAMA/Appraisals	19.59	1.14	2.42	2.42			
	A	2005	Residential	CAMA	17.93	1.05			1.70		
433600	Jefferson										
	A	2004	All Property	Sales/Appraisals	13.51	1.01	70.00	70.00			
	A	2004	Residential	Sales/Appraisals	11.71	1.02			65.23		
433800	Middleburgh										
	A	2004	All Property	CAMA/Appraisals	12.12	1.02	70.88	75.00			
	A	2004	Residential	CAMA	13.94	1.02			68.00		

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		County of Schoharie										
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****	
434000	Richmondville											
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes	
	A	2006	Residential	Review of Reassessment					100.00	2007	yes	
434200	Schoharie											
	B	2004	All Property	CAMA/Appraisals	13.28	1.01	82.44	100.00				
	B	2005	Residential	CAMA	15.79	1.02			70.82			
434400	Seward											
	A	2004	All Property	CAMA/Appraisals	13.39	1.01	93.94	100.00				
	A	2005	Residential	CAMA	16.66	1.02			74.00			
434600	Sharon											
	A	2004	All Property	CAMA/Appraisals	13.39	1.01	93.94	100.00				
	A	2005	Residential	CAMA	16.66	1.02			74.00			
434800	Summit											
	A	2004	All Property	CAMA/Appraisals	19.35	1.04	67.59	67.59				
	A	2005	Residential	CAMA	22.04	1.05			64.21			
435000	Wright											
	A	2004	All Property	CAMA/Appraisals	13.28	1.01	82.44	100.00				
	A	2005	Residential	CAMA	15.79	1.02			70.82			

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County of Schuyler

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
442000	Catharine										
	A	2004	All Property	Sales/Appraisals	17.40	1.06	78.00	78.00			
	A	2005	Residential	Sales Only	17.67	1.06			73.25		
442200	Cayuta										
	A	2004	All Property	CAMA/Appraisals	14.46	0.99	85.00	85.00			
	A	2005	Residential	CAMA	18.73	1.01			77.88		
442400	Dix										
	B	2004	All Property	Sales/Appraisals	20.65	1.19	78.00	78.00			
	B	2005	Residential	Sales Only	18.94	1.07			75.04		
442600	Hector										
	A	2004	All Property	Sales/Appraisals	19.99	1.09	70.00	70.00		2007	
	A	2005	Residential	Sales Only	16.79	1.05			67.86	2007	
442800	Montour										
	B	2004	All Property	Sales/Appraisals	17.40	1.06	78.00	78.00			
	B	2005	Residential	Sales Only	17.67	1.06			73.25		
443000	Orange										
	A	2004	All Property	Sales/Appraisals	22.96	1.18	88.00	88.00			
	A	2005	Residential	Sales Only	28.98	1.16			81.17		
443200	Reading										
	A	2004	All Property	Sales/Appraisals	20.65	1.19	78.00	78.00			
	A	2005	Residential	Sales Only	18.94	1.07			75.04		
443400	Tyrone										
	A	2004	All Property	Sales/Appraisals	21.71	1.06	75.00	75.00			
	A	2005	Residential	Sales Only	25.05	1.11			70.49		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
452000	Covert										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					78.29	2007	
452200	Fayette										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					85.14	2007	
452400	Junius										
	A	2004	All Property	Sales/Appraisals	17.99	0.85	75.00	75.00			
	A	2004	Residential	Sales/Appraisals	14.29	1.04			71.30		
452600	Lodi										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					78.29	2007	
452800	Ovid										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					78.29	2007	
453000	Romulus										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					78.29	2007	
453200	Seneca Falls										
	B	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	B	2004	Residential	Review of Reassessment					85.14	2007	
453400	Tyre										
	A	2004	All Property	Review of Reassessment			88.50	88.50		2007	
	A	2004	Residential	Review of Reassessment					86.83	2007	
453600	Varick										
	A	2004	All Property	Review of Reassessment			85.00	85.00		2007	
	A	2004	Residential	Review of Reassessment					86.69	2007	
453800	Waterloo										
	B	2003	All Property	Review of Reassessment			92.00	92.00		2007	
	B	2003	Residential	Review of Reassessment					90.23	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class. Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
460300	Corning										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
460600	Hornell										
	C	2003	All Property	CAMA/Appraisals	13.63	1.01	82.40	90.00		2007	
	C	2005	Residential	CAMA	14.17	1.01			84.14	2007	
462000	Addison										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
462200	Avoca										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
462400	Bath										
	B	2003	All Property	Sales/Appraisals	14.90	1.02	55.00	55.00			
	B	2005	Residential	Sales Only	15.37	1.02			53.27		
462600	Bradford										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
462800	Cameron										
	A	2003	All Property	Sales/Appraisals	13.89	1.00	67.02	75.00		2008	
	A	2005	Residential	CAMA	13.59	0.98			69.63	2008	
463000	Campbell										
	A	2003	All Property	Sales/Appraisals	17.49	1.05	3.41	4.00			
	A	2005	Residential	CAMA	17.70	1.03			3.62		
463200	Canisteo										
	A	2003	All Property	Sales/Appraisals	21.54	1.00	69.82	100.00			
	A	2005	Residential	CAMA	18.88	1.02			71.61		
463400	Caton										
	A	2003	All Property	Sales/Appraisals	28.98	0.94	67.00	67.00			
	A	2003	Residential	Sales/Appraisals	15.71	1.04			66.04		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
463600	Cohocton										
	A	2003	All Property	CAMA/Appraisals	25.14	0.93	50.00	50.00		2007	
	A	2005	Residential	CAMA	17.32	1.02			49.67	2007	
463800	Corning										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
464000	Dansville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
464200	Erwin										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
464400	Fremont										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
464600	Greenwood										
	A	2003	All Property	Sales/Appraisals	59.72	0.27	4.25	4.25			
	A	2003	Residential	Sales/Appraisals	36.22	1.15			3.04		
464800	Hartsville										
	A	2003	All Property	Sales/Appraisals	25.29	0.95	45.99	50.00		2008	
	A	2003	Residential	Sales/Appraisals	21.37	0.99			47.34	2008	
465000	Hornby										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
465200	Hornellsville										
	A	2003	All Property	CAMA/Appraisals	14.20	1.02	75.00	75.00		2008	
	A	2005	Residential	CAMA	14.79	1.02			71.72	2008	
465400	Howard										
	A	2003	All Property	CAMA/Appraisals	14.25	1.03	61.92	66.00			
	A	2005	Residential	CAMA	17.47	1.02			62.97		

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465600	Jasper										
	A	2003	All Property	Sales/Appraisals	26.76	0.95	4.90	4.90			
	A	2003	Residential	Sales/Appraisals	26.25	1.17			4.69		
465800	Lindley										
	A	2003	All Property	Sales/Appraisals	37.00	0.65	3.98	5.00			
	A	2003	Residential	Sales/Appraisals	25.83	1.10			3.84		
466000	Prattsburg										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
466200	Pulteney										
	A	2003	All Property	CAMA/Appraisals	25.92	1.08	68.00	68.00			
	A	2005	Residential	CAMA	18.69	1.04			67.14		
466400	Rathbone										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
466600	Thurston										
	A	2003	All Property	Sales/Appraisals	34.47	1.13	5.09	5.64			
	A	2003	Residential	Sales/Appraisals	28.73	1.10			5.35		
466800	Troupsburg										
	A	2003	All Property	CAMA/Appraisals	21.36	0.97	65.19	70.00			
	A	2005	Residential	CAMA	16.77	1.00			76.10		
467000	Tuscarora										
	A	2003	All Property	Sales/Appraisals	33.18	0.49	4.96	5.50			
	A	2003	Residential	Sales/Appraisals	18.33	1.08			4.03		
467200	Urbana										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
467400	Wayland										
	B	2003	All Property	Sales/Appraisals	19.59	1.05	75.00	75.00			
	B	2005	Residential	Sales Only	19.30	1.05			73.80		

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467600	Wayne										
	A	2003	All Property	Sales/Appraisals	21.08	1.24	63.00	63.00		2008	
	A	2003	Residential	Sales/Appraisals	23.68	1.29			59.94	2008	
467800	West Union										
	A	2003	All Property	Sales/Appraisals	19.12	0.79	80.00	80.00			
	A	2003	Residential	Sales/Appraisals	23.45	1.04			74.14		
468000	Wheeler										
	A	2003	All Property	CAMA/Appraisals	20.34	0.95	71.43	78.00		2007	
	A	2005	Residential	CAMA	17.99	1.01			73.08	2007	
468200	Woodhull										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Suffolk

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472000	Babylon										
	C	2003	All Property	Sales/Appraisals	24.51	0.94	1.03	1.18			
	C	2005	Residential	Sales Only	14.55	1.01			0.89		
472200	Brookhaven										
	C	2003	All Property	Sales/Appraisals	16.56	0.96	0.76	0.84			
	C	2005	Residential	Sales Only	14.57	1.00			0.72		
472400	East Hampton										
	B	2003	All Property	Sales/Appraisals	27.27	1.10	0.76	0.94			
	B	2005	Residential	Sales Only	24.79	1.08			0.75		
472600	Huntington										
	C	2003	All Property	Sales/Appraisals	27.12	0.29	0.80	0.80			
	C	2005	Residential	Sales Only	15.03	1.01			0.65		
472800	Islip										
	C	2003	All Property	Sales/Appraisals	15.16	0.87	10.68	11.98			
	C	2005	Residential	Sales Only	10.53	1.02			9.74		
473000	Riverhead										
	C	2003	All Property	Sales/Appraisals	25.24	0.98	11.54	13.05			
	C	2005	Residential	Sales Only	17.12	1.03			11.30		
473200	Shelter Island										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
473400	Smithtown										
	C	2003	All Property	Sales/Appraisals	15.60	0.95	1.21	1.21			
	C	2005	Residential	Sales Only	11.35	1.00			1.09		
473600	Southampton										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
473800	Southold										
	B	2003	All Property	Sales/Appraisals	26.16	1.06	1.04	1.13			
	B	2005	Residential	Sales Only	21.51	1.02			1.02		

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County of Sullivan

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482000	Bethel										
	A	2004	All Property	CAMA/Appraisals	29.25	1.01	61.00	61.00			
	A	2005	Residential	CAMA	21.31	1.04			59.77		
482200	Callicoon										
	A	2004	All Property	Sales/Appraisals	24.62	1.04	61.25	61.25			
	A	2005	Residential	Sales Only	23.62	1.09			57.87		
482400	Cochecton										
	A	2004	All Property	CAMA/Appraisals	19.79	1.01	70.00	70.00			
	A	2005	Residential	CAMA	19.89	1.02			66.37		
482600	Delaware										
	A	2004	All Property	Sales/Appraisals	27.90	1.08	60.00	60.00			
	A	2005	Residential	Sales Only	24.36	1.09			60.73		
482800	Fallsburgh										
	B	2004	All Property	CAMA/Appraisals	14.48	1.04	58.00	58.00			
	B	2005	Residential	CAMA	15.13	1.01			53.81		
483000	Forestburgh										
	A	2004	All Property	CAMA/Appraisals	50.16	1.26	10.00	10.00			
	A	2005	Residential	CAMA	22.34	0.99			9.54		
483200	Fremont										
	A	2004	All Property	CAMA/Appraisals	22.59	1.08	68.00	68.00			
	A	2005	Residential	CAMA	23.61	1.07			65.75		
483400	Highland										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
483600	Liberty										
	B	2004	All Property	CAMA/Appraisals	15.19	1.02	70.70	70.70			
	B	2005	Residential	CAMA	15.56	1.03			67.31		
483800	Lumberland										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
484000	Mamakating										
	B	2004	All Property	Sales/Appraisals	23.37	1.06	51.00	51.00			
	B	2005	Residential	Sales Only	21.97	1.06			48.92		
484200	Neversink										
	A	2004	All Property	Sales/Appraisals	33.66	0.51	4.42	4.42			
	A	2005	Residential	Sales Only	31.95	1.16			2.42		
484400	Rockland										
	A	2004	All Property	Sales/Appraisals	22.55	1.06	67.75	67.75			
	A	2005	Residential	Sales Only	23.00	1.09			61.94		
484600	Thompson										
	B	2004	All Property	Review of Reassessment			79.90	79.90			
	B	2004	Residential	Review of Reassessment					71.01		
484800	Tusten										
	A	2004	All Property	CAMA/Appraisals	15.53	1.20	56.00	56.00			
	A	2005	Residential	CAMA	18.33	1.05			54.09		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
492000	Barton										
	B	2004	All Property	Sales/Appraisals	20.78	1.10	7.69	10.00		2008	
	B	2004	Residential	Sales/Appraisals	20.10	1.07			8.09	2008	
492200	Berkshire										
	A	2004	All Property	Sales/Appraisals	30.71	1.17	4.50	4.50			
	A	2004	Residential	Sales/Appraisals	35.18	1.18			4.29		
492400	Candor										
	A	2004	All Property	Sales/Appraisals	30.75	1.16	8.24	9.00			
	A	2004	Residential	Sales/Appraisals	34.04	1.17			8.17		
492600	Newark Valley										
	A	2004	All Property	Sales/Appraisals	20.13	1.01	83.50	83.50			
	A	2004	Residential	Sales/Appraisals	15.97	1.03			81.01		
492800	Nichols										
	A	2004	All Property	Sales/Appraisals	27.63	1.00	30.00	30.00			
	A	2004	Residential	Sales/Appraisals	20.34	1.05			28.65		
493000	Owego										
	B	2004	All Property	Review of Reassessment			90.00	90.00			
	B	2004	Residential	Review of Reassessment					81.32		
493200	Richford										
	A	2004	All Property	Sales/Appraisals	26.42	1.11	68.00	68.00		2007	
	A	2004	Residential	Sales/Appraisals	20.53	1.07			70.31	2007	
493400	Spencer										
	A	2004	All Property	Sales/Appraisals	34.58	1.12	24.20	24.20			
	A	2004	Residential	Sales/Appraisals	23.01	1.09			24.28		
493600	Tioga										
	A	2004	All Property	Sales/Appraisals	30.75	1.16	8.24	9.00			
	A	2004	Residential	Sales/Appraisals	34.04	1.17			8.17		

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County of Tompkins

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509901	Tompkins County Assessing Unit										
	B	2006	All Property	Review of Reassessment			90.00	90.00		2007	
	B	2006	Residential	Review of Reassessment					90.00	2007	

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
510800	Kingston										
	C	2003	All Property	CAMA/Appraisals	14.62	1.03	23.47	28.00		2008	
	C	2005	Residential	CAMA	12.95	1.01			21.11	2008	
512000	Denning										
	A	2003	All Property	Sales/Appraisals	27.46	1.10	20.00	20.00			
	A	2003	Residential	Sales/Appraisals	20.33	0.97			18.95		
512200	Esopus										
	B	2003	All Property	Review of Reassessment			65.00	65.00		2008	
	B	2003	Residential	Review of Reassessment					58.93	2008	
512400	Gardiner										
	B	2004	All Property	Review of Reassessment			80.00	80.00		2009	
	B	2004	Residential	Review of Reassessment					75.92	2009	
512600	Hardenburgh										
	A	2003	All Property	Sales/Appraisals	12.59	1.06	70.00	70.00			
	A	2003	Residential	Sales/Appraisals	13.31	1.05			67.63		
512800	Hurley										
	B	2006	All Property	Review of Reassessment			96.36	90.00			
	B	2006	Residential	Review of Reassessment					90.00		
513000	Kingston										
	B	2005	All Property	Review of Reassessment			92.00	92.00			
	B	2005	Residential	Review of Reassessment					82.37		
513200	Lloyd										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
513400	Marbletown										
	B	2005	All Property	Review of Reassessment			95.00	95.00			
	B	2005	Residential	Review of Reassessment					93.85		
513600	Marlborough										
	B	2005	All Property	Review of Reassessment			86.00	86.00		2008	
	B	2005	Residential	Review of Reassessment					85.03	2008	

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County of Ulster

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513800	New Paltz										
	B	2005	All Property	Review of Reassessment			86.00	86.00		2007	yes
	B	2005	Residential	Review of Reassessment					81.78	2007	yes
514000	Olive										
	A	2006	All Property	Review of Reassessment			129.86	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
514200	Plattekill										
	B	2005	All Property	Review of Reassessment			86.00	86.00		2009	yes
	B	2005	Residential	Review of Reassessment					82.99	2009	yes
514400	Rochester										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2006	Residential	Review of Reassessment					100.00	2008	yes
514600	Rosendale										
	B	2005	All Property	Review of Reassessment			86.00	86.00		2008	
	B	2005	Residential	Review of Reassessment					84.50	2008	
514800	Saugerties										
	B	2005	All Property	Review of Reassessment			90.00	90.00			
	B	2005	Residential	Review of Reassessment					86.61		
515000	Shandaken										
	A	2003	All Property	Sales/Appraisals	41.38	0.71	24.00	24.00			
	A	2005	Residential	Sales Only	27.48	1.13			18.56		
515200	Shawangunk										
	B	2003	All Property	Sales/Appraisals	23.60	1.10	17.00	17.00			
	B	2005	Residential	Sales Only	12.41	1.01			15.88		
515400	Ulster										
	C	2003	All Property	Review of Reassessment			71.02	75.00		2008	
	C	2003	Residential	Review of Reassessment					59.21	2008	
515600	Wawarsing										
	A	2003	All Property	Sales/Appraisals	36.66	0.34	1.90	1.90			
	A	2005	Residential	Sales Only	29.64	1.10			1.21		

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County of Ulster

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515800	Woodstock										
	A	2004	All Property	Review of Reassessment			87.00	87.00			
	A	2004	Residential	Review of Reassessment					83.83		

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
520500	Glens Falls										
	C	2005	All Property	Review of Reassessment			89.00	89.00			
	C	2005	Residential	Review of Reassessment					85.48		
522000	Bolton										
	A	2004	All Property	Review of Reassessment			72.00	72.00		2008	
	A	2004	Residential	Review of Reassessment					65.00	2008	
522200	Lake George										
	B	2004	All Property	Review of Reassessment			72.00	72.00		2008	
	B	2004	Residential	Review of Reassessment					65.00	2008	
522400	Chester										
	A	2004	All Property	Review of Reassessment			75.00	75.00		2008	
	A	2004	Residential	Review of Reassessment					69.99	2008	
522600	Hague										
	A	2004	All Property	Review of Reassessment			79.50	79.50		2008	
	A	2004	Residential	Review of Reassessment					73.00	2008	
522800	Horicon										
	A	2004	All Property	Review of Reassessment			75.00	75.00		2008	
	A	2004	Residential	Review of Reassessment					69.99	2008	
523000	Johnsburg										
	A	2004	All Property	CAMA/Appraisals	40.50	0.99	2.65	2.65			
	A	2005	Residential	CAMA	19.01	1.05			2.10		
523200	Lake Luzerne										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					100.00		
523400	Queensbury										
	C	2005	All Property	Review of Reassessment			89.00	89.00			
	C	2005	Residential	Review of Reassessment					85.48		
523600	Stony Creek										
	A	2004	All Property	Sales/Appraisals	30.48	1.17	1.38	1.38			
	A	2004	Residential	Sales/Appraisals	22.74	1.08			1.33		

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County of Warren

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523800	Thurman										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
524000	Warrensburg										
	A	2005	All Property	Review of Reassessment			90.00	90.00		2008	
	A	2005	Residential	Review of Reassessment					86.25	2008	

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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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
532000	Argyle										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
532200	Cambridge										
	A	2002	All Property	Sales/Appraisals	17.46	1.00	60.40	68.00		2007	
	A	2002	Residential	Sales/Appraisals	14.23	1.03			57.01	2007	
532400	Dresden										
	A	2003	All Property	CAMA/Appraisals	20.32	1.06	63.00	63.00			
	A	2005	Residential	CAMA	21.07	1.06			58.00		
532600	Easton										
	A	2002	All Property	CAMA/Appraisals	14.55	1.00	2.75	2.75			
	A	2005	Residential	CAMA	16.89	1.04			2.52		
532800	Fort Ann										
	A	2005	All Property	Review of Reassessment			88.71	88.71			
	A	2005	Residential	Review of Reassessment					82.10		
533000	Fort Edward										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
533200	Granville										
	B	2005	All Property	Review of Reassessment			95.00	95.00			
	B	2005	Residential	Review of Reassessment					90.88		
533400	Greenwich										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
533600	Hampton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	
	A	2006	Residential	Review of Reassessment					100.00	2007	
533800	Hartford										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
534000	Hebron										
	A	2002	All Property	Sales/Appraisals	15.21	1.03	64.61	70.00			
	A	2002	Residential	Sales/Appraisals	16.17	1.07			61.73		
534200	Jackson										
	A	2002	All Property	Sales/Appraisals	21.77	1.02	42.00	42.00			
	A	2002	Residential	Sales/Appraisals	21.71	1.06			39.58		
534400	Kingsbury										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
534600	Putnam										
	A	2003	All Property	CAMA/Appraisals	20.32	1.06	63.00	63.00			
	A	2005	Residential	CAMA	21.07	1.06			58.00		
534800	Salem										
	A	2002	All Property	Sales/Appraisals	22.03	1.15	70.00	70.00			
	A	2005	Residential	Sales Only	22.21	1.11			67.59		
535000	White Creek										
	A	2004	All Property	CAMA/Appraisals	12.19	1.00	70.10	70.10			
	A	2005	Residential	CAMA	12.40	1.02			66.69		
535200	Whitehall										
	A	2002	All Property	CAMA/Appraisals	12.65	1.01	83.39	83.39		2007	
	A	2005	Residential	CAMA	14.48	1.02			78.39	2007	

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County of Wayne

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542000	Arcadia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					100.00		
542200	Butler										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2008	
	A	2004	Residential	Review of Reassessment					97.71	2008	
542400	Galen										
	A	2004	All Property	Review of Reassessment			97.00	97.00			
	A	2004	Residential	Review of Reassessment					96.12		
542600	Huron										
	A	2004	All Property	Sales/Appraisals	21.60	0.97	80.00	80.00		2007	
	A	2005	Residential	Sales Only	16.29	1.02			74.85	2007	
542800	Lyons										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2008	
	B	2004	Residential	Review of Reassessment					89.56	2008	
543000	Macedon										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
543200	Marion										
	B	2005	All Property	Review of Reassessment			92.00	92.00		2008	
	B	2005	Residential	Review of Reassessment					88.07	2008	
543400	Ontario										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
543600	Palmyra										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2008	
	B	2004	Residential	Review of Reassessment					91.78	2008	
543800	Rose										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
544000	Savannah										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2008	
	A	2004	Residential	Review of Reassessment					101.78	2008	
544200	Sodus										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
544400	Walworth										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
544600	Williamson										
	B	2004	All Property	Review of Reassessment			88.00	88.00		2007	
	B	2004	Residential	Review of Reassessment					83.98	2007	
544800	Wolcott										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2007	
	B	2004	Residential	Review of Reassessment					92.31	2007	

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
550800	Mt Vernon										
	C	2002	All Property	Sales/Appraisals	43.52	0.94	2.90	3.13			
	C	2005	Residential	Sales Only	16.85	1.01			2.20		
551000	New Rochelle										
	C	2002	All Property	Sales/Appraisals	30.12	0.98	2.74	3.08			
	C	2005	Residential	Sales Only	18.01	1.00			2.48		
551200	Peekskill										
	C	2002	All Property	Sales/Appraisals	59.32	1.20	3.25	3.81			
	C	2005	Residential	Sales Only	13.20	1.01			2.52		
551400	Rye										
	C	2002	All Property	Sales/Appraisals	51.42	1.26	2.16	2.16			
	C	2005	Residential	Sales Only	13.66	1.02			1.82		
551700	White Plains										
	C	2002	All Property	Sales/Appraisals	54.91	0.93	3.24	3.82			
	C	2005	Residential	Sales Only	15.43	0.98			2.07		
551800	Yonkers										
	C	2002	All Property	Sales/Appraisals	35.37	0.98	2.94	3.28			
	C	2005	Residential	Sales Only	16.18	1.01			2.34		
552000	Bedford										
	C	2002	All Property	Sales/Appraisals	15.80	1.03	9.00	9.00			
	C	2005	Residential	Sales Only	12.14	1.03			8.49		
552200	Cortlandt										
	C	2002	All Property	Sales/Appraisals	20.89	1.00	1.60	1.60			
	C	2005	Residential	Sales Only	13.70	0.99			1.46		
552400	Eastchester										
	C	2002	All Property	Sales/Appraisals	30.73	1.14	1.47	1.62			
	C	2005	Residential	Sales Only	16.49	1.07			1.37		
552600	Greenburgh										
	C	2002	All Property	Sales/Appraisals	32.40	1.03	3.05	100.00			
	C	2005	Residential	Sales Only	13.31	1.02			2.63		

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County of Westchester

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552800	Harrison										
	C	2002	All Property	Sales/Appraisals	21.75	0.95	1.62	1.62			
	C	2005	Residential	Sales Only	17.17	0.97			1.53		
553000	Lewisboro										
	C	2002	All Property	Sales/Appraisals	12.48	1.01	8.47	9.49			
	C	2005	Residential	Sales Only	12.01	1.01			8.43		
553200	Mamaroneck										
	C	2002	All Property	Sales/Appraisals	30.36	1.11	1.79	1.97			
	C	2005	Residential	Sales Only	13.81	1.03			1.64		
553400	Mount Pleasant										
	C	2002	All Property	Sales/Appraisals	21.50	0.96	1.40	1.54			
	C	2005	Residential	Sales Only	10.52	1.00			1.30		
553600	New Castle										
	C	2002	All Property	Sales/Appraisals	12.21	1.00	17.90	17.90			
	C	2005	Residential	Sales Only	10.43	1.00			16.99		
553800	North Castle										
	C	2002	All Property	Sales/Appraisals	25.88	0.98	2.16	2.16			
	C	2005	Residential	Sales Only	13.71	0.99			1.93		
554000	North Salem										
	B	2002	All Property	Sales/Appraisals	12.60	1.03	8.71	9.50			
	B	2005	Residential	Sales Only	11.75	1.01			8.88		
554200	Ossining										
	C	2002	All Property	Sales/Appraisals	46.03	1.18	4.93	4.93			
	C	2005	Residential	Sales Only	13.16	0.99			4.21		
554400	Pelham										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
554600	Pound Ridge										
	B	2002	All Property	Sales/Appraisals	13.76	0.96	13.93	13.93			
	B	2005	Residential	Sales Only	10.64	0.99			13.55		

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554800	Rye										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	C	2006	Residential	Review of Reassessment					100.00	2007	yes
555000	Scarsdale										
	C	2002	All Property	Sales/Appraisals	12.86	1.02	1.56	1.83			
	C	2005	Residential	Sales Only	11.79	1.03			1.53		
555200	Somers										
	C	2002	All Property	Sales/Appraisals	10.14	0.94	10.95	10.95			
	C	2005	Residential	Sales Only	8.94	0.99			10.09		
555400	Yorktown										
	C	2002	All Property	Sales/Appraisals	20.64	1.05	2.01	2.30			
	C	2005	Residential	Sales Only	9.36	1.00			1.88		
555600	Mount Kisco										
	C	2002	All Property	Sales/Appraisals	41.70	0.88	18.00	19.00			
	C	2005	Residential	Sales Only	16.25	0.98			12.77		

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County of Wyoming

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562000	Arcade										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2008	
	A	2004	Residential	Review of Reassessment					82.44	2008	
562200	Attica										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2008	
	B	2006	Residential	Review of Reassessment					100.00	2008	
562400	Bennington										
	A	2004	All Property	Sales/Appraisals	25.54	0.95	53.00	53.00		2008	
	A	2005	Residential	Sales Only	16.18	1.02			53.30	2008	
562600	Castile										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
562800	Covington										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
563000	Eagle										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
563200	Gainesville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
563400	Genesee Falls										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
563600	Java										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
563800	Middlebury										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
564000	Orangeville										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
564200	Perry										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
564400	Pike										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
564600	Sheldon										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
564800	Warsaw										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	B	2006	Residential	Review of Reassessment					100.00	2007	yes
565000	Wethersfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	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	2006 State Eq. Rate	2006 Locally Stated Assmnt. Ratio ***	2006 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
572000	Barrington										
	A	2005	All Property	Review of Reassessment			93.00	93.00		2008	
	A	2005	Residential	Review of Reassessment					87.21	2008	
572200	Benton										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
572400	Italy										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
572600	Jerusalem										
	A	2004	All Property	Review of Reassessment			92.00	92.00		2008	
	A	2004	Residential	Review of Reassessment					91.38	2008	
572800	Middlesex										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
573000	Milo										
	B	2003	All Property	CAMA/Appraisals	16.93	1.02	72.00	72.00		2007	
	B	2005	Residential	CAMA	17.30	1.02			68.77	2007	
573200	Potter										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes
573400	Starkey										
	B	2005	All Property	Review of Reassessment			93.00	93.00		2008	
	B	2005	Residential	Review of Reassessment					87.21	2008	
573600	Torrey										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2007	yes
	A	2006	Residential	Review of Reassessment					100.00	2007	yes

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		New York City									
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650000	New York City										
	C	2006	1	Review of Reassessment		3.89	6.00			2007	yes
	C	2006	2	Review of Reassessment		33.34	45.00			2007	yes
	C	2006	3	Review of Reassessment		45.00	45.00			2007	yes
	C	2006	4	Review of Reassessment		39.29	45.00			2007	yes

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