



**Department of  
Taxation and Finance**

February 2023

# Assessment Equity in New York: Results from the 2022 Market Value Survey

Amanda Hiller  
Acting Commissioner

Mark Massaroni  
Deputy Commissioner



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# Introduction

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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 Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2022 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.

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

For the 2022 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.
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, and sample parcels were weighted based on the incidence of each type on the assessment roll.
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 is completed in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

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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 2022 market value survey.

As mentioned above, 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.

Statistical  
Measurement of  
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 market value. 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	.52	.40
2.	110,000	100,000	1.20	.30
Median 3.	80,000	100,000	1.10	.00
4.	58,000	100,000	.80	.22
5.	52,000	100,000	.58	.28
			Total Deviation	1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				



Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than is evident in Example 1. While some dispersion is indeed 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
Total Deviation				.40
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the Price-Related Differential (PRD)<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.

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

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.

Coefficient of Dispersion Standards

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 (January 2010), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the types of property it contains, 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. IAO standards are summarized in Table 1.

Table 1. Ratio Study Uniformity Standards Indicated General Acceptable Quality, IAAO\*

Type of property - General	Type of property - Specific	COD Range**
Single-family residential (including residential condominiums)	Newer or more homogenous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4 unit	5.0 to 20.0
Income-producing properties	Larger areas represented by large sample	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller sample	5.0 to 20.0
Vacant land	- - -	5.0 to 25.0
Other real and personal property	- - -	Varies with local conditions
*These types of property are provided for general guidance only and may not represent jurisdictional requirements.		
**CODs lower than 5.0 may indicate sales chasing or non-representative samples.		

In its work with various types of assessing units, the Tax Department’s staff has also 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, staff has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban and suburban areas. The guidelines established are summarized in Table 2 and were applied in determining the number of assessing units achieving equity for purposes of this report.

Table 2. Department Guidelines for Assessment Uniformity

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

Coefficient of Dispersion Results

For the 2022 market survey, the median residential COD among the sampled assessing units was 17.78, and the median for all property classes combined was 20.06.<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 6.63 to 77.73. For the residential COD, the range among assessing units was 6.13 to 87.55.

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>

<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 summarizes the 2022 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 41 percent of the sampled assessing units had 2022 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 16 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2022 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	341	15	20	18%	38%
>100 – ≤400	137	12	17	15%	43%
> 400	99	10	15	10%	48%
<b>TOTAL</b>	<b>577</b>	--	--	<b>16%</b>	<b>41%</b>

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

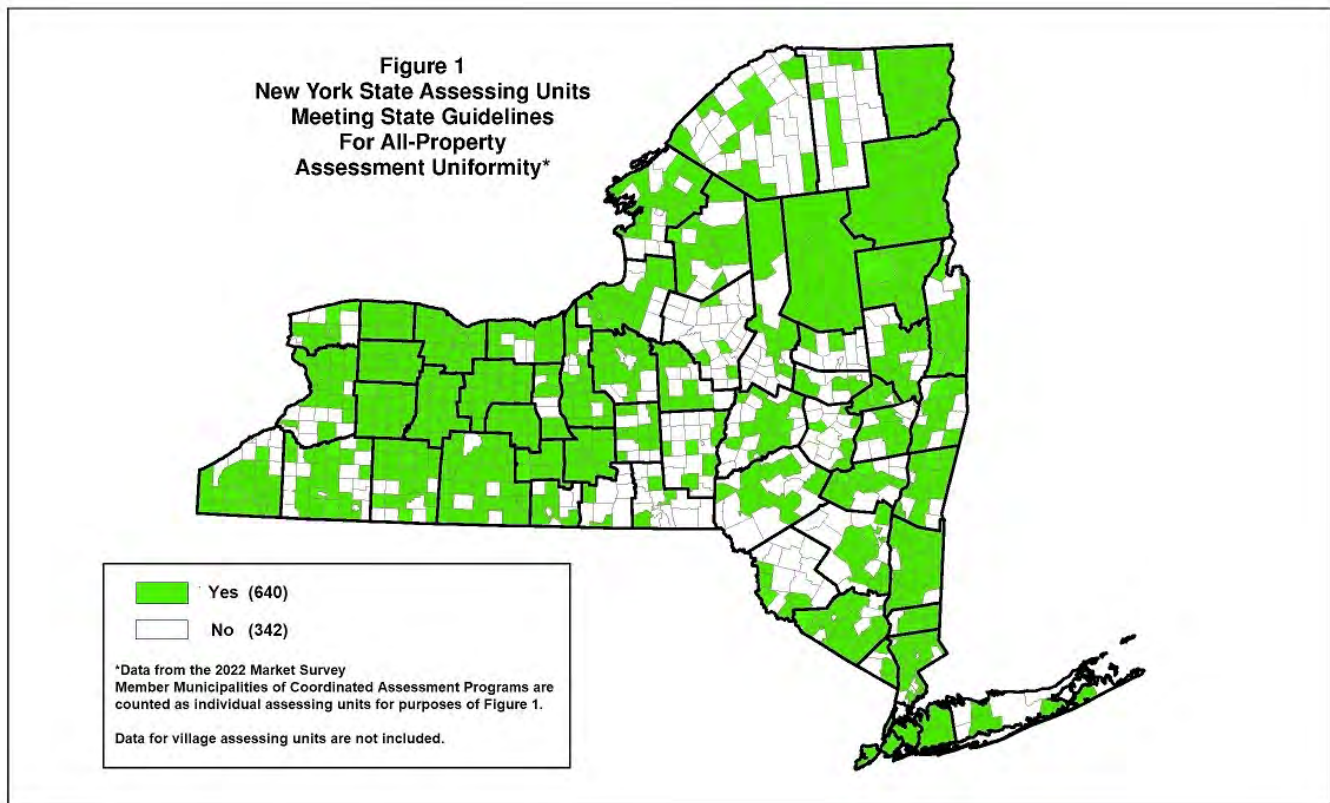
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 640 (65.2%) of the State's assessing units had uniform assessment rolls. This represents a decrease in the number of assessing units found to be equitable in the 2021 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\* (2022 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	577	92	235
Non-Sampled	405	405	405
<b>Total</b>	<b>982</b>	<b>497 (50.6%)</b>	<b>640 (65.2%)</b>

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

The geographic distribution of equitable assessing is shown in Figure 1. It can be observed that, in many parts of New York, all or nearly all the municipalities in a county have uniform rolls. On the other hand, clusters of rural assessing units with inequitable rolls are to be found in several areas, including the Northern Catskills, Southern Tier, Adirondacks and Southwestern New York. Some of the densely populated units in the Lower Hudson Valley and Long Island areas also have not achieved equitable rolls.



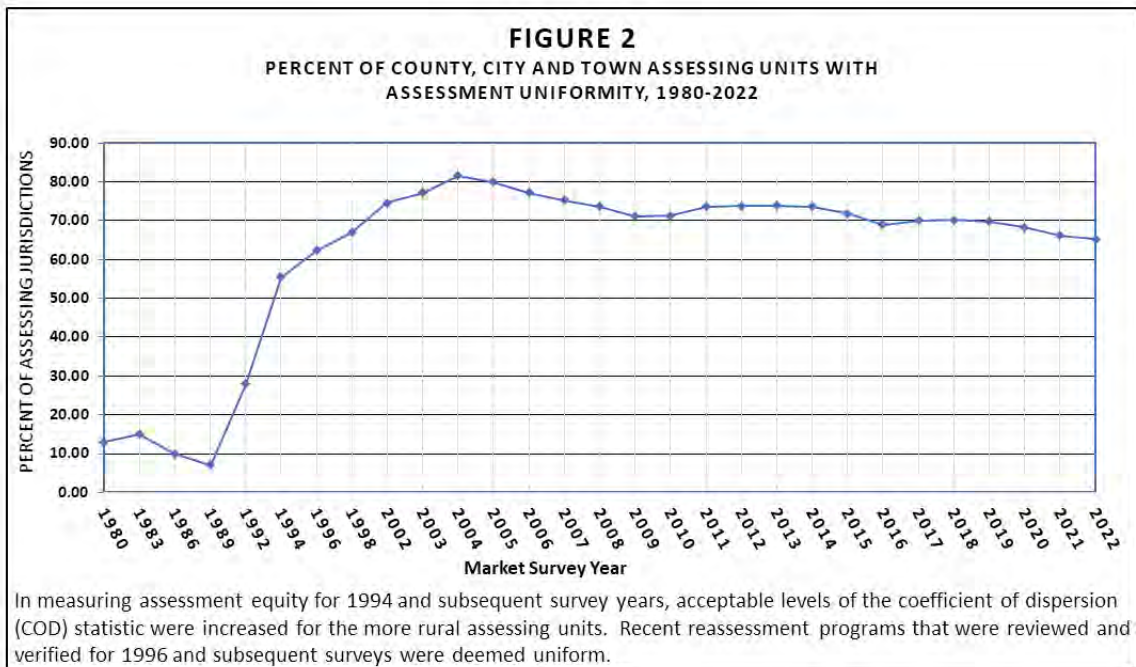
Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2022 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 65 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 83 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 87 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2022 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	48	(4.9%)
10.01 - 25.00	35	(3.6%)
25.01 - 50.00	87	(8.9%)
50.01 - 75.00	183	(18.6%)
75.01 - 100.00	628	(64.0%)
Greater than 100.00	0	(0.0%)
<b>Total</b>	<b>981</b>	<b>(100%)</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 2 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 by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. Uniformity has dipped below 70% in recent years.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is 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. About 46 percent of the sampled assessing units assessed residential property in a neutral manner, i.e., they generally did not tend to favor either high- or low-value properties. However, 53 percent tended to over-assess low-value homes relative to high-value homes, while only one unit tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2022 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	1	1%	84	14%
Neutral	269	46%	230	40%
Regressive	307	53%	263	46%
<b>TOTAL</b>	<b>577</b>	<b>100%</b>	<b>577</b>	<b>100%</b>

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



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When all property classes are combined, the situation changes significantly. Table 6 shows that 14 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 46 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 40 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Recent  
Reassessment Activity  
Subsequent to the  
2022 Market Survey

As of November 18, 2022, approximately 6 percent (33) of the 577 assessing units for which CODs and PRDs were calculated are conducting or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2022 survey.

Of the 405 assessing units for which recent reassessment projects were reviewed for the 2022 market value survey, 159 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2023 and 2024.



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# **Appendix A — Measuring Assessment Uniformity from Market Survey data: Weighted Coefficient of Dispersion**

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## APPENDIX A

### 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 Tax Services' 2022 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## II. Computing the Price-Related Differential

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

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

### Example of Price-Related Differential Values

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

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

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

where:

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

- $R_{ij}$  = 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.



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# Appendix B – 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

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**New York State Board Of Real Property Tax Services  
2022 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	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2019	All Property	Sales/Appraisals	21.67	0.99	79.72	79.72			
	C	2021	Residential	Sales Only	21.36	1.02			73.11		
010300	Cohoes										
	C	2020	All Property	Sales/Appraisals	16.73	1.01	42.19	42.19			
	C	2021	Residential	Sales Only	14.92	1.04			40.40		
011800	Watervliet										
	C	2018	All Property	Sales/Appraisals	14.20	1.01	80.00	80.00			
	C	2021	Residential	Sales Only	11.54	1.02			80.00		
012000	Berne										
	A	2020	All Property	Sales/Appraisals	17.96	1.01	50.00	50.00			
	A	2021	Residential	Sales Only	17.91	1.06			50.00		
012200	Bethlehem										
	C	2017	All Property	Sales/Appraisals	9.23	1.00	86.00	86.00			
	C	2021	Residential	Sales Only	7.56	1.00			86.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			95.00	95.00			
	B	2020	Residential	Review of Reassessment					88.69		
012600	Colonie										
	C	2020	All Property	Sales/Appraisals	16.06	0.92	55.75	55.75			
	C	2021	Residential	Sales Only	12.06	0.98			47.57		
012800	Green Island										
	C	2018	All Property	Sales/Appraisals	16.91	0.95	84.00	84.00			
	C	2021	Residential	Sales Only	18.71	1.04			75.90		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			91.00	91.00			
	C	2019	Residential	Review of Reassessment					91.00		
013200	Knox										
	A	2019	All Property	Sales/Appraisals	33.55	1.25	42.00	42.00			
	A	2021	Residential	Sales Only	21.00	1.05			42.00		

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**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
013400	New Scotland										
	B	2019	All Property	Sales/Appraisals	13.77	1.05	81.00	81.00			
	B	2021	Residential	Sales Only	13.23	1.02			81.00		
013600	Rensselaerville										
	A	2019	All Property	Sales/Appraisals	32.07	1.15	50.00	50.00			
	A	2021	Residential	Sales Only	28.94	1.17			50.00		
013800	Westerlo										
	A	2020	All Property	Sales/Appraisals	23.49	0.71	0.75	0.75			
	A	2021	Residential	Sales Only	21.12	1.07			0.63		

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**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
022000	Alfred										
	B	2017	All Property	Sales/Appraisals	21.26	1.08	73.00	73.00			
	B	2021	Residential	Sales Only	20.27	1.07			75.50		
022200	Allen										
	A	2019	All Property	CAMA/Appraisals	19.56	1.09	79.00	79.00			
	A	2021	Residential	CAMA	16.90	1.01			69.90		
022400	Alma										
	A	2017	All Property	CAMA/Appraisals	19.97	1.12	75.00	75.00			
	A	2021	Residential	CAMA	25.91	1.11			75.00		
022600	Almond										
	A	2020	All Property	Sales/Appraisals	14.38	1.03	79.00	79.00			
	A	2021	Residential	Sales Only	16.66	1.05			79.00		
022800	Amity										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
023000	Andover										
	A	2020	All Property	Sales/Appraisals	15.43	1.01	83.00	83.00			
	A	2020	Residential	Sales/Appraisals	10.83	0.98			83.00		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			97.00	97.00			
	A	2018	Residential	Review of Reassessment					91.88		
023400	Belfast										
	A	2020	All Property	CAMA/Appraisals	16.38	1.06	77.00	77.00			
	A	2021	Residential	CAMA	18.17	1.05			77.00		
023600	Birdsall										
	A	2017	All Property	CAMA/Appraisals	15.23	1.03	81.00	81.00			
	A	2021	Residential	CAMA	14.84	1.00			73.99		
023800	Bolivar										
	A	2020	All Property	Sales/Appraisals	22.31	0.98	83.00	83.00			
	A	2021	Residential	Sales Only	16.59	1.05			83.00		

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**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
024000	Burns										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
024200	Caneadea										
	A	2020	All Property	Review of Reassessment			93.00	93.00			
	A	2020	Residential	Review of Reassessment					85.44		
024400	Centerville										
	A	2020	All Property	CAMA/Appraisals	14.45	1.00	87.00	87.00			
	A	2021	Residential	CAMA	19.88	1.03			90.26		
024600	Clarksville										
	A	2017	All Property	CAMA/Appraisals	19.16	1.14	68.00	68.00			
	A	2021	Residential	CAMA	19.48	1.02			68.00		
024800	Cuba										
	A	2017	All Property	Sales/Appraisals	21.42	1.10	74.00	74.00		2023	
	A	2021	Residential	Sales Only	21.68	1.11			74.00	2023	
025000	Friendship										
	A	2019	All Property	CAMA/Appraisals	20.25	1.03	72.00	72.00		2023	yes
	A	2021	Residential	CAMA	19.30	1.02			64.51	2023	yes
025200	Genesee										
	A	2017	All Property	Sales/Appraisals	51.60	1.25	76.00	76.00			
	A	2021	Residential	Sales Only	26.26	1.15			76.00		
025400	Granger										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
025600	Grove										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
025800	Hume										
	A	2019	All Property	CAMA/Appraisals	17.47	1.02	86.00	86.00		2023	yes
	A	2021	Residential	CAMA	16.19	1.04			86.00	2023	yes

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**New York State Board Of Real Property Tax Services  
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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
026200	New Hudson										
	A	2017	All Property	CAMA/Appraisals	17.97	1.01	77.00	77.00			
	A	2021	Residential	CAMA	13.27	1.00			70.24		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment					80.46		
026600	Scio										
	A	2021	All Property	Review of Reassessment			94.00	94.00			
	A	2021	Residential	Review of Reassessment					87.00		
026800	Ward										
	A	2019	All Property	Review of Reassessment			91.00	91.00			
	A	2019	Residential	Review of Reassessment					83.34		
027000	Wellsville										
	B	2017	All Property	Sales/Appraisals	20.59	1.11	73.00	73.00			
	B	2021	Residential	Sales Only	20.26	1.05			80.86		
027200	West Almond										
	A	2020	All Property	CAMA/Appraisals	13.98	0.99	92.00	92.00			
	A	2021	Residential	CAMA	16.90	1.01			85.11		
027400	Willing										
	A	2020	All Property	CAMA/Appraisals	21.30	1.00	89.00	89.00			
	A	2021	Residential	CAMA	20.43	1.04			89.00		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			88.00	88.00			
	A	2018	Residential	Review of Reassessment					82.85		

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**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
030200	Binghamton	2020	All Property	Sales/Appraisals	25.05	1.06	67.50	67.50			
	C	2021	Residential	Sales Only	26.03	1.11			61.64		
032000	Barker	2019	All Property	Sales/Appraisals	13.68	1.08	85.52	100.00			
	A	2021	Residential	Sales Only	15.23	1.06			84.04		
032200	Binghamton	2020	All Property	Sales/Appraisals	26.58	1.11	59.00	59.00			
	B	2021	Residential	Sales Only	20.05	1.07			59.00		
032400	Chenango	2020	All Property	Sales/Appraisals	24.93	1.05	55.50	55.50			
	B	2021	Residential	Sales Only	23.79	1.09			55.50		
032600	Colesville	2019	All Property	CAMA/Appraisals	22.79	1.11	6.90	6.90			
	A	2021	Residential	CAMA	23.52	1.07			6.78		
032800	Conklin	2020	All Property	Sales/Appraisals	35.58	1.13	57.25	57.25			
	B	2021	Residential	Sales Only	36.15	1.20			50.89		
033000	Dickinson	2020	All Property	Sales/Appraisals	18.69	0.99	64.00	64.00			
	C	2021	Residential	Sales Only	18.61	1.06			58.27		
033200	Fenton	2017	All Property	Sales/Appraisals	12.43	1.01	56.30	56.30			
	B	2021	Residential	Sales Only	11.47	1.02			52.72		
033400	Kirkwood	2020	All Property	Sales/Appraisals	19.92	0.91	60.50	60.50			
	B	2021	Residential	Sales Only	16.85	1.03			50.40		
033600	Lisle	2020	All Property	Sales/Appraisals	22.97	1.00	89.60	89.60			
	A	2021	Residential	Sales Only	10.56	1.01			81.11		

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**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
033800	Maine										
	B	2020	All Property	Sales/Appraisals	32.70	1.13	53.00	53.00			
	B	2021	Residential	Sales Only	33.02	1.15			49.67		
034000	Nanticoke										
	A	2019	All Property	Sales/Appraisals	26.46	1.02	47.20	47.20			
	A	2021	Residential	Sales Only	12.59	1.04			48.63		
034200	Sanford										
	A	2019	All Property	Sales/Appraisals	22.23	1.44	52.00	52.00			
	A	2019	Residential	Sales/Appraisals	23.88	1.02			54.30		
034400	Triangle										
	A	2018	All Property	Sales/Appraisals	44.12	1.32	87.50	87.50			
	A	2021	Residential	Sales Only	19.52	1.07			78.37		
034600	Union										
	C	2017	All Property	Sales/Appraisals	23.89	1.04	3.61	3.61			
	C	2021	Residential	Sales Only	23.04	1.07			3.61		
034800	Vestal										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
035000	Windsor										
	A	2019	All Property	Sales/Appraisals	25.33	1.19	59.00	59.00			
	A	2021	Residential	Sales Only	30.24	1.12			59.00		

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2020	All Property	Sales/Appraisals	18.77	1.06	85.00	85.00			
	C	2021	Residential	Sales Only	20.42	1.07			80.77		
041600	Salamanca										
	C	2020	All Property	CAMA/Appraisals	18.32	1.00	13.50	13.50			
	C	2021	Residential	CAMA	17.52	1.00			13.50		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			90.00	90.00			
	B	2018	Residential	Review of Reassessment					82.52		
042200	Ashford										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
042400	Carrollton										
	A	2020	All Property	Sales/Appraisals	18.02	1.00	75.00	75.00			
	A	2020	Residential	Sales/Appraisals	18.21	1.10			67.79		
042600	Coldspring										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					91.00	2023	yes
042800	Conewango										
	A	2020	All Property	Sales/Appraisals	20.58	1.00	47.00	47.00			
	A	2020	Residential	Sales/Appraisals	22.41	1.04			47.00		
043000	Dayton										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
043200	East Otto										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
043600	Ellicottville										
	A	2018	All Property	Sales/Appraisals	16.92	1.05	84.00	84.00			
	A	2021	Residential	Sales Only	14.35	1.04			84.00		

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**New York State Board Of Real Property Tax Services  
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**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
043800	Farmersville										
	A	2019	All Property	CAMA/Appraisals	21.26	1.07	76.00	76.00			
	A	2021	Residential	CAMA	23.68	1.06			76.00		
044000	Franklinville										
	A	2018	All Property	CAMA/Appraisals	23.97	1.09	53.00	53.00			
	A	2021	Residential	CAMA	19.55	1.05			55.13		
044200	Freedom										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
044400	Great Valley										
	A	2018	All Property	Sales/Appraisals	16.42	1.07	82.00	82.00			
	A	2021	Residential	Sales Only	15.07	1.06			82.00		
044600	Hinsdale										
	A	2020	All Property	CAMA/Appraisals	21.38	1.07	79.00	79.00			
	A	2021	Residential	CAMA	19.13	1.04			72.31		
044800	Humphrey										
	A	2020	All Property	CAMA/Appraisals	20.67	1.08	77.00	77.00			
	A	2021	Residential	CAMA	19.89	1.02			77.00		
045000	Ischua										
	A	2020	All Property	CAMA/Appraisals	21.38	1.07	79.00	79.00			
	A	2021	Residential	CAMA	19.13	1.04			72.31		
045200	Leon										
	A	2018	All Property	CAMA/Appraisals	24.62	1.02	73.00	73.00			
	A	2021	Residential	CAMA	20.20	1.04			73.00		
045400	Little Valley										
	A	2020	All Property	CAMA/Appraisals	13.32	1.06	53.00	53.00			
	A	2021	Residential	CAMA	15.03	1.03			53.00		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			84.00	84.00			
	A	2018	Residential	Review of Reassessment					76.62		

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
045800	Machias										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2020	Residential	Review of Reassessment					86.41	2023	
046200	Napoli										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
046400	New Albion										
	A	2020	All Property	CAMA/Appraisals	22.62	1.14	49.00	49.00		2023	
	A	2021	Residential	CAMA	19.50	1.06			53.05	2023	
046600	Olean										
	A	2020	All Property	Sales/Appraisals	17.99	1.08	63.00	63.00			
	A	2021	Residential	Sales Only	18.28	1.08			63.00		
046800	Otto										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
047000	Perrysburg										
	A	2020	All Property	CAMA/Appraisals	17.96	1.13	50.00	50.00		2023	
	A	2021	Residential	CAMA	17.80	1.06			60.24	2023	
047200	Persia										
	B	2020	All Property	Sales/Appraisals	21.30	1.12	57.00	57.00		2023	
	B	2021	Residential	Sales Only	22.40	1.09			57.00	2023	
047400	Portville										
	A	2018	All Property	Sales/Appraisals	23.84	1.12	81.00	81.00			
	A	2021	Residential	Sales Only	24.60	1.12			81.00		
047600	Randolph										
	A	2020	All Property	Sales/Appraisals	30.88	1.01	60.00	60.00			
	A	2021	Residential	Sales Only	22.46	1.08			66.25		

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**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
047800	Red House										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
048000	Salamanca										
	A	2020	All Property	Sales/Appraisals	13.44	0.98	74.00	74.00			
	A	2020	Residential	Sales/Appraisals	8.33	1.00			74.00		
048200	South Valley										
	A	2020	All Property	Sales/Appraisals	22.59	1.00	65.00	65.00			
	A	2020	Residential	Sales/Appraisals	21.23	1.08			57.08		
048400	Yorkshire										
	B	2020	All Property	CAMA/Appraisals	17.67	1.04	12.00	12.00			
	B	2021	Residential	CAMA	18.31	1.02			12.99		

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**County of Cayuga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
052200	Brutus										
	B	2017	All Property	Sales/Appraisals	14.17	1.03	78.00	78.00			
	B	2021	Residential	Sales Only	13.68	1.04			78.00		
052400	Cato										
	A	2018	All Property	Sales/Appraisals	35.38	1.02	76.00	76.00			
	A	2021	Residential	Sales Only	15.10	1.06			79.05		
052600	Conquest										
	A	2021	All Property	Review of Reassessment			94.00	94.00			
	A	2021	Residential	Review of Reassessment					94.00		
052800	Fleming										
	B	2019	All Property	Review of Reassessment			92.00	92.00			
	B	2019	Residential	Review of Reassessment					92.00		
053000	Genoa										
	A	2021	All Property	Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					98.00		
053200	Ira										
	A	2020	All Property	Sales/Appraisals	17.51	1.03	85.00	85.00			
	A	2021	Residential	Sales Only	9.26	1.02			85.00		
053400	Ledyard										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
053600	Locke										
	A	2020	All Property	Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					97.00		

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**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
053800	Mentz										
	B	2020	All Property	CAMA/Appraisals	23.53	1.09	88.00	88.00			
	B	2021	Residential	CAMA	22.83	1.09			82.74		
054000	Montezuma										
	A	2018	All Property	Sales/Appraisals	33.04	1.18	62.00	62.00			
	A	2018	Residential	Sales/Appraisals	28.57	1.19			64.67		
054200	Moravia										
	B	2018	All Property	Sales/Appraisals	24.93	1.07	66.00	66.00		2023	
	B	2021	Residential	Sales Only	18.24	1.03			66.00	2023	
054400	Niles										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					92.00		
054600	Owasco										
	B	2017	All Property	Sales/Appraisals	13.28	1.04	63.00	63.00			
	B	2021	Residential	Sales Only	10.33	1.01			61.77		
054800	Scipio										
	A	2019	All Property	Sales/Appraisals	13.34	0.98	83.00	83.00			
	A	2021	Residential	Sales Only	13.00	1.02			83.00		
055000	Sempronius										
	A	2019	All Property	CAMA/Appraisals	12.75	0.99	83.00	83.00			
	A	2021	Residential	CAMA	15.09	0.98			83.00		
055200	Sennett										
	B	2017	All Property	Sales/Appraisals	15.43	1.02	78.00	78.00			
	B	2021	Residential	Sales Only	14.66	1.05			77.00		
055400	Springport										
	B	2021	All Property	Review of Reassessment			99.00	99.00		2023	yes
	B	2021	Residential	Review of Reassessment					99.00	2023	yes
055600	Sterling										
	A	2019	All Property	CAMA/Appraisals	19.10	1.03	81.00	81.00			
	A	2021	Residential	CAMA	20.15	1.04			81.00		

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**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
055800	Summerhill										
	A	2017	All Property	CAMA/Appraisals	15.48	0.99	69.00	69.00		2023	
	A	2021	Residential	CAMA	16.41	1.00			69.00	2023	
056000	Throop										
	B	2017	All Property	Sales/Appraisals	20.40	1.05	77.00	77.00		2023	
	B	2021	Residential	Sales Only	14.38	1.02			77.00	2023	
056200	Venice										
	A	2019	All Property	CAMA/Appraisals	15.83	1.03	83.00	83.00		2023	
	A	2021	Residential	CAMA	17.36	1.01			83.00	2023	
056400	Victory										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					92.00		

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**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
060300	Dunkirk										
	C	2018	All Property	Sales/Appraisals	36.65	1.18	63.00	63.00			
	C	2021	Residential	Sales Only	38.87	1.23			63.00		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			88.00	88.00			
	C	2018	Residential	Review of Reassessment					80.48		
062000	Arkwright										
	A	2018	All Property	CAMA/Appraisals	17.35	1.00	41.00	41.00			
	A	2021	Residential	CAMA	18.76	1.05			41.00		
062200	Busti										
	B	2018	All Property	Review of Reassessment			82.75	82.75			
	B	2018	Residential	Review of Reassessment					74.64		
062400	Carroll										
	A	2018	All Property	CAMA/Appraisals	13.72	1.02	85.75	85.75			
	A	2021	Residential	CAMA	14.25	1.02			81.45		
062600	Charlotte										
	A	2018	All Property	CAMA/Appraisals	19.45	1.06	78.15	78.15			
	A	2021	Residential	CAMA	17.06	1.01			78.15		
062800	Chautauqua										
	A	2021	All Property	Review of Reassessment			99.00	99.00			
	A	2021	Residential	Review of Reassessment					99.00		
063000	Cherry Creek										
	A	2018	All Property	CAMA/Appraisals	21.07	0.97	75.40	75.40			
	A	2021	Residential	CAMA	21.89	1.02			75.40		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					90.66		
063400	Dunkirk										
	B	2018	All Property	CAMA/Appraisals	17.18	1.03	58.00	58.00			
	B	2021	Residential	CAMA	16.12	1.02			53.78		

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**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
063600	Ellery										
	A	2018	All Property	Sales/Appraisals	17.27	1.02	78.60	78.60			
	A	2021	Residential	Sales Only	18.70	1.04			78.60		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			92.75	92.75			
	B	2020	Residential	Review of Reassessment					87.04		
064000	Ellington										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2020	Residential	Review of Reassessment					92.69	2023	yes
064200	French Creek										
	A	2020	All Property	Review of Reassessment			94.90	94.90		2023	
	A	2020	Residential	Review of Reassessment					86.05	2023	
064400	Gerry										
	A	2018	All Property	CAMA/Appraisals	14.06	1.02	81.50	81.50			
	A	2021	Residential	CAMA	14.82	1.02			81.50		
064600	Hanover										
	B	2017	All Property	Sales/Appraisals	22.84	1.08	69.00	69.00			
	B	2021	Residential	Sales Only	23.34	1.09			69.00		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			87.60	87.60			
	A	2018	Residential	Review of Reassessment					81.04		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			87.60	87.60			
	A	2018	Residential	Review of Reassessment					81.04		
065200	Mina										
	A	2020	All Property	Review of Reassessment			94.90	94.90		2023	
	A	2020	Residential	Review of Reassessment					86.05	2023	
065400	North Harmony										
	A	2017	All Property	Sales/Appraisals	19.63	1.01	76.20	76.20			
	A	2021	Residential	Sales Only	19.48	1.05			76.20		

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**County of Chautauqua**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2020	All Property	Review of Reassessment			92.00	92.00			
	A	2020	Residential	Review of Reassessment					84.81		
065800	Pomfret										
	B	2018	All Property	Sales/Appraisals	20.88	1.09	15.00	15.00			
	B	2021	Residential	Sales Only	21.77	1.07			15.00		
066000	Portland										
	B	2018	All Property	Sales/Appraisals	30.03	1.03	45.00	45.00			
	B	2021	Residential	Sales Only	24.66	1.12			46.09		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			91.00	91.00		2023	
	A	2018	Residential	Review of Reassessment					91.00	2023	
066400	Sheridan										
	A	2018	All Property	Sales/Appraisals	28.27	1.06	51.00	51.00			
	A	2018	Residential	Sales/Appraisals	19.98	1.07			51.00		
066600	Sherman										
	A	2020	All Property	Review of Reassessment			94.90	94.90		2023	
	A	2020	Residential	Review of Reassessment					86.05	2023	
066800	Stockton										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
067000	Villanova										
	A	2018	All Property	CAMA/Appraisals	38.48	1.01	43.00	43.00			
	A	2021	Residential	CAMA	22.52	1.05			49.15		
067200	Westfield										
	A	2018	All Property	Sales/Appraisals	27.41	1.04	66.00	66.00			
	A	2021	Residential	Sales Only	24.98	1.10			68.01		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2017	All Property	CAMA/Appraisals	18.96	1.02	70.00	70.00			
	C	2021	Residential	CAMA	17.69	1.04			70.00		
072000	Ashland										
	B	2017	All Property	Sales/Appraisals	77.73	1.70	1.27	1.43			
	B	2017	Residential	Sales/Appraisals	32.24	1.19			1.31		
072200	Baldwin										
	A	2017	All Property	Sales/Appraisals	26.16	1.02	1.42	1.42			
	A	2017	Residential	Sales/Appraisals	23.91	1.10			1.47		
072400	Big Flats										
	B	2018	All Property	CAMA/Appraisals	10.58	0.99	91.71	100.00			
	B	2021	Residential	CAMA	10.71	0.99			89.91		
072600	Catlin										
	A	2020	All Property	Sales/Appraisals	27.18	1.04	89.00	89.00		2023	
	A	2021	Residential	Sales Only	21.82	1.12			89.00	2023	
072800	Chemung										
	A	2020	All Property	Review of Reassessment			93.08	100.00		2023	
	A	2020	Residential	Review of Reassessment					90.88	2023	
073000	Elmira										
	B	2020	All Property	Sales/Appraisals	14.15	1.30	79.00	79.00			
	B	2021	Residential	Sales Only	13.96	1.00			79.00		
073200	Erin										
	A	2017	All Property	Sales/Appraisals	23.93	0.98	66.00	66.00			
	A	2021	Residential	Sales Only	17.21	1.06			64.34		
073400	Horseheads										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
073600	Southport										
	B	2019	All Property	Review of Reassessment			90.00	90.00			
	B	2019	Residential	Review of Reassessment					83.24		

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**County of Chemung**

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073800	Van Etten										
	A	2018	All Property	Sales/Appraisals	32.40	1.11	79.00	79.00			
	A	2018	Residential	Sales/Appraisals	22.93	1.09			78.85		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			97.00	97.00		2023	yes
	A	2018	Residential	Review of Reassessment					90.08	2023	yes

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**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
081100	Norwich										
	C	2017	All Property	CAMA/Appraisals	17.23	1.04	56.00	56.00			
	C	2021	Residential	CAMA	17.05	1.01			52.47		
082000	Afton										
	A	2020	All Property	Sales/Appraisals	45.80	1.29	58.00	58.00			
	A	2021	Residential	Sales Only	27.48	1.16			58.00		
082200	Bainbridge										
	A	2018	All Property	Sales/Appraisals	20.81	1.08	87.00	87.00			
	A	2021	Residential	Sales Only	21.43	1.07			85.03		
082400	Columbus										
	A	2019	All Property	Sales/Appraisals	16.21	0.85	95.00	95.00			
	A	2019	Residential	Sales/Appraisals	18.47	1.07			83.54		
082600	Coventry										
	A	2017	All Property	Sales/Appraisals	11.73	1.03	94.00	94.00			
	A	2021	Residential	Sales Only	8.62	1.05			94.00		
082800	German										
	A	2020	All Property	Sales/Appraisals	18.18	1.00	40.50	40.50			
	A	2020	Residential	Sales/Appraisals	15.14	1.04			37.11		
083000	Greene										
	A	2018	All Property	Sales/Appraisals	23.72	1.00	80.00	80.00			
	A	2021	Residential	Sales Only	16.45	1.03			80.00		
083200	Guilford										
	A	2019	All Property	Sales/Appraisals	15.35	1.01	89.00	89.00			
	A	2019	Residential	Sales/Appraisals	12.56	1.03			83.48		
083400	Lincklaen										
	A	2019	All Property	Sales/Appraisals	33.09	1.18	45.80	45.80			
	A	2019	Residential	Sales/Appraisals	26.57	1.10			45.07		
083600	Mc Donough										
	A	2020	All Property	CAMA/Appraisals	29.15	0.99	63.59	63.59			
	A	2021	Residential	CAMA	22.52	1.04			61.61		

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**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
083800	New Berlin										
	A	2019	All Property	Sales/Appraisals	15.86	1.08	82.00	82.00			
	A	2021	Residential	Sales Only	16.45	1.05			82.00		
084000	North Norwich										
	A	2020	All Property	Sales/Appraisals	22.11	0.96	48.90	48.90			
	A	2021	Residential	Sales Only	19.69	1.03			47.64		
084200	Norwich										
	A	2020	All Property	CAMA/Appraisals	21.29	1.05	40.00	40.00			
	A	2021	Residential	CAMA	22.49	1.04			39.54		
084400	Otselic										
	A	2019	All Property	Sales/Appraisals	39.14	1.10	36.48	36.48			
	A	2019	Residential	Sales/Appraisals	33.35	1.10			35.03		
084600	Oxford										
	A	2020	All Property	Sales/Appraisals	26.65	1.11	51.60	51.60			
	A	2021	Residential	Sales Only	31.56	1.15			48.98		
084800	Pharsalia										
	A	2019	All Property	Sales/Appraisals	37.67	0.98	45.22	45.22			
	A	2019	Residential	Sales/Appraisals	32.94	0.99			43.08		
085000	Pitcher										
	A	2019	All Property	Sales/Appraisals	30.11	1.10	38.50	38.50			
	A	2019	Residential	Sales/Appraisals	28.32	1.08			41.67		
085200	Plymouth										
	A	2020	All Property	Sales/Appraisals	45.84	1.12	46.20	46.20			
	A	2020	Residential	Sales/Appraisals	45.23	1.22			44.01		
085400	Preston										
	A	2020	All Property	Sales/Appraisals	13.02	1.09	36.00	36.00			
	A	2020	Residential	Sales/Appraisals	13.41	1.05			35.14		
085600	Sherburne										
	A	2019	All Property	Sales/Appraisals	25.83	1.02	60.00	60.00			
	A	2021	Residential	Sales Only	22.37	1.07			54.68		

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**County of Chenango**

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085800	Smithville										
	A	2020	All Property	Sales/Appraisals	27.68	1.13	54.00	54.00			
	A	2020	Residential	Sales/Appraisals	29.96	1.07			53.76		
086000	Smyrna										
	A	2020	All Property	Sales/Appraisals	55.94	1.24	54.60	54.60			
	A	2020	Residential	Sales/Appraisals	40.35	1.20			53.47		

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**County of Clinton**

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091300	Plattsburgh										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
092000	Altona										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
092200	Ausable										
	A	2019	All Property	Review of Reassessment			81.00	81.00		2023	
	A	2019	Residential	Review of Reassessment					73.69	2023	
092400	Beekmantown										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
092600	Black Brook										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
092800	Champlain										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
093000	Chazy										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
093200	Clinton										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
093400	Dannemora										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
093600	Ellenburg										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	

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**County of Clinton**

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093800	Mooers										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
094000	Peru										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
094200	Plattsburgh										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					94.57	2023	
094400	Saranac										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			85.00	85.00		2023	
	B	2019	Residential	Review of Reassessment					77.67	2023	

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**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2019	All Property	Review of Reassessment			85.00	85.00			
	C	2019	Residential	Review of Reassessment					76.77		
102000	Ancram										
	A	2020	All Property	Sales/Appraisals	22.01	1.16	74.00	74.00		2023	
	A	2021	Residential	Sales Only	18.82	1.11			74.00	2023	
102200	Austerlitz										
	A	2019	All Property	Review of Reassessment			83.00	83.00			
	A	2019	Residential	Review of Reassessment					83.00		
102400	Canaan										
	A	2018	All Property	Review of Reassessment			88.00	88.00		2024	
	A	2018	Residential	Review of Reassessment					88.00	2024	
102600	Chatham										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
102800	Claverack										
	B	2021	All Property	Review of Reassessment			87.00	87.00			
	B	2021	Residential	Review of Reassessment					87.00		
103000	Clermont										
	B	2019	All Property	Review of Reassessment			84.00	84.00		2023	yes
	B	2019	Residential	Review of Reassessment					68.19	2023	yes
103200	Copake										
	A	2019	All Property	Sales/Appraisals	25.34	1.05	80.00	80.00			
	A	2021	Residential	Sales Only	20.12	1.04			80.00		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			78.00	78.00			
	A	2018	Residential	Review of Reassessment					78.00		
103600	Germantown										
	B	2021	All Property	Review of Reassessment			80.00	80.00			
	B	2021	Residential	Review of Reassessment					80.00		

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**New York State Board Of Real Property Tax Services  
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**County of Columbia**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
103800	Ghent										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
104000	Greenport										
	B	2020	All Property	Review of Reassessment			90.00	90.00			
	B	2020	Residential	Review of Reassessment					78.79		
104200	Hillsdale										
	A	2019	All Property	Review of Reassessment			83.00	83.00			
	A	2019	Residential	Review of Reassessment					83.00		
104400	Kinderhook										
	B	2020	All Property	Review of Reassessment			79.00	79.00			
	B	2020	Residential	Review of Reassessment					79.00		
104600	Livingston										
	A	2019	All Property	CAMA/Appraisals	26.53	1.15	65.00	65.00			
	A	2021	Residential	CAMA	21.19	1.04			55.94		
104800	New Lebanon										
	A	2019	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2019	Residential	Review of Reassessment					90.00	2024	yes
105000	Stockport										
	B	2019	All Property	Sales/Appraisals	19.97	1.08	60.00	60.00		2024	
	B	2019	Residential	Sales/Appraisals	19.51	1.08			60.00	2024	
105200	Stuyvesant										
	A	2019	All Property	Review of Reassessment			79.00	79.00			
	A	2019	Residential	Review of Reassessment					79.00		
105400	Taghkanic										
	A	2020	All Property	Review of Reassessment			81.00	81.00			
	A	2020	Residential	Review of Reassessment					81.00		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2019	All Property	CAMA/Appraisals	10.85	1.01	83.00	83.00		2023	
	C	2021	Residential	CAMA	11.69	1.01			83.00	2023	
112000	Cincinnatus										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
112200	Cortlandville										
	B	2017	All Property	Sales/Appraisals	12.98	1.00	80.00	80.00			
	B	2021	Residential	Sales Only	11.37	1.01			77.37		
112400	Cuyler										
	A	2017	All Property	Sales/Appraisals	19.43	1.01	86.00	86.00			
	A	2017	Residential	Sales/Appraisals	17.53	1.08			83.96		
112600	Freetown										
	A	2019	All Property	Review of Reassessment			91.00	91.00			
	A	2019	Residential	Review of Reassessment					85.26		
112800	Harford										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					89.72		
113000	Homer										
	B	2017	All Property	CAMA/Appraisals	20.49	0.96	84.00	84.00			
	B	2021	Residential	CAMA	11.88	1.01			84.00		
113200	Lapeer										
	A	2017	All Property	Sales/Appraisals	22.41	1.00	87.00	87.00			
	A	2021	Residential	Sales Only	14.28	1.03			80.91		
113400	Marathon										
	A	2017	All Property	Sales/Appraisals	22.41	1.00	87.00	87.00			
	A	2021	Residential	Sales Only	14.28	1.03			80.91		
113600	Preble										
	A	2017	All Property	CAMA/Appraisals	17.87	0.94	78.00	78.00			
	A	2021	Residential	CAMA	13.75	1.01			75.87		

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113800	Scott										
	A	2017	All Property	CAMA/Appraisals	17.87	0.94	78.00	78.00			
	A	2021	Residential	CAMA	13.75	1.01			75.87		
114000	Solon										
	A	2018	All Property	Sales/Appraisals	17.17	1.05	70.00	70.00			
	A	2018	Residential	Sales/Appraisals	20.95	1.10			70.00		
114200	Taylor										
	A	2020	All Property	Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					92.45		
114400	Truxton										
	A	2020	All Property	Sales/Appraisals	22.79	0.97	80.00	80.00			
	A	2020	Residential	Sales/Appraisals	22.95	1.08			77.03		
114600	Virgil										
	A	2020	All Property	CAMA/Appraisals	22.02	0.95	78.00	78.00			
	A	2021	Residential	CAMA	13.30	1.00			78.00		
114800	Willet										
	A	2018	All Property	CAMA/Appraisals	25.40	1.07	78.50	78.50			
	A	2021	Residential	CAMA	17.78	1.02			76.32		

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**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
122000	Andes										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
122200	Bovina										
	A	2018	All Property	Sales/Appraisals	21.36	0.95	19.50	19.50			
	A	2018	Residential	Sales/Appraisals	12.67	1.03			19.70		
122400	Colchester										
	A	2017	All Property	Sales/Appraisals	38.32	0.96	2.82	4.00			
	A	2017	Residential	Sales/Appraisals	38.31	1.26			2.09		
122600	Davenport										
	A	2017	All Property	Sales/Appraisals	40.38	1.29	60.58	60.58			
	A	2021	Residential	Sales Only	18.67	1.04			60.58		
122800	Delhi										
	A	2018	All Property	Sales/Appraisals	25.28	0.87	48.85	48.85			
	A	2018	Residential	Sales/Appraisals	23.96	1.04			42.44		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	3.71	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			3.84		
123200	Franklin										
	A	2021	All Property	Review of Reassessment			94.00	94.00			
	A	2021	Residential	Review of Reassessment					89.29		
123400	Hamden										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
123600	Hancock										
	A	2017	All Property	Sales/Appraisals	36.60	1.13	10.83	10.83			
	A	2017	Residential	Sales/Appraisals	39.52	1.20			10.83		
123800	Harpersfield										
	A	2017	All Property	Sales/Appraisals	29.58	1.09	24.00	24.00			
	A	2017	Residential	Sales/Appraisals	31.66	1.17			24.44		

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**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
124000	Kortright										
	A	2020	All Property	CAMA/Appraisals	16.20	1.01	81.00	81.00			
	A	2021	Residential	CAMA	17.32	1.02			81.00		
124200	Masonville										
	A	2019	All Property	Review of Reassessment			84.83	84.83			
	A	2019	Residential	Review of Reassessment					76.05		
124400	Meredith										
	A	2020	All Property	CAMA/Appraisals	16.20	1.01	81.00	81.00			
	A	2021	Residential	CAMA	17.32	1.02			81.00		
124600	Middletown										
	A	2018	All Property	Sales/Appraisals	25.82	0.76	85.50	85.50			
	A	2021	Residential	Sales Only	28.57	1.14			72.84		
124800	Roxbury										
	A	2020	All Property	Review of Reassessment			81.00	81.00		2023	yes
	A	2020	Residential	Review of Reassessment					72.56	2023	yes
125000	Sidney										
	B	2020	All Property	Sales/Appraisals	26.13	1.08	64.28	64.28			
	B	2021	Residential	Sales Only	26.06	1.11			64.28		
125200	Stamford										
	A	2017	All Property	Sales/Appraisals	50.59	1.08	22.80	22.80			
	A	2017	Residential	Sales/Appraisals	39.16	1.21			22.80		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	3.51	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.48		
125600	Walton										
	A	2018	All Property	Review of Reassessment			85.00	85.00			
	A	2018	Residential	Review of Reassessment					85.00		

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**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
131300	Poughkeepsie										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
132000	Amenia										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			76.85	76.85			
	C	2018	Residential	Review of Reassessment					76.85		
132400	Clinton										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
132600	Dover										
	B	2017	All Property	Sales/Appraisals	14.16	1.01	42.00	42.00			
	B	2021	Residential	Sales Only	13.26	1.02			42.00		
132800	East Fishkill										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
133000	Fishkill										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
133200	Hyde Park										
	C	2017	All Property	Sales/Appraisals	15.07	1.01	44.75	44.75			
	C	2021	Residential	Sales Only	13.17	1.01			43.85		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			81.00	81.00			
	B	2019	Residential	Review of Reassessment					75.13		

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**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
133600	Milan										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
133800	Northeast										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
134000	Pawling										
	B	2017	All Property	Sales/Appraisals	18.48	1.06	38.75	38.75			
	B	2021	Residential	Sales Only	14.99	1.00			36.95		
134200	Pine Plains										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			85.56	85.56			
	B	2019	Residential	Review of Reassessment					79.28		
134600	Poughkeepsie										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
134800	Red Hook										
	B	2022	All Property	Review of Reassessment			98.00	98.00		2023	
	B	2022	Residential	Review of Reassessment					98.00	2023	
135000	Rhinebeck										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
135200	Stanford										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			76.90	76.90			
	B	2019	Residential	Review of Reassessment					76.90		

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**New York State Board Of Real Property Tax Services  
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**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
135600	Wappinger										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
135800	Washington										
	A	2019	All Property	Review of Reassessment			88.00	88.00			
	A	2019	Residential	Review of Reassessment					80.68		

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County of Erie											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2020	All Property	Review of Reassessment			78.00	78.00			
	C	2020	Residential	Review of Reassessment					70.42		
140900	Lackawanna										
	C	2020	All Property	Review of Reassessment			90.00	90.00			
	C	2020	Residential	Review of Reassessment					83.21		
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			78.00	78.00		2023	
	C	2018	Residential	Review of Reassessment					78.00	2023	
142000	Alden										
	B	2017	All Property	Sales/Appraisals	14.87	1.01	74.00	74.00			
	B	2021	Residential	Sales Only	14.16	1.02			74.00		
142200	Amherst										
	C	2020	All Property	Sales/Appraisals	12.64	0.99	74.00	74.00			
	C	2021	Residential	Sales Only	11.36	1.00			74.00		
142400	Aurora										
	B	2019	All Property	Sales/Appraisals	13.89	0.99	26.50	26.50			
	B	2021	Residential	Sales Only	13.69	1.00			26.50		
142600	Boston										
	B	2017	All Property	Sales/Appraisals	17.97	1.01	66.00	66.00			
	B	2021	Residential	Sales Only	17.22	1.01			66.00		
142800	Brant										
	A	2017	All Property	CAMA/Appraisals	17.61	1.02	63.00	63.00			
	A	2021	Residential	CAMA	17.62	1.01			64.10		
143000	Cheektowaga										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
143200	Clarence										
	C	2021	All Property	Review of Reassessment			95.00	95.00			
	C	2021	Residential	Review of Reassessment					95.00		

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County of Erie											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2019	All Property	Sales/Appraisals	21.46	0.99	30.00	30.00			
	A	2021	Residential	Sales Only	13.93	1.03			31.23		
143600	Collins										
	B	2019	All Property	Sales/Appraisals	23.83	1.70	42.00	42.00			
	B	2021	Residential	Sales Only	24.22	1.09			46.61		
143800	Concord										
	B	2019	All Property	Sales/Appraisals	16.65	0.67	34.00	34.00			
	B	2021	Residential	Sales Only	14.19	1.02			31.61		
144000	Eden										
	B	2019	All Property	Sales/Appraisals	19.86	1.01	46.00	46.00			
	B	2021	Residential	Sales Only	18.45	1.03			46.00		
144200	Elma										
	B	2019	All Property	Sales/Appraisals	15.61	1.00	3.22	3.22			
	B	2021	Residential	Sales Only	15.64	1.01			3.22		
144400	Evans										
	B	2017	All Property	Sales/Appraisals	19.63	1.03	65.00	65.00			
	B	2021	Residential	Sales Only	19.22	1.03			65.00		
144600	Grand Island										
	C	2021	All Property	Review of Reassessment			90.00	90.00			
	C	2021	Residential	Review of Reassessment					90.00		
144800	Hamburg										
	C	2019	All Property	Sales/Appraisals	12.80	1.03	37.00	37.00			
	C	2021	Residential	Sales Only	11.82	1.01			37.00		
145000	Holland										
	A	2017	All Property	Sales/Appraisals	14.04	1.01	64.00	64.00			
	A	2021	Residential	Sales Only	14.05	1.01			64.00		
145200	Lancaster										
	C	2020	All Property	Review of Reassessment			87.00	87.00			
	C	2020	Residential	Review of Reassessment					87.00		

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**County of Erie**

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145400	Marilla										
	B	2019	All Property	Sales/Appraisals	18.38	0.96	30.00	30.00			
	B	2021	Residential	Sales Only	12.22	1.02			30.30		
145600	Newstead										
	B	2020	All Property	Review of Reassessment			86.00	86.00		2023	yes
	B	2020	Residential	Review of Reassessment					86.00	2023	yes
145800	North Collins										
	A	2017	All Property	Sales/Appraisals	24.89	1.12	59.00	59.00			
	A	2021	Residential	Sales Only	27.51	1.11			60.67		
146000	Orchard Park										
	C	2019	All Property	Sales/Appraisals	13.53	0.99	39.00	39.00			
	C	2021	Residential	Sales Only	13.37	0.98			39.00		
146200	Sardinia										
	A	2019	All Property	Sales/Appraisals	21.98	1.07	44.00	44.00			
	A	2021	Residential	Sales Only	22.68	1.09			44.00		
146400	Tonawanda										
	C	2019	All Property	Sales/Appraisals	12.99	1.00	29.00	29.00			
	C	2021	Residential	Sales Only	12.16	1.02			29.00		
146600	Wales										
	A	2019	All Property	Sales/Appraisals	16.30	0.81	32.00	32.00			
	A	2021	Residential	Sales Only	14.19	1.03			29.17		
146800	West Seneca										
	C	2019	All Property	Sales/Appraisals	14.89	0.99	30.00	30.00			
	C	2021	Residential	Sales Only	14.50	1.01			30.00		

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**County of Essex**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2022	Residential	Review of Reassessment					100.00	2023	
152200	Crown Point										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
152400	Elizabethtown										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
152600	Essex										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
152800	Jay										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			85.00	85.00		2023	yes
	A	2019	Residential	Review of Reassessment					79.82	2023	yes
153200	Lewis										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
153400	Minerva										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
153600	Moriah										
	A	2020	All Property	Review of Reassessment			94.00	94.00		2023	yes
	A	2020	Residential	Review of Reassessment					88.58	2023	yes
153800	Newcomb										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					110.19	2023	yes

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**County of Essex**

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154000	North Elba										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154200	North Hudson										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154400	St. Armand										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154600	Schroon										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154800	Ticonderoga										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
155000	Westport										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
155200	Willsboro										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
155400	Wilmington										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes

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**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
162000	Tupper Lake										
	A	2019	All Property	Sales/Appraisals	20.71	1.08	81.00	81.00			
	A	2021	Residential	Sales Only	20.57	1.07			81.00		
162200	Bangor										
	A	2018	All Property	CAMA/Appraisals	25.52	1.14	72.00	72.00			
	A	2021	Residential	CAMA	24.48	1.09			77.02		
162400	Bellmont										
	A	2019	All Property	Sales/Appraisals	70.48	1.67	88.50	88.50			
	A	2021	Residential	Sales Only	16.09	1.01			88.50		
162600	Bombay										
	A	2018	All Property	Sales/Appraisals	48.67	1.38	80.00	80.00			
	A	2018	Residential	Sales/Appraisals	24.71	1.13			80.00		
162800	Brandon										
	A	2018	All Property	Sales/Appraisals	27.70	1.08	77.00	77.00			
	A	2018	Residential	Sales/Appraisals	34.80	1.25			77.00		
163000	Brighton										
	A	2020	All Property	Sales/Appraisals	33.28	1.02	65.50	65.50			
	A	2020	Residential	Sales/Appraisals	26.66	1.22			65.50		
163200	Burke										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
163400	Chateaugay										
	A	2017	All Property	Sales/Appraisals	43.94	0.86	69.00	69.00		2023	yes
	A	2017	Residential	Sales/Appraisals	28.00	1.14			69.00	2023	yes
163600	Constable										
	A	2018	All Property	Sales/Appraisals	18.96	1.17	9.50	9.50			
	A	2018	Residential	Sales/Appraisals	23.77	1.13			9.50		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			91.00	91.00			
	A	2019	Residential	Review of Reassessment					91.00		

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**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
164000	Duane										
	A	2017	All Property	Sales/Appraisals	29.22	0.95	78.00	78.00			
	A	2017	Residential	Sales/Appraisals	24.14	1.04			78.00		
164200	Fort Covington										
	A	2017	All Property	Sales/Appraisals	22.35	0.99	77.00	77.00			
	A	2017	Residential	Sales/Appraisals	15.32	1.06			77.00		
164400	Franklin										
	A	2018	All Property	Sales/Appraisals	29.11	1.00	80.00	80.00			
	A	2018	Residential	Sales/Appraisals	21.36	1.02			80.00		
164600	Harriestown										
	A	2020	All Property	Sales/Appraisals	22.40	1.10	84.00	84.00			
	A	2021	Residential	Sales Only	18.30	1.04			73.74		
164800	Malone										
	B	2018	All Property	CAMA/Appraisals	20.76	1.05	68.50	68.50			
	B	2021	Residential	CAMA	20.08	1.03			68.50		
165000	Moira										
	A	2019	All Property	Sales/Appraisals	24.49	1.11	85.00	85.00			
	A	2021	Residential	Sales Only	26.18	1.11			85.00		
165200	Santa Clara										
	A	2019	All Property	Sales/Appraisals	15.29	0.97	84.00	84.00			
	A	2021	Residential	Sales Only	15.36	1.00			84.00		
165400	Waverly										
	A	2019	All Property	Sales/Appraisals	33.46	1.42	79.00	79.00			
	A	2019	Residential	Sales/Appraisals	28.35	1.21			83.39		
165600	Westville										
	A	2019	All Property	CAMA/Appraisals	15.06	1.05	86.50	86.50			
	A	2021	Residential	CAMA	14.33	1.03			86.50		

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**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
170500	Gloversville										
	C	2020	All Property	Sales/Appraisals	25.41	1.10	89.00	89.00			
	C	2021	Residential	Sales Only	26.71	1.15			83.12		
170800	Johnstown										
	C	2019	All Property	Sales/Appraisals	22.17	1.03	84.00	84.00			
	C	2021	Residential	Sales Only	23.54	1.09			78.03		
172000	Bleecker										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	B	2019	All Property	Sales/Appraisals	29.75	1.08	63.50	63.50			
	B	2021	Residential	Sales Only	21.80	1.06			63.50		
172400	Caroga										
	A	2019	All Property	Sales/Appraisals	21.49	1.09	52.00	52.00			
	A	2019	Residential	Sales/Appraisals	14.66	1.04			48.42		
172600	Ephratah										
	A	2019	All Property	Sales/Appraisals	22.11	0.94	61.00	61.00			
	A	2019	Residential	Sales/Appraisals	14.54	1.01			61.00		
172800	Johnstown										
	B	2020	All Property	Sales/Appraisals	29.38	1.10	56.50	56.50			
	B	2021	Residential	Sales Only	23.86	1.08			48.92		
173000	Mayfield										
	B	2020	All Property	Sales/Appraisals	29.98	1.15	49.00	49.00			
	B	2021	Residential	Sales Only	29.99	1.17			49.00		
173200	Northampton										
	B	2020	All Property	Sales/Appraisals	21.72	1.08	51.00	51.00			
	B	2021	Residential	Sales Only	20.69	1.08			47.11		
173400	Oppenheim										
	A	2020	All Property	Sales/Appraisals	51.10	1.33	40.00	40.00			
	A	2020	Residential	Sales/Appraisals	25.34	1.12			40.00		

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**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
173600	Perth										
	B	2019	All Property	Sales/Appraisals	22.33	1.06	41.25	41.25			
	B	2021	Residential	Sales Only	21.02	1.07			38.24		
173800	Stratford										
	A	2020	All Property	CAMA/Appraisals	19.79	1.00	85.00	85.00			
	A	2021	Residential	CAMA	21.93	1.04			77.19		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
182000	Alabama										
	A	2019	All Property	Review of Reassessment			82.00	82.00		2023	yes
	A	2019	Residential	Review of Reassessment					82.00	2023	yes
182200	Alexander										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
182400	Batavia										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
182600	Bergen										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
182800	Bethany										
	A	2021	All Property	Review of Reassessment			92.00	92.00			
	A	2021	Residential	Review of Reassessment					84.33		
183000	Byron										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
183200	Darien										
	A	2021	All Property	Review of Reassessment			92.00	92.00			
	A	2021	Residential	Review of Reassessment					84.33		
183400	Elba										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
183600	Le Roy										
	B	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	B	2019	Residential	Review of Reassessment					72.86	2023	

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**County of Genesee**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
183800	Oakfield										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
184000	Pavilion										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
184200	Pembroke										
	A	2021	All Property	Review of Reassessment			92.00	92.00			
	A	2021	Residential	Review of Reassessment					92.00		
184400	Stafford										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes

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**County of Greene**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2019	All Property	CAMA/Appraisals	18.89	0.98	52.00	52.00			
	A	2021	Residential	CAMA	19.92	1.04			47.47		
192200	Athens										
	B	2018	All Property	Review of Reassessment			81.00	81.00		2023	
	B	2018	Residential	Review of Reassessment					72.46	2023	
192400	Cairo										
	B	2019	All Property	CAMA/Appraisals	13.81	1.01	50.90	50.90			
	B	2021	Residential	CAMA	14.10	1.01			50.90		
192600	Catskill										
	B	2019	All Property	CAMA/Appraisals	17.10	1.01	40.50	40.50			
	B	2021	Residential	CAMA	17.01	1.03			35.04		
192800	Coxsackie										
	B	2019	All Property	Sales/Appraisals	22.47	1.03	52.50	52.50			
	B	2021	Residential	Sales Only	22.58	1.06			49.18		
193000	Durham										
	A	2019	All Property	CAMA/Appraisals	16.21	1.00	51.00	51.00			
	A	2021	Residential	CAMA	16.67	1.00			51.00		
193200	Greenville										
	A	2019	All Property	Sales/Appraisals	25.07	1.06	60.50	60.50			
	A	2021	Residential	Sales Only	24.77	1.08			56.41		
193400	Halcott										
	A	2019	All Property	CAMA/Appraisals	13.10	1.04	85.50	85.50			
	A	2021	Residential	CAMA	16.30	1.03			79.35		
193600	Hunter										
	A	2019	All Property	Sales/Appraisals	35.09	1.11	37.11	37.11			
	A	2021	Residential	Sales Only	30.94	1.14			31.36		
193800	Jewett										
	A	2020	All Property	Review of Reassessment			79.00	79.00			
	A	2020	Residential	Review of Reassessment					72.72		

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**County of Greene**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
194000	Lexington										
	A	2019	All Property	Review of Reassessment			75.80	75.80			
	A	2019	Residential	Review of Reassessment					65.67		
194200	New Baltimore										
	A	2019	All Property	Sales/Appraisals	22.46	1.11	55.50	55.50			
	A	2021	Residential	Sales Only	18.70	1.04			55.50		
194400	Prattsville										
	A	2020	All Property	Review of Reassessment			83.50	83.50			
	A	2020	Residential	Review of Reassessment					76.09		
194600	Windham										
	A	2019	All Property	Review of Reassessment			77.00	77.00		2023	
	A	2019	Residential	Review of Reassessment					69.86	2023	

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**County of Hamilton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
202000	Arietta										
	A	2017	All Property	Review of Reassessment			90.00	90.00		2023	yes
	A	2017	Residential	Review of Reassessment					90.00	2023	yes
202200	Benson										
	A	2018	All Property	Sales/Appraisals	17.69	1.07	80.00	80.00			
	A	2021	Residential	Sales Only	23.22	1.09			73.51		
202400	Hope										
	A	2018	All Property	Sales/Appraisals	17.69	1.07	80.00	80.00			
	A	2021	Residential	Sales Only	23.22	1.09			73.51		
202600	Indian Lake										
	A	2018	All Property	Sales/Appraisals	12.12	1.03	90.00	90.00			
	A	2021	Residential	Sales Only	14.17	1.02			90.00		
202800	Inlet										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
203000	Lake Pleasant										
	A	2018	All Property	Sales/Appraisals	16.51	1.03	90.00	90.00			
	A	2021	Residential	Sales Only	18.55	1.02			90.00		
203200	Long Lake										
	A	2017	All Property	Sales/Appraisals	14.85	1.01	90.00	90.00			
	A	2021	Residential	Sales Only	14.43	0.99			90.00		
203400	Morehouse										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	90.00	90.00			
	A	2017	Residential	Sales/Appraisals	15.76	1.06			81.05		
203600	Wells										
	A	2018	All Property	Sales/Appraisals	17.69	1.07	80.00	80.00			
	A	2021	Residential	Sales Only	23.22	1.09			73.51		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2018	All Property	Sales/Appraisals	25.12	1.07	15.00	15.00			
	C	2018	Residential	Sales/Appraisals	25.91	1.13			13.61		
212000	Columbia										
	A	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	A	2021	Residential	Sales Only	25.35	1.09			63.17		
212200	Danube										
	A	2018	All Property	Sales/Appraisals	15.98	1.17	66.80	66.80			
	A	2018	Residential	Sales/Appraisals	16.80	1.02			66.80		
212400	Fairfield										
	A	2017	All Property	Sales/Appraisals	15.06	1.17	67.00	67.00			
	A	2017	Residential	Sales/Appraisals	18.08	1.04			67.00		
212600	Frankfort										
	B	2019	All Property	Sales/Appraisals	26.62	1.11	58.00	58.00			
	B	2021	Residential	Sales Only	27.80	1.14			54.68		
212800	German Flatts										
	B	2019	All Property	Sales/Appraisals	31.85	1.14	64.00	64.00			
	B	2021	Residential	Sales Only	33.58	1.19			64.00		
213000	Herkimer										
	B	2018	All Property	Sales/Appraisals	28.38	1.04	79.00	79.00			
	B	2021	Residential	Sales Only	28.72	1.12			71.35		
213200	Litchfield										
	A	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	A	2021	Residential	Sales Only	25.35	1.09			63.17		
213400	Little Falls										
	A	2017	All Property	Sales/Appraisals	18.62	1.01	65.00	65.00			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			65.00		
213600	Manheim										
	B	2018	All Property	Sales/Appraisals	28.89	0.95	61.00	61.00			
	B	2018	Residential	Sales/Appraisals	24.70	1.08			52.98		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2019	All Property	Sales/Appraisals	26.16	1.18	80.00	80.00			
	A	2021	Residential	Sales Only	16.87	1.03			74.51		
214000	Norway										
	A	2019	All Property	Sales/Appraisals	19.43	1.20	55.75	55.75			
	A	2019	Residential	Sales/Appraisals	17.55	1.03			55.75		
214200	Ohio										
	A	2019	All Property	CAMA/Appraisals	24.71	1.13	81.00	81.00			
	A	2021	Residential	CAMA	33.23	1.13			70.25		
214400	Russia										
	A	2017	All Property	Sales/Appraisals	11.87	1.06	84.75	84.75			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			76.95		
214600	Salisbury										
	A	2021	All Property	Review of Reassessment			87.85	87.85			
	A	2021	Residential	Review of Reassessment					78.99		
214800	Schuyler										
	A	2017	All Property	Sales/Appraisals	21.71	1.04	73.75	73.75			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			65.51		
215000	Stark										
	A	2017	All Property	Sales/Appraisals	45.06	1.21	48.80	48.80			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			50.84		
215200	Warren										
	A	2017	All Property	Sales/Appraisals	22.59	0.94	58.00	58.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			58.00		
215400	Webb										
	A	2019	All Property	Sales/Appraisals	18.63	1.09	82.50	82.50			
	A	2021	Residential	Sales Only	22.02	1.04			76.56		
215600	Winfield										
	A	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	A	2021	Residential	Sales Only	25.35	1.09			63.17		

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**New York State Board Of Real Property Tax Services  
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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2018	All Property	Sales/Appraisals	19.74	1.01	88.00	88.00			
	C	2021	Residential	Sales Only	19.27	1.05			80.58		
222000	Adams										
	B	2018	All Property	Sales/Appraisals	13.22	1.01	95.00	95.00			
	B	2021	Residential	Sales Only	13.20	1.04			89.21		
222200	Alexandria										
	A	2019	All Property	CAMA/Appraisals	23.05	1.03	83.00	83.00			
	A	2021	Residential	CAMA	23.37	1.01			79.03		
222400	Antwerp										
	A	2018	All Property	Sales/Appraisals	17.51	1.07	85.00	85.00			
	A	2018	Residential	Sales/Appraisals	16.17	1.08			87.49		
222600	Brownville										
	A	2019	All Property	Sales/Appraisals	15.09	0.89	90.00	90.00			
	A	2021	Residential	Sales Only	14.86	1.03			84.01		
222800	Cape Vincent										
	A	2018	All Property	Sales/Appraisals	19.48	1.11	91.00	91.00			
	A	2021	Residential	Sales Only	19.94	1.09			86.59		
223000	Champion										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					98.22		
223200	Clayton										
	A	2019	All Property	Sales/Appraisals	18.13	1.06	84.00	84.00		2023	
	A	2021	Residential	Sales Only	18.46	1.07			82.65	2023	
223400	Ellisburg										
	A	2019	All Property	Sales/Appraisals	27.63	0.97	86.00	86.00			
	A	2021	Residential	Sales Only	25.47	1.10			84.35		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	18.55	1.08	90.39	90.39			
	A	2021	Residential	Sales Only	18.32	1.03			84.65		

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**New York State Board Of Real Property Tax Services  
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**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
223800	Hounsfield										
	A	2020	All Property	Sales/Appraisals	14.65	1.05	84.00	84.00		2023	
	A	2021	Residential	Sales Only	14.38	1.05			80.52	2023	
224000	Le Ray										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
224200	Lorraine										
	A	2020	All Property	Sales/Appraisals	21.07	0.99	85.00	85.00			
	A	2021	Residential	Sales Only	12.34	1.02			83.92		
224400	Lyme										
	A	2020	All Property	Sales/Appraisals	43.97	1.37	94.00	94.00			
	A	2021	Residential	Sales Only	19.22	1.05			88.74		
224600	Orleans										
	A	2020	All Property	CAMA/Appraisals	21.36	1.01	94.00	94.00			
	A	2021	Residential	CAMA	21.71	1.01			88.57		
224800	Pamelia										
	A	2020	All Property	Sales/Appraisals	9.71	0.99	51.00	51.00		2023	
	A	2021	Residential	Sales Only	9.05	1.00			49.38	2023	
225000	Philadelphia										
	A	2018	All Property	Sales/Appraisals	27.42	1.12	90.30	90.30			
	A	2018	Residential	Sales/Appraisals	20.11	1.06			97.85		
225200	Rodman										
	A	2020	All Property	Sales/Appraisals	21.07	0.99	85.00	85.00			
	A	2021	Residential	Sales Only	12.34	1.02			83.92		
225400	Rutland										
	A	2021	All Property	Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					91.18		
225600	Theresa										
	A	2017	All Property	Sales/Appraisals	18.75	1.09	98.00	98.00			
	A	2021	Residential	Sales Only	10.92	1.01			94.90		

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**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
225800	Watertown										
	B	2020	All Property	Sales/Appraisals	19.67	0.91	61.00	61.00			
	B	2021	Residential	Sales Only	15.25	1.02			48.74		
226000	Wilna										
	A	2019	All Property	Sales/Appraisals	14.40	1.13	100.00	100.00			
	A	2021	Residential	Sales Only	13.02	1.05			94.45		
226200	Worth										
	A	2018	All Property	CAMA/Appraisals	30.95	0.91	84.00	84.00			
	A	2021	Residential	CAMA	20.82	1.00			82.23		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	32.23	0.79	52.00	52.00			
	A	2021	Residential	Sales Only	24.64	1.05			46.77		
232200	Denmark										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
232400	Diana										
	A	2020	All Property	Review of Reassessment			98.00	98.00		2023	yes
	A	2020	Residential	Review of Reassessment					91.50	2023	yes
232600	Greig										
	A	2018	All Property	Sales/Appraisals	17.09	1.07	89.00	89.00			
	A	2021	Residential	Sales Only	19.33	1.07			84.75		
232800	Harrisburg										
	A	2020	All Property	Sales/Appraisals	29.33	1.07	93.00	93.00			
	A	2020	Residential	Sales/Appraisals	23.76	1.08			86.63		
233200	Lewis										
	A	2018	All Property	Sales/Appraisals	29.03	0.83	88.00	88.00			
	A	2018	Residential	Sales/Appraisals	19.95	0.98			78.16		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			90.00	90.00			
	A	2018	Residential	Review of Reassessment					90.00		
233600	Lowville										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2020	Residential	Review of Reassessment					100.00	2023	yes
233800	Lyonsdale										
	A	2020	All Property	Sales/Appraisals	55.35	0.93	72.00	72.00			
	A	2020	Residential	Sales/Appraisals	43.04	1.20			62.89		
234000	Martinsburg										
	A	2018	All Property	CAMA/Appraisals	19.75	1.06	86.64	86.64			
	A	2021	Residential	CAMA	25.44	1.12			93.36		

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**New York State Board Of Real Property Tax Services  
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**County of Lewis**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
234200	Montague										
	A	2017	All Property	Sales/Appraisals	17.20	1.03	95.00	95.00			
	A	2021	Residential	Sales Only	12.42	1.02			95.00		
234400	New Bremen										
	A	2020	All Property	Review of Reassessment			97.50	97.50			
	A	2020	Residential	Review of Reassessment					97.50		
234600	Osceola										
	A	2017	All Property	Sales/Appraisals	17.20	1.03	95.00	95.00			
	A	2021	Residential	Sales Only	12.42	1.02			95.00		
234800	Pinckney										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
235000	Turin										
	A	2019	All Property	Review of Reassessment			96.00	96.00			
	A	2019	Residential	Review of Reassessment					96.00		
235200	Watson										
	A	2020	All Property	Review of Reassessment			92.00	92.00			
	A	2020	Residential	Review of Reassessment					84.68		
235400	West Turin										
	A	2017	All Property	CAMA/Appraisals	31.95	1.13	89.00	89.00			
	A	2021	Residential	CAMA	17.50	1.03			89.00		

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**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
242000	Avon										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
242400	Conesus										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
242800	Groveland										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
243200	Lima										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
243400	Livonia										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
243600	Mount Morris										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
243800	North Dansville										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		

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**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
244000	Nunda										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
244200	Ossian										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
244400	Portage										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
244600	Sparta										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245000	West Sparta										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245200	York										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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**County of Madison**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
251200	Oneida										
	C	2018	All Property	CAMA/Appraisals	13.78	1.02	83.00	83.00			
	C	2021	Residential	CAMA	14.37	1.03			83.00		
252000	Brookfield										
	A	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
252200	Cazenovia										
	B	2017	All Property	CAMA/Appraisals	12.42	1.01	91.00	91.00			
	B	2021	Residential	CAMA	12.27	1.01			91.00		
252400	De Ruyter										
	A	2017	All Property	Sales/Appraisals	14.58	1.05	75.00	75.00			
	A	2021	Residential	Sales Only	15.08	1.03			75.00		
252600	Eaton										
	B	2021	All Property	Review of Reassessment			95.00	95.00			
	B	2021	Residential	Review of Reassessment					88.87		
252800	Fenner										
	A	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
253000	Georgetown										
	A	2021	All Property	Review of Reassessment			95.00	95.00			
	A	2021	Residential	Review of Reassessment					88.87		
253200	Hamilton										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
253400	Lebanon										
	A	2021	All Property	Review of Reassessment			95.00	95.00			
	A	2021	Residential	Review of Reassessment					88.87		
253600	Lenox										
	B	2019	All Property	Sales/Appraisals	14.99	1.02	85.00	85.00			
	B	2021	Residential	Sales Only	15.06	1.02			80.29		

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**County of Madison**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
253800	Lincoln										
	A	2019	All Property	CAMA/Appraisals	15.50	1.01	81.00	81.00			
	A	2021	Residential	CAMA	15.52	1.01			77.28		
254000	Madison										
	A	2019	All Property	Sales/Appraisals	20.21	0.99	65.50	65.50			
	A	2021	Residential	Sales Only	20.80	1.05			60.93		
254200	Nelson										
	A	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
254400	Smithfield										
	A	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
254600	Stockbridge										
	A	2019	All Property	CAMA/Appraisals	20.80	1.04	77.60	77.60			
	A	2021	Residential	CAMA	21.14	1.04			77.60		
254800	Sullivan										
	B	2020	All Property	Sales/Appraisals	13.28	1.01	80.00	80.00			
	B	2021	Residential	Sales Only	13.05	1.01			80.00		

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2020	All Property	Review of Reassessment			92.00	92.00			
	C	2020	Residential	Review of Reassessment					84.22		
262000	Brighton										
	C	2018	All Property	Review of Reassessment			89.00	89.00			
	C	2018	Residential	Review of Reassessment					82.19		
262200	Chili										
	C	2021	All Property	Review of Reassessment			91.00	91.00			
	C	2021	Residential	Review of Reassessment					91.00		
262400	Clarkson										
	B	2019	All Property	Review of Reassessment			85.00	85.00		2023	yes
	B	2019	Residential	Review of Reassessment					78.75	2023	yes
262600	Gates										
	C	2020	All Property	Review of Reassessment			91.00	91.00			
	C	2020	Residential	Review of Reassessment					82.77		
262800	Greece										
	C	2021	All Property	Review of Reassessment			86.00	86.00		2023	
	C	2021	Residential	Review of Reassessment					79.54	2023	
263000	Hamlin										
	B	2020	All Property	Sales/Appraisals	14.47	1.03	74.00	74.00			
	B	2021	Residential	Sales Only	14.33	1.03			71.73		
263200	Henrietta										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			78.00	78.00		2023	
	C	2018	Residential	Review of Reassessment					71.87	2023	
263600	Mendon										
	B	2020	All Property	Sales/Appraisals	13.44	1.00	78.00	78.00			
	B	2021	Residential	Sales Only	12.80	1.00			78.00		

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2018	All Property	Review of Reassessment			82.00	82.00			
	C	2018	Residential	Review of Reassessment					75.96		
264000	Parma										
	B	2019	All Property	Review of Reassessment			81.00	81.00			
	B	2019	Residential	Review of Reassessment					75.38		
264200	Penfield										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
264400	Perinton										
	C	2019	All Property	Review of Reassessment			80.00	80.00			
	C	2019	Residential	Review of Reassessment					80.00		
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			82.00	82.00			
	C	2018	Residential	Review of Reassessment					82.00		
264800	Riga										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
265000	Rush										
	B	2021	All Property	Review of Reassessment			94.00	94.00			
	B	2021	Residential	Review of Reassessment					88.48		
265200	Sweden										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
265400	Webster										
	C	2020	All Property	Sales/Appraisals	12.30	0.98	64.00	64.00			
	C	2021	Residential	Sales Only	11.46	0.99			64.00		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			79.00	79.00		2023	
	B	2018	Residential	Review of Reassessment					72.72	2023	

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**County of Monroe**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
265800	East Rochester										
	C	2018	All Property	Review of Reassessment			87.00	87.00			
	C	2018	Residential	Review of Reassessment					78.99		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2019	All Property	Sales/Appraisals	26.54	1.07	50.00	50.00			
	C	2021	Residential	Sales Only	26.05	1.10			45.58		
272000	Amsterdam										
	B	2019	All Property	Sales/Appraisals	29.35	0.96	8.00	8.00			
	B	2021	Residential	Sales Only	26.58	1.07			6.75		
272200	Canajoharie										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	30.17	1.15	79.00	79.00			
	A	2021	Residential	Sales Only	23.67	1.10			73.31		
272600	Florida										
	A	2018	All Property	Review of Reassessment			93.00	93.00			
	A	2018	Residential	Review of Reassessment					82.36		
272800	Glen										
	A	2019	All Property	Sales/Appraisals	17.58	1.00	47.00	47.00			
	A	2019	Residential	Sales/Appraisals	15.27	1.01			47.00		
273000	Minden										
	A	2018	All Property	Review of Reassessment			92.00	92.00		2023	
	A	2018	Residential	Review of Reassessment					83.66	2023	
273200	Mohawk										
	B	2018	All Property	Sales/Appraisals	25.38	1.08	80.00	80.00			
	B	2021	Residential	Sales Only	23.57	1.07			80.00		
273400	Palatine										
	A	2019	All Property	CAMA/Appraisals	26.98	1.18	45.60	45.60			
	A	2021	Residential	CAMA	27.91	1.13			43.22		
273600	Root										
	A	2018	All Property	Sales/Appraisals	30.17	1.15	79.00	79.00			
	A	2021	Residential	Sales Only	23.67	1.10			73.31		

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**County of Montgomery**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
273800	St Johnsville										
	B	2019	All Property	Sales/Appraisals	20.51	1.04	30.50	30.50			
	B	2019	Residential	Sales/Appraisals	12.96	1.01			28.12		

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**County of Nassau**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
280000	Nassau County,	County Roll									
	C	2021	1	Review of Reassessment			0.08	0.08		2024	
	C	2021	2	Review of Reassessment			0.82	0.91		2024	
	C	2021	3	Review of Reassessment			1.00	1.00		2024	
	C	2021	4	Review of Reassessment			0.84	0.91		2024	
280500	Glen Cove										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
280900	Long Beach										
	C	2018	All Property	Sales/Appraisals	12.27	1.03	2.87	2.87			
	C	2020	Residential	Sales Only	11.16	1.01			2.87		

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**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
290900	Lockport										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
291100	Niagara Falls										
	C	2020	All Property	Sales/Appraisals	28.11	1.14	62.00	62.00			
	C	2021	Residential	Sales Only	29.55	1.15			62.00		
291200	North Tonawanda										
	C	2020	All Property	CAMA/Appraisals	8.80	1.01	55.00	55.00			
	C	2021	Residential	CAMA	8.23	1.00			55.00		
292000	Cambria										
	B	2020	All Property	Sales/Appraisals	13.69	1.02	70.00	70.00		2023	
	B	2021	Residential	Sales Only	12.60	1.01			70.00	2023	
292200	Hartland										
	A	2018	All Property	Sales/Appraisals	20.06	1.11	73.00	73.00			
	A	2021	Residential	Sales Only	22.71	1.12			73.00		
292400	Lewiston										
	C	2018	All Property	Sales/Appraisals	13.21	1.00	53.00	53.00			
	C	2021	Residential	Sales Only	11.98	1.00			53.00		
292600	Lockport										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
292800	Newfane										
	B	2018	All Property	CAMA/Appraisals	10.87	1.00	56.00	56.00			
	B	2021	Residential	CAMA	9.97	1.00			56.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	17.25	1.01	42.00	42.00			
	C	2021	Residential	Sales Only	15.94	1.01			42.00		
293200	Pendleton										
	B	2020	All Property	Sales/Appraisals	13.54	1.02	62.00	62.00			
	B	2021	Residential	Sales Only	12.75	1.02			62.00		

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**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
293400	Porter										
	B	2018	All Property	Sales/Appraisals	17.70	1.01	61.00	61.00			
	B	2021	Residential	Sales Only	16.61	1.01			61.00		
293600	Royalton										
	B	2018	All Property	Sales/Appraisals	20.06	1.11	73.00	73.00			
	B	2021	Residential	Sales Only	22.71	1.12			73.00		
293800	Somerset										
	A	2018	All Property	Sales/Appraisals	18.59	1.02	62.00	62.00			
	A	2021	Residential	Sales Only	18.50	1.03			62.00		
294000	Wheatfield										
	C	2018	All Property	Sales/Appraisals	13.14	1.01	46.00	46.00			
	C	2021	Residential	Sales Only	12.56	1.02			46.00		
294200	Wilson										
	B	2020	All Property	Sales/Appraisals	28.11	1.14	62.00	62.00			
	B	2021	Residential	Sales Only	29.55	1.15			62.00		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2017	All Property	CAMA/Appraisals	17.20	1.05	53.51	53.51			
	C	2021	Residential	CAMA	18.05	1.05			46.00		
301400	Sherrill										
	C	2017	All Property	Sales/Appraisals	15.66	0.97	52.00	52.00			
	C	2021	Residential	Sales Only	12.38	1.02			49.20		
301600	Utica										
	C	2017	All Property	Sales/Appraisals	26.10	1.04	48.00	48.00			
	C	2021	Residential	Sales Only	22.51	1.07			42.28		
302000	Annsville										
	A	2019	All Property	Sales/Appraisals	62.12	1.02	57.20	57.20			
	A	2019	Residential	Sales/Appraisals	56.92	1.41			49.70		
302200	Augusta										
	A	2017	All Property	Sales/Appraisals	23.56	0.95	54.00	54.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			56.77		
302400	Ava										
	A	2019	All Property	Sales/Appraisals	17.83	1.09	83.00	83.00			
	A	2019	Residential	Sales/Appraisals	16.62	1.06			83.00		
302600	Boonville										
	A	2017	All Property	Sales/Appraisals	30.01	0.91	59.00	59.00			
	A	2021	Residential	Sales Only	32.66	1.16			51.84		
302800	Bridgewater										
	A	2017	All Property	Sales/Appraisals	40.27	1.04	84.00	84.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			86.83		
303000	Camden										
	A	2017	All Property	CAMA/Appraisals	25.68	1.05	2.10	2.10			
	A	2021	Residential	CAMA	26.42	1.06			1.95		
303200	Deerfield										
	B	2019	All Property	Sales/Appraisals	18.16	1.00	10.85	10.85			
	B	2021	Residential	Sales Only	17.41	1.02			10.05		

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**County of Oneida**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
303400	Florence										
	A	2017	All Property	Sales/Appraisals	46.12	1.00	15.70	15.70			
	A	2017	Residential	Sales/Appraisals	47.47	1.22			14.12		
303600	Floyd										
	B	2017	All Property	Sales/Appraisals	22.59	1.03	68.00	68.00			
	B	2021	Residential	Sales Only	19.48	1.07			68.75		
303800	Forestport										
	A	2017	All Property	Sales/Appraisals	34.41	1.16	78.00	78.00			
	A	2021	Residential	Sales Only	24.78	1.06			78.00		
304000	Kirkland										
	B	2017	All Property	Sales/Appraisals	21.79	1.05	48.50	48.50			
	B	2021	Residential	Sales Only	21.81	1.07			45.50		
304200	Lee										
	B	2017	All Property	Sales/Appraisals	28.51	0.79	2.40	2.40			
	B	2021	Residential	Sales Only	27.68	1.15			2.27		
304400	Marcy										
	B	2017	All Property	Sales/Appraisals	18.46	0.79	62.00	62.00			
	B	2021	Residential	Sales Only	15.50	1.03			49.46		
304600	Marshall										
	A	2019	All Property	CAMA/Appraisals	21.42	0.99	50.00	50.00			
	A	2021	Residential	CAMA	16.21	1.01			50.00		
304800	New Hartford										
	C	2017	All Property	Sales/Appraisals	20.17	0.90	63.00	63.00			
	C	2021	Residential	Sales Only	16.94	1.00			53.82		
305000	Paris										
	B	2019	All Property	Sales/Appraisals	15.57	1.04	72.00	72.00			
	B	2021	Residential	Sales Only	11.55	1.04			72.00		
305200	Remsen										
	A	2019	All Property	Sales/Appraisals	63.63	1.48	48.00	48.00			
	A	2019	Residential	Sales/Appraisals	40.82	1.25			48.00		

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<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
305400	Sangerfield										
	A	2017	All Property	Sales/Appraisals	23.24	1.06	50.50	50.50			
	A	2021	Residential	Sales Only	17.43	1.06			50.34		
305600	Steuben										
	A	2019	All Property	Sales/Appraisals	50.86	1.20	75.00	75.00			
	A	2019	Residential	Sales/Appraisals	51.18	1.36			76.73		
305800	Trenton										
	B	2017	All Property	Sales/Appraisals	20.13	0.87	53.00	53.00			
	B	2021	Residential	Sales Only	20.26	1.06			47.51		
306000	Vernon										
	B	2017	All Property	Sales/Appraisals	16.06	1.01	52.00	52.00			
	B	2021	Residential	Sales Only	14.42	1.02			52.00		
306200	Verona										
	A	2017	All Property	Sales/Appraisals	31.28	1.12	57.00	57.00			
	A	2021	Residential	Sales Only	25.81	1.12			57.00		
306400	Vienna										
	A	2017	All Property	Sales/Appraisals	30.20	1.17	47.00	47.00			
	A	2021	Residential	Sales Only	29.39	1.14			47.00		
306600	Western										
	A	2019	All Property	Sales/Appraisals	37.73	0.68	48.00	48.00		2023	
	A	2019	Residential	Sales/Appraisals	22.67	1.06			48.00	2023	
306800	Westmoreland										
	B	2017	All Property	Sales/Appraisals	28.72	1.13	43.00	43.00			
	B	2021	Residential	Sales Only	28.29	1.13			41.90		
307000	Whitestown										
	C	2017	All Property	CAMA/Appraisals	12.80	1.04	53.00	53.00			
	C	2021	Residential	CAMA	12.06	1.02			53.00		

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**County of Onondaga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2019	All Property	Sales/Appraisals	20.80	0.97	69.00	69.00			
	C	2021	Residential	Sales Only	19.52	1.05			60.38		
312000	Camillus										
	C	2021	All Property	Review of Reassessment			97.00	97.00			
	C	2021	Residential	Review of Reassessment					85.88		
312200	Cicero										
	C	2020	All Property	Review of Reassessment			86.00	86.00			
	C	2020	Residential	Review of Reassessment					79.88		
312400	Clay										
	C	2019	All Property	Sales/Appraisals	13.01	0.98	3.34	3.34			
	C	2021	Residential	Sales Only	12.58	0.99			3.14		
312600	Dewitt										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
312800	Elbridge										
	B	2020	All Property	Sales/Appraisals	13.94	0.73	85.00	85.00			
	B	2021	Residential	Sales Only	10.20	1.02			85.00		
313000	Fabius										
	A	2019	All Property	CAMA/Appraisals	28.25	1.07	78.00	78.00			
	A	2021	Residential	CAMA	15.39	0.98			78.00		
313200	Geddes										
	C	2019	All Property	Sales/Appraisals	17.43	0.98	70.00	70.00			
	C	2021	Residential	Sales Only	16.10	1.02			63.69		
313400	LaFayette										
	B	2017	All Property	CAMA/Appraisals	14.22	1.02	75.00	75.00			
	B	2021	Residential	CAMA	14.70	1.02			71.56		
313600	Lysander										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		

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**County of Onondaga**

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313800	Manlius										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
314000	Marcellus										
	B	2021	All Property	Review of Reassessment			94.00	94.00			
	B	2021	Residential	Review of Reassessment					89.07		
314200	Onondaga										
	B	2018	All Property	Sales/Appraisals	13.71	0.99	78.00	78.00			
	B	2021	Residential	Sales Only	13.25	1.00			78.00		
314400	Otisco										
	A	2019	All Property	Sales/Appraisals	27.98	1.13	1.70	1.70			
	A	2019	Residential	Sales/Appraisals	26.62	1.13			1.70		
314600	Pompey										
	B	2019	All Property	CAMA/Appraisals	28.25	1.07	78.00	78.00			
	B	2021	Residential	CAMA	15.39	0.98			78.00		
314800	Salina										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
315000	Skaneateles										
	B	2018	All Property	CAMA/Appraisals	16.46	0.99	75.00	75.00			
	B	2021	Residential	CAMA	17.56	0.99			75.00		
315200	Spafford										
	A	2020	All Property	Sales/Appraisals	30.59	0.94	65.00	65.00		2023	
	A	2021	Residential	Sales Only	17.22	1.04			65.00	2023	
315400	Tully										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
315600	Van Buren										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		

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**County of Ontario**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2021	All Property	Review of Reassessment			98.00	98.00			
	C	2021	Residential	Review of Reassessment					91.02		
320500	Geneva										
	C	2020	All Property	Review of Reassessment			89.00	89.00			
	C	2020	Residential	Review of Reassessment					81.05		
322000	Bristol										
	A	2019	All Property	Review of Reassessment			88.00	88.00		2023	yes
	A	2019	Residential	Review of Reassessment					82.73	2023	yes
322200	Canadice										
	A	2020	All Property	Review of Reassessment			85.00	85.00		2023	yes
	A	2020	Residential	Review of Reassessment					78.87	2023	yes
322400	Canandaigua										
	B	2018	All Property	Review of Reassessment			86.00	86.00		2023	
	B	2018	Residential	Review of Reassessment					80.41	2023	
322600	East Bloomfield										
	B	2021	All Property	Review of Reassessment			94.00	94.00			
	B	2021	Residential	Review of Reassessment					88.02		
322800	Farmington										
	B	2019	All Property	Review of Reassessment			88.00	88.00		2023	
	B	2019	Residential	Review of Reassessment					79.42	2023	
323000	Geneva										
	B	2019	All Property	Review of Reassessment			88.00	88.00		2023	yes
	B	2019	Residential	Review of Reassessment					78.86	2023	yes
323200	Gorham										
	A	2020	All Property	Review of Reassessment			93.00	93.00		2023	
	A	2020	Residential	Review of Reassessment					87.21	2023	
323400	Hopewell										
	B	2020	All Property	Review of Reassessment			90.00	90.00			
	B	2020	Residential	Review of Reassessment					79.45		

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**County of Ontario**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
323600	Manchester										
	B	2021	All Property	Review of Reassessment			93.00	93.00			
	B	2021	Residential	Review of Reassessment					85.85		
323800	Naples										
	A	2021	All Property	Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					98.00		
324000	Phelps										
	B	2021	All Property	Review of Reassessment			92.00	92.00			
	B	2021	Residential	Review of Reassessment					92.00		
324200	Richmond										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			91.00	91.00			
	A	2020	Residential	Review of Reassessment					85.80		
324800	Victor										
	C	2019	All Property	Review of Reassessment			89.00	89.00			
	C	2019	Residential	Review of Reassessment					82.47		
325000	West Bloomfield										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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330900	Middletown										
	C	2019	All Property	Sales/Appraisals	19.21	1.00	11.70	11.70			
	C	2021	Residential	Sales Only	19.32	1.02			10.46		
331100	Newburgh										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
331300	Port Jervis										
	C	2019	All Property	Sales/Appraisals	20.84	1.09	32.50	32.50			
	C	2021	Residential	Sales Only	21.53	1.09			32.50		
332000	Blooming Grove										
	C	2019	All Property	Sales/Appraisals	15.94	1.02	12.75	12.75			
	C	2021	Residential	Sales Only	15.26	1.02			12.75		
332200	Chester										
	C	2019	All Property	Sales/Appraisals	12.11	1.07	48.19	48.19			
	C	2021	Residential	Sales Only	11.52	1.00			48.19		
332400	Cornwall										
	C	2020	All Property	Sales/Appraisals	10.64	1.00	75.45	75.45			
	C	2021	Residential	Sales Only	10.19	1.00			75.45		
332600	Crawford										
	B	2019	All Property	Sales/Appraisals	14.63	1.00	29.76	29.76			
	B	2021	Residential	Sales Only	13.78	1.00			29.76		
332800	Deerpark										
	B	2019	All Property	CAMA/Appraisals	14.73	1.03	42.67	42.67			
	B	2021	Residential	CAMA	14.43	1.02			42.67		
333000	Goshen										
	B	2019	All Property	Sales/Appraisals	11.84	1.01	49.50	49.50			
	B	2021	Residential	Sales Only	10.79	1.00			49.50		
333200	Greenville										
	B	2019	All Property	Sales/Appraisals	13.91	1.06	48.90	48.90			
	B	2021	Residential	Sales Only	7.74	1.01			48.90		

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**County of Orange**

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333400	Hamptonburgh										
	B	2019	All Property	Sales/Appraisals	13.32	1.04	81.50	81.50			
	B	2021	Residential	Sales Only	10.29	1.01			81.50		
333600	Highlands										
	C	2020	All Property	Sales/Appraisals	12.59	1.04	78.30	78.30			
	C	2021	Residential	Sales Only	12.91	1.04			78.30		
333800	Minisink										
	B	2019	All Property	Sales/Appraisals	17.85	1.05	37.71	37.71			
	B	2021	Residential	Sales Only	12.35	1.01			37.71		
334000	Monroe										
	C	2019	All Property	Sales/Appraisals	9.69	1.03	15.07	15.07			
	C	2021	Residential	Sales Only	7.87	1.01			15.07		
334200	Montgomery										
	C	2019	All Property	Sales/Appraisals	12.15	1.02	49.00	49.00			
	C	2021	Residential	Sales Only	11.48	1.00			49.00		
334400	Mount Hope										
	B	2019	All Property	Sales/Appraisals	15.38	1.10	43.00	43.00			
	B	2021	Residential	Sales Only	11.25	1.02			43.00		
334600	Newburgh										
	C	2019	All Property	Sales/Appraisals	20.50	0.94	24.70	24.70			
	C	2021	Residential	Sales Only	15.28	0.99			20.98		
334800	New Windsor										
	C	2019	All Property	Sales/Appraisals	16.26	1.00	12.63	12.63			
	C	2021	Residential	Sales Only	12.28	1.00			11.45		
335000	Tuxedo										
	A	2019	All Property	Sales/Appraisals	13.33	0.98	13.55	13.55			
	A	2021	Residential	Sales Only	10.92	1.00			13.55		
335200	Walkill										
	C	2019	All Property	Sales/Appraisals	11.76	0.97	16.02	16.02			
	C	2021	Residential	Sales Only	11.32	1.00			16.02		

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**County of Orange**

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335400	Warwick										
	B	2019	All Property	Sales/Appraisals	15.01	1.01	10.85	10.85			
	B	2021	Residential	Sales Only	14.31	1.00			10.85		
335600	Wawayanda										
	B	2019	All Property	Sales/Appraisals	11.92	0.98	51.00	51.00			
	B	2021	Residential	Sales Only	10.72	0.99			51.00		
335800	Woodbury										
	B	2019	All Property	Sales/Appraisals	10.98	0.95	32.30	32.30			
	B	2021	Residential	Sales Only	10.06	1.00			32.30		

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**County of Orleans**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
342000	Albion										
	B	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	B	2019	Residential	Review of Reassessment					71.14	2023	
342200	Barre										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
342400	Carlton										
	A	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	A	2019	Residential	Review of Reassessment					79.34	2023	
342600	Clarendon										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
342800	Gaines										
	A	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	A	2019	Residential	Review of Reassessment					71.14	2023	
343000	Kendall										
	A	2019	All Property	Review of Reassessment			81.00	81.00		2023	
	A	2019	Residential	Review of Reassessment					77.55	2023	
343200	Murray										
	B	2019	All Property	Review of Reassessment			78.00	78.00		2024	
	B	2019	Residential	Review of Reassessment					78.00	2024	
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			76.00	76.00		2023	
	B	2018	Residential	Review of Reassessment					67.99	2023	
343600	Shelby										
	B	2018	All Property	Review of Reassessment			80.00	80.00		2023	
	B	2018	Residential	Review of Reassessment					67.23	2023	
343800	Yates										
	A	2019	All Property	Review of Reassessment			87.00	87.00		2023	
	A	2019	Residential	Review of Reassessment					80.88	2023	

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**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
350400	Fulton										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
351200	Oswego										
	C	2018	All Property	CAMA/Appraisals	13.15	1.01	92.00	92.00			
	C	2021	Residential	CAMA	13.45	1.00			84.81		
352000	Albion										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					95.62		
352200	Amboy										
	A	2019	All Property	CAMA/Appraisals	23.16	1.05	86.00	86.00			
	A	2021	Residential	CAMA	17.43	1.03			79.28		
352400	Boylston										
	A	2017	All Property	CAMA/Appraisals	17.92	1.06	76.00	76.00			
	A	2021	Residential	CAMA	18.98	1.02			68.10		
352600	Constantia										
	A	2017	All Property	Sales/Appraisals	23.39	1.13	79.00	79.00			
	A	2021	Residential	Sales Only	18.63	1.06			75.60		
352800	Granby										
	B	2018	All Property	Review of Reassessment			85.00	85.00			
	B	2018	Residential	Review of Reassessment					79.88		
353000	Hannibal										
	B	2020	All Property	CAMA/Appraisals	23.94	1.01	79.12	79.12			
	B	2021	Residential	CAMA	19.33	1.04			74.45		
353200	Hastings										
	B	2021	All Property	Review of Reassessment			96.00	96.00			
	B	2021	Residential	Review of Reassessment					90.61		
353400	Mexico										
	B	2017	All Property	CAMA/Appraisals	14.45	1.00	80.00	80.00			
	B	2021	Residential	CAMA	14.27	1.00			76.19		

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**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
353600	Minetto										
	B	2018	All Property	Sales/Appraisals	10.48	0.85	87.00	87.00			
	B	2021	Residential	Sales Only	9.39	1.00			82.74		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			89.50	89.50			
	A	2019	Residential	Review of Reassessment					83.46		
354000	Orwell										
	A	2020	All Property	Sales/Appraisals	19.40	0.97	89.00	89.00			
	A	2021	Residential	Sales Only	9.37	1.01			88.21		
354200	Oswego										
	B	2018	All Property	Sales/Appraisals	15.59	1.05	80.00	80.00			
	B	2021	Residential	Sales Only	15.21	1.06			76.26		
354400	Palermo										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
354600	Parish										
	A	2018	All Property	CAMA/Appraisals	16.64	1.05	84.00	84.00			
	A	2021	Residential	CAMA	16.99	1.05			78.31		
354800	Redfield										
	A	2018	All Property	Sales/Appraisals	18.72	1.02	85.00	85.00			
	A	2021	Residential	Sales Only	14.60	1.06			83.28		
355000	Richland										
	A	2019	All Property	Sales/Appraisals	21.02	1.06	67.00	67.00			
	A	2021	Residential	Sales Only	19.95	1.04			65.73		
355200	Sandy Creek										
	A	2017	All Property	Sales/Appraisals	26.75	1.06	82.48	82.48			
	A	2021	Residential	Sales Only	25.08	1.11			79.89		
355400	Schroepfel										
	B	2017	All Property	Sales/Appraisals	16.61	1.03	65.00	65.00			
	B	2021	Residential	Sales Only	14.90	1.03			63.60		

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**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
355600	Scriba										
	B	2018	All Property	Review of Reassessment			81.65	81.65			
	B	2018	Residential	Review of Reassessment					74.40		
355800	Volney										
	B	2020	All Property	CAMA/Appraisals	15.22	1.01	80.00	80.00			
	B	2021	Residential	CAMA	14.95	1.02			76.20		
356000	West Monroe										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
356200	Williamstown										
	A	2019	All Property	CAMA/Appraisals	37.15	0.90	82.00	82.00			
	A	2021	Residential	CAMA	18.48	1.02			75.62		

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**New York State Board Of Real Property Tax Services  
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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	C	2019	All Property	Sales/Appraisals	16.58	1.04	92.00	92.00			
	C	2021	Residential	Sales Only	17.67	1.06			92.00		
362000	Burlington										
	A	2017	All Property	Sales/Appraisals	36.02	1.02	43.22	49.00			
	A	2017	Residential	Sales/Appraisals	20.90	1.04			46.83		
362200	Butternuts										
	A	2017	All Property	Sales/Appraisals	20.21	0.99	88.40	100.00			
	A	2017	Residential	Sales/Appraisals	15.97	1.03			91.89		
362400	Cherry Valley										
	A	2018	All Property	Sales/Appraisals	10.59	1.01	87.60	100.00			
	A	2018	Residential	Sales/Appraisals	15.79	1.04			87.35		
362600	Decatur										
	A	2020	All Property	Sales/Appraisals	12.39	0.97	43.00	43.00			
	A	2020	Residential	Sales/Appraisals	10.51	1.01			43.00		
362800	Edmeston										
	A	2017	All Property	Sales/Appraisals	33.38	1.03	46.31	55.00			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			50.46		
363000	Exeter										
	A	2017	All Property	Sales/Appraisals	27.48	1.13	42.08	55.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			43.71		
363200	Hartwick										
	A	2019	All Property	Sales/Appraisals	15.32	1.03	90.23	100.00			
	A	2019	Residential	Sales/Appraisals	16.53	1.06			89.33		
363400	Laurens										
	A	2018	All Property	Sales/Appraisals	23.99	1.05	79.02	100.00			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			80.04		
363600	Maryland										
	A	2020	All Property	Sales/Appraisals	11.20	1.04	97.00	97.00			
	A	2021	Residential	Sales Only	14.21	1.04			97.00		

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**New York State Board Of Real Property Tax Services  
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**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
363800	Middlefield										
	A	2018	All Property	CAMA/Appraisals	18.32	1.05	63.00	63.00			
	A	2021	Residential	CAMA	23.15	1.06			63.00		
364000	Milford										
	A	2019	All Property	Sales/Appraisals	16.02	1.06	87.00	87.00			
	A	2021	Residential	Sales Only	16.07	1.05			87.00		
364200	Morris										
	A	2018	All Property	Review of Reassessment			93.49	100.00			
	A	2018	Residential	Review of Reassessment					93.84		
364400	New Lisbon										
	A	2018	All Property	Sales/Appraisals	14.91	1.04	91.00	91.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			85.93		
364600	Oneonta										
	B	2019	All Property	CAMA/Appraisals	11.90	1.01	88.00	88.00			
	B	2021	Residential	CAMA	12.75	1.01			88.00		
364800	Otego										
	A	2020	All Property	Sales/Appraisals	33.56	1.15	100.00	100.00			
	A	2021	Residential	Sales Only	29.57	1.13			105.57		
365000	Otsego										
	A	2019	All Property	Sales/Appraisals	15.12	1.01	90.94	100.00			
	A	2021	Residential	Sales Only	16.60	1.02			90.87		
365200	Pittsfield										
	A	2018	All Property	Sales/Appraisals	23.87	0.97	47.40	54.00			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			50.30		
365400	Plainfield										
	A	2017	All Property	Sales/Appraisals	11.09	1.02	83.15	98.00			
	A	2017	Residential	Sales/Appraisals	12.34	1.00			85.31		
365600	Richfield										
	A	2017	All Property	Sales/Appraisals	19.60	1.05	81.00	81.00			
	A	2017	Residential	Sales/Appraisals	16.64	1.03			81.00		

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**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
365800	Roseboom										
	A	2020	All Property	Sales/Appraisals	28.33	1.06	86.41	100.00			
	A	2020	Residential	Sales/Appraisals	20.48	1.04			86.39		
366000	Springfield										
	A	2020	All Property	CAMA/Appraisals	20.84	1.03	87.00	87.00			
	A	2021	Residential	CAMA	24.71	1.00			87.00		
366200	Unadilla										
	A	2017	All Property	Sales/Appraisals	28.87	1.11	53.00	53.00			
	A	2021	Residential	Sales Only	31.43	1.14			53.00		
366400	Westford										
	A	2020	All Property	Sales/Appraisals	24.26	0.92	87.00	87.00			
	A	2020	Residential	Sales/Appraisals	16.37	1.01			87.18		
366600	Worcester										
	A	2020	All Property	Sales/Appraisals	29.83	1.03	51.00	51.00			
	A	2020	Residential	Sales/Appraisals	25.44	1.07			51.00		

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**County of Putnam**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
372000	Carmel										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			83.70	83.70			
	B	2018	Residential	Review of Reassessment					77.86		
372400	Patterson										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	20.41	1.07	39.35	39.35			
	B	2021	Residential	Sales Only	17.40	1.04			39.35		
372800	Putnam Valley										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
373000	Southeast										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes

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**New York State Board Of Real Property Tax Services  
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**County of Rensselaer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2020	All Property	Sales/Appraisals	27.98	0.95	22.00	22.00			
	C	2021	Residential	Sales Only	13.39	1.01			17.69		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	20.60	1.00	76.00	76.00			
	C	2021	Residential	Sales Only	20.12	1.06			76.00		
382000	Berlin										
	A	2020	All Property	CAMA/Appraisals	25.15	1.00	23.00	23.00			
	A	2021	Residential	CAMA	19.64	1.01			23.00		
382200	Brunswick										
	B	2020	All Property	Sales/Appraisals	14.60	0.97	20.80	20.80			
	B	2021	Residential	Sales Only	13.48	1.01			19.02		
382400	East Greenbush										
	C	2018	All Property	Review of Reassessment			88.25	88.25			
	C	2018	Residential	Review of Reassessment					82.85		
382600	Grafton										
	A	2019	All Property	Review of Reassessment			83.00	83.00			
	A	2019	Residential	Review of Reassessment					83.00		
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			92.00	92.00		2023	yes
	B	2018	Residential	Review of Reassessment					92.00	2023	yes
383000	Nassau										
	B	2020	All Property	Sales/Appraisals	59.05	1.47	62.00	62.00			
	B	2021	Residential	Sales Only	16.19	1.03			62.00		
383200	North Greenbush										
	C	2020	All Property	Sales/Appraisals	22.72	0.94	21.75	21.75			
	C	2021	Residential	Sales Only	14.67	0.99			17.97		
383400	Petersburgh										
	A	2020	All Property	CAMA/Appraisals	32.21	1.02	55.00	55.00			
	A	2021	Residential	CAMA	19.02	1.04			55.00		

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**County of Rensselaer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
383600	Pittstown										
	A	2020	All Property	Sales/Appraisals	19.88	1.00	52.00	52.00		2024	
	A	2021	Residential	Sales Only	18.06	1.03			52.00	2024	
383800	Poestenkill										
	B	2020	All Property	Sales/Appraisals	14.65	1.01	19.44	19.44			
	B	2021	Residential	Sales Only	14.03	1.01			19.44		
384000	Sand Lake										
	B	2020	All Property	CAMA/Appraisals	10.58	1.00	82.00	82.00			
	B	2021	Residential	CAMA	10.56	1.00			82.00		
384200	Schaghticoke										
	B	2020	All Property	Sales/Appraisals	21.00	1.44	17.75	17.75			
	B	2021	Residential	Sales Only	19.09	1.06			17.88		
384400	Schodack										
	B	2017	All Property	Sales/Appraisals	12.89	0.99	79.00	79.00			
	B	2021	Residential	Sales Only	11.77	1.00			73.58		
384600	Stephentown										
	A	2021	All Property	Review of Reassessment			93.00	93.00			
	A	2021	Residential	Review of Reassessment					93.00		

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**County of Rockland**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
392000	Clarkstown										
	C	2018	All Property	Sales/Appraisals	10.10	0.98	27.05	27.05			
	C	2021	Residential	Sales Only	9.60	1.00			27.05		
392200	Haverstraw										
	C	2017	All Property	Sales/Appraisals	16.78	1.04	71.12	71.12			
	C	2021	Residential	Sales Only	13.02	1.04			65.06		
392400	Orangetown										
	C	2018	All Property	Sales/Appraisals	13.60	0.90	37.48	37.48			
	C	2021	Residential	Sales Only	13.01	1.02			37.48		
392600	Ramapo										
	C	2017	All Property	Sales/Appraisals	15.37	1.04	10.30	10.30			
	C	2021	Residential	Sales Only	11.39	1.02			10.30		
392800	Stony Point										
	C	2017	All Property	Sales/Appraisals	12.86	0.75	11.72	11.72			
	C	2021	Residential	Sales Only	12.31	1.00			10.28		

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401200	Ogdensburg										
	C	2019	All Property	Review of Reassessment			96.00	96.00		2023	
	C	2019	Residential	Review of Reassessment					89.61	2023	
402000	Brasher										
	A	2021	All Property	Review of Reassessment			95.50	95.50			
	A	2021	Residential	Review of Reassessment					89.26		
402200	Canton										
	B	2020	All Property	Sales/Appraisals	16.99	1.05	86.00	86.00			
	B	2021	Residential	Sales Only	15.17	1.02			79.73		
402400	Clare										
	A	2020	All Property	Sales/Appraisals	58.06	1.39	2.48	8.00			
	A	2020	Residential	Sales/Appraisals	56.49	1.39			3.13		
402600	Clifton										
	A	2018	All Property	Sales/Appraisals	32.65	1.10	85.00	85.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			79.83		
402800	Colton										
	A	2018	All Property	CAMA/Appraisals	43.09	1.07	96.00	96.00			
	A	2021	Residential	CAMA	23.09	1.04			75.18		
403000	Dekalb										
	A	2020	All Property	Sales/Appraisals	24.51	0.97	84.00	84.00			
	A	2020	Residential	Sales/Appraisals	21.56	1.04			85.18		
403200	De Peyster										
	A	2018	All Property	Sales/Appraisals	60.70	1.45	55.00	55.00		2023	
	A	2018	Residential	Sales/Appraisals	24.05	1.18			71.32	2023	
403400	Edwards										
	A	2020	All Property	Sales/Appraisals	20.21	1.02	78.00	78.00			
	A	2020	Residential	Sales/Appraisals	16.46	1.02			78.00		
403600	Fine										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**County of St Lawrence**

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403800	Fowler										
	A	2020	All Property	Sales/Appraisals	25.52	0.83	9.50	9.50			
	A	2020	Residential	Sales/Appraisals	24.87	1.10			7.74		
404000	Gouverneur										
	A	2018	All Property	Sales/Appraisals	33.01	1.25	86.00	86.00			
	A	2021	Residential	Sales Only	35.72	1.22			87.91		
404200	Hammond										
	A	2020	All Property	Sales/Appraisals	13.98	1.03	87.00	87.00			
	A	2020	Residential	Sales/Appraisals	11.97	1.07			87.00		
404400	Hermon										
	A	2021	All Property	Review of Reassessment			99.00	99.00			
	A	2021	Residential	Review of Reassessment					93.04		
404600	Hopkinton										
	A	2018	All Property	Sales/Appraisals	28.07	1.03	93.00	93.00			
	A	2018	Residential	Sales/Appraisals	21.75	1.11			99.78		
404800	Lawrence										
	A	2020	All Property	Sales/Appraisals	30.93	1.01	88.00	88.00			
	A	2020	Residential	Sales/Appraisals	27.63	1.15			85.68		
405000	Lisbon										
	A	2018	All Property	Sales/Appraisals	30.50	1.02	70.00	70.00			
	A	2021	Residential	Sales Only	11.62	1.05			72.03		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	22.84	1.05	71.00	71.00		2023	
	A	2021	Residential	Sales Only	21.89	1.05			71.00	2023	
405400	Macomb										
	A	2017	All Property	Sales/Appraisals	28.29	1.13	45.00	45.00			
	A	2017	Residential	Sales/Appraisals	28.87	1.13			45.00		
405600	Madrid										
	A	2020	All Property	Sales/Appraisals	14.47	1.05	80.50	80.50			
	A	2020	Residential	Sales/Appraisals	15.59	1.04			80.50		

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405800	Massena										
	B	2017	All Property	Sales/Appraisals	22.61	1.06	92.00	92.00			
	B	2021	Residential	Sales Only	22.80	1.12			83.71		
406000	Morristown										
	A	2017	All Property	CAMA/Appraisals	25.22	1.09	93.00	93.00			
	A	2021	Residential	CAMA	23.17	1.05			93.00		
406200	Norfolk										
	A	2020	All Property	Sales/Appraisals	27.24	1.04	75.00	75.00			
	A	2021	Residential	Sales Only	27.46	1.12			70.54		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					97.00		
406600	Parishville										
	A	2020	All Property	Sales/Appraisals	31.43	0.55	5.60	5.60			
	A	2020	Residential	Sales/Appraisals	26.53	1.11			4.24		
406800	Piercefield										
	A	2020	All Property	Sales/Appraisals	13.88	1.09	91.00	91.00			
	A	2020	Residential	Sales/Appraisals	11.13	1.03			84.37		
407000	Pierrepont										
	A	2019	All Property	CAMA/Appraisals	18.16	1.01	79.50	79.50			
	A	2021	Residential	CAMA	16.72	1.01			68.85		
407200	Pitcairn										
	A	2021	All Property	Review of Reassessment			98.00	98.00		2023	yes
	A	2021	Residential	Review of Reassessment					92.59	2023	yes
407400	Potsdam										
	B	2020	All Property	Sales/Appraisals	16.69	1.05	84.00	84.00			
	B	2021	Residential	Sales Only	16.26	1.05			84.00		
407600	Rossie										
	A	2020	All Property	Review of Reassessment			94.00	94.00			
	A	2020	Residential	Review of Reassessment					88.79		

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**County of St Lawrence**

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407800	Russell										
	A	2018	All Property	Sales/Appraisals	41.48	0.94	65.50	65.50			
	A	2018	Residential	Sales/Appraisals	21.51	1.07			73.09		
408000	Stockholm										
	A	2017	All Property	Sales/Appraisals	33.83	1.13	76.00	76.00			
	A	2021	Residential	Sales Only	21.08	1.09			76.00		
408200	Waddington										
	A	2018	All Property	Sales/Appraisals	20.27	1.13	78.00	78.00			
	A	2021	Residential	Sales Only	17.48	1.07			78.00		

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**County of Saratoga**

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411000	Mechanicville										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
411500	Saratoga Springs										
	C	2017	All Property	Sales/Appraisals	18.88	1.01	55.00	55.00			
	C	2021	Residential	Sales Only	15.60	1.02			55.00		
412000	Ballston										
	B	2017	All Property	Sales/Appraisals	13.16	1.01	76.25	76.25			
	B	2021	Residential	Sales Only	11.64	1.01			76.25		
412200	Charlton										
	B	2017	All Property	CAMA/Appraisals	10.24	0.99	63.00	63.00			
	B	2021	Residential	CAMA	7.93	1.00			63.00		
412400	Clifton Park										
	C	2017	All Property	Sales/Appraisals	14.31	0.97	46.00	46.00			
	C	2021	Residential	Sales Only	12.89	0.99			46.00		
412600	Corinth										
	B	2020	All Property	Sales/Appraisals	14.45	0.51	100.00	100.00			
	B	2021	Residential	Sales Only	12.91	1.01			84.41		
412800	Day										
	A	2019	All Property	Sales/Appraisals	38.20	1.24	47.75	47.75			
	A	2021	Residential	Sales Only	28.04	1.13			47.75		
413000	Edinburg										
	A	2019	All Property	CAMA/Appraisals	22.28	1.04	42.15	42.15			
	A	2021	Residential	CAMA	24.29	1.03			42.15		
413200	Galway										
	A	2019	All Property	Review of Reassessment			90.00	90.00			
	A	2019	Residential	Review of Reassessment					90.00		
413400	Greenfield										
	B	2017	All Property	Sales/Appraisals	15.80	1.00	79.75	79.75			
	B	2021	Residential	Sales Only	15.50	1.01			79.75		

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413600	Hadley										
	A	2017	All Property	CAMA/Appraisals	20.75	1.03	79.50	79.50			
	A	2021	Residential	CAMA	21.45	1.02			66.41		
413800	Halfmoon										
	C	2017	All Property	Sales/Appraisals	14.60	0.95	47.50	47.50			
	C	2021	Residential	Sales Only	12.13	0.98			47.50		
414000	Malta										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
414200	Milton										
	C	2017	All Property	CAMA/Appraisals	8.91	1.01	76.50	76.50			
	C	2021	Residential	CAMA	8.77	1.00			76.50		
414400	Moreau										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
414600	Northumberland										
	B	2018	All Property	Sales/Appraisals	16.72	1.04	72.00	72.00			
	B	2021	Residential	Sales Only	13.67	1.04			67.37		
414800	Providence										
	A	2019	All Property	Sales/Appraisals	26.02	0.97	77.50	77.50			
	A	2021	Residential	Sales Only	17.17	1.06			77.50		
415000	Saratoga										
	B	2018	All Property	Sales/Appraisals	19.04	1.10	79.00	79.00			
	B	2021	Residential	Sales Only	13.16	1.04			79.00		
415200	Stillwater										
	B	2019	All Property	Sales/Appraisals	17.31	0.86	76.00	76.00			
	B	2021	Residential	Sales Only	16.91	1.01			70.38		
415400	Waterford										
	C	2018	All Property	Review of Reassessment			84.00	84.00			
	C	2018	Residential	Review of Reassessment					84.00		

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415600	Wilton										
	C	2017	All Property	CAMA/Appraisals	6.63	1.00	79.50	79.50			
	C	2021	Residential	CAMA	6.13	1.00			79.50		

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**County of Schenectady**

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421500	Schenectady										
	C	2020	All Property	Sales/Appraisals	19.26	1.01	82.00	82.00			
	C	2021	Residential	Sales Only	19.03	1.04			74.18		
422000	Duanesburg										
	A	2020	All Property	CAMA/Appraisals	12.91	0.99	26.00	26.00			
	A	2021	Residential	CAMA	13.40	1.00			26.00		
422200	Glenville										
	C	2017	All Property	Sales/Appraisals	12.33	0.98	75.00	75.00			
	C	2021	Residential	Sales Only	11.30	1.00			75.00		
422400	Niskayuna										
	C	2018	All Property	Sales/Appraisals	9.04	0.98	89.00	89.00			
	C	2021	Residential	Sales Only	8.78	1.00			89.00		
422600	Princetown										
	A	2020	All Property	CAMA/Appraisals	15.00	1.00	26.50	26.50			
	A	2021	Residential	CAMA	15.14	1.00			26.50		
422800	Rotterdam										
	C	2020	All Property	Sales/Appraisals	10.97	0.99	83.00	83.00			
	C	2021	Residential	Sales Only	10.73	1.01			83.00		

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**County of Schoharie**

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432000	Blenheim										
	A	2020	All Property	Sales/Appraisals	28.59	1.23	60.00	60.00			
	A	2020	Residential	Sales/Appraisals	23.65	1.09			55.15		
432200	Broome										
	A	2019	All Property	Review of Reassessment			87.00	87.00		2023	yes
	A	2019	Residential	Review of Reassessment					82.53	2023	yes
432400	Carlisle										
	A	2020	All Property	Sales/Appraisals	24.08	1.15	57.50	57.50			
	A	2021	Residential	Sales Only	20.06	1.07			53.87		
432600	Cobleskill										
	B	2020	All Property	Sales/Appraisals	21.69	1.01	64.00	64.00			
	B	2021	Residential	Sales Only	17.61	1.05			57.03		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			87.00	87.00		2023	yes
	A	2019	Residential	Review of Reassessment					80.21	2023	yes
433000	Esperance										
	A	2020	All Property	Sales/Appraisals	17.26	1.05	76.50	76.50			
	A	2021	Residential	Sales Only	12.09	1.00			70.50		
433200	Fulton										
	A	2020	All Property	Sales/Appraisals	31.09	1.03	51.00	51.00			
	A	2020	Residential	Sales/Appraisals	32.44	1.15			51.00		
433400	Gilboa										
	A	2020	All Property	Sales/Appraisals	37.34	1.03	1.74	1.74			
	A	2020	Residential	Sales/Appraisals	36.56	1.25			1.22		
433600	Jefferson										
	A	2020	All Property	Sales/Appraisals	26.39	1.17	47.00	47.00			
	A	2020	Residential	Sales/Appraisals	21.86	1.10			44.14		
433800	Middleburgh										
	A	2020	All Property	CAMA/Appraisals	21.93	1.07	54.00	54.00			
	A	2021	Residential	CAMA	16.67	1.02			49.61		

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**County of Schoharie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
434000	Richmondville										
	A	2020	All Property	Sales/Appraisals	19.69	1.13	85.00	85.00			
	A	2021	Residential	Sales Only	16.91	1.06			85.00		
434200	Schoharie										
	B	2020	All Property	Sales/Appraisals	17.26	1.05	76.50	76.50			
	B	2021	Residential	Sales Only	12.09	1.00			70.50		
434400	Seward										
	A	2020	All Property	Sales/Appraisals	24.08	1.15	57.50	57.50			
	A	2021	Residential	Sales Only	20.06	1.07			53.87		
434600	Sharon										
	A	2020	All Property	Sales/Appraisals	24.08	1.15	57.50	57.50			
	A	2021	Residential	Sales Only	20.06	1.07			53.87		
434800	Summit										
	A	2020	All Property	Sales/Appraisals	21.61	1.17	47.00	47.00			
	A	2020	Residential	Sales/Appraisals	30.38	1.12			42.76		
435000	Wright										
	A	2020	All Property	Sales/Appraisals	16.83	1.12	60.00	60.00			
	A	2021	Residential	Sales Only	17.93	1.08			60.00		

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**County of Schuyler**

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442000	Catharine										
	A	2019	All Property	Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment					85.00		
442200	Cayuta										
	A	2019	All Property	Sales/Appraisals	11.21	1.03	86.00	86.00			
	A	2019	Residential	Sales/Appraisals	10.43	1.00			81.76		
442400	Dix										
	B	2019	All Property	Review of Reassessment			85.00	85.00		2023	
	B	2019	Residential	Review of Reassessment					85.00	2023	
442600	Hector										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
442800	Montour										
	B	2019	All Property	Review of Reassessment			85.00	85.00			
	B	2019	Residential	Review of Reassessment					85.00		
443000	Orange										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
443200	Reading										
	A	2019	All Property	Review of Reassessment			85.00	85.00		2023	
	A	2019	Residential	Review of Reassessment					85.00	2023	
443400	Tyrone										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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**County of Seneca**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2019	All Property	CAMA/Appraisals	19.46	0.98	85.00	85.00			
	A	2021	Residential	CAMA	16.71	1.00			88.01		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			90.00	90.00			
	A	2018	Residential	Review of Reassessment					83.84		
452400	Junius										
	A	2020	All Property	Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					88.53		
452600	Lodi										
	A	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	A	2021	Residential	CAMA	20.71	1.02			69.35		
452800	Ovid										
	A	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	A	2021	Residential	CAMA	20.71	1.02			69.35		
453000	Romulus										
	B	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	B	2021	Residential	CAMA	20.71	1.02			69.35		
453200	Seneca Falls										
	B	2019	All Property	CAMA/Appraisals	16.18	1.04	77.00	77.00		2023	
	B	2021	Residential	CAMA	15.56	1.04			77.00	2023	
453400	Tyre										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					86.64		
453600	Varick										
	A	2018	All Property	CAMA/Appraisals	21.78	1.06	62.00	62.00			
	A	2021	Residential	CAMA	16.72	1.00			68.26		
453800	Waterloo										
	B	2020	All Property	Sales/Appraisals	24.12	1.08	79.00	79.00			
	B	2021	Residential	Sales Only	25.32	1.10			79.00		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning	2017	All Property	Sales/Appraisals	13.50	1.02	86.00	86.00		2023	
	C	2021	Residential	Sales Only	13.63	1.03			86.00	2023	
460600	Hornell	2020	All Property	Review of Reassessment			96.50	96.50			
	C	2020	Residential	Review of Reassessment					96.50		
462000	Addison	2018	All Property	Review of Reassessment			90.00	90.00		2023	yes
	A	2018	Residential	Review of Reassessment					83.44	2023	yes
462200	Avoca	2020	All Property	Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					87.25		
462400	Bath	2018	All Property	Review of Reassessment			90.00	90.00		2023	
	B	2018	Residential	Review of Reassessment					84.84	2023	
462600	Bradford	2020	All Property	Sales/Appraisals	7.53	0.98	68.50	68.50		2023	
	A	2020	Residential	Sales/Appraisals	7.61	0.99			68.50	2023	
462800	Cameron	2019	All Property	Review of Reassessment			96.00	96.00		2023	yes
	A	2019	Residential	Review of Reassessment					88.82	2023	yes
463000	Campbell	2021	All Property	Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					94.62		
463200	Canisteo	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
463400	Caton	2019	All Property	Sales/Appraisals	17.31	1.09	83.00	83.00			
	A	2021	Residential	Sales Only	16.10	1.06			83.00		

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
463600	Cohocton	2018	All Property	CAMA/Appraisals	20.33	0.99	72.00	72.00			
	A	2021	Residential	CAMA	17.77	1.05			72.00		
463800	Corning	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
464000	Dansville	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
464200	Erwin	2021	All Property	Review of Reassessment			95.00	95.00			
	B	2021	Residential	Review of Reassessment					87.16		
464400	Fremont	2019	All Property	CAMA/Appraisals	11.44	0.99	84.00	84.00		2023	
	A	2021	Residential	CAMA	13.87	1.00			81.86	2023	
464600	Greenwood	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
464800	Hartsville	2019	All Property	Review of Reassessment			90.00	90.00			
	A	2019	Residential	Review of Reassessment					84.63		
465000	Hornby	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
465200	Hornellsville	2021	All Property	Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					91.63		
465400	Howard	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper	2017	All Property	Sales/Appraisals	23.20	1.16	4.73	5.00			
	A	2021	Residential	Sales Only	10.36	1.04			4.74		
465800	Lindley	2019	All Property	Review of Reassessment			84.00	84.00			
	A	2019	Residential	Review of Reassessment					84.00		
466000	Prattsburgh	2020	All Property	Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					91.15		
466200	Pulteney	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
466400	Rathbone	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					90.67		
466600	Thurston	2017	All Property	CAMA/Appraisals	27.41	1.16	2.97	2.97			
	A	2021	Residential	CAMA	25.33	1.05			3.17		
466800	Troupsburg	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					93.92		
467000	Tuscarora	2017	All Property	Sales/Appraisals	36.83	0.86	2.60	2.60			
	A	2021	Residential	Sales/Appraisals	23.45	1.11			2.60		
467200	Urbana	2021	All Property	Review of Reassessment			93.00	93.00			
	A	2021	Residential	Review of Reassessment					93.00		
467400	Wayland	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					87.64		

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
467600	Wayne										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
467800	West Union										
	A	2019	All Property	Review of Reassessment			99.00	99.00			
	A	2019	Residential	Review of Reassessment					92.97		
468000	Wheeler										
	A	2020	All Property	Review of Reassessment			90.00	90.00			
	A	2020	Residential	Review of Reassessment					90.00		
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					87.49		

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**County of Suffolk**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	16.86	0.98	0.78	0.78			
	C	2021	Residential	Sales Only	14.24	1.01			0.71		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	18.09	1.01	0.62	0.62			
	C	2021	Residential	Sales Only	16.10	1.01			0.62		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	25.43	1.09	0.45	0.45			
	B	2021	Residential	Sales Only	25.51	1.09			0.45		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	17.77	0.20	0.64	0.64			
	C	2021	Residential	Sales Only	13.80	1.01			0.54		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	11.31	0.94	8.28	8.28			
	C	2021	Residential	Sales Only	9.92	1.01			8.28		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	16.09	0.99	10.14	10.14			
	C	2021	Residential	Sales Only	12.78	1.01			10.14		
473200	Shelter Island										
	B	2021	All Property	Review of Reassessment			89.00	89.00			
	B	2021	Residential	Review of Reassessment					89.00		
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	14.57	0.99	0.98	0.98			
	C	2021	Residential	Sales Only	11.87	1.00			0.98		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			79.00	79.00			
	C	2019	Residential	Review of Reassessment					79.00		
473800	Southold										
	C	2017	All Property	Sales/Appraisals	20.49	1.07	0.70	0.70			
	C	2021	Residential	Sales Only	17.71	1.06			0.70		

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**County of Sullivan**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2018	All Property	Sales/Appraisals	30.41	1.33	50.30	50.30			
	A	2021	Residential	Sales Only	22.97	1.14			50.30		
482200	Callicoon										
	A	2018	All Property	Sales/Appraisals	29.12	1.24	44.40	44.40			
	A	2021	Residential	Sales Only	33.39	1.20			44.40		
482400	Cochection										
	A	2018	All Property	CAMA/Appraisals	15.36	1.05	60.00	60.00			
	A	2021	Residential	CAMA	20.04	1.03			60.00		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			68.74	68.74			
	A	2018	Residential	Review of Reassessment					60.76		
482800	Fallsburgh										
	B	2018	All Property	Sales/Appraisals	28.05	1.15	44.62	44.62			
	B	2021	Residential	Sales Only	33.58	1.17			45.13		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			88.00	88.00			
	A	2018	Residential	Review of Reassessment					88.00		
483200	Fremont										
	A	2018	All Property	Sales/Appraisals	34.88	1.19	50.00	50.00			
	A	2018	Residential	Sales/Appraisals	47.40	1.26			46.28		
483400	Highland										
	A	2018	All Property	Sales/Appraisals	23.53	1.09	72.00	72.00			
	A	2021	Residential	Sales Only	26.07	1.13			72.00		
483600	Liberty										
	B	2018	All Property	Sales/Appraisals	34.65	1.19	63.30	63.30			
	B	2021	Residential	Sales Only	37.95	1.21			64.74		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			72.00	72.00			
	A	2019	Residential	Review of Reassessment					67.81		

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**County of Sullivan**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
484000	Mamakating										
	B	2018	All Property	Sales/Appraisals	36.23	1.35	45.50	45.50			
	B	2021	Residential	Sales Only	26.84	1.12			45.50		
484200	Neversink										
	A	2018	All Property	Sales/Appraisals	39.66	0.56	3.00	3.00			
	A	2021	Residential	Sales Only	37.74	1.21			1.64		
484400	Rockland										
	A	2018	All Property	Sales/Appraisals	31.37	1.21	52.50	52.50			
	A	2021	Residential	Sales Only	36.50	1.21			46.41		
484600	Thompson										
	B	2018	All Property	Sales/Appraisals	24.32	1.07	62.00	62.00			
	B	2021	Residential	Sales Only	25.38	1.07			62.00		
484800	Tusten										
	A	2018	All Property	CAMA/Appraisals	16.26	1.07	38.92	38.92			
	A	2021	Residential	CAMA	20.33	1.07			38.92		

\* 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.

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**County of Tioga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton	2018	All Property	Sales/Appraisals	27.76	1.11	73.40	73.40			
	B	2021	Residential	Sales Only	29.22	1.10			71.24		
492200	Berkshire	2019	All Property	Sales/Appraisals	20.96	1.02	91.00	91.00			
	A	2021	Residential	Sales Only	13.61	1.05			86.53		
492400	Candor	2019	All Property	Sales/Appraisals	27.97	1.07	85.50	85.50			
	A	2021	Residential	Sales Only	23.90	1.08			80.93		
492600	Newark Valley	2019	All Property	Sales/Appraisals	37.30	1.23	60.00	60.00			
	A	2021	Residential	Sales Only	24.94	1.08			57.77		
492800	Nichols	2019	All Property	CAMA/Appraisals	17.54	1.01	24.40	24.40			
	A	2021	Residential	CAMA	17.41	1.02			21.97		
493000	Owego	2018	All Property	Sales/Appraisals	18.70	1.02	62.00	62.00			
	B	2021	Residential	Sales Only	18.24	1.03			57.17		
493200	Richford	2018	All Property	Sales/Appraisals	24.41	1.00	92.00	92.00			
	A	2018	Residential	Sales/Appraisals	18.28	1.05			87.71		
493400	Spencer	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					95.01		
493600	Tioga	2019	All Property	Sales/Appraisals	22.04	1.69	5.50	5.50			
	A	2021	Residential	Sales Only	21.59	1.09			5.92		

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**County of Tompkins**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
509901	Tompkins County Assessing Unit										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
510800	Kingston										
	C	2019	All Property	Review of Reassessment			70.00	70.00			
	C	2019	Residential	Review of Reassessment					62.72		
512000	Denning										
	A	2018	All Property	Sales/Appraisals	35.33	0.89	14.35	14.35			
	A	2018	Residential	Sales/Appraisals	29.36	0.98			11.47		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	21.93	1.06	70.00	70.00			
	B	2021	Residential	Sales Only	20.07	1.07			70.00		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			72.00	72.00			
	B	2019	Residential	Review of Reassessment					72.00		
512600	Hardenburgh										
	A	2018	All Property	Sales/Appraisals	24.70	0.90	55.00	55.00			
	A	2018	Residential	Sales/Appraisals	20.83	0.96			46.46		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	15.92	0.51	76.40	76.40			
	B	2021	Residential	Sales Only	14.81	1.03			63.19		
513000	Kingston										
	B	2018	All Property	Sales/Appraisals	10.15	1.01	68.00	68.00			
	B	2018	Residential	Sales/Appraisals	10.06	1.01			68.00		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			81.00	81.00			
	B	2019	Residential	Review of Reassessment					73.29		
513400	Marbletown										
	B	2020	All Property	Review of Reassessment			70.00	70.00			
	B	2020	Residential	Review of Reassessment					70.00		
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			73.00	73.00			
	B	2018	Residential	Review of Reassessment					66.14		

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**County of Ulster**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	16.41	1.04	76.00	76.00			
	C	2021	Residential	Sales Only	12.76	1.03			69.71		
514000	Olive										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	16.71	1.02	67.00	67.00			
	B	2021	Residential	Sales Only	16.13	1.03			67.00		
514400	Rochester										
	A	2021	All Property	Review of Reassessment			72.00	72.00			
	A	2021	Residential	Review of Reassessment					72.00		
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			74.00	74.00			
	B	2020	Residential	Review of Reassessment					74.00		
514800	Saugerties										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	B	2022	Residential	Review of Reassessment					100.00	2023	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	36.78	0.58	18.50	18.50			
	A	2021	Residential	Sales Only	25.90	1.08			13.07		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	17.08	1.06	15.00	15.00			
	B	2021	Residential	Sales Only	12.41	1.01			13.93		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	25.10	0.93	55.00	55.00			
	C	2021	Residential	Sales Only	17.66	1.02			48.03		
515600	Wawarsing										
	A	2018	All Property	Sales/Appraisals	31.18	0.56	81.00	81.00			
	A	2021	Residential	Sales Only	28.58	1.10			60.22		

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	20.41	1.04	61.00	61.00			
	A	2021	Residential	Sales Only	19.03	1.04			61.00		

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**County of Warren**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2022	All Property	Review of Reassessment			100.00	100.00			
	C	2022	Residential	Review of Reassessment					100.00		
522000	Bolton										
	A	2020	All Property	Review of Reassessment			90.00	90.00			
	A	2020	Residential	Review of Reassessment					90.00		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			90.00	90.00			
	B	2020	Residential	Review of Reassessment					83.03		
522400	Chester										
	A	2020	All Property	Sales/Appraisals	15.47	1.08	97.50	97.50			
	A	2021	Residential	Sales Only	11.63	1.02			97.50		
522600	Hague										
	A	2020	All Property	Sales/Appraisals	19.65	1.09	69.50	69.50		2023	yes
	A	2021	Residential	Sales Only	14.28	1.00			66.45	2023	yes
522800	Horicon										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
523000	Johnsburg										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
523200	Lake Luzerne										
	A	2019	All Property	Sales/Appraisals	18.66	0.82	86.00	86.00			
	A	2021	Residential	Sales Only	17.50	1.03			86.00		
523400	Queensbury										
	C	2021	All Property	Review of Reassessment			90.00	90.00			
	C	2021	Residential	Review of Reassessment					82.39		
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.86	0.86			
	A	2018	Residential	Sales/Appraisals	9.33	1.02			0.85		

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**County of Warren**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
523800	Thurman										
	A	2018	All Property	Sales/Appraisals	15.89	1.08	87.38	87.38			
	A	2021	Residential	Sales Only	16.70	1.05			87.38		
524000	Warrensburg										
	A	2019	All Property	Sales/Appraisals	8.64	1.03	96.00	96.00			
	A	2021	Residential	Sales Only	7.79	1.01			96.00		

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**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
532000	Argyle										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2018	All Property	CAMA/Appraisals	9.85	1.01	90.00	90.00		2023	
	A	2021	Residential	CAMA	12.03	1.01			90.00	2023	
532400	Dresden										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
532600	Easton										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
532800	Fort Ann										
	A	2020	All Property	Sales/Appraisals	33.51	1.13	85.00	85.00		2023	
	A	2020	Residential	Sales/Appraisals	26.07	1.16			71.04	2023	
533000	Fort Edward										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
533200	Granville										
	B	2021	All Property	Review of Reassessment			95.00	95.00			
	B	2021	Residential	Review of Reassessment					95.00		
533400	Greenwich										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
533600	Hampton										
	A	2021	All Property	Review of Reassessment			95.00	95.00			
	A	2021	Residential	Review of Reassessment					95.00		
533800	Hartford										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
534000	Hebron										
	A	2020	All Property	Review of Reassessment			94.00	94.00			
	A	2020	Residential	Review of Reassessment					94.00		
534200	Jackson										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
534400	Kingsbury										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
534600	Putnam										
	A	2020	All Property	CAMA/Appraisals	60.34	1.47	80.30	80.30			
	A	2021	Residential	CAMA	87.55	1.80			75.54		
534800	Salem										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
535000	White Creek										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
535200	Whitehall										
	A	2019	All Property	Sales/Appraisals	26.84	1.08	94.50	94.50		2023	yes
	A	2021	Residential	Sales Only	30.00	1.16			94.50	2023	yes

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**County of Wayne**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2020	All Property	Sales/Appraisals	18.93	1.02	69.00	69.00		2024	
	B	2021	Residential	Sales Only	18.46	1.04			65.32	2024	
542200	Butler										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
542400	Galen										
	A	2020	All Property	Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					86.88		
542600	Huron										
	A	2019	All Property	Review of Reassessment			82.00	82.00			
	A	2019	Residential	Review of Reassessment					82.00		
542800	Lyons										
	B	2019	All Property	Sales/Appraisals	22.98	1.08	72.00	72.00			
	B	2021	Residential	Sales Only	22.59	1.09			73.17		
543000	Macedon										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
543200	Marion										
	B	2020	All Property	Sales/Appraisals	23.78	1.04	71.00	71.00			
	B	2021	Residential	Sales Only	17.67	1.04			71.00		
543400	Ontario										
	B	2021	All Property	Review of Reassessment			94.00	94.00			
	B	2021	Residential	Review of Reassessment					94.00		
543600	Palmyra										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
543800	Rose										
	A	2020	All Property	Review of Reassessment			90.00	90.00		2023	yes
	A	2020	Residential	Review of Reassessment					90.00	2023	yes

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**County of Wayne**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
544000	Savannah										
	A	2021	All Property	Review of Reassessment			97.00	97.00			
	A	2021	Residential	Review of Reassessment					97.00		
544200	Sodus										
	B	2017	All Property	Review of Reassessment			81.00	81.00		2023	
	B	2017	Residential	Review of Reassessment					72.58	2023	
544400	Walworth										
	B	2021	All Property	Review of Reassessment			94.00	94.00			
	B	2021	Residential	Review of Reassessment					94.00		
544600	Williamson										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
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**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
550800	Mt Vernon										
	C	2020	All Property	Sales/Appraisals	19.73	1.00	2.01	2.01			
	C	2021	Residential	Sales Only	17.20	1.02			1.72		
551000	New Rochelle										
	C	2020	All Property	Sales/Appraisals	12.81	1.00	2.18	2.18			
	C	2021	Residential	Sales Only	11.42	1.00			1.98		
551200	Peekskill										
	C	2020	All Property	Sales/Appraisals	21.14	1.05	2.58	2.58			
	C	2021	Residential	Sales Only	13.19	1.02			2.20		
551400	Rye										
	C	2020	All Property	Sales/Appraisals	10.63	1.02	1.47	1.47			
	C	2021	Residential	Sales Only	8.97	1.00			1.47		
551700	White Plains										
	C	2020	All Property	Sales/Appraisals	23.81	0.94	2.58	2.58			
	C	2021	Residential	Sales Only	10.39	1.00			1.90		
551800	Yonkers										
	C	2020	All Property	Sales/Appraisals	17.60	1.03	1.90	1.90			
	C	2021	Residential	Sales Only	14.02	1.01			1.79		
552000	Bedford										
	C	2020	All Property	Sales/Appraisals	14.87	0.98	9.31	9.31			
	C	2021	Residential	Sales Only	14.94	0.99			9.31		
552200	Cortlandt										
	C	2020	All Property	Sales/Appraisals	10.58	1.02	1.34	1.34			
	C	2021	Residential	Sales Only	10.74	1.01			1.34		
552400	Eastchester										
	C	2020	All Property	Sales/Appraisals	11.94	1.03	1.03	1.03			
	C	2021	Residential	Sales Only	10.93	1.02			1.03		
552600	Greenburgh										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes

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**New York State Board Of Real Property Tax Services  
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**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
552800	Harrison										
	C	2020	All Property	Sales/Appraisals	13.10	0.97	1.29	1.29			
	C	2021	Residential	Sales Only	13.05	0.99			1.29		
553000	Lewisboro										
	C	2020	All Property	Sales/Appraisals	10.75	1.01	8.18	8.18			
	C	2021	Residential	Sales Only	10.65	1.01			8.18		
553200	Mamaroneck										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
553400	Mount Pleasant										
	C	2020	All Property	Sales/Appraisals	12.10	0.89	1.21	1.21			
	C	2021	Residential	Sales Only	11.54	1.02			1.21		
553600	New Castle										
	C	2020	All Property	Sales/Appraisals	10.41	1.03	16.75	16.75			
	C	2021	Residential	Sales Only	8.94	1.00			16.75		
553800	North Castle										
	C	2020	All Property	Sales/Appraisals	12.46	1.01	1.94	1.94			
	C	2021	Residential	Sales Only	12.00	1.01			1.94		
554000	North Salem										
	B	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	B	2022	Residential	Review of Reassessment					100.00	2023	yes
554200	Ossining										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	C	2022	Residential	Review of Reassessment					100.00	2023	
554400	Pelham										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
554600	Pound Ridge										
	B	2020	All Property	Sales/Appraisals	17.69	0.96	16.06	16.06			
	B	2021	Residential	Sales Only	12.71	1.00			16.06		

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**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2022 State Eq. Rate</b>	<b>2022 Locally Stated Assmnt. Ratio ***</b>	<b>2022 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
554800	Rye										
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	C	2022	Residential	Review of Reassessment					100.00	2023	yes
555000	Scarsdale										
	C	2021	All Property	No Data Available			87.55	87.55			
	C	2021	Residential	Sales Only	9.23	1.00			87.55		
555200	Somers										
	C	2020	All Property	Sales/Appraisals	12.76	0.97	10.81	10.81			
	C	2021	Residential	Sales Only	10.92	1.00			10.81		
555400	Yorktown										
	C	2020	All Property	Sales/Appraisals	12.41	1.01	1.93	1.93			
	C	2021	Residential	Sales Only	10.30	1.00			1.93		
555600	Mount Kisco										
	C	2020	All Property	Sales/Appraisals	17.38	1.01	15.08	15.08			
	C	2021	Residential	Sales Only	13.26	1.01			12.10		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2021	All Property	Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					96.00		
562200	Attica										
	B	2021	All Property	Review of Reassessment			96.00	96.00			
	B	2021	Residential	Review of Reassessment					89.56		
562400	Bennington										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
562600	Castile										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
562800	Covington										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
563000	Eagle										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
563200	Gainesville										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					94.46		
563400	Genesee Falls										
	A	2021	All Property	Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					88.95		
563600	Java										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
563800	Middlebury										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					94.80		

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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2019	All Property	CAMA/Appraisals	12.88	1.01	88.00	88.00			
	A	2021	Residential	CAMA	14.48	1.01			79.04		
564200	Perry										
	B	2021	All Property	Review of Reassessment			98.00	98.00			
	B	2021	Residential	Review of Reassessment					90.55		
564400	Pike										
	A	2019	All Property	Review of Reassessment			93.00	93.00			
	A	2019	Residential	Review of Reassessment					85.79		
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2023	
	A	2019	Residential	Review of Reassessment					91.14	2023	
564800	Warsaw										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
565000	Wethersfield										
	A	2019	All Property	Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment					74.88		

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**New York State Board Of Real Property Tax Services  
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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	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2021	All Property	Review of Reassessment			94.00	94.00			
	A	2021	Residential	Review of Reassessment					94.00		
572200	Benton										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					82.54		
572400	Italy										
	A	2021	All Property	Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					96.00		
572600	Jerusalem										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2021	All Property	Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					96.00		
573000	Milo										
	B	2019	All Property	Review of Reassessment			86.00	86.00		2023	yes
	B	2019	Residential	Review of Reassessment					80.06	2023	yes
573200	Potter										
	A	2019	All Property	Review of Reassessment			92.00	92.00		2023	yes
	A	2019	Residential	Review of Reassessment					92.00	2023	yes
573400	Starkey										
	B	2021	All Property	Review of Reassessment			90.00	90.00			
	B	2021	Residential	Review of Reassessment					90.00		
573600	Torrey										
	A	2019	All Property	Review of Reassessment			90.00	90.00			
	A	2019	Residential	Review of Reassessment					78.78		

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		New York City				2022				Cyclical	
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
650000	New York City										
	C	2022	1	Review of Reassessment			3.58	6.00		2023	yes
	C	2022	2	Review of Reassessment			36.17	45.00		2023	yes
	C	2022	3	Review of Reassessment			45.00	45.00		2023	yes
	C	2022	4	Review of Reassessment			45.00	45.00		2023	yes

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For more information concerning the data provided in this  
publication, please contact:  
New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone: (518) 530-4520  
Web Site: [www.tax.ny.gov](http://www.tax.ny.gov)