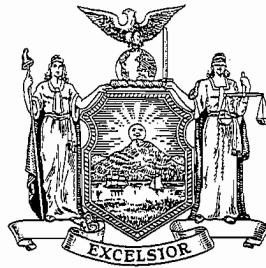


**Assessment Equity in New York:  
Results from the 2008 Market Value Survey**



**STATE BOARD OF REAL PROPERTY SERVICES**

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May 2009

**Assessment Equity in New York:  
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## **Assessment Equity in New York: Results from the 2008 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 equity of assessments. An analysis of assessment uniformity is carried out each time the Board’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2008 market value survey.

Included herein is information for the State’s 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns.

### **2008 Market Value Survey Data and Estimation Methodology**

For the 2008 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 sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.

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

3. Statistical Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property.
4. Review and Verification of a Recent Reassessment -- The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment process and results to verify that assessments adequately 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 very 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 2008 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, in which case the roll would not have been accepted for review and verification in the survey. 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 assessing units as having adequate equity does not necessarily imply that all properties in them are accurately assessed. Factors such as uniqueness of certain 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
<b>Total Deviation</b>				<b>1.20</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				



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

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

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

A second statistical measure of assessment uniformity, called the Price-Related Differential (PRD)<sup>2</sup> is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as "neutral" assessment practice, i.e., no price-related bias. However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward "progressivity," that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), "regressive" assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

<sup>2</sup>This statistic is sometimes referred to as the Index of Regressivity.

### Assessment Uniformity Criteria

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted guidelines for assessment uniformity. The International Association of Assessing Officers, in its publication entitled Standard on Ratio Studies (July 2007), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the type of property, community size, population density, the degree of diversity of properties, market activity levels, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based on these categories and neighborhood characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAAO standards are summarized in Table 1.

**Table 1. Ratio Study Uniformity Standards Indicating Acceptable General Quality\***

<b>General Property Class</b>	<b>Jurisdiction Size</b>	<b>Profile</b>	<b>Market Activity</b>	<b>Max. COD</b>
Residential Improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large	Densely populated / Newer properties	Active	10.0
	Large to mid-sized	Older & newer properties	Less Active	15.0
	Rural or small	Older properties	Depressed	20.0
Income-producing Properties (commercial, industrial, apartments)	Very large	Densely populated / Newer properties	Active	15.0
	Large to mid-sized	Older & newer properties	Less Active	20.0
	Rural or small	Older properties	Depressed	25.0
Residential vacant land	Very large	Rapid development	Active	15.0
	Large to mid-sized	Slower development	Less Active	20.0
	Rural or small	Little development	Depressed	25.0
Other (non-agricultural) vacant land	Very large	Rapid development	Active	20.0
	Large to mid-sized	Slower development	Less Active	25.0
	Rural or small	Little development	Depressed	30.0
These types of property are provided for general guidance only and may not represent jurisdictional requirements.				
*The COD performance recommendations are based upon representative and adequate sample sizes, with outliers trimmed and a 95% level of confidence.				

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 guidelines are summarized in Table 2. In determining the number of assessing units achieving equity for purposes of this report, the standards in Table 2 were applied.

**Table 2. State Board Guidelines for Assessment Uniformity**

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

#### Coefficient of Dispersion Results

For the 2008 market survey, the median residential COD among the sampled assessing units was 17.82, and the median for all property classes combined was 20.37.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 7.00 to 175.45. For the residential COD, the range among assessing units was 5.83 to 52.37.

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

Table 3 summarizes the 2008 COD information according to type of assessing unit, as measured by population density, and the State Board COD guidelines shown in Table 2. Over 40 percent of the sampled assessing units had 2008 CODs that reflected uniform assessing practices for the entire roll.

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

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

**Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2008 Market Value Survey)**

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Guideline		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤ 100	255	15	20	19%	34%
>100 – ≤400	96	12	17	22%	48%
> 400	86	10	15	23%	52%
<b>TOTAL</b>	<b>437</b>	--	--	<b>20%</b>	<b>41%</b>

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

Table 4 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 723 (73.6%) of the state's assessing units had uniform assessment rolls. This is roughly comparable to the 75 percent found to be equitable in the 2007 survey analysis, and the slight decline from 2007 no doubt reflects the increased difficulty assessors are experiencing in their efforts to maintain equity during a time of rapidly changing real estate markets in many areas of the state.

**Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\***

	Total	Number with Uniformity	
		Residential	All Property
Sampled	437	89	177
Non-Sampled	546	546	546
<b>Total</b>	<b>983</b>	<b>635 (64.6%)</b>	<b>723 (73.6%)</b>

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

Another view of the equity 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 5 shows the distribution of 2008 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that about 60 percent of all assessing units now have assessments that are at least 75 percent of current market value. Although there are some 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 4 data on assessment uniformity.

The 108 assessing units having a level of assessment of 25% or less have decades old rolls -- no reassessment has likely been conducted in a great many years. The additional 70 having

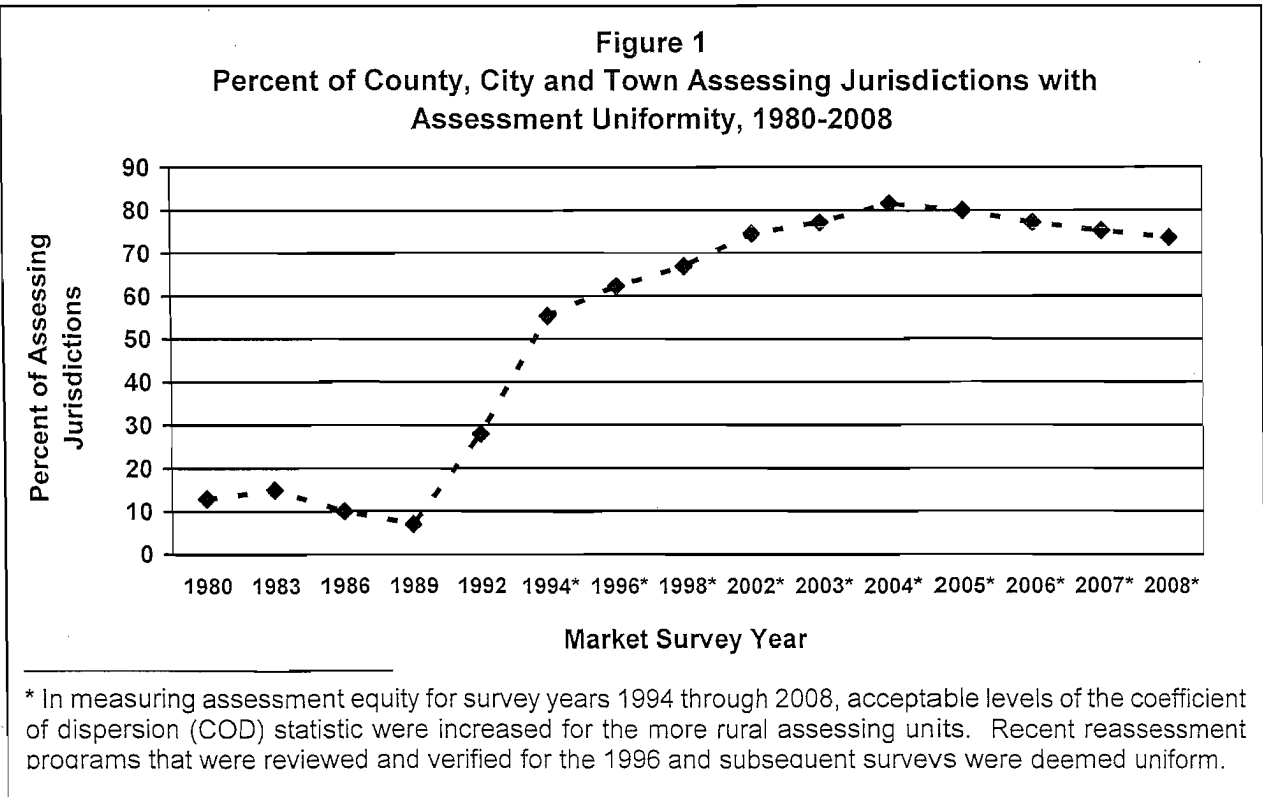
a level of assessment in the 25% to 50% range are also very outdated, even in areas of the state with rapidly appreciating real estate markets.

**Table 5. Level of Assessment, as Measured by 2008 State Equalization Rate**

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	72
10.01 - 25.00	36
25.01 - 50.00	70
50.01 - 75.00	216
75.01 - 100.00	584
Greater than 100.00	3
<b>Total</b>	<b>981</b>

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

Figure 1 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and in the present decade, 73-80 percent of all assessing units have been assessing uniformly. The peak level of uniformity occurred in 2004, with modest declines thereafter, in a context of turbulent real estate market conditions in some areas.



### Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is a 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 sales prices and/or 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 mean ratios 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 ratio will be higher than the value-weighted mean ratio, 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). IAAO suggests that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 6 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. Nearly 50 percent of the sampled assessing units assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, the same percentage tended to over-assess low-value homes relative to high-value homes, while only two units tended to do the reverse. These results are similar to those found in the prior market value survey.

**Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2008 Market Value Survey**

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	2	1%	82	19%
Neutral	217	49%	197	45%
Regressive	218	50%	158	36%
<b>TOTAL</b>	<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>
Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.				

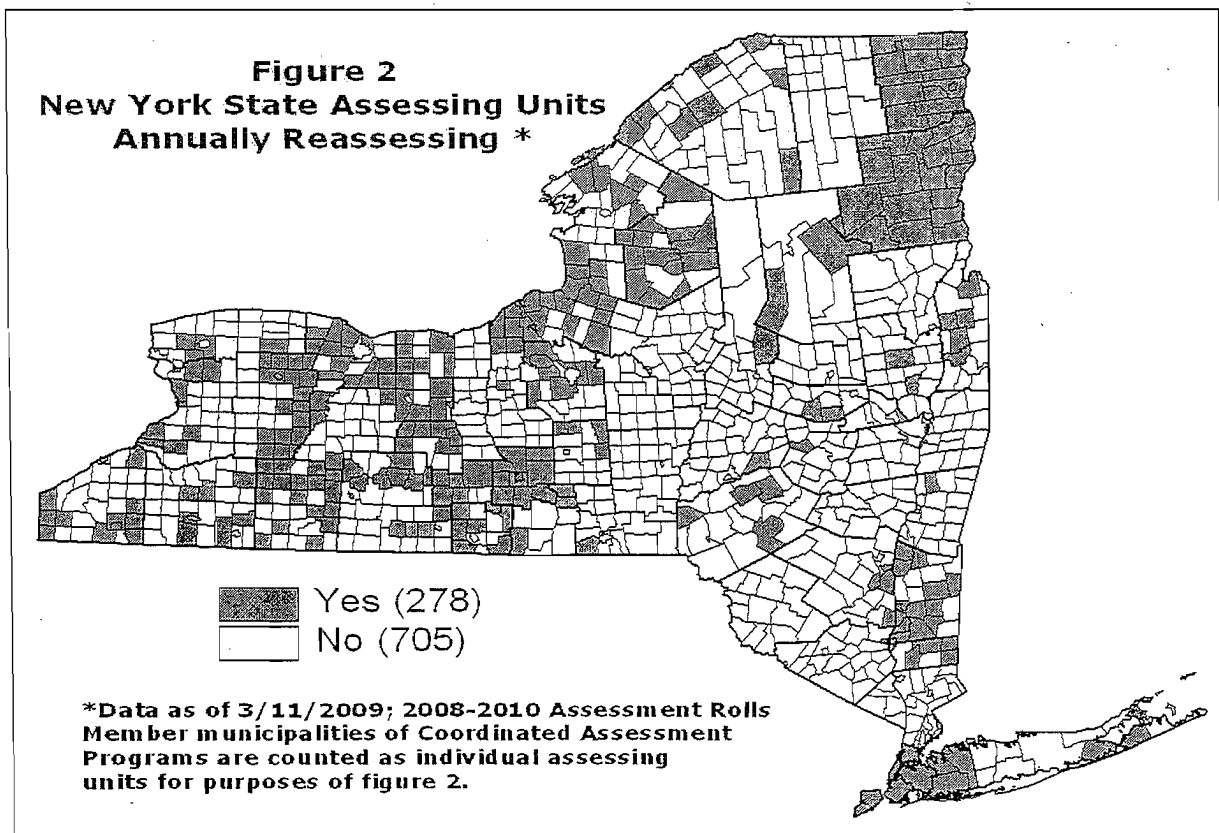
When all property classes are combined, the situation changes significantly. Table 6 shows that 19 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 36 percent demonstrate the opposite

behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 45 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

### Recent Reassessment Activity Subsequent to the 2008 Market Survey

Approximately 15 percent (64) of the 437 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 2008 survey, either in 2009 or 2010. 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 546 assessing units for which recent reassessment projects were reviewed for the 2008 market survey, 361 have a subsequent reassessment project scheduled in 2009 or 2010. Thus, 66 percent of those that have already taken steps to maintain equitable assessing practices are projecting that they will reassess again in the next few years.

The strong pace of reassessment activity in New York at the present time is also evident from the information shown in Figure 2 regarding localities that perform annual reassessment. As of March 1, 2009, some 278 assessing units remain committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change.



## **Summary and Conclusions**

Assessment equity in New York improved dramatically over the past thirty years, reached a peak earlier in this decade and, since then, has hovered around 75 percent of assessing units. However, following the large gains in earlier years, there seems to have been no improvement in the past few years. It appears that existing aid programs for quality assessment administration are no longer attracting significant numbers of new participants. Thus, it may be worthwhile to study the reasons that assessing units failing to do reassessments adopt this stance, and to devise new methods for overcoming this resistance. In other states, legal requirements for reassessment on a cycle set at a statutory minimum number of years, and sanctions such as loss of state aid upon failure to reassess, among others, are commonly applied.





# APPENDIX A

## New York State Office of Real Property Services

### Local Reassessment Project Review and Analysis - Triennial

Assessing Unit:	<input type="text"/>	SWIS or CAP Code:	<input type="text"/>
County:	<input type="text"/>	Assessment Year Reviewed:	<input type="text" value="2008"/>
Assessor(s):	<input type="text"/>	Telephone:	<input type="text"/>
		Fax:	
RPTS Director:	<input type="text"/>	Telephone:	<input type="text"/>
Assessing Unit's Stated Uniform Percentage of Value:	<input type="text"/>		
Reviewer:	<input type="text"/>	Review Completion Date:	<input type="text"/>

## 1) GENERAL DESCRIPTION OF REASSESSMENT

<p><b>RPTL Section 102 defines a reassessment as “the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL”.</b></p>		
1	Is there intent on the part of this assessing unit to comply with the requirements for Triennial Aid pursuant to RPTL Section 1573 (6) (2) (a)? [Y/N]	
2	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter <b>NA</b> if previous effort was more than ten years ago.	
3	Is this year's reassessment effort a complete assessing unit-wide reappraisal? [Y/N]	
4	Is this year's reassessment effort being assisted by a vendor? [Y/N]	
5	What was the Equalization Rate for the prior year's assessment roll?	
6	Has the municipality adopted Article 19 (Homestead) in conjunction with this reassessment or is Article 19 already in effect?	

## 2) DOCUMENTATION FOR FINDINGS FOR SYSTEMATIC ANALYSIS

### a. Acquisition and Maintenance of Parcel Inventory Data

#### Major Types A, B, and C

1	<p><b>Data Items:</b> Does the assessing unit's parcel inventory database contain all the data items specified in 9NYCRR Parts 190? [Y/N]</p> <p>If the assessing unit is using RPS V4, answer Y and proceed to Question #2. Otherwise, complete the Checklist in Appendix A and continue to 1. a. below.</p>	
	a. If N, what data item(s) are missing?	
	<p>b. If N, in the reviewer's opinion, will these missing data items adversely affect the assessing unit's capacity to conduct systematic analysis? If Y to this question, provide an explanation below.</p>	
2	Enter the assessment roll year of the last municipal-wide data collection or verification project.	
3	Enter the assessment roll year of the last municipal-wide issuance of inventory data mailers or equivalent.	

#### Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Types A, B, and C)

4	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of parcel inventory data are adequate.</p>		
ORPS' Regional Reviewer:		Date:	

2) b. Acquisition and Maintenance of Market Valuation Data

Sales Data [Respond Y/N/NA or as appropriate.]		Major Type A	Major Type B	Major Type C
1	a. Sales period From: MMY			
	To: MMY			
	b. Number of available valid, ratio usable sales*			
	c. Number of sales used*			
	d. Used percent*	%	%	%
	*All figures should be based only on sales from within this assessing unit. A CAP is one assessing unit.			
	e. How many sales from neighboring comparable assessing units were used?			
List the sources (assessing unit names) of these sales below.				

**Reviewer's Summary - Acquisition and Maintenance of Market Valuation Data (Major Types A, B, and C)**

2	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of market valuation data are adequate.
ORPS' Regional Reviewer:	Date:

**2) c. Grouping of Inventory and Valuation Data**

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

1	Briefly describe, below, the assessing unit's current grouping of inventory and valuation data for all but complex utility property.
2	If groupings were geographically based, are grouping maps available?

**Reviewer's Summary - Grouping of Inventory and Valuation Data (Major Types A, B, and C)**

3	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the grouping of inventory and valuation data are adequate.		
ORPS' Regional Reviewer:		Date:	

**2) d. Analysis of Data - Diagnostics**

*Diagnostics do not need to be performed since this year's reassessment effort is a complete assessing unit-wide reappraisal. Continue to the next section.*

2) e. Applying Valuation Techniques - *Prescriptives*

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

<b>1</b>	<b>Land Valuation</b>			
	a. Was a "primary" land type (or equivalent) used for both improved and vacant parcels with road frontage?			
	b. Does private forestland (property class 9xx in Roll-Section 1) comprise more than 10% of the assessing unit's total assessed value? <b>If Y, answer the following question; otherwise go to c.</b>			
	i. Were stumpage values applied or taken into consideration?			
	<b>c. *Method(s) used for Land Valuation</b>			
	For improved properties, this table refers to the land component only	Major Type A	Major Type B	Major Type C
	Land Schedule			
	Comparable Sales	NA	NA	
	Allocation Method			NA
	Abstraction Method			NA
Land Residual Technique	NA		NA	
Capitalization of Ground Rental	NA		NA	

\*Definitions of each of these land valuation methods can be found in the Instruction Booklet.

2) e. Applying Valuation Techniques – Prescriptives (Cont.)

[Respond Y/N/NA or as appropriate.]		Major Type A	Major Type B	Major Type C
2	Was the market approach utilized?			
	a. Was Comparable Sales methodology used?			
	b. Was Multiple Regression Analysis used?			
	c. Was AEP (feedback) used?			
	d. Was another methodology used? If Y, describe below.			
	e. Sales adjustment for time? If Y, describe the adjustments below.			
3	Was the cost approach utilized? If N for all Major Types, go to Question 4. If RPS Cost system used, go to Question 4.			
	a. Enter base date for cost table (MMYY)			
	b. Location multiplier used <sup>1</sup> (Enter multiplier.)			
	c. Misc. multiplier/adjustment used <sup>2</sup> (Enter multiplier.)			
	d. Was a generally accepted method of depreciation used for adjustments?			
4	Was the income approach utilized? If N or NA for all Major Types, go to Question 5.	NA		NA
	a. Was a RPS Valuation Factor File (VFF) or equivalent compiled, utilized and available?	NA		NA

<sup>1</sup> Adjustment factor for geographic market areas

<sup>2</sup> Any other adjustment factor used, e.g., time adjustment



2) e. Applying Valuation Techniques – *Prescriptives* (Cont.)

Reviewer's Summary - Applying Valuation Techniques – *Prescriptives* (Major Types A, B, and C)

5	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.		
ORPS' Regional Reviewer:		Date:	

2) f. Validation of Results

Reviewer's Summary - Validation of Results (Major Types A, B and C)

1	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the Validation of Results are adequate.		
ORPS' Regional Reviewer:		Date:	



**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!
<b>Totals</b>	0	\$0	#DIV/0!	0	\$0	#DIV/0!	#DIV/0!

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

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

<b>2</b>	Identify the source of the Reassessment Roll Data [Enter Y for the appropriate source.]		
	a. Assessment disclosure file		c. Final roll file
	b. Tentative roll file		d. Other (Identify)

<b>3</b>	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		
	<b>A</b> Residential	<b>B</b> Commercial	<b>C</b> Vacant
	Change in Value		
	Current Year FVM Trend		
	Difference		

<b>4</b>	Explanation of differences (only necessary if difference in table above > +/- 10 percentage points)
Explanation of the Difference for Major Type A	

**4 a) Tests to Confirm That Assessments Are At The Stated Uniform Percentage of Value (Cont.)**

Explanation of the Difference for Major Type B

Explanation of the Difference for Major Type C

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

b) Complex (Large) Parcel Review - For Major Type A

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

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

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

**4) b. Complex (Large) Parcel Review - For Major Type A (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) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL .

b) Complex (Large) Parcel Review - For Major Type B

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

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

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

**4) b. Complex (Large) Parcel Review - For Major Type B (Cont.)**

5	<p>Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? <b>[Y/N]</b></p> <p>If <b>N</b> for any parcel, provide explanation below:</p>	
6	<p>Were acceptable valuation practices employed for the above parcels? <b>[Y/N]</b></p> <p>If <b>N</b> for any parcel, provide explanation below:</p>	
7	<p>Is the value of any of the above parcels currently in litigation? <b>[Y/N]</b></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? <b>[Y/N]</b></p>	
<p>If the answer to Question 10 is <b>Y</b>, 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) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type C

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

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

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

**4) b. Complex (Large) Parcel Review - For Major Type 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) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

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

Enter appropriate data below.

<b>1a</b>	<b>CAMA Ratio Study Statistics for Major Type A</b>	
	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 Ratio	
	9) Median Ratio	
	10) Weighted Mean Ratio (WM)	
	11) Average 2008 Total Assessed Value	
12) Average Model Estimate		

<b>1b</b>	<b>Conclusion of CAMA Ratio Analysis For Major Type A</b>	

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 2008 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.	

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	<b>Alternate Sales Ratio Statistics for Major Type A</b>	
	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	<b>Conclusion of Sales Ratio Analysis for Major Type A</b>	

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



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

<b>5</b>	<b>Conformity with Level Acceptability</b>	
	a. Referring to the statistics (Mean Ratio, Median Ratio, Weighted Mean Ratio, etc.) on the previous pages for Major Types A, B, and C, do the local reassessment values conform with the locality's stated uniform percentage of value in accordance with IAAO ratio study performance standards? [Y/N/NA] NA means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <u>not</u> [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type conform with the stated uniform percentage of value using an alternate procedure? [Y/N/NA] NA means that the Major Type has already been confirmed in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates <b>Level</b> acceptability. Include a description of that alternative procedure.	

**4) d. Alternate Uniform Percentage Recommendation**

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

<b>Major Type</b>	<b>Alternate Uniform Percentage</b>	<b>No. of Sales</b>	<b>Z-Value For Alternate Uniform Percentage</b>
A			
B			
C			

<b>ORPS' Regional Reviewer:</b>		<b>Date:</b>	
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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:

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

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:





## 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

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

## 7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

(Not to be used for Special Assessing Units)

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

YES

NO

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

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

YES

NO

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

3) Calculate the percentage difference between the assessing unit's estimate of municipal full value on the reassessment roll (a) and ORPS' determination of municipal full value on the reassessment roll (b). (Refer to report entitled **Report of Major Type Totals for the YYYY Full Value Measurement** that is generated by the Simulator application developed by ESS. A copy of this report should be retained for documentation purposes. 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. Proceed to the Determination and Signature page. If No, proceed to Question 5.***

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

Major Type B

Major Type C

Major Type D

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

YES

NO

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

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

YES

NO

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

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

YES

NO

NOT APPLICABLE

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

ORPS' Regional Reviewer:		Date:	
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## 8) SUMMARY OF COMPLIANCE WITH CRITERIA FOR STATE AID

### Findings for Compliance with Statute and Rules

With respect to the following State aid criteria affecting compliance with Statute and Rules, ORPS finds as follows:								Y/N	
1	All property is assessed at a uniform percentage of 100 or meets the provisions of paragraph 2(4) of the ORPS Procedures for State Assistance for the Maintenance of a System of Improved Real Property Tax Administration pursuant to the State Board Rules Effective with 1999 Assessment Rolls (9NYCRR 201-2).								
	MT A	0.00%	MT B	0.00%	MT C	0.00%	MT D		0.00%
	Class 1	0.00%	Class 2	0.00%	Class 4	0.00%	Class 3		0.00%
2	Frequency of Sales reporting: sales are reported to ORPS in a mechanized format on at least a quarterly basis.								
3	Percentage of arms-length sales reported: at least 90% of the arms-length sales that occur between prior final roll and current final roll (current roll is defined at the assessment roll year for which the application is being made) are reported to ORPS.								
	Actual Percent						0.00%		
4	Assessor's reports are in compliance with Part 193 of the State Board's rules, in particular, that parts 1 and 2 are filled within 30 days of the filing of the final roll and are reconciled by ORPS staff.								
5	Valid exemption codes are on 95% of the parcels receiving exemptions.								
	Actual Percent						0.00%		
6	15-C file (mechanized assessment roll file, in RPS or other approved format that includes assessment and sale and parcel inventory) is submitted within 30 days of the filing of final roll.								
7	Assessment roll preparation meets the requirements of 190-1-.2 and 190-1.3 of rules, including (but not limited to) parcel identification, property classification codes, school codes, roll sections and assessed value entry.								
8	Assessor submitted a signed statement that the tentative assessment roll contains a statement of the appropriate uniform percentage and that the appropriate notices have posted of sent.								

### Regional Manager's Determinations

Based on the findings and recommendations on the preceding pages, I have made the following determinations:	Y/N
Does this assessing unit meet the uniformity criteria for State Aid purposes?	
Has the assessing unit substantially complied with statutes and rules as outlined in 9NYCRR 201-2?	
Will the assessing unit's application be held in abeyance pending conclusion of a certiorari proceeding?	

**Regional Manager's Summary of Findings and Recommendations:**

It is determined that the City/Town of \_\_\_\_\_, \_\_\_\_\_ County;

- qualifies for State Aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusion included herein.
- does *not* qualify for State aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusions included herein.

\_\_\_\_\_  
Regional Manager

\_\_\_\_\_  
Date

**APPENDIX A – MINIMUM INVENTORY DATA ITEM CHECKLIST**

Complete this two page Checklist only for assessing units that are *not* using RPSV4. Indicate with a Y or N whether each of the following data items is included in the assessing unit's database.

<b>Property Characteristics (Residential/ Farm/Vacant)</b>			
<b>Land Characteristics</b>		<b>Residential Building Characteristics</b>	
Land type code or description		Building style	
Land size		Exterior wall material	
Waterfront type(if appropriate)		Year built	
Soil rating (if appropriate)		Number of baths *	
Influence code and percent (if appropriate)		Fireplace (yes/no) *	
<b>Site Characteristics (except for farms)</b>		<b>Sketch with Measurements</b>	
Sewer (if not available to all)		Heat type *	
Water (if not available to all)		Basement type	
Utilities (if not available to all)		Overall condition	
Site desirability		Overall grade	
Neighborhood type (if used)		Square feet of living area	
Neighborhood rating (if used)		<b>Improvements Characteristics</b>	
Zoning (if used)		Structure code or description.	
		Size	
		Year built	
		Condition	

\*Does not apply to New York City

APPENDIX A – MINIMUM INVENTORY DATA ITEM CHECKLIST (Cont.)

<b>Property Characteristics (Commercial/Industrial)</b>			
<b>Land Characteristics</b>		<b>Building Characteristics</b>	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
<b>Site Characteristics</b>		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		<b>Improvement Characteristics</b>	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
<b>Rentable area</b>			
<b>All Parcels Except Apartments</b>		<b>All Apartments</b>	
"Used as" code or description		"Used as" code or description	
Square feet of rentable area		Square feet of rentable area	
Unit code or measurement		Number of apartment units	
<b>Additional Characteristics of Industrial Property</b>			
Plot plan		Real property equipment	

**APPENDIX A.2**

**New York State**

**Office of Real Property Services**

**Local Reassessment Project  
Review and Analysis – Triennial  
SVS Segment**

Assessing Unit:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

2008

Reviewer:

Review Completion Date:

1) General Description of Reassessment

1	Indicate whether advisory appraisals were requested for All, Some or No properties in Major Type D. [Answer A, S, or N]	
2	a) Has a UCARS effort already been completed in this assessing unit? [Y/N]	
	b) If "N", then in what assessment roll year does this assessing unit propose to complete its UCARS effort?	

2) a. Acquisition and Maintenance of Parcel Inventory Data

If Advisory Appraisals were requested and used, enter NA in the questions below

1	Does the assessing unit meet the standards for inventory and valuation data for utility properties as specified in 9NYCRR Part 190-1.1? Note: See Appendix SVS for list of data items. [Y/N/NA]	
---	---	--

SVS Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Type D)

2	For <b>Major Type D</b> , is the inventory information of sufficient quality and consistency for use in valuing complex public utility property? [Y/N/NA]	
	If answer is N, explain below	
ORPS SVS Reviewer:		Date:

**2) e. Applying Valuation Techniques – Prescriptives**

Respond NA to the following question if advisory appraisals were not requested.

1	Were all of the ORPS' advisory appraisals for Major Type D that the assessing unit requested used in their entirety? [Y/N/NA]	
---	---	--

To be completed if advisory appraisals were not used in their entirety or not requested.

2	For <b>Major Type D</b> : State your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.	
ORPS' SVS Reviewer:		Date:



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

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

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

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

6) FULL VALUE MEASUREMENT ATTESTATION

Major Type D

**Approval Statement:**

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

Approve  Disapprove

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

8) c. APPENDIX SVS – MINIMUM INVENTORY DATA ITEM CHECKLIST

Complete this Checklist only for assessing units that are *not* using RPSV3 or RPSV4. Indicate with a Y or N whether each of the following data items is included in the assessing unit's property record card or database.

Utility Property Characteristics			
<b>Land Characteristics</b>		<b>Building Characteristics</b>	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
<b>Site Characteristics</b>		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		<b>Improvement Characteristics</b>	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
<b>Rentable area</b>		<b>Additional Characteristics</b>	
"Used as" code or description		Plot plan	
Square feet of rentable area		Real property equipment	
Unit code or measurement			

## 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' 2008 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

## B.2

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

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

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

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

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

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

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

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

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

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

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

### B.3

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

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

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

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

## II. Computing the Price-Related Differential

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

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

### Example of Price-Related Differential Values

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

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

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

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- $w_j$  = 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 "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and

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





C.1

**Appendix C**

**2008 Market Value Survey:**

**Coefficient of Dispersion and Price Related Differential**

**New York State Board Of Real Property Services**  
**2008 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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
010100	Albany										
	C	2007	All Property	Review of Reassessment			101.30	101.30			
	C	2007	Residential	Review of Reassessment					95.49		
010300	Cohoes										
	C	2006	All Property	Sales/Appraisals	20.61	0.99	57.00	57.00			
	C	2007	Residential	Sales Only	18.54	1.06			51.59		
011800	Watervliet										
	C	2005	All Property	CAMA/Appraisals	8.22	1.01	63.88	63.88			
	C	2007	Residential	CAMA	7.98	1.01			58.75		
012000	Berne										
	A	2005	All Property	Sales/Appraisals	23.22	0.89	56.00	56.00			
	A	2007	Residential	Sales Only	19.99	1.08			55.55		
012200	Bethlehem										
	C	2006	All Property	Review of Reassessment			92.45	92.45			
	C	2006	Residential	Review of Reassessment					91.87		
012400	Coeymans										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					93.50		
012600	Colonie										
	C	2006	All Property	Sales/Appraisals	14.07	0.90	67.00	67.00			
	C	2007	Residential	Sales Only	10.36	1.00			55.34		
012800	Green Island										
	C	2005	All Property	Sales/Appraisals	24.28	0.89	5.37	5.37			
	C	2007	Residential	Sales Only	20.24	1.05			4.22		
013000	Guilderland										
	C	2005	All Property	Review of Reassessment			79.62	100.00			
	C	2005	Residential	Review of Reassessment					80.35		
013200	Knox										
	A	2005	All Property	CAMA/Appraisals	31.08	1.11	53.00	53.00			
	A	2007	Residential	CAMA	12.86	1.02			52.35		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 3/11/2009 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

\*\*\*\*\* Data as of 3/11/2009 - Only 2008 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services  
2008 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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
013400	New Scotland										
	B	2006	All Property	Review of Reassessment			94.00	94.00			
	B	2006	Residential	Review of Reassessment					91.40		
013600	Rensselaerville										
	A	2005	All Property	Sales/Appraisals	33.77	1.19	52.00	52.00			
	A	2007	Residential	Sales Only	35.70	1.19			49.88		
013800	Westerlo										
	A	2005	All Property	CAMA/Appraisals	31.18	1.28	0.78	0.83			
	A	2007	Residential	CAMA	21.43	1.05			0.67		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
022000	Alfred										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
022200	Allen										
	A	2007	All Property	Review of Reassessment			95.00	95.00		2009	yes
	A	2007	Residential	Review of Reassessment					94.65	2009	yes
022400	Alma										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					92.29		
022600	Almond										
	A	2008	All Property	Review of Reassessment			94.21	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					91.81	2009	yes
022800	Amity										
	A	2005	All Property	CAMA/Appraisals	17.45	0.99	73.00	73.00		2010	
	A	2007	Residential	CAMA	17.61	1.03			69.39	2010	
023000	Andover										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					93.55	2009	yes
023200	Angelica										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
023400	Belfast										
	A	2008	All Property	Review of Reassessment			89.18	100.00			
	A	2008	Residential	Review of Reassessment					85.88		
023600	Birdsall										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
023800	Bolivar										
	A	2007	All Property	Review of Reassessment			92.00	92.00			
	A	2007	Residential	Review of Reassessment					88.98		

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**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
024000	Burns										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
024200	Caneadea										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
024400	Centerville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
024600	Clarksville										
	A	2005	All Property	CAMA/Appraisals	20.74	1.06	73.00	73.00		2009	
	A	2007	Residential	CAMA	20.63	1.02			76.42	2009	
024800	Cuba										
	A	2005	All Property	CAMA/Appraisals	22.15	1.04	78.00	78.00		2009	
	A	2007	Residential	CAMA	23.38	1.05			86.84	2009	
025000	Friendship										
	A	2005	All Property	CAMA/Appraisals	25.44	1.08	77.00	77.00			
	A	2007	Residential	CAMA	23.63	1.06			79.13		
025200	Genesee										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
025400	Granger										
	A	2005	All Property	Review of Reassessment			89.00	89.00			
	A	2005	Residential	Review of Reassessment					85.46		
025600	Grove										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
025800	Hume										
	A	2007	All Property	Review of Reassessment			96.00	96.00		2009	yes
	A	2007	Residential	Review of Reassessment					89.63	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
026000	Independence										
	A	2005	All Property	Review of Reassessment			84.00	84.00			
	A	2005	Residential	Review of Reassessment					70.46		
026200	New Hudson										
	A	2007	All Property	Review of Reassessment			91.00	91.00		2009	yes
	A	2007	Residential	Review of Reassessment					88.82	2009	yes
026400	Rushford										
	A	2007	All Property	Review of Reassessment			95.00	95.00		2009	yes
	A	2007	Residential	Review of Reassessment					89.64	2009	yes
026600	Scio										
	A	2005	All Property	CAMA/Appraisals	16.82	1.01	76.00	76.00			
	A	2007	Residential	CAMA	17.22	1.02			73.13		
026800	Ward										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
027000	Wellsville										
	B	2007	All Property	Review of Reassessment			95.00	95.00			
	B	2007	Residential	Review of Reassessment					92.29		
027200	West Almond										
	A	2005	All Property	Sales/Appraisals	10.50	0.99	87.00	87.00		2010	
	A	2005	Residential	Sales/Appraisals	9.83	1.01			84.86	2010	
027400	Willing										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
027600	Wirt										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
030200	Binghamton										
	C	2005	All Property	CAMA/Appraisals	16.92	1.04	83.60	83.60			
	C	2007	Residential	CAMA	16.19	1.05			75.96		
032000	Barker										
	A	2005	All Property	Sales/Appraisals	24.16	1.06	70.70	70.70			
	A	2005	Residential	Sales/Appraisals	24.97	1.15			66.11		
032200	Binghamton										
	B	2005	All Property	CAMA/Appraisals	17.45	1.00	71.60	71.60			
	B	2007	Residential	CAMA	14.45	1.04			68.71		
032400	Chenango										
	B	2004	All Property	CAMA/Appraisals	10.53	1.01	75.50	75.50			
	B	2007	Residential	CAMA	10.45	1.01			69.89		
032600	Colesville										
	A	2005	All Property	CAMA/Appraisals	31.04	1.21	8.46	8.46			
	A	2007	Residential	CAMA	25.61	1.09			8.18		
032800	Conklin										
	B	2005	All Property	Sales/Appraisals	26.53	1.04	69.00	69.00			
	B	2007	Residential	Sales Only	26.81	1.12			62.05		
033000	Dickinson										
	C	2005	All Property	Sales/Appraisals	20.26	1.06	70.00	70.00			
	C	2007	Residential	Sales Only	20.58	1.08			69.65		
033200	Fenton										
	B	2005	All Property	CAMA/Appraisals	14.71	1.04	73.50	73.50			
	B	2007	Residential	CAMA	14.82	1.03			71.35		
033400	Kirkwood										
	B	2005	All Property	Sales/Appraisals	25.29	1.02	80.00	80.00			
	B	2007	Residential	Sales Only	25.14	1.13			69.16		
033600	Lisle										
	A	2005	All Property	CAMA/Appraisals	27.42	0.96	68.50	68.50			
	A	2007	Residential	CAMA	24.89	1.10			70.55		

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County of Broome

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033800	Maine										
	B	2005	All Property	CAMA/Appraisals	13.66	1.02	62.47	75.00			
	B	2007	Residential	CAMA	13.83	1.02			61.55		
034000	Nanticoke										
	A	2005	All Property	CAMA/Appraisals	27.42	0.96	68.50	68.50			
	A	2007	Residential	CAMA	24.89	1.10			70.55		
034200	Sanford										
	A	2005	All Property	CAMA/Appraisals	19.84	1.02	69.00	69.00			
	A	2007	Residential	CAMA	18.78	1.02			65.86		
034400	Triangle										
	A	2005	All Property	CAMA/Appraisals	13.92	1.02	64.50	64.50			
	A	2007	Residential	CAMA	19.32	1.04			63.35		
034600	Union										
	C	2005	All Property	Sales/Appraisals	26.46	1.02	4.64	4.64			
	C	2007	Residential	Sales Only	24.93	1.09			4.10		
034800	Vestal										
	C	2005	All Property	Sales/Appraisals	16.99	1.00	4.00	4.00		2009	
	C	2007	Residential	Sales Only	16.36	1.07			3.74	2009	
035000	Windsor										
	A	2005	All Property	CAMA/Appraisals	17.13	1.07	69.00	69.00			
	A	2007	Residential	CAMA	18.08	1.03			65.94		

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041200	Olean										
	C	2005	All Property	Sales/Appraisals	19.15	1.02	7.95	7.95		2009	
	C	2007	Residential	Sales Only	20.11	1.09			7.20	2009	
041600	Salamanca										
	C	2005	All Property	Sales/Appraisals	27.00	1.02	20.00	20.00			
	C	2007	Residential	Sales Only	26.07	1.09			17.89		
042000	Allegany										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
042200	Ashford										
	A	2006	All Property	Sales/Appraisals	25.08	0.98	67.00	67.00			
	A	2007	Residential	Sales Only	17.05	1.05			66.41		
042400	Carrollton										
	A	2006	All Property	Sales/Appraisals	28.41	0.93	83.00	83.00		2009	
	A	2006	Residential	Sales/Appraisals	19.97	1.04			74.32	2009	
042600	Cold Spring										
	A	2005	All Property	Sales/Appraisals	24.38	0.97	81.00	81.00			
	A	2005	Residential	Sales/Appraisals	12.40	1.00			76.88		
042800	Conewango										
	A	2005	All Property	CAMA/Appraisals	18.68	1.08	70.00	70.00			
	A	2007	Residential	CAMA	23.53	1.07			75.27		
043000	Dayton										
	A	2005	All Property	Sales/Appraisals	16.77	1.04	83.00	83.00			
	A	2007	Residential	Sales Only	14.46	1.05			86.21		
043200	East Otto										
	A	2004	All Property	Sales/Appraisals	17.99	1.03	77.00	77.00			
	A	2004	Residential	Sales/Appraisals	13.49	1.07			72.15		
043600	Ellicottville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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043800	Farmersville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
044000	Franklinville										
	A	2005	All Property	CAMA/Appraisals	23.58	1.08	81.00	81.00			
	A	2007	Residential	CAMA	21.40	1.04			83.12		
044200	Freedom										
	A	2005	All Property	Sales/Appraisals	32.68	1.18	5.31	5.31			
	A	2005	Residential	Sales/Appraisals	22.20	1.10			5.34		
044400	Great Valley										
	A	2005	All Property	Sales/Appraisals	29.41	1.17	2.32	2.32			
	A	2005	Residential	Sales/Appraisals	27.04	1.12			2.18		
044600	Hinsdale										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
044800	Humphrey										
	A	2005	All Property	Sales/Appraisals	30.37	1.06	47.00	47.00		2010	
	A	2005	Residential	Sales/Appraisals	32.91	1.08			47.15	2010	
045000	Ischua										
	A	2005	All Property	Sales/Appraisals	36.07	1.20	9.00	9.00		2010	
	A	2005	Residential	Sales/Appraisals	39.14	1.20			8.96	2010	
045200	Leon										
	A	2005	All Property	CAMA/Appraisals	25.43	0.96	66.00	66.00			
	A	2007	Residential	CAMA	27.30	1.09			68.17		
045400	Little Valley										
	A	2004	All Property	CAMA/Appraisals	15.03	1.06	76.00	76.00			
	A	2007	Residential	CAMA	13.81	1.02			71.37		
045600	Lyndon										
	A	2005	All Property	CAMA/Appraisals	23.58	1.08	81.00	81.00			
	A	2007	Residential	CAMA	21.40	1.04			83.12		

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045800	Machias										
	A	2006	All Property	CAMA/Appraisals	16.06	1.05	73.00	73.00		2010	
	A	2007	Residential	CAMA	14.10	1.03			72.04	2010	
046000	Mansfield										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
046200	Napoli										
	A	2005	All Property	CAMA/Appraisals	32.16	1.15	68.00	68.00			
	A	2007	Residential	CAMA	23.13	1.06			70.94		
046400	New Albion										
	A	2006	All Property	Sales/Appraisals	16.85	0.98	80.00	80.00			
	A	2007	Residential	Sales Only	14.20	1.04			81.51		
046600	Olean										
	A	2005	All Property	Sales/Appraisals	14.51	0.99	80.00	80.00			
	A	2007	Residential	Sales Only	14.28	1.02			74.91		
046800	Otto										
	A	2005	All Property	CAMA/Appraisals	19.63	1.03	79.00	79.00			
	A	2007	Residential	CAMA	19.96	1.04			84.39		
047000	Perrysburg										
	A	2004	All Property	Sales/Appraisals	13.21	0.94	77.00	77.00			
	A	2007	Residential	Sales Only	13.18	1.04			75.51		
047200	Persia										
	B	2005	All Property	Sales/Appraisals	22.27	1.15	80.00	80.00			
	B	2007	Residential	Sales Only	15.93	1.05			79.83		
047400	Portville										
	B	2007	All Property	Review of Reassessment			98.00	98.00			
	B	2007	Residential	Review of Reassessment					98.27		
047600	Randolph										
	A	2006	All Property	Review of Reassessment			97.00	97.00			
	A	2006	Residential	Review of Reassessment					96.21		

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047800	Red House										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
048000	Salamanca										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
048200	South Valley										
	A	2005	All Property	Sales/Appraisals	25.26	1.13	88.00	88.00			
	A	2005	Residential	Sales/Appraisals	32.98	1.21			67.47		
048400	Yorkshire										
	B	2005	All Property	Sales/Appraisals	18.72	1.05	19.50	19.50			
	B	2007	Residential	Sales Only	16.28	1.04			19.60		

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050100	Auburn										
	C	2006	All Property	Review of Reassessment			95.00	95.00		2010	
	C	2006	Residential	Review of Reassessment					89.40	2010	
052000	Aurelius										
	A	2006	All Property	Review of Reassessment			92.50	92.50			
	A	2006	Residential	Review of Reassessment					85.78		
052200	Brutus										
	B	2007	All Property	Review of Reassessment			97.00	97.00			
	B	2007	Residential	Review of Reassessment					93.49		
052400	Cato										
	A	2005	All Property	Review of Reassessment			88.00	88.00		2010	
	A	2005	Residential	Review of Reassessment					83.64	2010	
052600	Conquest										
	A	2005	All Property	CAMA/Appraisals	15.78	0.99	81.00	81.00			
	A	2007	Residential	CAMA	15.96	1.03			79.32		
052800	Fleming										
	B	2006	All Property	CAMA/Appraisals	23.70	1.05	41.52	41.52			
	B	2007	Residential	CAMA	21.26	1.10			37.24		
053000	Genoa										
	A	2005	All Property	CAMA/Appraisals	13.57	1.05	74.00	74.00		2009	
	A	2007	Residential	CAMA	17.47	1.06			71.59	2009	
053200	Ira										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
053400	Ledyard										
	A	2005	All Property	CAMA/Appraisals	20.87	0.98	63.00	63.00		2009	
	A	2007	Residential	CAMA	19.62	1.07			60.06	2009	
053600	Locke										
	A	2005	All Property	Review of Reassessment			89.00	89.00		2010	
	A	2005	Residential	Review of Reassessment					83.45	2010	

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053800	Mentz										
	B	2006	All Property	Sales/Appraisals	20.35	1.02	71.97	71.97			
	B	2006	Residential	Sales/Appraisals	18.52	1.03			66.97		
054000	Montezuma										
	A	2006	All Property	CAMA/Appraisals	15.09	0.99	92.00	92.00			
	A	2007	Residential	CAMA	14.89	1.04			92.56		
054200	Moravia										
	B	2006	All Property	CAMA/Appraisals	19.56	1.09	60.00	60.00			
	B	2007	Residential	CAMA	20.00	1.11			56.26		
054400	Niles										
	A	2005	All Property	Review of Reassessment			78.00	78.00			
	A	2005	Residential	Review of Reassessment					72.53		
054600	Owasco										
	B	2006	All Property	Sales/Appraisals	15.24	1.00	81.75	81.75			
	B	2007	Residential	Sales Only	12.01	1.03			77.71		
054800	Scipio										
	A	2006	All Property	Review of Reassessment			88.00	88.00		2009	
	A	2006	Residential	Review of Reassessment					81.86	2009	
055000	Sempronius										
	A	2006	All Property	Sales/Appraisals	65.06	1.22	32.00	32.00			
	A	2006	Residential	Sales/Appraisals	36.49	1.47			32.97		
055200	Sennett										
	B	2006	All Property	CAMA/Appraisals	12.68	1.01	79.00	79.00		2009	
	B	2007	Residential	CAMA	12.18	1.01			75.10	2009	
055400	Springport										
	B	2005	All Property	Review of Reassessment			89.99	89.99		2010	
	B	2005	Residential	Review of Reassessment					84.94	2010	
055600	Sterling										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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055800	Summerhill										
	A	2006	All Property	CAMA/Appraisals	32.27	1.15	65.00	65.00		2009	
	A	2007	Residential	CAMA	41.49	1.27			63.18	2009	
056000	Throop										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
056200	Venice										
	A	2005	All Property	CAMA/Appraisals	12.32	1.01	76.00	76.00		2009	
	A	2007	Residential	CAMA	16.92	1.05			67.10	2009	
056400	Victory										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Chautauqua

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060300	Dunkirk										
	C	2004	All Property	CAMA/Appraisals	15.45	1.03	94.00	94.00			
	C	2007	Residential	CAMA	15.65	1.03			90.49		
060800	Jamestown										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
062000	Arkwright										
	A	2004	All Property	Sales/Appraisals	23.14	0.53	65.50	65.50			
	A	2004	Residential	Sales/Appraisals	16.29	1.01			53.45		
062200	Busti										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
062400	Carroll										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
062600	Charlotte										
	A	2004	All Property	Sales/Appraisals	12.76	0.97	82.20	82.20			
	A	2004	Residential	Sales/Appraisals	10.17	1.00			71.63		
062800	Chautauqua										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					95.93		
063000	Cherry Creek										
	A	2004	All Property	Sales/Appraisals	14.00	0.98	85.20	85.20			
	A	2004	Residential	Sales/Appraisals	13.22	1.05			77.64		
063200	Clymer										
	A	2005	All Property	Review of Reassessment			87.00	87.00			
	A	2005	Residential	Review of Reassessment					83.49		
063400	Dunkirk										
	B	2004	All Property	Sales/Appraisals	11.25	0.96	84.00	84.00			
	B	2004	Residential	Sales/Appraisals	12.19	1.04			69.86		

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063600	Ellery										
	A	2006	All Property	Review of Reassessment			87.00	87.00			
	A	2006	Residential	Review of Reassessment					83.25		
063800	Ellicott										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
064000	Ellington										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
064200	French Creek										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
064400	Gerry										
	A	2006	All Property	Review of Reassessment			93.80	93.80			
	A	2006	Residential	Review of Reassessment					90.96		
064600	Hanover										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
064800	Harmony										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
065000	Kiantone										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
065200	Mina										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
065400	North Harmony										
	A	2006	All Property	Review of Reassessment			89.50	89.50		2009	
	A	2006	Residential	Review of Reassessment					85.93	2009	

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County of Chautauqua

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065600	Poland										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
065800	Pomfret										
	B	2004	All Property	Sales/Appraisals	16.88	0.99	20.44	20.44			
	B	2007	Residential	Sales Only	16.27	1.02			19.08		
066000	Portland										
	B	2004	All Property	CAMA/Appraisals	19.82	1.07	65.50	65.50			
	B	2007	Residential	CAMA	19.50	1.05			65.68		
066200	Ripley										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
066400	Sheridan										
	A	2004	All Property	CAMA/Appraisals	23.03	0.86	69.50	69.50			
	A	2007	Residential	CAMA	11.94	1.02			68.45		
066600	Sherman										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
066800	Stockton										
	A	2007	All Property	Review of Reassessment			97.50	97.50			
	A	2007	Residential	Review of Reassessment					91.89		
067000	Villanova										
	A	2004	All Property	Sales/Appraisals	7.00	0.98	85.50	85.50			
	A	2004	Residential	Sales/Appraisals	5.83	1.01			80.93		
067200	Westfield										
	B	2005	All Property	Sales/Appraisals	21.43	0.93	88.00	88.00			
	B	2007	Residential	Sales Only	17.86	1.04			84.12		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
070400	Elmira										
	C	2005	All Property	Sales/Appraisals	23.67	1.06	92.00	92.00			
	C	2007	Residential	Sales Only	23.93	1.10			84.72		
072000	Ashland										
	B	2005	All Property	Sales/Appraisals	36.62	1.30	2.02	2.02			
	B	2005	Residential	Sales/Appraisals	23.35	1.03			2.11		
072200	Baldwin										
	A	2005	All Property	Sales/Appraisals	24.78	1.04	2.14	2.14			
	A	2005	Residential	Sales/Appraisals	19.26	1.01			2.25		
072400	Big Flats										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
072600	Catlin										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
072800	Chemung										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
073000	Elmira										
	B	2005	All Property	Sales/Appraisals	14.60	1.02	76.00	76.00		2009	
	B	2007	Residential	Sales Only	14.23	1.02			73.31	2009	
073200	Erin										
	A	2004	All Property	CAMA/Appraisals	18.59	1.03	78.50	78.50			
	A	2007	Residential	CAMA	15.00	1.02			77.62		
073400	Horseheads										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
073600	Southport										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Chemung

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073800	Van Etten										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
074000	Veteran										
	A	2005	All Property	Sales/Appraisals	20.71	1.07	89.00	89.00		2010	
	A	2007	Residential	Sales Only	21.03	1.11			85.08	2010	

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
081100	Norwich	2005	All Property	CAMA/Appraisals	15.72	0.99	61.00	61.00			
	C	2007	Residential	CAMA	15.29	1.01			52.04		
082000	Afton	2005	All Property	CAMA/Appraisals	15.20	1.02	67.06	67.06			
	A	2007	Residential	CAMA	19.12	1.04			65.95		
082200	Bainbridge	2005	All Property	CAMA/Appraisals	34.23	1.13	58.94	58.94		2010	
	A	2007	Residential	CAMA	22.35	1.06			56.99	2010	
082400	Columbus	2005	All Property	Sales/Appraisals	34.01	1.22	46.00	46.00		2010	
	A	2005	Residential	Sales/Appraisals	30.10	1.02			39.06	2010	
082600	Coventry	2005	All Property	Sales/Appraisals	18.12	1.04	77.82	77.82		2009	
	A	2005	Residential	Sales/Appraisals	20.42	1.07			50.01	2009	
082800	German	2005	All Property	Sales/Appraisals	28.05	1.07	48.00	48.00			
	A	2005	Residential	Sales/Appraisals	39.84	1.15			39.46		
083000	Greene	2005	All Property	Sales/Appraisals	25.84	1.06	51.00	51.00		2009	
	A	2007	Residential	Sales Only	26.42	1.13			48.97	2009	
083200	Guilford	2005	All Property	Sales/Appraisals	24.50	1.15	56.50	56.50			
	A	2005	Residential	Sales/Appraisals	23.15	1.08			51.36		
083400	Lincklaen	2005	All Property	Sales/Appraisals	18.57	1.00	64.00	64.00			
	A	2005	Residential	Sales/Appraisals	16.75	1.05			55.16		
083600	Mc Donough	2006	All Property	CAMA/Appraisals	13.71	1.00	75.00	75.00			
	A	2007	Residential	CAMA	18.53	1.03			68.78		

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083800	New Berlin										
	A	2005	All Property	CAMA/Appraisals	22.73	1.01	93.00	93.00			
	A	2007	Residential	CAMA	24.74	1.05			87.33		
084000	North Norwich										
	A	2005	All Property	Sales/Appraisals	23.94	0.98	60.00	60.00			
	A	2005	Residential	Sales/Appraisals	16.65	1.02			59.97		
084200	Norwich										
	A	2005	All Property	CAMA/Appraisals	23.77	1.00	49.59	49.59			
	A	2007	Residential	CAMA	24.65	1.03			35.95		
084400	Otselic										
	A	2005	All Property	Sales/Appraisals	35.97	1.07	44.00	44.00			
	A	2005	Residential	Sales/Appraisals	33.24	1.12			41.12		
084600	Oxford										
	A	2005	All Property	CAMA/Appraisals	23.31	0.99	65.00	65.00			
	A	2007	Residential	CAMA	18.86	1.03			62.67		
084800	Pharsalia										
	A	2005	All Property	Sales/Appraisals	31.21	1.12	61.05	57.00			
	A	2005	Residential	Sales/Appraisals	33.12	1.05			45.01		
085000	Pitcher										
	A	2004	All Property	Sales/Appraisals	30.01	1.03	45.00	45.00			
	A	2004	Residential	Sales/Appraisals	26.19	1.06			35.79		
085200	Plymouth										
	A	2005	All Property	Sales/Appraisals	25.71	1.13	53.00	53.00			
	A	2005	Residential	Sales/Appraisals	23.89	1.08			47.93		
085400	Preston										
	A	2005	All Property	Sales/Appraisals	31.44	1.14	43.00	43.00			
	A	2005	Residential	Sales/Appraisals	33.33	1.09			36.62		
085600	Sherburne										
	A	2004	All Property	CAMA/Appraisals	14.43	1.01	79.00	79.00			
	A	2007	Residential	CAMA	17.44	1.03			73.40		

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County of Chenango

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085800	Smithville										
	A	2004	All Property	CAMA/Appraisals	20.89	1.06	74.34	74.34			
	A	2007	Residential	CAMA	27.54	1.12			67.67		
086000	Smyrna										
	A	2005	All Property	CAMA/Appraisals	19.38	1.03	71.63	71.63			
	A	2007	Residential	CAMA	24.94	1.06			68.44		

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
091300	Plattsburgh										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
092000	Altona										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
092200	Ausable										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
092400	Beekmantown										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
092600	Black Brook										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
092800	Champlain										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
093000	Chazy										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
093200	Clinton										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
093400	Dannemora										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
093600	Ellenburg										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
093800	Mooers										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
094000	Peru										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
094200	Plattsburgh										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
094400	Saranac										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
094600	Schuyler Falls										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Columbia

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For	Property Size/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
100600	Hudson											
	C	2007	All Property		Review of Reassessment			72.73	76.86			
	C	2007	Residential		Review of Reassessment					66.23		
102000	Ancram											
	A	2008	All Property		Review of Reassessment			100.00	100.00			
	A	2008	Residential		Review of Reassessment					100.00		
102200	Austerlitz											
	A	2008	All Property		Review of Reassessment			100.00	100.00			
	A	2008	Residential		Review of Reassessment					100.00		
102400	Canaan											
	A	2006	All Property		Review of Reassessment			88.25	88.25		2010	
	A	2006	Residential		Review of Reassessment					89.41	2010	
102600	Chatham											
	A	2005	All Property		Review of Reassessment			67.00	67.00			
	A	2005	Residential		Review of Reassessment					61.39		
102800	Claverack											
	B	2006	All Property		Sales/Appraisals	15.38	0.97	61.76	70.00			
	B	2007	Residential		Sales Only	7.66	1.01			60.71		
103000	Clermont											
	A	2005	All Property		Review of Reassessment			67.00	67.00			
	A	2005	Residential		Review of Reassessment					65.72		
103200	Copake											
	A	2005	All Property		Review of Reassessment			64.55	60.00			
	A	2005	Residential		Review of Reassessment					59.97		
103400	Gallatin											
	A	2006	All Property		Review of Reassessment			78.00	78.00		2009	
	A	2006	Residential		Review of Reassessment					77.55	2009	
103600	Germantown											
	B	2005	All Property		Review of Reassessment			71.14	75.00			
	B	2005	Residential		Review of Reassessment					67.48		

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103800	Ghent											
	B	2008	All Property	Review of Reassessment				100.00	100.00			
	B	2008	Residential	Review of Reassessment						100.00		
104000	Greenport											
	B	2007	All Property	Review of Reassessment				90.00	90.00			
	B	2007	Residential	Review of Reassessment						87.61		
104200	Hillsdale											
	A	2008	All Property	Review of Reassessment				100.00	100.00			
	A	2008	Residential	Review of Reassessment						100.00		
104400	Kinderhook											
	B	2008	All Property	Review of Reassessment				100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment						100.00	2009	yes
104600	Livingston											
	A	2006	All Property	CAMA/Appraisals	15.60	1.01	69.02		75.00			
	A	2007	Residential	CAMA	17.22	1.02				64.46		
104800	New Lebanon											
	A	2007	All Property	Review of Reassessment				100.00	100.00		2010	
	A	2007	Residential	Review of Reassessment						99.56	2010	
105000	Stockport											
	B	2005	All Property	Review of Reassessment				75.00	75.00			
	B	2005	Residential	Review of Reassessment						72.95		
105200	Stuyvesant											
	A	2005	All Property	Review of Reassessment				75.00	75.00		2009	
	A	2005	Residential	Review of Reassessment						76.51	2009	
105400	Taghkanic											
	A	2008	All Property	Review of Reassessment				100.00	100.00			
	A	2008	Residential	Review of Reassessment						100.00		

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**County of Cortland**

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110200	Cortland										
	C	2008	All Property	Review of Reassessment			100.00	100.00			
	C	2008	Residential	Review of Reassessment					100.00		
112000	Cincinnatus										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					91.12		
112200	Cortlandville										
	B	2005	All Property	Review of Reassessment			88.00	88.00			
	B	2005	Residential	Review of Reassessment					81.24		
112400	Cuyler										
	A	2006	All Property	CAMA/Appraisals	21.71	0.99	76.00	76.00		2009	
	A	2007	Residential	CAMA	19.13	1.03			72.76	2009	
112600	Freetown										
	A	2005	All Property	Review of Reassessment			88.00	88.00			
	A	2005	Residential	Review of Reassessment					83.16		
112800	Harford										
	A	2005	All Property	Review of Reassessment			88.00	88.00			
	A	2005	Residential	Review of Reassessment					83.16		
113000	Homer										
	B	2005	All Property	Review of Reassessment			88.00	88.00		2010	
	B	2005	Residential	Review of Reassessment					84.90	2010	
113200	Lapeer										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					93.09		
113400	Marathon										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					93.09		
113600	Preble										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2008 State Assmnt. Ratio ***	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
113800	Scott											
	A	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	A	2008	Residential	Review of Reassessment						100.00	2009	yes
114000	Solon											
	A	2005	All Property	CAMA/Appraisals	16.23	1.00	82.00	82.00				
	A	2007	Residential	CAMA	17.82	1.03				77.29		
114200	Taylor											
	A	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	A	2008	Residential	Review of Reassessment						100.00	2009	yes
114400	Truxton											
	A	2005	All Property	Review of Reassessment			90.00	90.00				
	A	2005	Residential	Review of Reassessment						83.45		
114600	Virgil											
	A	2006	All Property	CAMA/Appraisals	10.75	1.01	79.00	79.00			2009	
	A	2007	Residential	CAMA	13.02	1.00				76.03	2009	
114800	Willet											
	A	2008	All Property	Review of Reassessment			100.00	100.00				
	A	2008	Residential	Review of Reassessment						100.00		

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**County of Delaware**

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122000	Andes										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
122200	Bovina										
	A	2007	All Property	Sales/Appraisals	31.07	0.99	24.00	24.00			
	A	2007	Residential	Sales Only	35.51	1.15			23.28		
122400	Colchester										
	A	2005	All Property	Sales/Appraisals	50.11	0.69	3.66	4.19			
	A	2007	Residential	Sales Only	49.91	1.33			2.47		
122600	Davenport										
	A	2006	All Property	Sales/Appraisals	26.11	1.02	69.60	69.60			
	A	2007	Residential	Sales Only	26.74	1.11			71.06		
122800	Delhi										
	A	2005	All Property	Sales/Appraisals	45.26	0.77	56.56	56.56			
	A	2007	Residential	Sales Only	25.24	1.09			48.91		
123000	Deposit										
	A	2005	All Property	Sales/Appraisals	35.86	0.83	5.45	10.00			
	A	2007	Residential	Sales Only	36.51	1.21			4.70		
123200	Franklin										
	A	2005	All Property	Review of Reassessment			79.00	79.00			
	A	2005	Residential	Review of Reassessment					73.50		
123400	Hamden										
	A	2005	All Property	Sales/Appraisals	33.70	1.23	16.86	16.86			
	A	2007	Residential	Sales Only	27.89	1.18			17.27		
123600	Hancock										
	A	2005	All Property	Sales/Appraisals	37.85	1.13	13.73	15.64			
	A	2007	Residential	Sales Only	38.92	1.22			13.11		
123800	Harpersfield										
	A	2005	All Property	Sales/Appraisals	52.03	1.19	25.24	28.00			
	A	2007	Residential	Sales Only	41.87	1.25			27.44		

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124000	Kortright										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
124200	Masonville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
124400	Meredith										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
124600	Middletown										
	A	2005	All Property	Sales/Appraisals	26.70	0.40	49.50	49.50		2010	
	A	2007	Residential	Sales Only	21.34	1.07			39.58	2010	
124800	Roxbury										
	A	2005	All Property	Sales/Appraisals	42.83	0.69	25.92	35.00			
	A	2007	Residential	Sales Only	26.57	1.10			22.27		
125000	Sidney										
	B	2005	All Property	Review of Reassessment			85.00	85.00			
	B	2005	Residential	Review of Reassessment					77.94		
125200	Stamford										
	A	2005	All Property	Sales/Appraisals	76.42	1.26	27.50	27.50			
	A	2007	Residential	Sales Only	31.72	1.16			24.33		
125400	Tompkins										
	A	2005	All Property	Sales/Appraisals	46.32	0.31	3.58	6.00			
	A	2007	Residential	Sales Only	49.48	1.26			2.46		
125600	Walton										
	A	2005	All Property	CAMA/Appraisals	21.55	0.96	25.94	25.94			
	A	2007	Residential	CAMA	20.89	1.02			24.68		

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**County of Dutchess**

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130200	Beacon										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
131300	Poughkeepsie										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
132000	Amenia										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
132200	Beekman										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
132400	Clinton										
	B	2006	All Property	Sales/Appraisals	11.85	1.02	60.25	60.25		2009	
	B	2007	Residential	Sales Only	11.72	1.02			56.75	2009	
132600	Dover										
	B	2006	All Property	Sales/Appraisals	11.68	0.99	40.00	40.00			
	B	2007	Residential	Sales Only	11.20	1.00			37.81		
132800	East Fishkill										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
133000	Fishkill										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
133200	Hyde Park										
	C	2006	All Property	Sales/Appraisals	15.51	1.00	45.00	45.00			
	C	2007	Residential	Sales Only	14.26	1.00			43.63		
133400	La Grange										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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133600	Milan										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
133800	Northeast										
	A	2006	All Property	Review of Reassessment			92.50	92.50			
	A	2006	Residential	Review of Reassessment					87.73		
134000	Pawling										
	B	2006	All Property	CAMA/Appraisals	22.43	1.05	31.50	31.50			
	B	2007	Residential	CAMA	13.76	0.99			32.85		
134200	Pine Plains										
	A	2006	All Property	Sales/Appraisals	20.17	1.05	35.00	35.00			
	A	2007	Residential	Sales Only	24.40	1.08			35.26		
134400	Pleasant Valley										
	B	2006	All Property	Sales/Appraisals	14.11	1.02	48.00	48.00			
	B	2007	Residential	Sales Only	13.71	1.03			46.08		
134600	Poughkeepsie										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
134800	Red Hook										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
135000	Rhinebeck										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
135200	Stanford										
	A	2005	All Property	CAMA/Appraisals	18.89	0.93	47.00	47.00			
	A	2007	Residential	CAMA	16.06	1.00			48.56		
135400	Union Vale										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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135600	Wappinger										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
135800	Washington										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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**County of Erie**

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140200	Buffalo										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
140900	Lackawanna										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
141600	Tonawanda										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
142000	Alden										
	B	2004	All Property	CAMA/Appraisals	9.58	1.01	53.00	53.00			
	B	2007	Residential	CAMA	9.02	1.01			49.83		
142200	Amherst										
	C	2006	All Property	Review of Reassessment			92.00	92.00		2009	yes
	C	2006	Residential	Review of Reassessment					89.21	2009	yes
142400	Aurora										
	B	2004	All Property	Sales/Appraisals	11.45	0.99	45.00	45.00			
	B	2007	Residential	Sales Only	11.01	1.01			42.71		
142600	Boston										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
142800	Brant										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
143000	Cheektowaga										
	C	2005	All Property	Review of Reassessment			62.00	62.00			
	C	2005	Residential	Review of Reassessment					58.79		
143200	Clarence										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes

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**County of Erie**

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143400	Colden										
	A	2004	All Property	Sales/Appraisals	19.35	0.99	46.00	46.00			
	A	2007	Residential	Sales Only	14.72	1.05			46.15		
143600	Collins										
	B	2004	All Property	CAMA/Appraisals	19.42	1.01	70.00	70.00			
	B	2007	Residential	CAMA	16.99	1.03			76.17		
143800	Concord										
	B	2004	All Property	Sales/Appraisals	17.27	1.00	50.00	50.00			
	B	2007	Residential	Sales Only	16.34	1.04			48.05		
144000	Eden										
	B	2004	All Property	Sales/Appraisals	14.00	0.99	70.00	70.00			
	B	2007	Residential	Sales Only	11.80	1.02			69.92		
144200	Elma										
	B	2004	All Property	CAMA/Appraisals	10.00	1.01	5.00	5.00			
	B	2007	Residential	CAMA	9.99	1.00			4.83		
144400	Evans										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
144600	Grand Island										
	C	2004	All Property	Sales/Appraisals	10.04	1.01	48.50	48.50			
	C	2007	Residential	Sales Only	9.74	1.01			46.99		
144800	Hamburg										
	C	2004	All Property	Sales/Appraisals	11.79	0.99	62.50	62.50			
	C	2007	Residential	Sales Only	11.61	1.03			58.82		
145000	Holland										
	B	2007	All Property	Review of Reassessment			97.00	97.00			
	B	2007	Residential	Review of Reassessment					92.44		
145200	Lancaster										
	C	2006	All Property	Review of Reassessment			93.00	93.00			
	C	2006	Residential	Review of Reassessment					88.84		

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145400	Marilla										
	B	2004	All Property	CAMA/Appraisals	10.79	0.99	48.00	48.00			
	B	2007	Residential	CAMA	9.67	1.01			47.30		
145600	Newstead										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					97.57		
145800	North Collins										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
146000	Orchard Park										
	C	2004	All Property	Sales/Appraisals	12.05	0.99	60.00	60.00			
	C	2007	Residential	Sales Only	11.11	1.00			57.63		
146200	Sardinia										
	A	2004	All Property	CAMA/Appraisals	15.92	1.02	64.00	64.00			
	A	2007	Residential	CAMA	13.43	1.02			63.45		
146400	Tonawanda										
	C	2004	All Property	Sales/Appraisals	14.71	1.01	51.50	51.50			
	C	2007	Residential	Sales Only	14.64	1.04			48.69		
146600	Wales										
	A	2004	All Property	Sales/Appraisals	16.31	1.00	45.00	45.00			
	A	2007	Residential	Sales Only	15.51	1.03			44.47		
146800	West Seneca										
	C	2004	All Property	CAMA/Appraisals	8.52	1.02	48.50	48.50			
	C	2007	Residential	CAMA	8.09	1.00			48.53		

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**County of Essex**

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152000	Chesterfield										
	A	2008	All Property	Review of Reassessment			91.32	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					88.00	2009	yes
152200	Crown Point										
	A	2008	All Property	Review of Reassessment			92.15	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					90.00	2009	yes
152400	Elizabethtown										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
152600	Essex										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
152800	Jay										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
153000	Keene										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
153200	Lewis										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
153400	Minerva										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
153600	Moriah										
	A	2008	All Property	Review of Reassessment			89.32	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					88.00	2009	yes
153800	Newcomb										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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154000	North Elba										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
154200	North Hudson										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
154400	St. Armand										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
154600	Schroon										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
154800	Ticonderoga										
	A	2005	All Property	Review of Reassessment			73.51	80.29		2010	yes
	A	2005	Residential	Review of Reassessment					66.40	2010	yes
155000	Westport										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
155200	Willsboro										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
155400	Wilmington										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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162000	Tupper Lake										
	A	2008	All Property	Review of Reassessment			70.00	70.00			
	A	2008	Residential	Review of Reassessment					70.00		
162200	Bangor										
	A	2006	All Property	Review of Reassessment			91.20	91.20			
	A	2006	Residential	Review of Reassessment					87.00		
162400	Bellmont										
	A	2005	All Property	Review of Reassessment			77.50	100.00		2009	
	A	2005	Residential	Review of Reassessment					74.50	2009	
162600	Bombay										
	A	2006	All Property	Sales/Appraisals	31.82	1.16	3.21	3.45		2010	
	A	2006	Residential	Sales/Appraisals	42.19	1.28			3.00	2010	
162800	Brandon										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					94.34		
163000	Brighton										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					87.12		
163200	Burke										
	A	2006	All Property	Sales/Appraisals	23.80	0.99	69.11	69.11			
	A	2006	Residential	Sales/Appraisals	21.67	1.05			65.09		
163400	Chateaugay										
	A	2006	All Property	Review of Reassessment			90.00	90.00		2010	
	A	2006	Residential	Review of Reassessment					86.70	2010	
163600	Constable										
	A	2006	All Property	Sales/Appraisals	18.66	1.08	11.48	12.44			
	A	2006	Residential	Sales/Appraisals	18.72	1.04			11.08		
163800	Dickinson										
	A	2006	All Property	Sales/Appraisals	22.43	1.03	64.21	64.21		2010	
	A	2006	Residential	Sales/Appraisals	20.87	1.04			64.70	2010	

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164000	Duane										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					84.46		
164200	Fort Covington										
	A	2005	All Property	Review of Reassessment			80.15	80.15		2010	
	A	2005	Residential	Review of Reassessment					76.36	2010	
164400	Franklin										
	A	2005	All Property	CAMA/Appraisals	23.69	0.98	60.00	60.00		2010	
	A	2007	Residential	CAMA	17.44	0.98			53.95	2010	
164600	Harriestown										
	A	2006	All Property	Review of Reassessment			86.00	86.00		2010	
	A	2006	Residential	Review of Reassessment					82.27	2010	
164800	Malone										
	B	2005	All Property	Review of Reassessment			87.00	87.00			
	B	2005	Residential	Review of Reassessment					81.98		
165000	Moira										
	A	2005	All Property	Review of Reassessment			81.47	81.47			
	A	2005	Residential	Review of Reassessment					79.82		
165200	Santa Clara										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					90.10		
165400	Waverly										
	A	2006	All Property	Sales/Appraisals	26.12	1.27	62.28	62.28		2009	
	A	2006	Residential	Sales/Appraisals	20.79	1.20			67.94	2009	
165600	Westville										
	A	2006	All Property	Review of Reassessment			89.22	100.00		2010	
	A	2006	Residential	Review of Reassessment					88.85	2010	

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170500	Gloversville										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	
	C	2008	Residential	Review of Reassessment					100.00	2009	
170800	Johnstown										
	C	2004	All Property	CAMA/Appraisals	14.96	1.06	66.95	75.00			
	C	2007	Residential	CAMA	14.28	1.03			60.71		
172000	Bleecker										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	B	2005	All Property	Review of Reassessment			88.00	88.00			
	B	2005	Residential	Review of Reassessment					83.27		
172400	Caroga										
	A	2004	All Property	Sales/Appraisals	20.91	1.19	53.00	53.00			
	A	2004	Residential	Sales/Appraisals	22.82	1.11			49.62		
172600	Ephratah										
	A	2004	All Property	CAMA/Appraisals	23.96	1.07	62.75	73.33		2010	
	A	2007	Residential	CAMA	26.03	1.07			48.78	2010	
172800	Johnstown										
	B	2006	All Property	CAMA/Appraisals	13.79	1.01	73.00	73.00			
	B	2007	Residential	CAMA	13.46	1.01			67.41		
173000	Mayfield										
	B	2006	All Property	Sales/Appraisals	22.52	1.07	67.00	67.00			
	B	2007	Residential	Sales Only	21.73	1.08			61.46		
173200	Northampton										
	B	2006	All Property	Sales/Appraisals	24.08	1.11	57.57	73.00			
	B	2007	Residential	Sales Only	22.36	1.10			55.83		
173400	Oppenheim										
	A	2004	All Property	CAMA/Appraisals	19.36	1.08	54.92	72.87			
	A	2007	Residential	CAMA	26.50	1.08			50.78		

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County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
173600	Perth										
	B	2004	All Property	CAMA/Appraisals	14.33	1.02	49.08	65.00			
	B	2007	Residential	CAMA	14.11	1.02			47.49		
173800	Stratford										
	A	2005	All Property	Review of Reassessment			71.04	75.00			
	A	2005	Residential	Review of Reassessment					61.00		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
180200	Batavia										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
182000	Alabama										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2006	Residential	Review of Reassessment					94.37	2009	
182400	Batavia										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
182600	Bergen										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
182800	Bethany										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
183200	Darien										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
183600	Le Roy										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
183800	Oakfield										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
184000	Pavilion										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
184200	Pembroke										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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**County of Greene**

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192000	Ashland										
	A	2005	All Property	CAMA/Appraisals	16.32	1.10	55.50	55.50			
	A	2007	Residential	CAMA	12.48	1.01			54.27		
192200	Athens										
	B	2005	All Property	Sales/Appraisals	30.01	0.80	60.00	60.00			
	B	2007	Residential	Sales Only	26.66	1.11			51.44		
192400	Cairo										
	B	2005	All Property	Sales/Appraisals	20.94	1.02	57.05	57.05			
	B	2007	Residential	Sales Only	15.27	1.02			52.77		
192600	Catskill										
	B	2006	All Property	Sales/Appraisals	24.08	0.90	58.00	58.00			
	B	2007	Residential	Sales Only	22.54	1.07			48.68		
192800	Coxsackie										
	B	2005	All Property	CAMA/Appraisals	16.33	1.03	64.00	64.00			
	B	2007	Residential	CAMA	15.97	1.03			59.56		
193000	Durham										
	A	2005	All Property	Sales/Appraisals	25.85	1.08	61.00	61.00			
	A	2007	Residential	Sales Only	22.48	1.05			54.88		
193200	Greenville										
	A	2006	All Property	Sales/Appraisals	21.39	1.04	65.50	65.50			
	A	2007	Residential	Sales Only	21.09	1.05			61.28		
193400	Halcott										
	A	2006	All Property	CAMA/Appraisals	23.23	1.12	44.50	44.50			
	A	2007	Residential	CAMA	15.56	1.03			42.76		
193600	Hunter										
	A	2006	All Property	Sales/Appraisals	25.20	1.05	52.00	52.00			
	A	2007	Residential	Sales Only	23.04	1.06			43.92		
193800	Jewett										
	A	2006	All Property	Review of Reassessment			74.00	74.00			
	A	2006	Residential	Review of Reassessment					75.32		

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County of Greene

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194000	Lexington										
	A	2006	All Property	CAMA/Appraisals	16.91	1.05	56.75	56.75			
	A	2007	Residential	CAMA	17.80	1.03			49.41		
194200	New Baltimore										
	A	2005	All Property	CAMA/Appraisals	16.33	1.03	64.00	64.00			
	A	2007	Residential	CAMA	15.97	1.03			59.56		
194400	Prattsville										
	A	2006	All Property	CAMA/Appraisals	18.41	1.06	54.50	54.50			
	A	2007	Residential	CAMA	19.58	1.06			51.92		
194600	Windham										
	A	2005	All Property	Sales/Appraisals	31.12	1.15	61.53	61.53			
	A	2007	Residential	Sales Only	21.74	1.05			54.35		

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County of Hamilton

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202000	Arietta										
	A	2006	All Property	Review of Reassessment			88.03	100.00		2009	
	A	2006	Residential	Review of Reassessment					78.04	2009	
202200	Benson										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					88.63		
202400	Hope										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					88.63		
202600	Indian Lake										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
202800	Inlet										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
203000	Lake Pleasant										
	A	2006	All Property	Review of Reassessment			78.90	100.00		2009	
	A	2006	Residential	Review of Reassessment					73.07	2009	
203200	Long Lake										
	A	2005	All Property	Review of Reassessment			73.35	100.00		2009	
	A	2005	Residential	Review of Reassessment					63.90	2009	
203400	Morehouse										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
203600	Wells										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					88.63		

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**County of Herkimer**

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210900	Little Falls										
	C	2006	All Property	Sales/Appraisals	54.02	0.89	21.50	21.50			
	C	2006	Residential	Sales/Appraisals	47.64	1.26			16.38		
212000	Columbia										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					88.64		
212200	Danube										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					93.77		
212400	Fairfield										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					89.30		
212600	Frankfort										
	B	2005	All Property	Sales/Appraisals	21.65	1.07	79.59	79.59			
	B	2007	Residential	Sales Only	22.51	1.09			77.01		
212800	German Flatts										
	C	2005	All Property	Sales/Appraisals	21.55	1.06	74.40	74.40			
	C	2007	Residential	Sales Only	21.71	1.09			69.26		
213000	Herkimer										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					94.51		
213200	Litchfield										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					88.64		
213400	Little Falls										
	A	2005	All Property	CAMA/Appraisals	21.45	1.05	69.40	69.40			
	A	2007	Residential	CAMA	14.55	1.05			69.76		
213600	Manheim										
	B	2006	All Property	CAMA/Appraisals	28.57	0.94	70.00	70.00			
	B	2007	Residential	CAMA	21.36	1.09			69.52		

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County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
213800	Newport										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
214000	Norway										
	A	2005	All Property	CAMA/Appraisals	13.37	1.05	71.50	71.50			
	A	2007	Residential	CAMA	17.27	1.04			70.16		
214200	Ohio										
	A	2006	All Property	Sales/Appraisals	58.07	1.51	5.82	10.00			
	A	2006	Residential	Sales/Appraisals	31.93	1.17			7.30		
214400	Russia										
	A	2005	All Property	CAMA/Appraisals	24.06	0.89	64.41	92.00			
	A	2007	Residential	CAMA	18.77	1.00			63.53		
214600	Salisbury										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
214800	Schuyler										
	A	2006	All Property	Review of Reassessment			92.50	92.50			
	A	2006	Residential	Review of Reassessment					83.81		
215000	Stark										
	A	2005	All Property	CAMA/Appraisals	26.22	0.94	64.00	64.00			
	A	2007	Residential	CAMA	21.55	1.08			66.48		
215200	Warren										
	A	2005	All Property	CAMA/Appraisals	20.52	1.08	68.60	68.60			
	A	2007	Residential	CAMA	16.67	1.03			64.81		
215400	Webb										
	A	2005	All Property	Review of Reassessment			74.00	74.00			
	A	2005	Residential	Review of Reassessment					74.26		
215600	Winfield										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					88.64		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
221800	Watertown										
	C	2007	All Property	Review of Reassessment			97.00	97.00			
	C	2007	Residential	Review of Reassessment					89.68		
222000	Adams										
	B	2006	All Property	Sales/Appraisals	19.94	1.07	64.00	64.00			
	B	2007	Residential	Sales Only	20.90	1.08			60.83		
222200	Alexandria										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					93.33		
222400	Antwerp										
	A	2005	All Property	CAMA/Appraisals	15.22	1.02	55.00	55.00		2010	
	A	2007	Residential	CAMA	17.62	1.02			50.60	2010	
222600	Brownville										
	A	2005	All Property	Review of Reassessment			68.50	68.50			
	A	2005	Residential	Review of Reassessment					64.42		
222800	Cape Vincent										
	A	2006	All Property	CAMA/Appraisals	22.46	1.03	64.00	64.00			
	A	2007	Residential	CAMA	23.85	1.04			61.04		
223000	Champion										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
223200	Clayton										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
223400	Ellisburg										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
223600	Henderson										
	A	2005	All Property	CAMA/Appraisals	22.42	1.03	59.00	59.00		2009	
	A	2007	Residential	CAMA	25.61	1.06			56.31	2009	

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
223800	Hounsfield										
	A	2005	All Property	CAMA/Appraisals	21.08	1.06	57.00	57.00		2009	
	A	2007	Residential	CAMA	21.60	1.06			52.70	2009	
224000	Le Ray										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
224200	Lorraine										
	A	2007	All Property	Review of Reassessment			97.00	97.00			
	A	2007	Residential	Review of Reassessment					92.89		
224400	Lyme										
	A	2005	All Property	CAMA/Appraisals	29.11	1.06	33.00	33.00			
	A	2007	Residential	CAMA	35.90	1.09			30.97		
224600	Orleans										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
224800	Pamelia										
	A	2005	All Property	CAMA/Appraisals	14.34	1.05	60.00	60.00			
	A	2007	Residential	CAMA	14.53	1.01			52.40		
225000	Philadelphia										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
225200	Rodman										
	A	2007	All Property	Review of Reassessment			97.00	97.00			
	A	2007	Residential	Review of Reassessment					92.89		
225400	Rutland										
	A	2005	All Property	Review of Reassessment			74.00	74.00			
	A	2005	Residential	Review of Reassessment					68.54		
225600	Theresa										
	A	2005	All Property	Sales/Appraisals	22.21	1.19	57.00	57.00			
	A	2007	Residential	Sales Only	25.13	1.10			54.23		

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County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2008 State Assmnt. Ratio ***	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
225800	Watertown											
	B	2005	All Property	Sales/Appraisals	23.79	0.98	64.50	64.50				
	B	2007	Residential	Sales Only	18.03	1.06				53.92		
226000	Wilna											
	A	2008	All Property	Review of Reassessment			100.00	100.00				
	A	2008	Residential	Review of Reassessment						100.00		
226200	Worth											
	A	2005	All Property	Sales/Appraisals	20.52	1.00	26.00	26.00				
	A	2005	Residential	Sales/Appraisals	13.48	0.95				28.60		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
232000	Croghan										
	A	2006	All Property	CAMA/Appraisals	18.07	0.98	77.00	77.00			
	A	2007	Residential	CAMA	13.68	1.02			61.80		
232200	Denmark										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
232400	Diana										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
232600	Greig										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
232800	Harrisburg										
	A	2007	All Property	CAMA/Appraisals	22.67	0.98	52.50	52.50		2010	yes
	A	2007	Residential	CAMA	28.71	1.02			51.34	2010	yes
233200	Lewis										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
233400	Leyden										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
233600	Lowville										
	B	2007	All Property	Review of Reassessment			96.00	96.00			
	B	2007	Residential	Review of Reassessment					87.84		
233800	Lyonsdale										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
234000	Martinsburg										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Lewis

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
234200	Montague										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
234400	New Bremen										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
234600	Osceola										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
234800	Pinckney										
	A	2004	All Property	Sales/Appraisals	20.53	1.01	48.00	48.00		2009	
	A	2004	Residential	Sales/Appraisals	9.49	1.01			45.44	2009	
235000	Turin										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
235200	Watson										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
235400	West Turin										
	A	2003	All Property	CAMA/Appraisals	18.93	1.01	6.00	6.00			
	A	2007	Residential	CAMA	23.77	1.03			5.04		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
242000	Avon										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2010	
	B	2006	Residential	Review of Reassessment					97.20	2010	
242200	Caledonia										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2010	
	B	2006	Residential	Review of Reassessment					97.97	2010	
242400	Conesus										
	A	2006	All Property	Review of Reassessment			93.50	93.50		2010	
	A	2006	Residential	Review of Reassessment					88.49	2010	
242600	Geneseo										
	B	2006	All Property	Review of Reassessment			95.00	95.00		2010	
	B	2006	Residential	Review of Reassessment					88.93	2010	
242800	Groveland										
	A	2006	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2006	Residential	Review of Reassessment					93.38	2010	
243000	Leicester										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2006	Residential	Review of Reassessment					95.49	2009	yes
243200	Lima										
	B	2006	All Property	Review of Reassessment			100.00	100.00		2010	
	B	2006	Residential	Review of Reassessment					96.26	2010	
243400	Livonia										
	B	2006	All Property	Review of Reassessment			95.00	95.00		2010	
	B	2006	Residential	Review of Reassessment					90.05	2010	
243600	Mount Morris										
	A	2006	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2006	Residential	Review of Reassessment					93.38	2010	
243800	North Dansville										
	C	2006	All Property	Review of Reassessment			99.00	99.00		2010	
	C	2006	Residential	Review of Reassessment					97.40	2010	

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
244000	Nunda										
	A	2006	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2006	Residential	Review of Reassessment					93.38	2010	
244200	Ossian										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
244400	Portage										
	A	2006	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2006	Residential	Review of Reassessment					93.38	2010	
244600	Sparta										
	A	2006	All Property	Review of Reassessment			99.00	99.00		2010	
	A	2006	Residential	Review of Reassessment					97.40	2010	
244800	Springwater										
	A	2006	All Property	Review of Reassessment			99.00	99.00		2010	
	A	2006	Residential	Review of Reassessment					95.12	2010	
245000	West Sparta										
	A	2006	All Property	Review of Reassessment			99.00	99.00		2010	
	A	2006	Residential	Review of Reassessment					95.12	2010	
245200	York										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2006	Residential	Review of Reassessment					95.49	2009	yes

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
251200	Oneida										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					95.79		
252000	Brookfield										
	A	2006	All Property	Review of Reassessment			89.00	89.00		2010	
	A	2006	Residential	Review of Reassessment					85.69	2010	
252200	Cazenovia										
	B	2006	All Property	Sales/Appraisals	12.50	1.02	78.00	78.00		2010	
	B	2007	Residential	Sales Only	12.93	1.02			75.98	2010	
252400	De Ruyter										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					91.45		
252600	Eaton										
	B	2006	All Property	Sales/Appraisals	9.95	1.04	78.00	78.00		2009	
	B	2007	Residential	Sales Only	14.29	1.04			77.05	2009	
252800	Fenner										
	A	2006	All Property	Review of Reassessment			89.00	89.00		2010	
	A	2006	Residential	Review of Reassessment					85.69	2010	
253000	Georgetown										
	A	2006	All Property	Sales/Appraisals	9.95	1.04	78.00	78.00		2009	
	A	2007	Residential	Sales Only	14.29	1.04			77.05	2009	
253200	Hamilton										
	B	2005	All Property	Review of Reassessment			80.00	80.00			
	B	2005	Residential	Review of Reassessment					78.27		
253400	Lebanon										
	A	2006	All Property	Sales/Appraisals	9.95	1.04	78.00	78.00		2009	
	A	2007	Residential	Sales Only	14.29	1.04			77.05	2009	
253600	Lenox										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
253800	Lincoln										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
254000	Madison										
	A	2005	All Property	Review of Reassessment			90.00	90.00			
	A	2005	Residential	Review of Reassessment					86.36		
254200	Nelson										
	A	2006	All Property	Review of Reassessment			89.00	89.00		2010	
	A	2006	Residential	Review of Reassessment					85.69	2010	
254400	Smithfield										
	A	2006	All Property	Review of Reassessment			89.00	89.00		2010	
	A	2006	Residential	Review of Reassessment					85.69	2010	
254600	Stockbridge										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
254800	Sullivan										
	B	2005	All Property	Review of Reassessment			88.00	88.00			
	B	2005	Residential	Review of Reassessment					83.17		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
261400	Rochester										
	C	2008	All Property	Review of Reassessment			100.00	100.00			
	C	2008	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2008	All Property	Review of Reassessment			100.00	100.00			
	C	2008	Residential	Review of Reassessment					100.00		
262200	Chili										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
262400	Clarkson										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
262600	Gates										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
262800	Greece										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
263000	Hamlin										
	B	2006	All Property	CAMA/Appraisals	11.49	1.03	45.00	45.00		2010	
	B	2007	Residential	CAMA	11.23	1.02			46.46	2010	
263200	Henrietta										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2009	
	C	2006	Residential	Review of Reassessment					99.64	2009	
263400	Irondequoit										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
263600	Mendon										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
263800	Ogden										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
264000	Parma										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
264200	Penfield										
	C	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	C	2006	Residential	Review of Reassessment					90.51	2009	
264400	Perinton										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
264600	Pittsford										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
264800	Riga										
	B	2006	All Property	Review of Reassessment			96.00	96.00		2009	
	B	2006	Residential	Review of Reassessment					92.62	2009	
265000	Rush										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
265200	Sweden										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
265400	Webster										
	C	2006	All Property	Sales/Appraisals	8.24	1.00	91.00	91.00			
	C	2007	Residential	Sales Only	7.75	1.00			88.50		
265600	Wheatland										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
265800	East Rochester										
	C	2007	All Property	Review of Reassessment			96.00	96.00		2009	yes
	C	2007	Residential	Review of Reassessment					92.55	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
270100	Amsterdam										
	C	2004	All Property	CAMA/Appraisals	10.55	1.01	66.80	71.59			
	C	2007	Residential	CAMA	11.56	1.01			63.42		
272000	Amsterdam										
	B	2004	All Property	CAMA/Appraisals	19.43	0.99	9.25	10.00			
	B	2007	Residential	CAMA	18.59	0.99			8.48		
272200	Canajoharie										
	A	2004	All Property	CAMA/Appraisals	15.16	0.97	62.00	62.00			
	A	2007	Residential	CAMA	14.36	1.02			56.77		
272400	Charleston										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					93.54	2009	yes
272600	Florida										
	A	2004	All Property	CAMA/Appraisals	19.70	0.97	57.88	90.00			
	A	2007	Residential	CAMA	14.13	1.01			50.45		
272800	Glen										
	A	2004	All Property	CAMA/Appraisals	14.87	1.02	60.00	60.00			
	A	2007	Residential	CAMA	15.05	1.02			54.36		
273000	Minden										
	A	2004	All Property	CAMA/Appraisals	20.47	1.06	65.28	70.00		2009	
	A	2007	Residential	CAMA	18.28	1.02			64.86	2009	
273200	Mohawk										
	B	2004	All Property	Sales/Appraisals	31.21	1.03	36.00	40.00			
	B	2007	Residential	Sales Only	27.01	1.11			34.45		
273400	Palatine										
	A	2004	All Property	CAMA/Appraisals	14.85	1.04	60.00	60.00			
	A	2007	Residential	CAMA	17.86	1.04			56.24		
273600	Root										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					93.54	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
273800	St Johnsville										
	B	2004	All Property	CAMA/Appraisals	17.27	0.95	38.00	38.00			
	B	2007	Residential	CAMA	16.88	1.01			30.47		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
280000	Nassau County, County Roll										
	C	2008	1	Review of Reassessment			0.25	0.25		2009	yes
	C	2008	2	Review of Reassessment			0.86	1.00		2009	yes
	C	2008	3	Review of Reassessment			1.00	1.00		2009	yes
	C	2008	4	Review of Reassessment			0.88	1.00		2009	yes
280500	Glen Cove										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
280900	Long Beach										
	C	2006	All Property	Sales/Appraisals	15.20	0.99	3.64	5.00			
	C	2007	Residential	Sales Only	12.31	1.02			3.46		

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County of Niagara

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For	Property Size/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
290900	Lockport											
	C	2005	All Property		Review of Reassessment			93.00	93.00		2010	
	C	2005	Residential		Review of Reassessment					90.57	2010	
291100	Niagara Falls											
	C	2006	All Property		Review of Reassessment			93.00	93.00		2010	
	C	2006	Residential		Review of Reassessment					86.57	2010	
291200	North Tonawanda											
	C	2006	All Property		Review of Reassessment			90.00	90.00		2009	
	C	2006	Residential		Review of Reassessment					85.60	2009	
292000	Cambria											
	B	2008	All Property		Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential		Review of Reassessment					100.00	2009	yes
292200	Hartland											
	A	2007	All Property		Review of Reassessment			90.00	90.00			
	A	2007	Residential		Review of Reassessment					91.90		
292400	Lewiston											
	C	2005	All Property		Review of Reassessment			87.00	87.00			
	C	2005	Residential		Review of Reassessment					85.74		
292600	Lockport											
	C	2008	All Property		Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential		Review of Reassessment					100.00	2009	yes
292800	Newfane											
	B	2008	All Property		Review of Reassessment			100.00	100.00			
	B	2008	Residential		Review of Reassessment					100.00		
293000	Niagara											
	C	2005	All Property		Sales/Appraisals	12.45	1.16	60.00	60.00			
	C	2007	Residential		Sales Only	9.76	1.02			72.63		
293200	Pendleton											
	B	2008	All Property		Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential		Review of Reassessment					100.00	2009	yes

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
293400	Porter										
	B	2007	All Property	Review of Reassessment			93.00	93.00			
	B	2007	Residential	Review of Reassessment					86.84		
293600	Royalton										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
293800	Somerset										
	A	2005	All Property	Sales/Appraisals	24.00	0.84	80.00	80.00			
	A	2007	Residential	Sales Only	18.15	1.06			78.54		
294000	Wheatfield										
	C	2005	All Property	Sales/Appraisals	11.74	1.02	72.00	72.00			
	C	2007	Residential	Sales Only	11.70	1.02			71.55		
294200	Wilson										
	B	2006	All Property	Review of Reassessment			93.00	93.00		2010	
	B	2006	Residential	Review of Reassessment					86.57	2010	

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County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
301300	Rome										
	C	2006	All Property	Sales/Appraisals	19.36	1.03	76.11	76.11			
	C	2007	Residential	Sales Only	20.41	1.09			69.97		
301400	Sherrill										
	C	2006	All Property	Sales/Appraisals	16.81	0.99	74.50	74.50			
	C	2007	Residential	Sales Only	14.22	1.02			68.02		
301600	Utica										
	C	2006	All Property	CAMA/Appraisals	11.86	1.03	76.00	76.00			
	C	2007	Residential	CAMA	12.83	1.03			68.99		
302000	Annsville										
	A	2006	All Property	CAMA/Appraisals	30.66	1.00	61.50	61.50			
	A	2007	Residential	CAMA	23.73	1.01			51.23		
302200	Augusta										
	A	2006	All Property	CAMA/Appraisals	21.22	0.99	78.00	78.00			
	A	2007	Residential	CAMA	19.04	1.06			71.16		
302400	Ava										
	A	2006	All Property	Sales/Appraisals	17.47	1.06	12.00	12.00			
	A	2006	Residential	Sales/Appraisals	16.60	1.07			11.22		
302600	Boonville										
	A	2006	All Property	Sales/Appraisals	26.80	1.08	70.00	70.00			
	A	2007	Residential	Sales Only	27.95	1.14			62.70		
302800	Bridgewater										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
303000	Camden										
	A	2006	All Property	CAMA/Appraisals	17.39	1.01	2.34	2.34			
	A	2007	Residential	CAMA	17.98	1.01			2.17		
303200	Deerfield										
	B	2006	All Property	Sales/Appraisals	20.17	0.54	16.00	16.00			
	B	2007	Residential	Sales Only	15.98	1.05			14.65		

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**County of Oneida**

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303400	Florence										
	A	2006	All Property	CAMA/Appraisals	40.49	1.09	21.50	21.50			
	A	2007	Residential	CAMA	34.59	1.05			16.92		
303600	Floyd										
	B	2006	All Property	Review of Reassessment			97.00	97.00			
	B	2006	Residential	Review of Reassessment					93.64		
303800	Forestport										
	A	2007	All Property	Review of Reassessment			99.00	99.00			
	A	2007	Residential	Review of Reassessment					93.45		
304000	Kirkland										
	B	2006	All Property	Sales/Appraisals	18.34	1.02	58.00	58.00			
	B	2007	Residential	Sales Only	17.09	1.03			58.36		
304200	Lee										
	B	2006	All Property	Sales/Appraisals	25.50	1.00	3.40	3.40			
	B	2007	Residential	Sales Only	25.86	1.13			3.23		
304400	Marcy										
	B	2006	All Property	CAMA/Appraisals	9.39	1.01	74.00	74.00			
	B	2007	Residential	CAMA	9.39	1.01			63.66		
304600	Marshall										
	A	2006	All Property	CAMA/Appraisals	28.09	0.94	67.50	67.50			
	A	2007	Residential	CAMA	16.22	1.03			60.35		
304800	New Hartford										
	C	2006	All Property	Sales/Appraisals	13.84	0.95	83.00	83.00			
	C	2007	Residential	Sales Only	12.79	1.00			75.62		
305000	Paris										
	B	2005	All Property	Review of Reassessment			85.50	85.50		2010	
	B	2005	Residential	Review of Reassessment					81.20	2010	
305200	Remsen										
	A	2006	All Property	Sales/Appraisals	14.58	1.11	70.00	70.00			
	A	2006	Residential	Sales/Appraisals	19.18	1.11			65.09		

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305400	Sangerfield										
	A	2006	All Property	CAMA/Appraisals	17.54	0.99	69.50	69.50			
	A	2007	Residential	CAMA	16.41	1.03			63.80		
305600	Steuben										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
305800	Trenton										
	B	2005	All Property	CAMA/Appraisals	15.36	1.01	69.00	69.00			
	B	2007	Residential	CAMA	15.41	1.01			66.32		
306000	Vernon										
	B	2006	All Property	Sales/Appraisals	21.75	1.05	74.50	74.50			
	B	2007	Residential	Sales Only	20.45	1.07			68.88		
306200	Verona										
	A	2006	All Property	Sales/Appraisals	13.74	1.01	74.00	80.00			
	A	2007	Residential	Sales Only	14.86	1.05			70.62		
306400	Vienna										
	A	2006	All Property	CAMA/Appraisals	19.97	1.06	63.00	63.00			
	A	2007	Residential	CAMA	19.94	1.07			60.95		
306600	Western										
	A	2006	All Property	Sales/Appraisals	20.37	0.80	66.50	66.50			
	A	2006	Residential	Sales/Appraisals	19.96	1.11			58.86		
306800	Westmoreland										
	B	2006	All Property	Sales/Appraisals	22.06	1.07	68.00	68.00			
	B	2007	Residential	Sales Only	21.94	1.08			63.59		
307000	Whitestown										
	C	2006	All Property	CAMA/Appraisals	11.61	1.03	73.00	73.00			
	C	2007	Residential	CAMA	11.81	1.03			69.43		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
311500	Syracuse										
	C	2004	All Property	Sales/Appraisals	15.61	1.03	89.00	89.00			
	C	2007	Residential	Sales Only	16.88	1.06			83.82		
312000	Camillus										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
312200	Cicero										
	C	2004	All Property	Sales/Appraisals	13.57	1.01	4.90	4.90			
	C	2007	Residential	Sales Only	13.24	1.02			4.76		
312400	Clay										
	C	2004	All Property	Sales/Appraisals	9.15	0.97	4.36	4.36			
	C	2007	Residential	Sales Only	8.78	0.99			4.16		
312600	Dewitt										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
312800	Elbridge										
	B	2005	All Property	Sales/Appraisals	12.29	1.02	81.00	81.00		2009	
	B	2007	Residential	Sales Only	12.01	1.03			79.26	2009	
313000	Fabius										
	A	2005	All Property	Review of Reassessment			91.00	91.00			
	A	2005	Residential	Review of Reassessment					87.15		
313200	Geddes										
	C	2005	All Property	Review of Reassessment			93.00	93.00			
	C	2005	Residential	Review of Reassessment					88.10		
313400	LaFayette										
	B	2006	All Property	Review of Reassessment			93.00	93.00			
	B	2006	Residential	Review of Reassessment					86.89		
313600	Lysander										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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313800	Manlius										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
314000	Marcellus										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
314200	Onondaga										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
314400	Otisco										
	A	2004	All Property	Sales/Appraisals	32.25	0.46	2.66	2.66			
	A	2004	Residential	Sales/Appraisals	25.02	1.10			2.12		
314600	Pompey										
	A	2005	All Property	Review of Reassessment			91.00	91.00			
	A	2005	Residential	Review of Reassessment					87.15		
314800	Salina										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
315000	Skaneateles										
	B	2006	All Property	Review of Reassessment			88.00	88.00		2009	yes
	B	2006	Residential	Review of Reassessment					83.25	2009	yes
315200	Spafford										
	A	2005	All Property	CAMA/Appraisals	26.31	1.08	63.30	63.30		2009	
	A	2007	Residential	CAMA	29.21	1.06			60.03	2009	
315400	Tully										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
315600	Van Buren										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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320200	Canandaigua										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					96.30		
320500	Geneva										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
322000	Bristol										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2006	All Property	Review of Reassessment			93.00	93.00		2009	
	A	2006	Residential	Review of Reassessment					88.71	2009	
322400	Canandaigua										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
322600	East Bloomfield										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
322800	Farmington										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
323000	Geneva										
	B	2007	All Property	Review of Reassessment			98.00	98.00			
	B	2007	Residential	Review of Reassessment					98.89		
323200	Gorham										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
323400	Hopewell										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2006	Residential	Review of Reassessment					94.13	2009	

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323600	Manchester										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2006	Residential	Review of Reassessment					94.98	2009	
324000	Phelps										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
324200	Richmond										
	A	2007	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2007	Residential	Review of Reassessment					92.82	2009	
324400	Seneca										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
324600	South Bristol										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
324800	Victor										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
325000	West Bloomfield										
	A	2006	All Property	Review of Reassessment			96.00	96.00		2009	
	A	2006	Residential	Review of Reassessment					97.13	2009	

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330900	Middletown										
	C	2004	All Property	CAMA/Appraisals	12.43	0.98	12.00	12.00			
	C	2007	Residential	CAMA	11.22	0.99			10.59		
331100	Newburgh										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
331300	Port Jervis										
	C	2004	All Property	Sales/Appraisals	23.76	1.01	31.49	31.49			
	C	2007	Residential	Sales Only	18.54	1.06			28.54		
332000	Blooming Grove										
	C	2004	All Property	CAMA/Appraisals	11.00	0.99	13.25	13.25			
	C	2007	Residential	CAMA	10.93	0.99			12.30		
332200	Chester										
	C	2004	All Property	CAMA/Appraisals	8.85	0.99	50.00	50.00			
	C	2007	Residential	CAMA	8.37	0.99			45.71		
332400	Cornwall										
	C	2004	All Property	CAMA/Appraisals	12.08	0.99	51.50	51.50			
	C	2007	Residential	CAMA	11.55	0.99			48.31		
332600	Crawford										
	B	2004	All Property	CAMA/Appraisals	12.42	0.98	28.50	31.20			
	B	2007	Residential	CAMA	11.84	0.98			27.98		
332800	Deerpark										
	B	2004	All Property	CAMA/Appraisals	11.70	1.01	40.68	43.00			
	B	2007	Residential	CAMA	11.35	1.00			39.06		
333000	Goshen										
	B	2004	All Property	CAMA/Appraisals	11.86	0.98	50.00	50.00			
	B	2007	Residential	CAMA	11.62	0.99			46.57		
333200	Greenville										
	B	2004	All Property	Sales/Appraisals	15.47	1.02	47.25	47.25			
	B	2007	Residential	Sales Only	11.09	0.99			46.37		

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333400	Hamptonburgh										
	B	2006	All Property	Sales/Appraisals	11.42	0.99	84.50	84.50			
	B	2007	Residential	Sales Only	11.82	0.99			81.66		
333600	Highlands										
	C	2004	All Property	CAMA/Appraisals	9.68	1.01	46.70	50.00			
	C	2007	Residential	CAMA	9.00	1.01			45.17		
333800	Minisink										
	B	2004	All Property	CAMA/Appraisals	12.11	0.99	33.69	39.00			
	B	2007	Residential	CAMA	7.85	1.00			33.76		
334000	Monroe										
	C	2004	All Property	Sales/Appraisals	11.87	0.97	16.33	15.00			
	C	2007	Residential	Sales Only	10.85	1.01			15.28		
334200	Montgomery										
	C	2004	All Property	CAMA/Appraisals	9.64	0.98	50.92	54.00			
	C	2007	Residential	CAMA	8.86	0.99			50.67		
334400	Mount Hope										
	B	2004	All Property	Sales/Appraisals	11.47	1.00	46.90	46.90			
	B	2007	Residential	Sales Only	10.88	1.01			45.41		
334600	Newburgh										
	C	2004	All Property	CAMA/Appraisals	13.07	0.98	27.35	27.35			
	C	2007	Residential	CAMA	13.55	0.98			20.91		
334800	New Windsor										
	C	2004	All Property	CAMA/Appraisals	12.76	0.99	13.79	15.41			
	C	2007	Residential	CAMA	12.43	0.99			12.31		
335000	Tuxedo										
	A	2004	All Property	Sales/Appraisals	10.86	1.02	13.78	17.85			
	A	2007	Residential	Sales Only	10.31	1.03			13.33		
335200	Wallkill										
	B	2004	All Property	Sales/Appraisals	17.16	0.89	17.00	17.00			
	B	2007	Residential	Sales Only	13.98	0.99			15.10		

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335400	Warwick										
	B	2004	All Property	Sales/Appraisals	15.17	0.99	11.91	13.50			
	B	2007	Residential	Sales Only	12.86	0.99			11.56		
335600	Wawayanda										
	B	2004	All Property	CAMA/Appraisals	9.73	0.99	50.50	50.50			
	B	2007	Residential	CAMA	9.59	0.99			48.07		
335800	Woodbury										
	B	2004	All Property	Sales/Appraisals	16.43	0.93	34.10	34.10			
	B	2007	Residential	Sales Only	15.65	1.00			31.72		

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County of Orleans

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342000	Albion										
	B	2007	All Property	Review of Reassessment			97.00	97.00		2010	
	B	2007	Residential	Review of Reassessment					94.67	2010	
342200	Barre										
	A	2007	All Property	Review of Reassessment			95.00	95.00		2009	yes
	A	2007	Residential	Review of Reassessment					97.36	2009	yes
342400	Carlton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2010	
	A	2007	Residential	Review of Reassessment					99.50	2010	
342600	Clarendon										
	A	2007	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2007	Residential	Review of Reassessment					96.87	2010	
342800	Gaines										
	B	2007	All Property	Review of Reassessment			97.00	97.00		2010	
	B	2007	Residential	Review of Reassessment					94.67	2010	
343000	Kendall										
	A	2007	All Property	Review of Reassessment			94.00	94.00		2010	
	A	2007	Residential	Review of Reassessment					92.60	2010	
343200	Murray										
	B	2007	All Property	Review of Reassessment			97.00	97.00		2010	
	B	2007	Residential	Review of Reassessment					98.11	2010	
343400	Ridgeway										
	B	2007	All Property	Review of Reassessment			98.00	98.00		2010	
	B	2007	Residential	Review of Reassessment					95.62	2010	
343600	Shelby										
	B	2007	All Property	Review of Reassessment			98.00	98.00		2010	
	B	2007	Residential	Review of Reassessment					99.30	2010	
343800	Yates										
	A	2007	All Property	Review of Reassessment			98.00	98.00		2010	
	A	2007	Residential	Review of Reassessment					99.30	2010	

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County of Oswego

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350400	Fulton										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
351200	Oswego										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
352000	Albion										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
352200	Amboy										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
352400	Boylston										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
352600	Constantia										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
352800	Granby										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
353000	Hannibal										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
353200	Hastings										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
353400	Mexico										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
353600	Minetto										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
353800	New Haven										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
354000	Orwell										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
354200	Oswego										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
354400	Palermo										
	A	2006	All Property	CAMA/Appraisals	10.62	1.00	91.47	100.00		2009	
	A	2007	Residential	CAMA	12.70	1.01			85.53	2009	
354600	Parish										
	A	2006	All Property	CAMA/Appraisals	19.26	1.04	75.50	75.50			
	A	2007	Residential	CAMA	20.26	1.04			69.34		
354800	Redfield										
	A	2007	All Property	Review of Reassessment			95.00	95.00			
	A	2007	Residential	Review of Reassessment					89.39		
355000	Richland										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
355200	Sandy Creek										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
355400	Schroeppel										
	B	2006	All Property	Review of Reassessment			88.00	88.00			
	B	2006	Residential	Review of Reassessment					83.08		

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355600	Scriba										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
355800	Volney										
	B	2006	All Property	Review of Reassessment			92.00	92.00		2010	yes
	B	2006	Residential	Review of Reassessment					85.30	2010	yes
356000	West Monroe										
	B	2006	All Property	CAMA/Appraisals	16.01	1.02	3.40	3.40			
	B	2007	Residential	CAMA	16.47	1.02			3.24		
356200	Williamstown										
	A	2006	All Property	Review of Reassessment			85.00	85.00		2009	
	A	2006	Residential	Review of Reassessment					80.12	2009	

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**County of Otsego**

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361200	Oneonta										
	C	2005	All Property	Review of Reassessment			63.04	70.00			
	C	2005	Residential	Review of Reassessment					56.53		
362000	Burlington										
	A	2004	All Property	Sales/Appraisals	24.45	1.15	52.00	52.00			
	A	2004	Residential	Sales/Appraisals	18.74	1.07			53.79		
362200	Butternuts										
	A	2004	All Property	Sales/Appraisals	25.63	1.09	67.00	67.00		2010	
	A	2004	Residential	Sales/Appraisals	21.06	1.05			60.37	2010	
362400	Cherry Valley										
	A	2004	All Property	Sales/Appraisals	28.54	1.16	41.35	41.35			
	A	2004	Residential	Sales/Appraisals	20.87	1.07			34.92		
362600	Decatur										
	A	2007	All Property	Sales/Appraisals	22.94	1.10	50.00	50.00		2010	
	A	2004	Residential	Sales/Appraisals	16.43	1.03			45.67	2010	
362800	Edmeston										
	A	2004	All Property	Sales/Appraisals	23.75	1.02	60.50	60.50			
	A	2004	Residential	Sales/Appraisals	18.32	1.06			57.56		
363000	Exeter										
	A	2004	All Property	CAMA/Appraisals	23.54	1.09	50.41	50.41			
	A	2007	Residential	CAMA	19.62	1.04			49.31		
363200	Hartwick										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
363400	Laurens										
	A	2007	All Property	Review of Reassessment			97.50	97.50			
	A	2007	Residential	Review of Reassessment					91.87		
363600	Maryland										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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363800	Middlefield										
	A	2007	All Property	CAMA/Appraisals	35.17	1.00	72.00	72.00			
	A	2007	Residential	CAMA	21.60	1.05			74.56		
364000	Milford										
	A	2004	All Property	Sales/Appraisals	22.87	1.13	57.00	57.00			
	A	2004	Residential	Sales/Appraisals	22.83	1.09			50.51		
364200	Morris										
	A	2004	All Property	Sales/Appraisals	29.71	1.01	60.00	60.00			
	A	2004	Residential	Sales/Appraisals	25.59	1.11			58.92		
364400	New Lisbon										
	A	2004	All Property	Sales/Appraisals	21.99	1.00	48.00	48.00			
	A	2004	Residential	Sales/Appraisals	22.78	1.08			44.22		
364600	Oneonta										
	B	2004	All Property	Sales/Appraisals	24.66	1.04	61.23	72.00			
	B	2004	Residential	Sales/Appraisals	26.25	1.11			50.71		
364800	Otego										
	A	2004	All Property	CAMA/Appraisals	13.17	1.04	62.00	62.00		2009	
	A	2007	Residential	CAMA	15.33	1.03			59.13	2009	
365000	Otsego										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
365200	Pittsfield										
	A	2007	All Property	Sales/Appraisals	27.67	1.09	54.00	54.00			
	A	2006	Residential	Sales/Appraisals	29.12	1.08			52.67		
365400	Plainfield										
	A	2006	All Property	CAMA/Appraisals	12.79	1.11	65.42	70.00		2010	
	A	2007	Residential	CAMA	13.56	1.01			64.03	2010	
365600	Richfield										
	A	2006	All Property	Review of Reassessment			93.00	93.00			
	A	2006	Residential	Review of Reassessment					88.70		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
365800	Roseboom										
	A	2004	All Property	Sales/Appraisals	14.34	1.00	56.15	60.00			
	A	2004	Residential	Sales/Appraisals	15.69	1.03			54.15		
366000	Springfield										
	A	2006	All Property	CAMA/Appraisals	26.08	0.97	51.02	62.00			
	A	2007	Residential	CAMA	20.76	1.00			50.72		
366200	Unadilla										
	A	2004	All Property	Sales/Appraisals	29.67	1.06	58.19	62.00			
	A	2007	Residential	Sales Only	29.13	1.13			58.52		
366400	Westford										
	A	2004	All Property	Sales/Appraisals	15.42	1.06	58.00	58.00			
	A	2004	Residential	Sales/Appraisals	18.89	1.05			50.37		
366600	Worcester										
	A	2004	All Property	Sales/Appraisals	27.64	1.06	60.00	60.00			
	A	2007	Residential	Sales Only	24.84	1.13			61.40		

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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	Eq. Rate	2008 State Assmnt. Ratio ***	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
372000	Carmel											
	C	2004	All Property	Sales/Appraisals	9.88	0.99	50.50	50.50				
	C	2007	Residential	Sales Only	8.89	1.00				46.84		
372200	Kent											
	B	2007	All Property	Review of Reassessment			100.00	100.00			2009	yes
	B	2007	Residential	Review of Reassessment						102.39	2009	yes
372400	Patterson											
	B	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	B	2008	Residential	Review of Reassessment						100.00	2009	yes
372600	Philipstown											
	B	2004	All Property	Sales/Appraisals	19.12	1.04	43.80	43.80				
	B	2007	Residential	Sales Only	14.07	1.02				40.59		
372800	Putnam Valley											
	B	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	B	2008	Residential	Review of Reassessment						100.00	2009	yes
373000	Southeast											
	C	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	C	2008	Residential	Review of Reassessment						100.00	2009	yes

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**County of Rensselaer**

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
381400	Rensselaer										
	C	2006	All Property	Sales/Appraisals	31.28	0.55	28.50	28.50			
	C	2007	Residential	Sales Only	18.75	1.03			20.47		
381700	Troy										
	C	2006	All Property	CAMA/Appraisals	16.36	1.02	13.50	13.50			
	C	2007	Residential	CAMA	16.93	1.00			12.79		
382000	Berlin										
	A	2006	All Property	CAMA/Appraisals	25.89	1.03	25.00	25.00			
	A	2007	Residential	CAMA	20.45	1.02			24.13		
382200	Brunswick										
	B	2006	All Property	Sales/Appraisals	12.84	1.01	24.30	24.30			
	B	2007	Residential	Sales Only	12.32	1.03			22.91		
382400	East Greenbush										
	C	2008	All Property	Review of Reassessment			100.00	100.00			
	C	2008	Residential	Review of Reassessment					100.00		
382600	Grafton										
	A	2006	All Property	CAMA/Appraisals	37.24	1.22	8.20	8.20			
	A	2007	Residential	CAMA	19.49	1.04			8.07		
382800	Hoosick										
	B	2006	All Property	Sales/Appraisals	31.95	0.97	27.00	27.00			
	B	2007	Residential	Sales Only	27.39	1.08			24.94		
383000	Nassau										
	B	2006	All Property	Sales/Appraisals	28.49	1.01	70.00	70.00			
	B	2007	Residential	Sales Only	20.42	1.09			69.18		
383200	North Greenbush										
	C	2006	All Property	Sales/Appraisals	23.32	0.97	26.00	26.00			
	C	2007	Residential	Sales Only	17.82	1.01			22.68		
383400	Petersburgh										
	A	2005	All Property	CAMA/Appraisals	21.02	1.04	56.50	56.50			
	A	2007	Residential	CAMA	16.89	1.03			52.93		

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383600	Pittstown										
	A	2006	All Property	CAMA/Appraisals	12.13	0.96	60.00	60.00			
	A	2007	Residential	CAMA	10.70	1.00			58.32		
383800	Poestenkill										
	B	2004	All Property	Sales/Appraisals	18.09	1.02	23.50	23.50			
	B	2007	Residential	Sales Only	16.52	1.03			22.46		
384000	Sand Lake										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
384200	Schaghticoke										
	B	2006	All Property	Sales/Appraisals	22.11	1.02	22.00	22.00			
	B	2007	Residential	Sales Only	20.43	1.06			21.48		
384400	Schodack										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
384600	Stephentown										
	A	2006	All Property	CAMA/Appraisals	36.20	1.26	30.00	30.00		2009	
	A	2007	Residential	CAMA	19.10	1.00			32.32	2009	

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County of Rockland

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392000	Clarkstown										
	C	2004	All Property	Sales/Appraisals	11.59	0.96	27.25	27.25			
	C	2007	Residential	Sales Only	10.31	1.00			25.54		
392200	Haverstraw										
	C	2006	All Property	Review of Reassessment			108.48	108.48			
	C	2006	Residential	Review of Reassessment					96.64		
392400	Orangetown										
	C	2004	All Property	CAMA/Appraisals	8.78	0.99	43.30	43.30			
	C	2007	Residential	CAMA	7.73	1.00			36.71		
392600	Ramapo										
	C	2004	All Property	CAMA/Appraisals	10.61	0.98	12.65	12.65			
	C	2007	Residential	CAMA	8.38	0.99			11.70		
392800	Stony Point										
	C	2004	All Property	Sales/Appraisals	16.58	0.44	12.26	12.26			
	C	2007	Residential	Sales Only	10.80	1.01			9.55		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
401200	Ogdensburg										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
402000	Brasher										
	A	2006	All Property	Review of Reassessment			93.50	93.50		2010	
	A	2006	Residential	Review of Reassessment					89.53	2010	
402200	Canton										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
402400	Clare										
	A	2004	All Property	Sales/Appraisals	29.93	0.81	4.59	10.00			
	A	2004	Residential	Sales/Appraisals	28.54	1.01			3.40		
402600	Clifton										
	A	2007	All Property	Review of Reassessment			108.95	100.00			
	A	2007	Residential	Review of Reassessment					95.20		
402800	Colton										
	A	2004	All Property	CAMA/Appraisals	28.83	0.96	4.19	6.00			
	A	2007	Residential	CAMA	26.32	1.07			2.35		
403000	Dekalb										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
403200	De Peyster										
	A	2006	All Property	Review of Reassessment			87.00	87.00		2009	
	A	2006	Residential	Review of Reassessment					77.78	2009	
403400	Edwards										
	A	2006	All Property	Review of Reassessment			90.00	90.00		2009	
	A	2006	Residential	Review of Reassessment					83.07	2009	
403600	Fine										
	A	2007	All Property	Review of Reassessment			97.00	97.00			
	A	2007	Residential	Review of Reassessment					89.59		

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403800	Fowler										
	A	2004	All Property	Sales/Appraisals	175.45	1.12	19.00	19.00			
	A	2004	Residential	Sales/Appraisals	34.50	1.19			7.82		
404000	Gouverneur										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2010	
	B	2007	Residential	Review of Reassessment					97.18	2010	
404200	Hammond										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
404400	Hermon										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
404600	Hopkinton										
	A	2006	All Property	Review of Reassessment			91.50	91.50			
	A	2006	Residential	Review of Reassessment					84.87		
404800	Lawrence										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
405000	Lisbon										
	A	2007	All Property	Review of Reassessment			89.00	89.00		2009	
	A	2007	Residential	Review of Reassessment					79.08	2009	
405200	Louisville										
	A	2008	All Property	Review of Reassessment			90.59	100.00			
	A	2008	Residential	Review of Reassessment					88.44		
405400	Macomb										
	A	2006	All Property	Review of Reassessment			73.00	73.00		2009	
	A	2006	Residential	Review of Reassessment					65.25	2009	
405600	Madrid										
	A	2005	All Property	Review of Reassessment			84.00	84.00		2009	
	A	2005	Residential	Review of Reassessment					77.50	2009	

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405800	Massena										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
406000	Morristown										
	A	2008	All Property	Review of Reassessment			94.19	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					92.74	2009	yes
406200	Norfolk										
	A	2006	All Property	Review of Reassessment			94.00	94.00		2010	
	A	2006	Residential	Review of Reassessment					86.93	2010	
406400	Oswegatchie										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
406600	Parishville										
	A	2004	All Property	CAMA/Appraisals	25.64	1.01	5.60	6.00			
	A	2007	Residential	CAMA	28.34	1.07			3.90		
406800	Piercefield										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					92.17	2009	yes
407000	Pierrepoint										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
407200	Pitcairn										
	A	2006	All Property	CAMA/Appraisals	22.79	1.08	76.00	76.00			
	A	2007	Residential	CAMA	25.87	1.07			77.46		
407400	Potsdam										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
407600	Rossie										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		

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407800	Russell										
	A	2007	All Property	Review of Reassessment			94.00	94.00		2010	
	A	2007	Residential	Review of Reassessment					88.98	2010	
408000	Stockholm										
	A	2007	All Property	Review of Reassessment			93.50	93.50		2010	
	A	2007	Residential	Review of Reassessment					88.50	2010	
408200	Waddington										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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411000	Mechanicville										
	C	2006	All Property	CAMA/Appraisals	14.38	1.02	69.00	69.00			
	C	2007	Residential	CAMA	14.75	1.02			62.70		
411500	Saratoga Springs										
	C	2005	All Property	Review of Reassessment			78.38	78.38			
	C	2005	Residential	Review of Reassessment					77.40		
412000	Ballston										
	B	2006	All Property	Review of Reassessment			87.00	87.00			
	B	2006	Residential	Review of Reassessment					81.98		
412200	Charlton										
	B	2005	All Property	Review of Reassessment			68.00	68.00			
	B	2005	Residential	Review of Reassessment					64.85		
412400	Clifton Park										
	C	2006	All Property	Sales/Appraisals	10.76	0.95	54.00	54.00			
	C	2007	Residential	Sales Only	9.32	0.99			51.80		
412600	Corinth										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
412800	Day										
	A	2006	All Property	CAMA/Appraisals	47.41	1.13	64.77	64.77			
	A	2007	Residential	CAMA	52.37	1.27			59.64		
413000	Edinburg										
	A	2006	All Property	CAMA/Appraisals	32.49	1.09	50.00	50.00			
	A	2007	Residential	CAMA	23.63	1.06			49.42		
413200	Galway										
	A	2006	All Property	Sales/Appraisals	21.00	1.03	55.00	55.00			
	A	2007	Residential	Sales Only	19.62	1.06			52.89		
413400	Greenfield										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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413600	Hadley										
	A	2006	All Property	Review of Reassessment			73.15	80.00			
	A	2006	Residential	Review of Reassessment					66.41		
413800	Halfmoon										
	C	2006	All Property	Sales/Appraisals	12.40	0.96	58.00	58.00			
	C	2007	Residential	Sales Only	9.98	0.98			52.54		
414000	Malta										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
414200	Milton										
	C	2006	All Property	Review of Reassessment			90.00	90.00			
	C	2006	Residential	Review of Reassessment					90.38		
414400	Moreau										
	B	2006	All Property	Sales/Appraisals	20.37	0.41	32.00	32.00		2010	
	B	2007	Residential	Sales Only	15.03	1.00			24.16	2010	
414600	Northumberland										
	B	2006	All Property	Review of Reassessment			89.00	89.00		2009	
	B	2006	Residential	Review of Reassessment					83.76	2009	
414800	Providence										
	A	2006	All Property	CAMA/Appraisals	31.74	0.90	21.20	21.20			
	A	2007	Residential	CAMA	21.34	1.00			20.25		
415000	Saratoga										
	B	2005	All Property	Review of Reassessment			65.00	65.00			
	B	2005	Residential	Review of Reassessment					59.24		
415200	Stillwater										
	B	2006	All Property	Review of Reassessment			86.00	86.00			
	B	2006	Residential	Review of Reassessment					81.73		
415400	Waterford										
	C	2006	All Property	Sales/Appraisals	23.47	0.82	31.79	30.00			
	C	2007	Residential	Sales Only	18.39	1.00			23.68		

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415600	Wilton										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		

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County of Schenectady

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421500	Schenectady										
	C	2006	All Property	CAMA/Appraisals	12.33	1.00	64.00	64.00		2009	
	C	2007	Residential	CAMA	12.16	1.01			57.81	2009	
422000	Duanesburg										
	A	2006	All Property	CAMA/Appraisals	21.93	1.06	26.21	30.00			
	A	2007	Residential	CAMA	12.19	1.00			26.20		
422200	Glenville										
	C	2006	All Property	Review of Reassessment			85.00	85.00			
	C	2006	Residential	Review of Reassessment					83.77		
422400	Niskayuna										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
422600	Princetown										
	A	2006	All Property	CAMA/Appraisals	25.20	0.95	28.43	33.00			
	A	2007	Residential	CAMA	13.62	1.00			27.81		
422800	Rotterdam										
	C	2007	All Property	Review of Reassessment			95.00	95.00			
	C	2007	Residential	Review of Reassessment					94.07		

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432000	Blenheim										
	A	2007	All Property	CAMA/Appraisals	23.28	1.07	75.00	75.00			
	A	2007	Residential	CAMA	32.36	1.08			71.24		
432200	Broome										
	A	2006	All Property	Sales/Appraisals	20.88	1.06	73.50	73.50			
	A	2006	Residential	Sales/Appraisals	14.35	1.02			71.44		
432400	Carlisle										
	A	2004	All Property	Sales/Appraisals	25.10	0.28	75.00	75.00			
	A	2007	Residential	Sales Only	20.92	1.08			66.01		
432600	Cobleskill										
	B	2004	All Property	CAMA/Appraisals	11.85	1.01	73.50	73.50			
	B	2007	Residential	CAMA	12.66	1.01			63.54		
432800	Conesville										
	A	2004	All Property	Sales/Appraisals	9.36	1.01	65.00	65.00		2010	
	A	2004	Residential	Sales/Appraisals	11.23	0.99			55.33	2010	
433000	Esperance										
	B	2004	All Property	CAMA/Appraisals	13.84	1.00	70.50	70.50			
	B	2007	Residential	CAMA	16.55	1.00			59.49		
433200	Fulton										
	A	2004	All Property	CAMA/Appraisals	15.77	1.02	60.00	60.00			
	A	2007	Residential	CAMA	21.43	1.04			54.56		
433400	Gilboa										
	A	2004	All Property	CAMA/Appraisals	21.05	1.14	2.00	2.00			
	A	2007	Residential	CAMA	20.51	1.06			1.28		
433600	Jefferson										
	A	2004	All Property	Sales/Appraisals	13.51	1.01	57.00	57.00			
	A	2004	Residential	Sales/Appraisals	11.56	1.02			52.09		
433800	Middleburgh										
	A	2004	All Property	Sales/Appraisals	21.16	1.12	64.00	64.00			
	A	2007	Residential	Sales Only	21.24	1.07			57.55		

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434000	Richmondville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2010	yes
	A	2008	Residential	Review of Reassessment					100.00	2010	yes
434200	Schoharie										
	B	2004	All Property	CAMA/Appraisals	13.84	1.00	70.50	70.50			
	B	2007	Residential	CAMA	16.55	1.00			59.49		
434400	Seward										
	A	2004	All Property	Sales/Appraisals	25.10	0.28	75.00	75.00			
	A	2007	Residential	Sales Only	20.92	1.08			66.01		
434600	Sharon										
	A	2004	All Property	Sales/Appraisals	25.10	0.28	75.00	75.00			
	A	2007	Residential	Sales Only	20.92	1.08			66.01		
434800	Summit										
	A	2004	All Property	CAMA/Appraisals	22.58	1.06	53.50	53.50			
	A	2007	Residential	CAMA	27.09	1.08			47.99		
435000	Wright										
	A	2004	All Property	CAMA/Appraisals	13.84	1.00	70.50	70.50			
	A	2007	Residential	CAMA	16.55	1.00			59.49		

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442000	Catharine										
	A	2004	All Property	Sales/Appraisals	21.86	1.12	70.00	70.00		2010	
	A	2007	Residential	Sales Only	22.61	1.11			64.66	2010	
442200	Cayuta										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
442400	Dix										
	B	2004	All Property	CAMA/Appraisals	17.56	1.00	70.00	70.00		2009	
	B	2007	Residential	CAMA	17.81	1.01			61.15	2009	
442600	Hector										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
442800	Montour										
	B	2004	All Property	Sales/Appraisals	21.86	1.12	70.00	70.00		2010	
	B	2007	Residential	Sales Only	22.61	1.11			64.66	2010	
443000	Orange										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
443200	Reading										
	A	2004	All Property	CAMA/Appraisals	17.56	1.00	70.00	70.00		2009	
	A	2007	Residential	CAMA	17.81	1.01			61.15	2009	
443400	Tyrone										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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County of Seneca

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
452000	Covert										
	A	2007	All Property	Review of Reassessment			93.00	93.00			
	A	2007	Residential	Review of Reassessment					90.08		
452200	Fayette										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					96.62		
452400	Junius										
	A	2004	All Property	CAMA/Appraisals	16.03	0.99	74.00	74.00			
	A	2007	Residential	CAMA	14.41	1.01			66.52		
452600	Lodi										
	A	2007	All Property	Review of Reassessment			93.00	93.00			
	A	2007	Residential	Review of Reassessment					90.08		
452800	Ovid										
	A	2007	All Property	Review of Reassessment			93.00	93.00			
	A	2007	Residential	Review of Reassessment					90.08		
453000	Romulus										
	A	2007	All Property	Review of Reassessment			93.00	93.00			
	A	2007	Residential	Review of Reassessment					90.08		
453200	Seneca Falls										
	B	2007	All Property	Review of Reassessment			96.00	96.00			
	B	2007	Residential	Review of Reassessment					96.62		
453400	Tyre										
	A	2007	All Property	Review of Reassessment			96.00	96.00			
	A	2007	Residential	Review of Reassessment					84.86		
453600	Varick										
	A	2007	All Property	Review of Reassessment			93.00	93.00			
	A	2007	Residential	Review of Reassessment					95.11		
453800	Waterloo										
	B	2007	All Property	Review of Reassessment			98.00	98.00			
	B	2007	Residential	Review of Reassessment					99.75		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
460300	Corning										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	
	C	2008	Residential	Review of Reassessment					100.00	2009	
460600	Hornell										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2007	Residential	Review of Reassessment					100.80	2009	yes
462000	Addison										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
462200	Avoca										
	A	2007	All Property	Review of Reassessment			99.00	99.00		2009	
	A	2007	Residential	Review of Reassessment					93.33	2009	
462400	Bath										
	B	2006	All Property	Sales/Appraisals	17.19	1.00	51.00	51.00			
	B	2007	Residential	Sales Only	16.82	1.05			48.99		
462600	Bradford										
	A	2006	All Property	Review of Reassessment			93.50	93.50			
	A	2006	Residential	Review of Reassessment					93.64		
462800	Cameron										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2008	Residential	Review of Reassessment					100.00	2009	
463000	Campbell										
	A	2006	All Property	CAMA/Appraisals	22.12	1.06	3.50	3.50			
	A	2007	Residential	CAMA	22.16	1.06			3.64		
463200	Canisteo										
	A	2006	All Property	CAMA/Appraisals	21.83	1.01	61.70	70.00			
	A	2007	Residential	CAMA	19.87	1.03			64.43		
463400	Caton										
	A	2006	All Property	CAMA/Appraisals	18.12	1.01	60.00	60.00		2010	
	A	2007	Residential	CAMA	17.21	1.00			57.55	2010	

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
463600	Cohocton										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
463800	Corning										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					94.39		
464000	Dansville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
464200	Erwin										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
464400	Fremont										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
464600	Greenwood										
	A	2006	All Property	Sales/Appraisals	65.61	0.30	3.52	3.89		2010	
	A	2006	Residential	Sales/Appraisals	42.16	1.22			2.83	2010	
464800	Hartsville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2008	Residential	Review of Reassessment					100.00	2009	
465000	Hornby										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
465200	Hornellsville										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
465400	Howard										
	A	2006	All Property	CAMA/Appraisals	24.90	1.05	60.00	60.00			
	A	2007	Residential	CAMA	29.90	1.13			62.02		

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465600	Jasper										
	A	2006	All Property	CAMA/Appraisals	21.04	1.06	4.85	4.85			
	A	2007	Residential	CAMA	22.69	1.08			4.73		
465800	Lindley										
	A	2006	All Property	Sales/Appraisals	39.08	0.79	3.50	3.50			
	A	2006	Residential	Sales/Appraisals	31.47	1.15			3.40		
466000	Prattsburg										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
466200	Pulteney										
	A	2006	All Property	CAMA/Appraisals	34.62	1.18	52.00	52.00			
	A	2007	Residential	CAMA	32.87	1.18			50.22		
466400	Rathbone										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
466600	Thurston										
	A	2006	All Property	Sales/Appraisals	41.79	1.16	4.72	5.00			
	A	2006	Residential	Sales/Appraisals	29.16	1.07			5.32		
466800	Troupsburg										
	A	2006	All Property	CAMA/Appraisals	18.28	0.93	55.00	55.00			
	A	2007	Residential	CAMA	17.54	1.02			64.73		
467000	Tuscarora										
	A	2006	All Property	Sales/Appraisals	38.91	0.64	4.40	4.40			
	A	2006	Residential	Sales/Appraisals	36.84	1.22			3.74		
467200	Urbana										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
467400	Wayland										
	B	2006	All Property	Sales/Appraisals	19.59	1.07	72.00	72.00		2010	
	B	2007	Residential	Sales Only	19.70	1.08			69.48	2010	

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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	Eq. Rate	2008 State Assmnt. Ratio ***	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
467600	Wayne											
	A	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	A	2008	Residential	Review of Reassessment						100.00	2009	yes
467800	West Union											
	A	2006	All Property	Sales/Appraisals	25.12	0.78	67.00	67.00				
	A	2006	Residential	Sales/Appraisals	18.16	1.07				66.83		
468000	Wheeler											
	A	2008	All Property	Review of Reassessment			100.00	100.00			2009	yes
	A	2008	Residential	Review of Reassessment						100.00	2009	yes
468200	Woodhull											
	A	2008	All Property	Review of Reassessment			100.00	100.00			2010	
	A	2008	Residential	Review of Reassessment						92.81	2010	

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County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
472000	Babylon										
	C	2006	All Property	Sales/Appraisals	17.38	0.95	0.98	0.98			
	C	2007	Residential	Sales Only	13.40	1.00			0.86		
472200	Brookhaven										
	C	2006	All Property	Sales/Appraisals	16.45	1.00	0.73	0.73			
	C	2007	Residential	Sales Only	15.25	1.00			0.72		
472400	East Hampton										
	B	2006	All Property	Sales/Appraisals	27.71	1.17	0.61	0.67			
	B	2007	Residential	Sales Only	27.36	1.14			0.61		
472600	Huntington										
	C	2006	All Property	Sales/Appraisals	19.16	0.99	0.76	0.72			
	C	2007	Residential	Sales Only	16.37	1.01			0.67		
472800	Islip										
	C	2006	All Property	Sales/Appraisals	10.41	1.01	9.64	9.64			
	C	2007	Residential	Sales Only	9.96	1.01			9.37		
473000	Riverhead										
	C	2006	All Property	Sales/Appraisals	16.93	1.02	11.09	11.09			
	C	2007	Residential	Sales Only	14.70	1.01			10.90		
473200	Shelter Island										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
473400	Smithtown										
	C	2006	All Property	Sales/Appraisals	11.95	0.98	1.17	1.17			
	C	2007	Residential	Sales Only	11.47	1.00			1.12		
473600	Southampton										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
473800	Southold										
	B	2006	All Property	Sales/Appraisals	22.84	1.03	1.05	1.05			
	B	2007	Residential	Sales Only	20.97	1.06			1.00		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
482000	Bethel										
	A	2004	All Property	CAMA/Appraisals	29.08	1.02	46.00	46.00			
	A	2007	Residential	CAMA	21.01	1.06			45.86		
482200	Callicoon										
	A	2004	All Property	Sales/Appraisals	25.61	1.08	49.50	49.50			
	A	2007	Residential	Sales Only	25.73	1.08			47.69		
482400	Cochecton										
	A	2004	All Property	CAMA/Appraisals	18.31	1.01	62.00	62.00			
	A	2007	Residential	CAMA	17.28	1.02			57.58		
482600	Delaware										
	A	2004	All Property	Sales/Appraisals	26.72	1.10	50.50	50.50			
	A	2007	Residential	Sales Only	27.94	1.11			48.50		
482800	Fallsburgh										
	B	2004	All Property	Sales/Appraisals	25.39	1.09	49.00	49.00			
	B	2007	Residential	Sales Only	22.91	1.06			44.97		
483000	Forestburgh										
	A	2004	All Property	Sales/Appraisals	72.29	0.31	7.75	8.20			
	A	2007	Residential	Sales Only	16.39	1.04			7.70		
483200	Fremont										
	A	2004	All Property	Sales/Appraisals	28.99	1.17	61.00	61.00			
	A	2007	Residential	Sales Only	31.90	1.14			59.87		
483400	Highland										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
483600	Liberty										
	B	2004	All Property	Sales/Appraisals	25.00	1.04	63.09	63.09			
	B	2007	Residential	Sales Only	26.25	1.09			59.10		
483800	Lumberland										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		

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County of Sullivan

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484000	Mamakating										
	B	2004	All Property	CAMA/Appraisals	15.07	1.02	45.90	45.90			
	B	2007	Residential	CAMA	15.05	1.01			43.20		
484200	Neversink										
	A	2004	All Property	Sales/Appraisals	33.68	0.39	3.90	3.90			
	A	2007	Residential	Sales Only	30.74	1.15			1.74		
484400	Rockland										
	A	2004	All Property	Sales/Appraisals	26.67	1.12	55.00	55.00			
	A	2007	Residential	Sales Only	21.41	1.07			49.27		
484600	Thompson										
	B	2007	All Property	Sales/Appraisals	22.23	1.05	65.50	65.50			
	B	2007	Residential	Sales Only	22.00	1.01			62.57		
484800	Tusten										
	A	2004	All Property	Sales/Appraisals	33.87	1.37	51.00	51.00			
	A	2007	Residential	Sales Only	28.92	1.12			47.92		

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**County of Tioga**

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492000	Barton										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
492200	Berkshire										
	A	2004	All Property	Sales/Appraisals	30.71	1.17	3.50	3.50		2009	
	A	2004	Residential	Sales/Appraisals	31.87	1.16			3.47	2009	
492400	Candor										
	A	2004	All Property	CAMA/Appraisals	18.88	1.05	7.12	9.00			
	A	2007	Residential	CAMA	17.35	1.04			7.06		
492600	Newark Valley										
	A	2004	All Property	CAMA/Appraisals	23.92	1.04	73.50	73.50			
	A	2007	Residential	CAMA	19.95	1.04			74.44		
492800	Nichols										
	A	2004	All Property	CAMA/Appraisals	21.30	1.02	25.54	30.00			
	A	2007	Residential	CAMA	15.73	1.03			23.79		
493000	Owego										
	B	2006	All Property	Sales/Appraisals	20.77	0.68	78.00	78.00			
	B	2007	Residential	Sales Only	19.21	1.07			66.99		
493200	Richford										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
493400	Spencer										
	A	2004	All Property	Sales/Appraisals	34.58	1.12	21.30	21.30			
	A	2004	Residential	Sales/Appraisals	22.73	1.08			21.09		
493600	Tioga										
	A	2004	All Property	CAMA/Appraisals	18.88	1.05	7.12	9.00			
	A	2007	Residential	CAMA	17.35	1.04			7.06		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
509901	Tompkins County Assessing Unit										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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510800	Kingston	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
512000	Denning	2006	All Property	Sales/Appraisals	24.39	0.92	17.00	17.00			
	A	2003	Residential	Sales/Appraisals	19.85	0.98			15.66		
512200	Esopus	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
512400	Gardiner	2006	All Property	Sales/Appraisals	12.22	1.00	80.00	80.00			
	B	2007	Residential	Sales Only	12.30	1.01			79.48		
512600	Hardenburgh	2006	All Property	Sales/Appraisals	22.92	1.05	61.00	61.00			
	A	2003	Residential	Sales/Appraisals	14.69	1.06			56.04		
512800	Hurley	2006	All Property	Review of Reassessment			93.00	93.00			
	B	2006	Residential	Review of Reassessment					86.03		
513000	Kingston	2005	All Property	Review of Reassessment			79.00	79.00			
	B	2005	Residential	Review of Reassessment					68.38		
513200	Lloyd	2006	All Property	Review of Reassessment			93.00	93.00		2010	
	B	2006	Residential	Review of Reassessment					92.96	2010	
513400	Marbletown	2005	All Property	Review of Reassessment			92.40	92.40			
	B	2005	Residential	Review of Reassessment					87.10		
513600	Marlborough	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
513800	New Paltz										
	B	2007	All Property	Review of Reassessment			97.00	97.00		2010	
	B	2007	Residential	Review of Reassessment					101.48	2010	
514000	Olive										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					90.46		
514200	Plattekill										
	B	2005	All Property	Review of Reassessment			80.00	80.00		2009	
	B	2005	Residential	Review of Reassessment					75.96	2009	
514400	Rochester										
	A	2006	All Property	Review of Reassessment			84.00	84.00			
	A	2006	Residential	Review of Reassessment					82.70		
514600	Rosendale										
	B	2005	All Property	Review of Reassessment			85.00	85.00		2009	yes
	B	2005	Residential	Review of Reassessment					84.27	2009	yes
514800	Saugerties										
	B	2005	All Property	Review of Reassessment			77.00	77.00		2010	
	B	2005	Residential	Review of Reassessment					73.90	2010	
515000	Shandaken										
	A	2006	All Property	Sales/Appraisals	24.24	0.70	22.00	22.00			
	A	2007	Residential	Sales Only	27.18	1.11			16.01		
515200	Shawangunk										
	B	2006	All Property	Sales/Appraisals	11.10	1.00	17.00	17.00			
	B	2007	Residential	Sales Only	12.57	1.00			16.16		
515400	Ulster										
	C	2005	All Property	Sales/Appraisals	20.53	0.89	69.50	69.50			
	C	2007	Residential	Sales Only	18.06	1.02			56.67		
515600	Wawarsing										
	A	2006	All Property	Sales/Appraisals	39.60	0.45	1.55	1.55			
	A	2007	Residential	Sales Only	35.89	1.14			1.15		

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515800	Woodstock										
	A	2006	All Property	Sales/Appraisals	13.28	1.02	83.00	83.00			
	A	2007	Residential	Sales Only	13.36	1.02			78.80		

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520500	Glens Falls										
	C	2005	All Property	Review of Reassessment			74.39	70.00		2010	
	C	2005	Residential	Review of Reassessment					70.03	2010	
522000	Bolton										
	A	2006	All Property	Sales/Appraisals	23.91	0.99	60.50	60.50			
	A	2007	Residential	Sales Only	20.66	1.00			53.99		
522200	Lake George										
	B	2006	All Property	Sales/Appraisals	23.91	0.99	60.50	60.50			
	B	2007	Residential	Sales Only	20.66	1.00			53.99		
522400	Chester										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
522600	Hague										
	A	2006	All Property	CAMA/Appraisals	18.87	1.00	73.30	73.30			
	A	2007	Residential	CAMA	24.37	1.03			70.00		
522800	Horicon										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
523000	Johnsburg										
	A	2004	All Property	Sales/Appraisals	58.12	1.37	2.00	2.00			
	A	2007	Residential	Sales Only	30.03	1.17			1.61		
523200	Lake Luzerne										
	A	2006	All Property	Review of Reassessment			87.00	87.00			
	A	2006	Residential	Review of Reassessment					84.42		
523400	Queensbury										
	C	2005	All Property	Review of Reassessment			73.00	73.00			
	C	2005	Residential	Review of Reassessment					70.20		
523600	Stony Creek										
	A	2004	All Property	Sales/Appraisals	30.48	1.17	1.04	1.04			
	A	2004	Residential	Sales/Appraisals	20.96	1.07			0.89		

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523800	Thurman										
	A	2008	All Property	Review of Reassessment			92.00	92.00			
	A	2008	Residential	Review of Reassessment					89.00		
524000	Warrensburg										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		

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**County of Washington**

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532000	Argyle										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2010	yes
	A	2008	Residential	Review of Reassessment					100.00	2010	yes
532200	Cambridge										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					94.58		
532400	Dresden										
	A	2006	All Property	Sales/Appraisals	21.09	1.24	48.03	52.00			
	A	2006	Residential	Sales/Appraisals	28.24	1.24			44.83		
532600	Easton										
	A	2005	All Property	Sales/Appraisals	21.76	0.99	1.95	2.10			
	A	2005	Residential	Sales/Appraisals	19.09	1.08			1.63		
532800	Fort Ann										
	A	2006	All Property	Sales/Appraisals	20.28	1.01	74.00	74.00		2009	
	A	2006	Residential	Sales/Appraisals	18.79	0.97			73.67	2009	
533000	Fort Edward										
	B	2006	All Property	Review of Reassessment			82.96	82.96			
	B	2006	Residential	Review of Reassessment					80.10		
533200	Granville										
	B	2005	All Property	Review of Reassessment			83.00	83.00		2010	
	B	2005	Residential	Review of Reassessment					76.08	2010	
533400	Greenwich										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
533600	Hampton										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2008	Residential	Review of Reassessment					100.00	2009	
533800	Hartford										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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534000	Hebron										
	A	2005	All Property	Sales/Appraisals	23.07	1.10	45.00	45.00		2009	
	A	2005	Residential	Sales/Appraisals	26.63	1.15			41.05	2009	
534200	Jackson										
	A	2005	All Property	Sales/Appraisals	29.70	1.16	28.31	32.00			
	A	2005	Residential	Sales/Appraisals	24.25	1.12			25.65		
534400	Kingsbury										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
534600	Putnam										
	A	2006	All Property	Sales/Appraisals	21.09	1.24	48.03	52.00			
	A	2006	Residential	Sales/Appraisals	28.24	1.24			44.83		
534800	Salem										
	A	2005	All Property	CAMA/Appraisals	12.95	1.01	58.00	58.00			
	A	2007	Residential	CAMA	13.52	1.02			54.18		
535000	White Creek										
	A	2004	All Property	CAMA/Appraisals	12.21	1.00	57.00	57.00			
	A	2007	Residential	CAMA	12.43	1.02			50.54		
535200	Whitehall										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2007	Residential	Review of Reassessment					96.06	2009	yes

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542000	Arcadia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					97.65		
542200	Butler										
	A	2006	All Property	Sales/Appraisals	16.36	1.06	90.00	90.00		2010	
	A	2006	Residential	Sales/Appraisals	15.43	1.03			84.03	2010	
542400	Galen										
	A	2006	All Property	Sales/Appraisals	14.60	1.01	84.00	84.00		2009	
	A	2007	Residential	Sales Only	10.23	1.02			89.57	2009	
542600	Huron										
	A	2007	All Property	Review of Reassessment			97.00	97.00			
	A	2007	Residential	Review of Reassessment					94.03		
542800	Lyons										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
543000	Macedon										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
543200	Marion										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
543400	Ontario										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
543600	Palmyra										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
543800	Rose										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		

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544000	Savannah										
	A	2006	All Property	Sales/Appraisals	11.30	0.96	92.00	92.00			
	A	2006	Residential	Sales/Appraisals	9.45	1.04			85.60		
544200	Sodus										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
544400	Walworth										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
544600	Williamson										
	B	2007	All Property	Review of Reassessment			98.00	98.00			
	B	2007	Residential	Review of Reassessment					99.56		
544800	Wolcott										
	B	2007	All Property	Review of Reassessment			97.00	97.00			
	B	2007	Residential	Review of Reassessment					95.54		

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550800	Mt Vernon										
	C	2005	All Property	Sales/Appraisals	27.42	0.90	2.64	2.64			
	C	2007	Residential	Sales Only	15.86	1.00			1.99		
551000	New Rochelle										
	C	2005	All Property	Sales/Appraisals	19.80	0.99	2.44	2.44			
	C	2007	Residential	Sales Only	15.90	1.00			2.36		
551200	Peekskill										
	C	2005	All Property	Sales/Appraisals	21.72	1.02	3.00	2.79			
	C	2007	Residential	Sales Only	12.84	1.02			2.64		
551400	Rye										
	C	2005	All Property	Sales/Appraisals	25.15	1.10	1.98	1.98			
	C	2007	Residential	Sales Only	11.42	1.02			1.74		
551700	White Plains										
	C	2005	All Property	Sales/Appraisals	27.18	0.84	2.75	2.75			
	C	2007	Residential	Sales Only	12.40	0.99			2.13		
551800	Yonkers										
	C	2005	All Property	Sales/Appraisals	22.11	1.00	2.34	2.27			
	C	2007	Residential	Sales Only	16.96	1.01			2.22		
552000	Bedford										
	C	2005	All Property	Sales/Appraisals	11.59	1.00	8.88	8.88			
	C	2007	Residential	Sales Only	9.98	1.01			8.31		
552200	Cortlandt										
	C	2005	All Property	Sales/Appraisals	13.80	0.99	1.61	1.61			
	C	2007	Residential	Sales Only	12.76	0.99			1.49		
552400	Eastchester										
	C	2005	All Property	Sales/Appraisals	24.90	1.10	1.38	1.38			
	C	2005	Residential	Sales/Appraisals	22.29	1.12			1.23		
552600	Greenburgh										
	C	2005	All Property	Sales/Appraisals	20.24	1.00	2.96	2.96			
	C	2007	Residential	Sales Only	11.14	1.02			2.56		

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552800	Harrison										
	C	2005	All Property	Sales/Appraisals	16.87	0.97	1.56	1.56			
	C	2007	Residential	Sales Only	13.42	0.99			1.42		
553000	Lewisboro										
	C	2005	All Property	Sales/Appraisals	14.18	0.98	8.46	8.46			
	C	2007	Residential	Sales Only	11.32	1.00			8.15		
553200	Mamaroneck										
	C	2005	All Property	Sales/Appraisals	21.20	1.06	1.62	1.62			
	C	2007	Residential	Sales Only	13.45	1.03			1.59		
553400	Mount Pleasant										
	C	2005	All Property	Sales/Appraisals	12.86	0.97	1.40	1.40			
	C	2007	Residential	Sales Only	10.27	1.00			1.31		
553600	New Castle										
	C	2005	All Property	Sales/Appraisals	10.73	1.02	17.00	17.00			
	C	2007	Residential	Sales Only	9.35	1.02			16.05		
553800	North Castle										
	C	2005	All Property	Sales/Appraisals	14.33	0.97	1.91	1.91			
	C	2007	Residential	Sales Only	10.83	0.99			1.75		
554000	North Salem										
	B	2005	All Property	Sales/Appraisals	14.22	1.04	8.11	8.11			
	B	2007	Residential	Sales Only	10.68	1.01			8.69		
554200	Ossining										
	C	2005	All Property	Sales/Appraisals	20.51	0.99	5.05	5.05			
	C	2007	Residential	Sales Only	14.18	1.00			4.38		
554400	Pelham										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
554600	Pound Ridge										
	B	2005	All Property	Sales/Appraisals	14.84	0.96	13.75	13.75			
	B	2007	Residential	Sales Only	9.67	1.00			13.39		

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County of Westchester

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554800	Rye										
	C	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2008	Residential	Review of Reassessment					100.00	2009	yes
555000	Scarsdale										
	C	2005	All Property	Sales/Appraisals	8.21	1.02	1.64	1.64			
	C	2007	Residential	Sales Only	7.88	1.02			1.56		
555200	Somers										
	C	2005	All Property	Sales/Appraisals	14.29	1.03	11.25	11.25			
	C	2007	Residential	Sales Only	9.17	0.99			10.47		
555400	Yorktown										
	C	2005	All Property	Sales/Appraisals	12.94	1.03	2.10	2.10			
	C	2007	Residential	Sales Only	9.33	1.00			1.94		
555600	Mount Kisco										
	C	2005	All Property	Sales/Appraisals	41.94	1.03	17.39	17.39			
	C	2007	Residential	Sales Only	13.12	0.99			12.82		

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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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
562000	Arcade										
	A	2006	All Property	Sales/Appraisals	20.83	0.84	78.00	78.00			
	A	2007	Residential	Sales Only	14.38	1.06			74.29		
562200	Attica										
	B	2006	All Property	Review of Reassessment			96.00	96.00		2010	
	B	2006	Residential	Review of Reassessment					91.29	2010	
562400	Bennington										
	A	2004	All Property	CAMA/Appraisals	19.26	0.97	51.00	51.00			
	A	2007	Residential	CAMA	12.82	1.01			52.61		
562600	Castile										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
562800	Covington										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
563000	Eagle										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
563200	Gainesville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
563400	Genesee Falls										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
563600	Java										
	A	2006	All Property	Review of Reassessment			93.00	93.00		2010	
	A	2006	Residential	Review of Reassessment					87.71	2010	
563800	Middlebury										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
564000	Orangeville										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2010	
	A	2008	Residential	Review of Reassessment					100.00	2010	
564200	Perry										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
564400	Pike										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
564600	Sheldon										
	A	2006	All Property	Review of Reassessment			93.00	93.00		2010	
	A	2006	Residential	Review of Reassessment					87.71	2010	
564800	Warsaw										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2010	
	B	2008	Residential	Review of Reassessment					100.00	2010	
565000	Wethersfield										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	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	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
572000	Barrington										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
572200	Benton										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
572400	Italy										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
572600	Jerusalem										
	A	2008	All Property	Review of Reassessment			100.00	100.00			
	A	2008	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
573000	Milo										
	B	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2008	Residential	Review of Reassessment					100.00	2009	yes
573200	Potter										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes
573400	Starkey										
	B	2008	All Property	Review of Reassessment			100.00	100.00			
	B	2008	Residential	Review of Reassessment					100.00		
573600	Torrey										
	A	2008	All Property	Review of Reassessment			100.00	100.00		2009	yes
	A	2008	Residential	Review of Reassessment					100.00	2009	yes

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		New York City				2008					
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2008 State Eq. Rate	2008 Locally Stated Assmnt. Ratio ***	2008 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
650000	New York City										
	C	2008	1	Review of Reassessment			3.70	6.00		2009	yes
	C	2008	2	Review of Reassessment			29.00	45.00		2009	yes
	C	2008	3	Review of Reassessment			45.00	45.00		2009	yes
	C	2008	4	Review of Reassessment			37.25	45.00		2009	yes

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