



**Department of
Taxation and Finance**

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Assessment Equity in New York: Results from the 2018 Market Value Survey

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Introduction

Distributional equity in real property taxation requires that properties of the same value be treated alike in terms of their assessments. New York State law (Section 305 of the Real Property Tax Law) stipulates that assessing jurisdictions must assess properties at a uniform percentage of value, and State courts have held that “value” means “market value.” New York’s two “special assessing units,” New York City and Nassau County, must assess at a uniform percentage of market value within each of four specified property classes. This means that all parcels on the assessment roll (or, for special assessing units, within each class) should have the same, or at least very similar, assessment ratios (assessed value divided by market value). Each assessing unit has the right to choose the percentage of value to be used as an assessment standard.

The New York State 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.¹ The present report documents findings from the 2018 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.

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

For the 2018 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.

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 2018 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.

Measuring Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the Coefficient of Dispersion (COD). The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of 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	1.20	.40
2.	110,000	100,000	1.10	.30
Median 3.	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000		.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)² is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as “neutral” assessment practice, i.e., no price-related bias.

²This 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 Indicating Acceptable General 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 family housing	5.0 to 20.0
Income-producing properties	Larger areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	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 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 2018 market survey, the median residential COD among the sampled assessing units was 16.75, and the median for all property classes combined was 18.76.³ In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 4.64 to 73.58. For the residential COD, the range among assessing units was 2.99 to 61.72.

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

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

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

Table 3 summarizes the 2018 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 47 percent of the sampled assessing units had 2018 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 26 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2018 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	324	15	20	26%	43%
>100 – <400	132	12	17	33%	56%
> 400	99	10	15	17%	48%
TOTAL	555	--	--	26%	47%

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

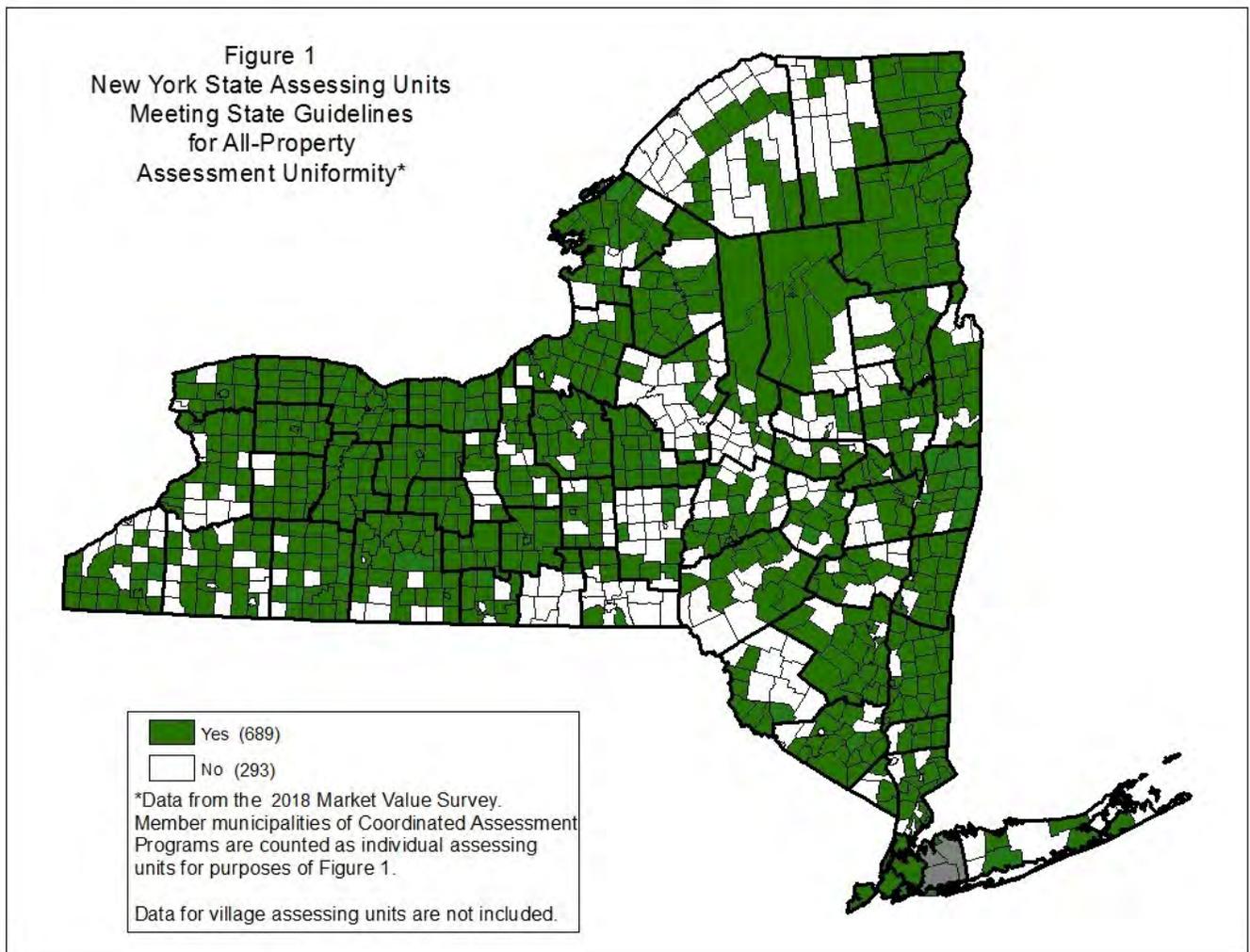
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 689 (70.2%) of the State's assessing units had uniform assessment rolls. This represents about the same number of assessing units found to be equitable in the 2017 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2018 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	555	145	262
Non-Sampled	427	427	427
Total	982	572 (58.3%)	689 (70.2%)

*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 2018 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 74 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.

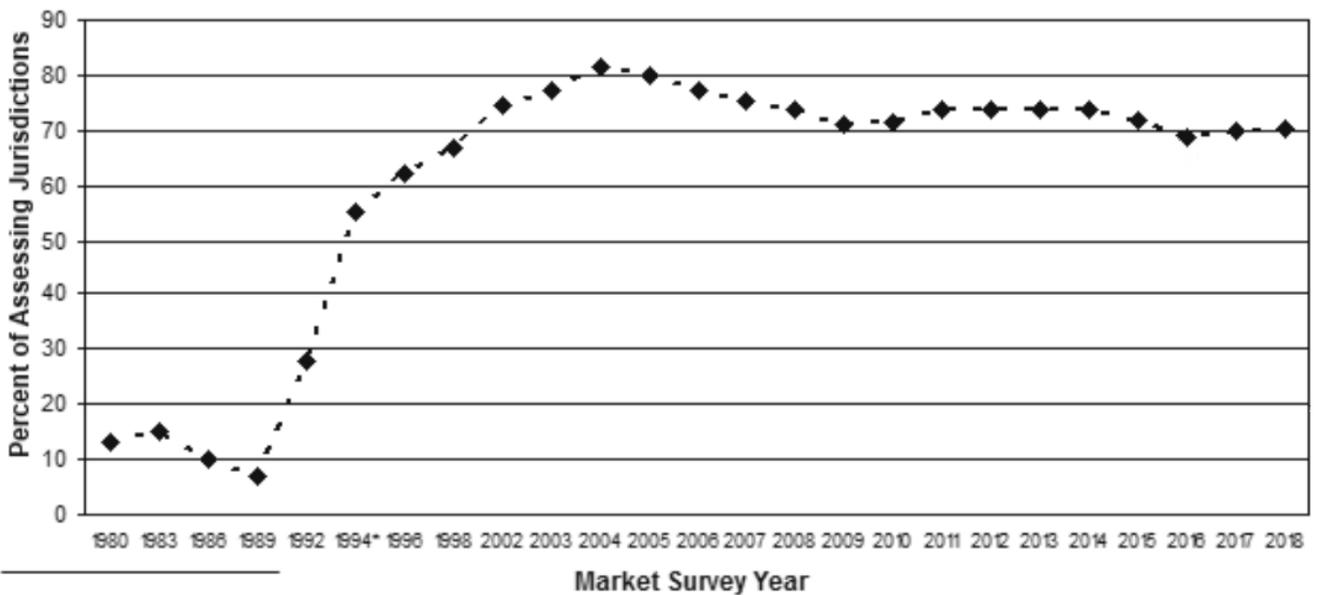
The 81 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 38 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2018 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	46	(4.7%)
10.01 - 25.00	35	(3.5%)
25.01 - 50.00	38	(3.9%)
50.01 - 75.00	137	(14.0%)
75.01 - 100.00	706	(72.0%)
Greater than 100.00	19	(1.9%)
Total	981	(100%)
*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. However, uniformity has been hovering around a level of 70% in recent years.

Figure 2
Percent of County, City and Town Assessing Jurisdictions with
Assessment Uniformity, 1980-2018



* In measuring assessment equity for 1994 and subsequent survey years, acceptable levels of the coefficient of dispersion (COD) statistic were increased for the more rural assessing units. Recent reassessment programs that were reviewed and verified for the 1996 and subsequent surveys were deemed uniform.

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 43 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, 57 percent tended to over-assess low-value homes relative to high-value homes, while no units tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2018 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	0	0%	74	13%
Neutral	241	43%	216	39%
Regressive	314	57%	265	48%
TOTAL	555	100%	555	100%

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

When all property classes are combined, the situation changes significantly. Table 6 shows that 13 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 48 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 39 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 2018 Market Survey

As of November 14, 2018, approximately 6 percent (36) of the 555 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 2018 survey.

Of the 428 assessing units for which recent reassessment projects were reviewed for the 2018 market value survey, 209 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2019 and 2022.



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

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' 2018 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

R_m = median assessment ratio;

R_i = observed assessment ratio for each parcel;

N = number of properties sampled.

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

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

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

Let w_j = p_j / s_j , where:

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

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

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

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

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

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

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

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

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

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

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

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

II. Computing the Price-Related Differential

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

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

Example of Price-Related Differential Values

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

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

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

where:

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

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

Appendix B – 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					96.56		
010300	Cohoes										
	C	2016	All Property	Sales/Appraisals	22.69	1.10	50.00	50.00			
	C	2017	Residential	Sales Only	24.32	1.10			51.44		
011800	Watervliet										
	C	2016	All Property	Review of Reassessment			95.00	95.00			
	C	2016	Residential	Review of Reassessment					94.64		
012000	Berne										
	A	2016	All Property	Sales/Appraisals	20.31	1.10	63.00	63.00			
	A	2017	Residential	Sales Only	20.78	1.07			62.59		
012200	Bethlehem										
	C	2014	All Property	Review of Reassessment			95.00	95.00			
	C	2014	Residential	Review of Reassessment					93.07		
012400	Coeymans										
	B	2016	All Property	Sales/Appraisals	10.67	1.02	97.00	97.00			
	B	2017	Residential	Sales Only	10.92	1.01			93.34		
012600	Colonie										
	C	2016	All Property	Sales/Appraisals	14.20	0.93	64.25	64.25			
	C	2017	Residential	Sales Only	12.04	1.00			55.25		
012800	Green Island										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					95.56		
013000	Guilderland										
	C	2015	All Property	Sales/Appraisals	13.37	1.06	77.90	77.90		2019	
	C	2017	Residential	Sales Only	13.47	0.98			82.73	2019	
013200	Knox										
	A	2016	All Property	CAMA/Appraisals	12.66	0.98	58.00	58.00			
	A	2017	Residential	CAMA	12.78	1.01			55.30		

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2015	All Property	Sales/Appraisals	12.20	1.10	96.00	96.00			
	B	2017	Residential	Sales Only	11.53	1.02			94.41		
013600	Rensselaerville										
	A	2016	All Property	Sales/Appraisals	23.61	0.98	60.00	60.00			
	A	2017	Residential	Sales Only	18.54	1.07			61.18		
013800	Westerlo										
	A	2016	All Property	CAMA/Appraisals	24.50	1.10	1.00	1.00			
	A	2017	Residential	CAMA	18.09	1.03			0.86		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2013	All Property	Sales/Appraisals	13.97	1.04	88.80	95.00			
	B	2017	Residential	Sales Only	14.26	1.04			94.84		
022200	Allen										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					88.46		
022400	Alma										
	A	2014	All Property	Review of Reassessment			99.00	99.00			
	A	2014	Residential	Review of Reassessment					80.28		
022600	Almond										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					91.29		
022800	Amity										
	A	2014	All Property	CAMA/Appraisals	35.48	1.28	89.00	89.00			
	A	2017	Residential	CAMA	22.65	1.08			95.38		
023000	Andover										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					95.00		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
023400	Belfast										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.35	2020	yes
023600	Birdsall										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					85.75		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					102.12		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					94.16		
024200	Caneadea										
	A	2014	All Property	Review of Reassessment			93.00	93.00			
	A	2014	Residential	Review of Reassessment					86.36		
024400	Centerville										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.29	2020	yes
024600	Clarksville										
	A	2013	All Property	CAMA/Appraisals	17.02	1.05	84.00	84.00			
	A	2017	Residential	CAMA	16.49	1.02			84.80		
024800	Cuba										
	A	2013	All Property	Sales/Appraisals	22.45	1.12	91.00	91.00			
	A	2017	Residential	Sales Only	23.45	1.12			92.85		
025000	Friendship										
	A	2016	All Property	CAMA/Appraisals	19.06	1.06	91.00	91.00			
	A	2017	Residential	CAMA	19.11	1.03			88.20		
025200	Genesee										
	A	2013	All Property	CAMA/Appraisals	47.33	1.46	92.00	92.00			
	A	2017	Residential	CAMA	17.92	1.05			95.30		
025400	Granger										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					87.69		
025600	Grove										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
025800	Hume										
	A	2016	All Property	Review of Reassessment			98.00	98.00			
	A	2016	Residential	Review of Reassessment					94.92		

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County of Allegany

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026000	Independence										
	A	2015	All Property	CAMA/Appraisals	18.32	1.09	99.00	99.00			
	A	2017	Residential	CAMA	19.71	1.06			87.71		
026200	New Hudson										
	A	2015	All Property	Review of Reassessment			94.00	94.00			
	A	2015	Residential	Review of Reassessment					88.46		
026400	Rushford										
	A	2016	All Property	Sales/Appraisals	25.86	0.99	89.00	89.00		2019	yes
	A	2017	Residential	Sales Only	20.50	1.06			87.33	2019	yes
026600	Scio										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					99.45		
026800	Ward										
	A	2014	All Property	Review of Reassessment			95.00	95.00		2019	yes
	A	2014	Residential	Review of Reassessment					91.14	2019	yes
027000	Wellsville										
	B	2014	All Property	Review of Reassessment			99.00	99.00			
	B	2014	Residential	Review of Reassessment					100.12		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					94.53	2020	yes
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					104.06		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	C	2016	All Property	Sales/Appraisals	23.17	1.05	84.00	84.00			
	C	2017	Residential	Sales Only	23.41	1.11			79.49		
032000	Barker										
	A	2015	All Property	Sales/Appraisals	11.97	1.04	100.00	100.00			
	A	2017	Residential	Sales Only	12.71	1.05			99.81		
032200	Binghamton										
	B	2016	All Property	Sales/Appraisals	62.14	1.44	66.90	66.90			
	B	2017	Residential	Sales Only	25.85	1.14			64.22		
032400	Chenango										
	B	2016	All Property	Sales/Appraisals	19.76	1.01	70.00	70.00			
	B	2017	Residential	Sales Only	18.58	1.02			65.74		
032600	Colesville										
	A	2015	All Property	Sales/Appraisals	63.71	1.43	8.11	8.11			
	A	2017	Residential	Sales Only	37.41	1.22			8.25		
032800	Conklin										
	B	2016	All Property	CAMA/Appraisals	16.68	1.05	63.90	63.90			
	B	2017	Residential	CAMA	17.07	1.05			59.38		
033000	Dickinson										
	C	2016	All Property	CAMA/Appraisals	17.72	1.03	74.63	74.63			
	C	2017	Residential	CAMA	17.99	1.04			71.33		
033200	Fenton										
	B	2013	All Property	Sales/Appraisals	17.80	1.06	65.00	65.00			
	B	2017	Residential	Sales Only	15.96	1.06			61.85		
033400	Kirkwood										
	B	2016	All Property	Sales/Appraisals	22.28	1.14	71.50	71.50			
	B	2017	Residential	Sales Only	20.19	1.09			71.01		
033600	Lisle										
	A	2016	All Property	Sales/Appraisals	15.44	1.04	100.00	100.00			
	A	2017	Residential	Sales Only	9.41	0.99			93.84		

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2016	All Property	Sales/Appraisals	30.88	1.15	65.00	65.00			
	B	2017	Residential	Sales Only	31.63	1.15			62.36		
034000	Nanticoke										
	A	2015	All Property	Sales/Appraisals	39.91	0.99	57.00	57.00			
	A	2015	Residential	Sales/Appraisals	27.08	1.10			58.95		
034200	Sanford										
	A	2015	All Property	Sales/Appraisals	32.95	1.08	58.00	58.00			
	A	2015	Residential	Sales/Appraisals	25.92	1.08			58.74		
034400	Triangle										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					96.02		
034600	Union										
	C	2013	All Property	Sales/Appraisals	22.14	1.09	4.32	4.32			
	C	2017	Residential	Sales Only	21.89	1.07			4.28		
034800	Vestal										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
035000	Windsor										
	A	2015	All Property	Sales/Appraisals	40.73	0.94	69.50	69.50			
	A	2017	Residential	Sales Only	34.04	1.20			67.70		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2016	All Property	Sales/Appraisals	16.72	1.09	97.00	97.00			
	C	2017	Residential	Sales Only	16.35	1.05			100.85		
041600	Salamanca										
	C	2017	All Property	CAMA/Appraisals	17.43	1.02	17.00	17.00			
	C	2017	Residential	CAMA	17.55	1.00			18.40		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
042200	Ashford										
	A	2016	All Property	Sales/Appraisals	32.20	0.96	53.00	53.00			
	A	2017	Residential	Sales Only	17.23	1.05			59.26		
042400	Carrollton										
	A	2012	All Property	Sales/Appraisals	26.98	0.99	86.00	86.00			
	A	2012	Residential	Sales/Appraisals	24.30	1.12			82.80		
042600	Coldspring										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					98.47		
042800	Conewango										
	A	2016	All Property	CAMA/Appraisals	18.61	0.99	57.00	57.00			
	A	2017	Residential	CAMA	20.76	1.04			61.79		
043000	Dayton										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
043200	East Otto										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.94	2019	yes
043600	Ellicottville										
	A	2015	All Property	Review of Reassessment			99.00	99.00			
	A	2015	Residential	Review of Reassessment					94.99		

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043800	Farmersville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					100.17	2020	yes
044000	Franklinville										
	A	2014	All Property	Sales/Appraisals	28.60	1.06	64.00	64.00			
	A	2017	Residential	Sales Only	21.86	1.10			70.56		
044200	Freedom										
	A	2015	All Property	Sales/Appraisals	17.57	1.09	100.00	100.00			
	A	2017	Residential	Sales Only	13.83	1.04			104.10		
044400	Great Valley										
	A	2014	All Property	Sales/Appraisals	18.93	1.02	95.00	95.00			
	A	2017	Residential	Sales Only	15.81	1.05			98.69		
044600	Hinsdale										
	A	2016	All Property	Sales/Appraisals	20.92	0.95	91.00	91.00			
	A	2017	Residential	Sales Only	19.21	1.08			93.31		
044800	Humphrey										
	A	2016	All Property	CAMA/Appraisals	18.29	1.02	88.00	88.00			
	A	2017	Residential	CAMA	18.00	0.98			89.30		
045000	Ischua										
	A	2016	All Property	Sales/Appraisals	20.92	0.95	91.00	91.00			
	A	2017	Residential	Sales Only	19.21	1.08			93.31		
045200	Leon										
	A	2014	All Property	Sales/Appraisals	17.40	1.04	92.00	92.00			
	A	2014	Residential	Sales/Appraisals	10.50	1.03			96.04		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	18.38	1.09	68.00	68.00			
	A	2016	Residential	CAMA	15.74	1.05			67.55		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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045800	Machias										
	A	2016	All Property	Review of Reassessment			97.00	97.00		2020	yes
	A	2016	Residential	Review of Reassessment					92.72	2020	yes
046000	Mansfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					96.69		
046200	Napoli										
	A	2015	All Property	Review of Reassessment			91.00	91.00			
	A	2015	Residential	Review of Reassessment					87.61		
046400	New Albion										
	A	2016	All Property	Sales/Appraisals	28.09	1.06	62.00	62.00			
	A	2017	Residential	Sales Only	18.32	1.06			66.93		
046600	Olean										
	A	2016	All Property	CAMA/Appraisals	18.48	1.00	73.00	73.00			
	A	2017	Residential	CAMA	18.38	1.00			73.40		
046800	Otto										
	A	2016	All Property	CAMA/Appraisals	14.61	1.01	97.00	97.00			
	A	2017	Residential	CAMA	15.04	1.00			96.75		
047000	Perrysburg										
	A	2016	All Property	CAMA/Appraisals	21.38	1.09	66.00	66.00			
	A	2017	Residential	CAMA	15.63	1.04			71.80		
047200	Persia										
	B	2016	All Property	Sales/Appraisals	19.77	1.14	73.00	73.00			
	B	2017	Residential	Sales Only	16.75	1.06			71.59		
047400	Portville										
	B	2014	All Property	Sales/Appraisals	17.95	1.07	93.00	93.00			
	B	2017	Residential	Sales Only	17.59	1.06			94.57		
047600	Randolph										
	A	2016	All Property	CAMA/Appraisals	20.54	1.11	79.00	79.00			
	A	2017	Residential	CAMA	18.40	1.06			83.10		

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047800	Red House										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
048000	Salamanca										
	A	2016	All Property	Sales/Appraisals	16.61	1.04	88.00	88.00			
	A	2016	Residential	Sales/Appraisals	9.72	1.00			84.11		
048200	South Valley										
	A	2016	All Property	Sales/Appraisals	31.75	1.05	72.00	72.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			68.78		
048400	Yorkshire										
	B	2016	All Property	Sales/Appraisals	11.50	1.03	15.00	15.00			
	B	2017	Residential	Sales Only	7.39	1.01			16.66		

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050100	Auburn										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2014	All Property	Sales/Appraisals	22.25	1.15	84.00	84.00			
	A	2017	Residential	Sales Only	11.68	1.03			92.53		
052200	Brutus										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					99.17		
052400	Cato										
	A	2014	All Property	Sales/Appraisals	18.72	1.09	96.00	96.00			
	A	2017	Residential	Sales Only	9.39	1.01			93.44		
052600	Conquest										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.38		
052800	Fleming										
	B	2013	All Property	CAMA/Appraisals	27.26	1.06	35.00	35.00		2019	
	B	2017	Residential	CAMA	21.26	1.08			38.76	2019	
053000	Genoa										
	A	2015	All Property	Review of Reassessment			96.00	96.00			
	A	2015	Residential	Review of Reassessment					94.65		
053200	Ira										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.28	2021	yes
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			98.00	98.00			
	A	2015	Residential	Review of Reassessment					96.86		
053600	Locke										
	A	2014	All Property	CAMA/Appraisals	17.64	1.04	97.00	97.00		2019	
	A	2017	Residential	CAMA	18.46	1.05			95.09	2019	

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					94.96		
054000	Montezuma										
	A	2014	All Property	Sales/Appraisals	21.61	1.04	85.50	85.50			
	A	2014	Residential	Sales/Appraisals	17.64	1.02			95.24		
054200	Moravia										
	B	2014	All Property	Sales/Appraisals	21.40	1.08	87.00	87.00			
	B	2017	Residential	Sales Only	13.55	1.01			85.16		
054400	Niles										
	A	2013	All Property	Sales/Appraisals	11.51	0.99	95.00	95.00		2019	
	A	2017	Residential	Sales Only	6.61	1.01			92.52	2019	
054600	Owasco										
	B	2013	All Property	Sales/Appraisals	17.58	1.02	78.50	78.50			
	B	2017	Residential	Sales Only	15.44	1.03			75.32		
054800	Scipio										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2016	Residential	Review of Reassessment					95.94	2020	yes
055000	Sempronius										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					98.83	2020	yes
055200	Sennett										
	B	2013	All Property	Sales/Appraisals	9.74	1.04	92.00	92.00			
	B	2017	Residential	Sales Only	9.07	1.00			96.73		
055400	Springport										
	B	2014	All Property	Sales/Appraisals	16.69	1.08	80.50	80.50			
	B	2017	Residential	Sales Only	13.58	1.04			81.78		
055600	Sterling										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					95.30	2020	yes

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055800	Summerhill										
	A	2013	All Property	CAMA/Appraisals	21.76	1.07	93.00	93.00			
	A	2017	Residential	CAMA	27.02	1.10			91.98		
056000	Throop										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					101.52		
056200	Venice										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2016	Residential	Review of Reassessment					96.16	2020	yes
056400	Victory										
	A	2015	All Property	CAMA/Appraisals	28.77	1.20	87.00	87.00		2019	
	A	2017	Residential	CAMA	21.61	1.08			93.22	2019	

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County of Chautauqua

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060300	Dunkirk										
	C	2014	All Property	Sales/Appraisals	29.91	1.16	77.00	77.00			
	C	2017	Residential	Sales Only	29.48	1.14			79.85		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
062000	Arkwright										
	A	2014	All Property	CAMA/Appraisals	17.59	0.98	49.00	49.00			
	A	2017	Residential	CAMA	17.61	1.04			53.91		
062200	Busti										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
062400	Carroll										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2015	Residential	Review of Reassessment					99.13	2020	
062600	Charlotte										
	A	2015	All Property	CAMA/Appraisals	24.51	1.20	93.00	93.00			
	A	2017	Residential	CAMA	18.56	1.04			96.43		
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					98.55	2019	
063000	Cherry Creek										
	A	2015	All Property	CAMA/Appraisals	15.70	1.09	88.70	88.70			
	A	2017	Residential	CAMA	19.20	1.02			89.00		
063200	Clymer										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					103.05		
063400	Dunkirk										
	B	2014	All Property	Sales/Appraisals	26.08	1.08	67.00	67.00			
	B	2014	Residential	Sales/Appraisals	20.88	1.07			61.59		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2014	All Property	Sales/Appraisals	23.65	0.90	93.50	93.50			
	A	2017	Residential	Sales Only	16.50	1.01			95.76		
063800	Ellicott										
	B	2016	All Property	Sales/Appraisals	14.90	1.12	90.00	90.00		2019	
	B	2017	Residential	Sales Only	13.08	1.05			89.54	2019	
064000	Ellington										
	A	2016	All Property	Sales/Appraisals	25.28	1.07	94.00	94.00			
	A	2017	Residential	Sales Only	13.33	1.06			97.33		
064200	French Creek										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.89	2020	yes
064400	Gerry										
	A	2015	All Property	Sales/Appraisals	15.97	0.99	93.00	93.00			
	A	2017	Residential	Sales Only	11.43	1.04			92.87		
064600	Hanover										
	B	2013	All Property	Sales/Appraisals	24.54	1.15	86.00	86.00			
	B	2017	Residential	Sales Only	23.56	1.12			86.32		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
065200	Mina										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.89	2020	yes
065400	North Harmony										
	A	2013	All Property	Review of Reassessment			98.80	98.80			
	A	2013	Residential	Review of Reassessment					94.64		

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County of Chautauqua

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065600	Poland										
	A	2016	All Property	Sales/Appraisals	25.81	0.88	94.00	94.00		2019	yes
	A	2017	Residential	Sales Only	14.58	1.05			94.92	2019	yes
065800	Pomfret										
	B	2014	All Property	Sales/Appraisals	23.01	1.15	17.75	17.75			
	B	2017	Residential	Sales Only	23.48	1.06			19.56		
066000	Portland										
	B	2014	All Property	CAMA/Appraisals	32.51	1.18	55.00	55.00			
	B	2017	Residential	CAMA	19.59	1.04			58.82		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
066400	Sheridan										
	A	2014	All Property	CAMA/Appraisals	33.84	1.00	59.00	59.00			
	A	2017	Residential	CAMA	12.94	1.02			65.33		
066600	Sherman										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.89	2020	yes
066800	Stockton										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					94.04	2019	yes
067000	Villanova										
	A	2014	All Property	Sales/Appraisals	27.34	0.93	52.50	52.50			
	A	2014	Residential	Sales/Appraisals	13.71	1.06			57.19		
067200	Westfield										
	B	2014	All Property	Sales/Appraisals	33.57	1.05	76.00	76.00			
	B	2017	Residential	Sales Only	15.75	1.03			86.98		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2013	All Property	Sales/Appraisals	30.54	1.14	81.00	81.00			
	C	2017	Residential	Sales Only	33.16	1.15			80.58		
072000	Ashland										
	B	2013	All Property	Sales/Appraisals	42.65	1.23	1.53	1.53			
	B	2013	Residential	Sales/Appraisals	33.38	1.17			1.68		
072200	Baldwin										
	A	2013	All Property	Sales/Appraisals	18.81	1.05	1.63	1.63			
	A	2013	Residential	Sales/Appraisals	21.28	1.05			1.59		
072400	Big Flats										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2015	Residential	Review of Reassessment					96.98	2019	
072600	Catlin										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					97.49	2021	yes
072800	Chemung										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	16.43	1.16	97.00	97.00			
	B	2017	Residential	Sales Only	16.32	1.05			97.79		
073200	Erin										
	A	2013	All Property	Sales/Appraisals	29.04	1.06	74.00	74.00			
	A	2017	Residential	Sales Only	17.94	1.06			78.59		
073400	Horseheads										
	C	2016	All Property	Sales/Appraisals	10.38	1.01	95.00	95.00			
	C	2017	Residential	Sales Only	10.42	1.01			91.48		
073600	Southport										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes

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073800	Van Etten										
	A	2015	All Property	Review of Reassessment			96.00	96.00			
	A	2015	Residential	Review of Reassessment					91.81		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes

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County of Chenango

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081100	Norwich										
	C	2012	All Property	Sales/Appraisals	21.18	1.05	66.00	66.00			
	C	2017	Residential	Sales Only	21.04	1.08			62.28		
082000	Afton										
	A	2016	All Property	Sales/Appraisals	45.96	1.25	76.00	76.00			
	A	2017	Residential	Sales Only	24.50	1.15			75.52		
082200	Bainbridge										
	A	2014	All Property	CAMA/Appraisals	19.53	1.06	109.16	100.00			
	A	2017	Residential	CAMA	20.77	1.07			111.48		
082400	Columbus										
	A	2015	All Property	Sales/Appraisals	23.95	0.74	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.67	1.06			88.81		
082600	Coventry										
	A	2013	All Property	Sales/Appraisals	17.66	1.03	100.00	100.00			
	A	2013	Residential	Sales/Appraisals	14.21	1.00			101.06		
082800	German										
	A	2016	All Property	Sales/Appraisals	18.36	1.06	46.00	46.00			
	A	2016	Residential	Sales/Appraisals	22.48	1.06			41.16		
083000	Greene										
	A	2014	All Property	Sales/Appraisals	15.14	1.04	100.00	100.00			
	A	2017	Residential	Sales Only	17.25	1.06			96.36		
083200	Guilford										
	A	2015	All Property	CAMA/Appraisals	19.44	0.95	100.00	100.00			
	A	2017	Residential	CAMA	15.37	1.03			97.04		
083400	Lincklaen										
	A	2015	All Property	Sales/Appraisals	39.19	1.17	54.40	54.40			
	A	2015	Residential	Sales/Appraisals	43.33	1.28			52.47		
083600	Mc Donough										
	A	2016	All Property	Sales/Appraisals	24.32	1.02	74.12	74.12			
	A	2016	Residential	Sales/Appraisals	18.63	1.02			70.92		

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083800	New Berlin										
	A	2015	All Property	CAMA/Appraisals	28.62	1.14	100.00	100.00			
	A	2017	Residential	CAMA	18.94	1.03			97.47		
084000	North Norwich										
	A	2016	All Property	Sales/Appraisals	19.37	0.99	60.00	60.00			
	A	2016	Residential	Sales/Appraisals	13.62	1.03			58.72		
084200	Norwich										
	A	2016	All Property	CAMA/Appraisals	21.21	1.01	49.00	49.00			
	A	2017	Residential	CAMA	21.55	1.01			44.43		
084400	Otselic										
	A	2015	All Property	Sales/Appraisals	50.13	1.40	37.59	37.59			
	A	2015	Residential	Sales/Appraisals	61.72	1.50			36.37		
084600	Oxford										
	A	2016	All Property	Sales/Appraisals	30.92	1.03	65.80	65.80			
	A	2017	Residential	Sales Only	29.14	1.12			65.31		
084800	Pharsalia										
	A	2015	All Property	Sales/Appraisals	49.57	1.04	54.93	54.93			
	A	2015	Residential	Sales/Appraisals	35.07	1.05			54.59		
085000	Pitcher										
	A	2015	All Property	Sales/Appraisals	31.23	1.05	45.70	45.70			
	A	2015	Residential	Sales/Appraisals	29.41	1.16			47.57		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	56.92	56.92			
	A	2016	Residential	Sales/Appraisals	26.01	1.10			58.39		
085400	Preston										
	A	2016	All Property	Sales/Appraisals	34.74	1.04	41.90	41.90			
	A	2016	Residential	Sales/Appraisals	34.33	1.08			40.44		
085600	Sherburne										
	A	2015	All Property	Sales/Appraisals	19.52	1.03	80.00	80.00			
	A	2017	Residential	Sales Only	19.13	1.05			75.63		

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County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2016	All Property	Sales/Appraisals	35.95	1.11	58.00	58.00			
	A	2016	Residential	Sales/Appraisals	28.81	1.08			59.30		
086000	Smyrna										
	A	2016	All Property	Sales/Appraisals	36.90	1.10	63.60	63.60			
	A	2016	Residential	Sales/Appraisals	17.47	1.05			67.39		

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					95.93		
092000	Altona										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
092200	Ausable										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092400	Beekmantown										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092600	Black Brook										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092800	Champlain										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
093000	Chazy										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
093200	Clinton										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
093400	Dannemora										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
093600	Ellenburg										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
094000	Peru										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
094200	Plattsburgh										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					95.00		
094400	Saranac										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
094600	Schuyler Falls										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2017	All Property	CAMA/Appraisals	22.58	1.10	77.00	77.00		2019	
	C	2017	Residential	CAMA	23.76	1.03			69.43	2019	
102000	Ancram										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.49		
102200	Austerlitz										
	A	2015	All Property	Review of Reassessment			93.00	93.00		2019	
	A	2015	Residential	Review of Reassessment					91.21	2019	
102400	Canaan										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
102600	Chatham										
	A	2014	All Property	Sales/Appraisals	14.92	1.06	80.00	80.00			
	A	2017	Residential	Sales Only	14.56	1.04			77.06		
102800	Claverack										
	B	2017	All Property	Review of Reassessment			92.00	92.00			
	B	2017	Residential	Review of Reassessment					88.87		
103000	Clermont										
	B	2015	All Property	Review of Reassessment			91.00	91.00		2019	yes
	B	2015	Residential	Review of Reassessment					84.89	2019	yes
103200	Copake										
	A	2016	All Property	Review of Reassessment			102.00	102.00			
	A	2016	Residential	Review of Reassessment					101.14		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
103600	Germantown										
	B	2014	All Property	Review of Reassessment			85.00	85.00			
	B	2014	Residential	Review of Reassessment					82.60		

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County of Columbia

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103800	Ghent										
	B	2016	All Property	Sales/Appraisals	11.93	1.02	94.00	94.00			
	B	2017	Residential	Sales Only	11.84	1.03			90.15		
104000	Greenport										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					92.43		
104200	Hillsdale										
	A	2015	All Property	Review of Reassessment			93.00	93.00		2019	
	A	2015	Residential	Review of Reassessment					91.21	2019	
104400	Kinderhook										
	B	2017	All Property	Review of Reassessment			93.12	93.12		2020	
	B	2017	Residential	Review of Reassessment					91.93	2020	
104600	Livingston										
	A	2014	All Property	CAMA/Appraisals	23.08	1.11	84.00	84.00			
	A	2017	Residential	CAMA	18.74	1.04			76.43		
104800	New Lebanon										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
105000	Stockport										
	B	2014	All Property	Sales/Appraisals	13.96	1.05	83.00	83.00			
	B	2014	Residential	Sales/Appraisals	14.29	1.05			80.70		
105200	Stuyvesant										
	A	2017	All Property	Review of Reassessment			90.00	90.00		2019	
	A	2017	Residential	Review of Reassessment					89.20	2019	
105400	Taghkanic										
	A	2014	All Property	CAMA/Appraisals	12.82	1.01	101.00	101.00			
	A	2017	Residential	CAMA	14.14	1.03			91.95		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2015	All Property	Sales/Appraisals	14.43	1.07	93.00	93.00			
	C	2017	Residential	Sales Only	11.55	1.03			91.49		
112000	Cincinnatus										
	A	2014	All Property	CAMA/Appraisals	29.11	1.14	85.00	85.00		2019	
	A	2017	Residential	CAMA	18.75	1.04			88.12	2019	
112200	Cortlandville										
	B	2013	All Property	Sales/Appraisals	12.39	0.99	100.00	100.00			
	B	2017	Residential	Sales Only	10.70	1.01			92.60		
112400	Cuyler										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					93.83		
112600	Freetown										
	A	2014	All Property	Sales/Appraisals	12.77	1.04	95.00	95.00		2019	
	A	2014	Residential	Sales/Appraisals	11.50	1.03			100.06	2019	
112800	Harford										
	A	2014	All Property	Sales/Appraisals	19.14	0.98	87.00	87.00		2019	
	A	2014	Residential	Sales/Appraisals	21.50	1.04			80.80	2019	
113000	Homer										
	B	2013	All Property	Sales/Appraisals	10.83	1.00	100.00	100.00			
	B	2017	Residential	Sales Only	8.84	1.01			95.53		
113200	Lapeer										
	A	2014	All Property	Review of Reassessment			99.50	99.50			
	A	2014	Residential	Review of Reassessment					98.76		
113400	Marathon										
	A	2014	All Property	Review of Reassessment			99.50	99.50			
	A	2014	Residential	Review of Reassessment					98.76		
113600	Preble										
	A	2013	All Property	Sales/Appraisals	23.17	0.90	94.00	94.00			
	A	2017	Residential	Sales Only	11.58	1.04			91.90		

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County of Cortland

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113800	Scott										
	A	2013	All Property	Sales/Appraisals	23.17	0.90	94.00	94.00			
	A	2017	Residential	Sales Only	11.58	1.04			91.90		
114000	Solon										
	A	2014	All Property	Sales/Appraisals	14.39	1.05	93.50	93.50			
	A	2014	Residential	Sales/Appraisals	17.98	1.07			87.90		
114200	Taylor										
	A	2014	All Property	Sales/Appraisals	36.40	0.95	81.00	81.00		2019	
	A	2014	Residential	Sales/Appraisals	23.98	1.08			83.73	2019	
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	19.61	1.20	97.00	97.00			
	A	2017	Residential	CAMA	14.16	1.01			98.69		
114600	Virgil										
	A	2016	All Property	CAMA/Appraisals	43.29	1.12	100.00	100.00			
	A	2017	Residential	CAMA	14.42	1.01			94.88		
114800	Willet										
	A	2014	All Property	Sales/Appraisals	21.64	0.91	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	10.05	1.03			90.76		

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County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
122200	Bovina										
	A	2013	All Property	Sales/Appraisals	15.84	0.95	23.00	23.00			
	A	2013	Residential	Sales/Appraisals	16.22	0.99			22.58		
122400	Colchester										
	A	2013	All Property	Sales/Appraisals	45.15	0.80	2.97	4.00			
	A	2013	Residential	Sales/Appraisals	44.56	1.29			2.16		
122600	Davenport										
	A	2013	All Property	Sales/Appraisals	13.94	1.04	75.25	75.25			
	A	2017	Residential	Sales Only	14.52	1.04			78.79		
122800	Delhi										
	A	2014	All Property	Sales/Appraisals	22.78	0.76	61.00	61.00			
	A	2014	Residential	Sales/Appraisals	14.75	1.04			55.73		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	4.16	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			4.56		
123200	Franklin										
	A	2015	All Property	Sales/Appraisals	15.24	0.97	90.50	90.50			
	A	2017	Residential	Sales Only	12.21	1.04			86.26		
123400	Hamden										
	A	2016	All Property	Sales/Appraisals	25.48	1.03	18.00	18.00		2019	
	A	2016	Residential	Sales/Appraisals	25.61	1.02			17.49	2019	
123600	Hancock										
	A	2013	All Property	Sales/Appraisals	28.70	1.05	11.71	12.65			
	A	2013	Residential	Sales/Appraisals	25.39	1.12			12.58		
123800	Harpersfield										
	A	2013	All Property	Sales/Appraisals	19.05	1.06	28.50	28.50			
	A	2013	Residential	Sales/Appraisals	22.05	1.10			28.25		

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County of Delaware

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124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2017	Residential	Review of Reassessment					96.34	2019	
124200	Masonville										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2017	Residential	Review of Reassessment					96.34	2019	
124600	Middletown										
	A	2014	All Property	Sales/Appraisals	19.49	0.86	102.00	102.00			
	A	2017	Residential	Sales Only	22.98	1.11			102.22		
124800	Roxbury										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	20.89	1.08	85.50	85.50			
	B	2017	Residential	Sales Only	20.65	1.09			83.71		
125200	Stamford										
	A	2013	All Property	Sales/Appraisals	40.40	0.94	26.00	26.00			
	A	2013	Residential	Sales/Appraisals	23.66	1.05			25.18		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	4.03	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.94		
125600	Walton										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2018	Residential	Review of Reassessment					100.00	2020	yes

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County of Dutchess

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130200	Beacon										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
131300	Poughkeepsie										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
132000	Amenia										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
132400	Clinton										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
132600	Dover										
	B	2013	All Property	Sales/Appraisals	12.94	1.05	53.00	53.00			
	B	2017	Residential	Sales Only	12.61	1.03			53.29		
132800	East Fishkill										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
133000	Fishkill										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
133200	Hyde Park										
	C	2013	All Property	Sales/Appraisals	22.11	1.07	57.00	57.00			
	C	2017	Residential	Sales Only	20.60	1.06			60.83		
133400	La Grange										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
133800	Northeast										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
134000	Pawling										
	B	2013	All Property	Sales/Appraisals	14.69	1.03	49.00	49.00			
	B	2017	Residential	Sales Only	15.07	1.01			48.21		
134200	Pine Plains										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
134400	Pleasant Valley										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
134600	Poughkeepsie										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
134800	Red Hook										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
135000	Rhinebeck										
	B	2014	All Property	Sales/Appraisals	14.68	1.05	92.00	92.00			
	B	2017	Residential	Sales Only	15.78	1.07			92.31		
135200	Stanford										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
135400	Union Vale										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
135800	Washington										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2013	All Property	CAMA/Appraisals	23.14	1.11	68.00	68.00		2020	
	C	2017	Residential	CAMA	24.19	1.11			69.04	2020	
140900	Lackawanna										
	C	2013	All Property	Sales/Appraisals	25.03	1.12	79.00	79.00			
	C	2017	Residential	Sales Only	25.50	1.09			84.99		
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
142000	Alden										
	B	2015	All Property	Review of Reassessment			94.00	94.00			
	B	2015	Residential	Review of Reassessment					88.70		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					94.17		
142400	Aurora										
	B	2015	All Property	Sales/Appraisals	14.77	1.00	35.00	35.00			
	B	2017	Residential	Sales Only	15.19	1.01			34.80		
142600	Boston										
	B	2013	All Property	Sales/Appraisals	12.06	1.03	85.00	85.00			
	B	2017	Residential	Sales Only	11.87	1.02			82.83		
142800	Brant										
	A	2013	All Property	CAMA/Appraisals	17.04	1.02	78.00	78.00			
	A	2017	Residential	CAMA	15.51	1.02			78.66		
143000	Cheektowaga										
	C	2017	All Property	Review of Reassessment			93.00	93.00		2020	
	C	2017	Residential	Review of Reassessment					90.45	2020	
143200	Clarence										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2015	All Property	Sales/Appraisals	20.93	0.99	40.00	40.00			
	A	2017	Residential	Sales Only	13.02	1.03			40.87		
143600	Collins										
	B	2015	All Property	Sales/Appraisals	25.06	1.31	54.00	54.00			
	B	2017	Residential	Sales Only	18.94	1.08			59.43		
143800	Concord										
	B	2015	All Property	Sales/Appraisals	17.81	1.06	41.00	41.00			
	B	2017	Residential	Sales Only	18.21	1.04			42.17		
144000	Eden										
	B	2015	All Property	Sales/Appraisals	17.67	1.03	59.00	59.00			
	B	2017	Residential	Sales Only	16.06	1.05			58.64		
144200	Elma										
	B	2015	All Property	Sales/Appraisals	11.40	1.02	4.10	4.10			
	B	2017	Residential	Sales Only	11.23	1.02			3.99		
144400	Evans										
	B	2013	All Property	Sales/Appraisals	12.13	1.02	87.00	87.00			
	B	2017	Residential	Sales Only	12.18	1.01			88.20		
144600	Grand Island										
	C	2016	All Property	Review of Reassessment			93.00	93.00			
	C	2016	Residential	Review of Reassessment					89.86		
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.07	1.02	50.00	50.00			
	C	2017	Residential	Sales Only	9.79	1.02			48.01		
145000	Holland										
	A	2013	All Property	Sales/Appraisals	15.71	1.06	85.00	85.00			
	A	2017	Residential	Sales Only	16.28	1.06			82.12		
145200	Lancaster										
	C	2014	All Property	Review of Reassessment			88.00	88.00		2020	
	C	2014	Residential	Review of Reassessment					85.46	2020	

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County of Erie

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145400	Marilla										
	B	2015	All Property	Sales/Appraisals	17.06	0.96	38.00	38.00			
	B	2017	Residential	Sales Only	10.21	1.01			38.30		
145600	Newstead										
	B	2015	All Property	Sales/Appraisals	10.36	1.01	89.00	89.00		2020	
	B	2017	Residential	Sales Only	10.07	1.00			87.76	2020	
145800	North Collins										
	A	2013	All Property	Sales/Appraisals	20.50	0.99	80.00	80.00			
	A	2017	Residential	Sales Only	14.99	1.02			86.60		
146000	Orchard Park										
	C	2015	All Property	Sales/Appraisals	10.42	1.00	50.50	50.50			
	C	2017	Residential	Sales Only	10.00	1.00			48.78		
146200	Sardinia										
	A	2015	All Property	Sales/Appraisals	22.51	1.06	52.00	52.00			
	A	2017	Residential	Sales Only	19.82	1.05			52.90		
146400	Tonawanda										
	C	2015	All Property	Sales/Appraisals	12.68	1.02	37.00	37.00			
	C	2017	Residential	Sales Only	12.28	1.02			35.89		
146600	Wales										
	A	2015	All Property	Sales/Appraisals	16.38	0.79	40.00	40.00			
	A	2017	Residential	Sales Only	13.87	1.01			38.07		
146800	West Seneca										
	C	2015	All Property	Sales/Appraisals	12.07	1.01	39.00	39.00			
	C	2017	Residential	Sales Only	12.20	1.01			38.28		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152200	Crown Point										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152400	Elizabethtown										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152600	Essex										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152800	Jay										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
153000	Keene										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2018	Residential	Review of Reassessment					100.00	2020	yes
153200	Lewis										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
153400	Minerva										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2018	Residential	Review of Reassessment					100.00	2020	yes
153600	Moriah										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
153800	Newcomb										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
154000	North Elba										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
154200	North Hudson										
	A	2018	All Property	Review of Reassessment			113.80	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
154400	St. Armand										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
154600	Schroon										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
154800	Ticonderoga										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
155000	Westport										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
155200	Willsboro										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
155400	Wilmington										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Franklin

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162000	Tupper Lake										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					92.50		
162200	Bangor										
	A	2014	All Property	CAMA/Appraisals	19.17	1.11	98.00	98.00			
	A	2017	Residential	CAMA	19.94	1.05			99.06		
162400	Bellmont										
	A	2016	All Property	Sales/Appraisals	21.09	1.06	100.00	100.00			
	A	2017	Residential	Sales Only	14.94	1.05			103.53		
162600	Bombay										
	A	2014	All Property	Sales/Appraisals	53.13	1.31	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	25.62	1.10			103.86		
162800	Brandon										
	A	2014	All Property	Sales/Appraisals	21.84	1.18	92.33	92.33			
	A	2014	Residential	Sales/Appraisals	12.99	1.01			94.52		
163000	Brighton										
	A	2013	All Property	Sales/Appraisals	40.87	1.11	84.00	84.00			
	A	2017	Residential	Sales Only	11.17	1.01			80.67		
163200	Burke										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
163400	Chateaugay										
	A	2013	All Property	Sales/Appraisals	25.65	1.05	85.00	85.00			
	A	2013	Residential	Sales/Appraisals	24.96	1.11			89.18		
163600	Constable										
	A	2014	All Property	Sales/Appraisals	8.13	1.01	11.00	11.00			
	A	2014	Residential	Sales/Appraisals	10.32	1.03			11.19		
163800	Dickinson										
	A	2013	All Property	Sales/Appraisals	71.10	1.65	100.00	100.00		2019	
	A	2013	Residential	Sales/Appraisals	35.08	1.19			96.93	2019	

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164000	Duane										
	A	2013	All Property	Sales/Appraisals	24.80	1.09	90.00	90.00			
	A	2013	Residential	Sales/Appraisals	20.31	1.06			92.59		
164200	Fort Covington										
	A	2013	All Property	Sales/Appraisals	30.56	1.01	88.00	88.00			
	A	2013	Residential	Sales/Appraisals	15.70	1.06			91.90		
164400	Franklin										
	A	2014	All Property	Sales/Appraisals	16.37	0.99	105.32	100.00			
	A	2014	Residential	Sales/Appraisals	15.80	1.06			106.50		
164600	Harrietstown										
	A	2013	All Property	Sales/Appraisals	12.44	1.00	100.00	100.00			
	A	2017	Residential	Sales Only	11.30	1.02			98.02		
164800	Malone										
	B	2014	All Property	Sales/Appraisals	24.77	1.08	83.00	83.00			
	B	2017	Residential	Sales Only	25.34	1.10			79.37		
165000	Moira										
	A	2016	All Property	Sales/Appraisals	34.20	1.15	100.00	100.00			
	A	2017	Residential	Sales Only	23.04	1.11			98.69		
165200	Santa Clara										
	A	2015	All Property	Sales/Appraisals	34.72	1.09	94.31	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			89.16		
165400	Waverly										
	A	2016	All Property	Sales/Appraisals	47.95	1.60	90.00	90.00			
	A	2016	Residential	Sales/Appraisals	32.00	1.32			92.58		
165600	Westville										
	A	2016	All Property	CAMA/Appraisals	18.65	1.09	100.00	100.00			
	A	2017	Residential	CAMA	15.79	1.03			105.82		

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County of Fulton

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170500	Gloversville										
	C	2016	All Property	Sales/Appraisals	15.36	1.03	100.00	100.00			
	C	2017	Residential	Sales Only	15.77	1.03			98.66		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			96.00	96.00			
	C	2015	Residential	Review of Reassessment					90.58		
172000	Bleecker										
	A	2015	All Property	Sales/Appraisals	15.45	1.01	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	13.17	1.01			91.84		
172200	Broadalbin										
	B	2015	All Property	CAMA/Appraisals	14.42	0.99	83.05	88.98			
	B	2017	Residential	CAMA	14.34	1.01			82.42		
172400	Caroga										
	A	2015	All Property	Sales/Appraisals	35.55	1.19	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	23.62	1.10			58.55		
172600	Ephratah										
	A	2015	All Property	Sales/Appraisals	26.48	0.99	69.00	69.00			
	A	2015	Residential	Sales/Appraisals	18.94	1.05			69.87		
172800	Johnstown										
	B	2016	All Property	Sales/Appraisals	24.50	1.06	67.00	67.00			
	B	2017	Residential	Sales Only	24.26	1.08			63.04		
173000	Mayfield										
	B	2016	All Property	CAMA/Appraisals	14.30	1.01	68.00	68.00			
	B	2017	Residential	CAMA	14.69	1.01			64.06		
173200	Northampton										
	B	2016	All Property	Sales/Appraisals	17.46	1.07	65.00	65.00			
	B	2017	Residential	Sales Only	17.22	1.07			60.60		
173400	Oppenheim										
	A	2016	All Property	Sales/Appraisals	45.51	1.33	51.42	55.20			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			51.45		

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County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2015	All Property	Sales/Appraisals	19.21	1.08	51.82	51.82			
	B	2017	Residential	Sales Only	17.99	1.06			49.95		
173800	Stratford										
	A	2016	All Property	CAMA/Appraisals	18.04	0.97	100.00	100.00			
	A	2017	Residential	CAMA	18.51	1.03			101.55		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
182000	Alabama										
	A	2015	All Property	Review of Reassessment			92.00	92.00		2019	
	A	2015	Residential	Review of Reassessment					89.82	2019	
182200	Alexander										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
182400	Batavia										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
182600	Bergen										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
182800	Bethany										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					92.90		
183000	Byron										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2017	Residential	Review of Reassessment					92.04	2019	yes
183200	Darien										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					92.90		
183400	Elba										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2019	yes
	A	2017	Residential	Review of Reassessment					87.56	2019	yes
183600	Le Roy										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
183800	Oakfield										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2019	yes
	B	2017	Residential	Review of Reassessment					92.04	2019	yes
184000	Pavilion										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
184200	Pembroke										
	B	2017	All Property	Review of Reassessment			99.00	99.00			
	B	2017	Residential	Review of Reassessment					92.90		
184400	Stafford										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2015	All Property	Sales/Appraisals	21.53	1.02	74.00	74.00			
	A	2017	Residential	Sales Only	20.13	1.09			73.69		
192200	Athens										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
192400	Cairo										
	B	2015	All Property	CAMA/Appraisals	13.76	1.02	68.00	68.00			
	B	2017	Residential	CAMA	13.60	1.02			66.38		
192600	Catskill										
	B	2015	All Property	Sales/Appraisals	17.68	0.99	58.00	58.00			
	B	2017	Residential	Sales Only	18.24	1.04			56.04		
192800	Coxsackie										
	B	2015	All Property	Sales/Appraisals	21.46	1.10	71.25	71.25			
	B	2017	Residential	Sales Only	21.60	1.09			69.13		
193000	Durham										
	A	2015	All Property	CAMA/Appraisals	17.10	1.02	79.75	79.75			
	A	2017	Residential	CAMA	17.62	1.01			78.66		
193200	Greenville										
	A	2015	All Property	Sales/Appraisals	20.84	1.08	78.25	78.25			
	A	2017	Residential	Sales Only	21.06	1.09			74.15		
193400	Halcott										
	A	2014	All Property	CAMA/Appraisals	12.83	1.03	108.00	108.00			
	A	2017	Residential	CAMA	17.76	1.05			108.15		
193600	Hunter										
	A	2015	All Property	Sales/Appraisals	30.71	1.14	56.00	56.00			
	A	2017	Residential	Sales Only	31.29	1.20			52.72		
193800	Jewett										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
194200	New Baltimore										
	A	2015	All Property	Sales/Appraisals	21.46	1.10	71.25	71.25			
	A	2017	Residential	Sales Only	21.60	1.09			69.13		
194400	Prattsville										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
194600	Windham										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	

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County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					103.09		
202200	Benson										
	A	2013	All Property	Sales/Appraisals	26.80	1.11	93.00	93.00			
	A	2017	Residential	Sales Only	21.48	1.07			82.22		
202400	Hope										
	A	2013	All Property	Sales/Appraisals	26.80	1.11	93.00	93.00			
	A	2017	Residential	Sales Only	21.48	1.07			82.22		
202600	Indian Lake										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.39		
202800	Inlet										
	A	2015	All Property	Sales/Appraisals	16.03	1.07	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.01	1.07			94.34		
203000	Lake Pleasant										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.06		
203200	Long Lake										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					96.91		
203400	Morehouse										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.13		
203600	Wells										
	A	2013	All Property	Sales/Appraisals	26.80	1.11	93.00	93.00			
	A	2017	Residential	Sales Only	21.48	1.07			82.22		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2014	All Property	Sales/Appraisals	25.91	1.06	20.00	20.00			
	C	2014	Residential	Sales/Appraisals	26.52	1.11			19.05		
212000	Columbia										
	A	2014	All Property	Sales/Appraisals	32.11	0.74	90.00	90.00			
	A	2017	Residential	Sales Only	20.61	1.06			82.45		
212200	Danube										
	A	2014	All Property	Sales/Appraisals	15.02	1.10	79.20	79.20			
	A	2014	Residential	Sales/Appraisals	14.88	1.01			84.93		
212400	Fairfield										
	A	2013	All Property	Sales/Appraisals	18.59	1.12	76.00	76.00			
	A	2013	Residential	Sales/Appraisals	14.38	1.00			78.52		
212600	Frankfort										
	B	2015	All Property	Sales/Appraisals	21.30	1.10	70.00	70.00			
	B	2017	Residential	Sales Only	21.26	1.09			68.01		
212800	German Flatts										
	B	2015	All Property	Sales/Appraisals	45.04	1.29	80.00	80.00			
	B	2017	Residential	Sales Only	47.91	1.30			78.49		
213000	Herkimer										
	B	2014	All Property	Sales/Appraisals	23.98	1.07	93.60	93.60			
	B	2017	Residential	Sales Only	26.00	1.09			91.25		
213200	Litchfield										
	A	2014	All Property	Sales/Appraisals	32.11	0.74	90.00	90.00			
	A	2017	Residential	Sales Only	20.61	1.06			82.45		
213400	Little Falls										
	A	2013	All Property	Sales/Appraisals	13.39	1.05	74.00	74.00			
	A	2013	Residential	Sales/Appraisals	13.07	1.05			73.04		
213600	Manheim										
	B	2014	All Property	Sales/Appraisals	20.12	0.84	67.00	67.00			
	B	2014	Residential	Sales/Appraisals	19.02	1.04			58.80		

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County of Herkimer

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213800	Newport										
	A	2015	All Property	Sales/Appraisals	17.96	1.05	100.50	100.50			
	A	2017	Residential	Sales Only	18.14	1.08			95.81		
214000	Norway										
	A	2016	All Property	Sales/Appraisals	24.47	1.25	68.80	68.80			
	A	2016	Residential	Sales/Appraisals	25.59	1.13			71.97		
214200	Ohio										
	A	2015	All Property	CAMA/Appraisals	13.59	1.11	99.00	99.00			
	A	2017	Residential	CAMA	21.84	1.05			91.76		
214400	Russia										
	A	2013	All Property	CAMA/Appraisals	15.04	1.00	100.00	100.00			
	A	2017	Residential	CAMA	18.94	1.01			98.87		
214600	Salisbury										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
214800	Schuyler										
	A	2013	All Property	Sales/Appraisals	33.08	1.18	88.40	88.40			
	A	2013	Residential	Sales/Appraisals	17.00	1.06			82.47		
215000	Stark										
	A	2013	All Property	Sales/Appraisals	22.14	1.04	57.90	57.90			
	A	2013	Residential	Sales/Appraisals	16.21	1.06			55.81		
215200	Warren										
	A	2013	All Property	Sales/Appraisals	26.14	0.92	63.00	63.00			
	A	2013	Residential	Sales/Appraisals	14.29	1.05			66.51		
215400	Webb										
	A	2015	All Property	Sales/Appraisals	14.46	1.07	98.00	98.00			
	A	2017	Residential	Sales Only	17.34	1.05			93.40		
215600	Winfield										
	A	2014	All Property	Sales/Appraisals	32.11	0.74	90.00	90.00			
	A	2017	Residential	Sales Only	20.61	1.06			82.45		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2014	All Property	Sales/Appraisals	18.21	1.07	95.00	95.00			
	C	2017	Residential	Sales Only	18.26	1.04			96.34		
222000	Adams										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					103.90		
222200	Alexandria										
	A	2014	All Property	CAMA/Appraisals	25.50	0.99	96.00	96.00			
	A	2017	Residential	CAMA	25.75	0.98			93.59		
222400	Antwerp										
	A	2014	All Property	CAMA/Appraisals	44.80	0.98	97.00	97.00			
	A	2017	Residential	CAMA	22.71	1.07			106.65		
222600	Brownville										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					99.06	2020	yes
222800	Cape Vincent										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.67		
223000	Champion										
	B	2014	All Property	Review of Reassessment			101.00	101.00			
	B	2014	Residential	Review of Reassessment					105.38		
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.36		
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	27.56	0.90	100.00	100.00			
	A	2017	Residential	Sales Only	18.72	1.04			101.14		
223600	Henderson										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					98.30		

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County of Jefferson

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223800	Hounsfield										
	A	2016	All Property	Sales/Appraisals	17.98	1.01	91.00	91.00			
	A	2017	Residential	Sales Only	11.44	1.02			89.69		
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2017	Residential	Review of Reassessment					101.05	2019	
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.87	2021	yes
224400	Lyme										
	A	2016	All Property	Sales/Appraisals	13.41	1.04	100.00	100.00			
	A	2017	Residential	Sales Only	14.59	1.03			99.08		
224600	Orleans										
	A	2016	All Property	Sales/Appraisals	17.02	1.08	100.00	100.00			
	A	2017	Residential	Sales Only	17.42	1.08			103.38		
224800	Pamelia										
	A	2016	All Property	Sales/Appraisals	18.76	1.02	57.00	57.00			
	A	2017	Residential	Sales Only	19.36	1.03			55.50		
225000	Philadelphia										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					108.72		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.87	2021	yes
225400	Rutland										
	A	2016	All Property	Sales/Appraisals	40.92	1.03	61.00	61.00			
	A	2017	Residential	Sales Only	20.08	1.04			65.07		
225600	Theresa										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.15		

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County of Jefferson

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225800	Watertown										
	B	2016	All Property	Sales/Appraisals	17.84	0.98	64.00	64.00			
	B	2017	Residential	Sales Only	14.51	1.02			56.29		
226000	Wilna										
	A	2016	All Property	Review of Reassessment			107.00	107.00			
	A	2016	Residential	Review of Reassessment					112.11		
226200	Worth										
	A	2014	All Property	Sales/Appraisals	17.18	0.98	87.00	87.00			
	A	2014	Residential	Sales/Appraisals	12.17	1.04			92.46		

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County of Lewis

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232000	Croghan										
	A	2014	All Property	CAMA/Appraisals	24.05	0.94	57.00	57.00			
	A	2017	Residential	CAMA	16.47	1.02			51.24		
232200	Denmark										
	A	2014	All Property	Review of Reassessment			101.00	101.00		2019	
	A	2014	Residential	Review of Reassessment					105.38	2019	
232400	Diana										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
232600	Greig										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.23		
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					105.33	2021	yes
233200	Lewis										
	A	2014	All Property	Sales/Appraisals	9.94	0.79	110.52	100.00			
	A	2014	Residential	Sales/Appraisals	12.47	1.02			92.27		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
233600	Lowville										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	86.00	86.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			74.56		
234000	Martinsburg										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					104.39		

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234200	Montague										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.52		
234400	New Bremen										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					95.89	2020	yes
234600	Osceola										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.52		
234800	Pinckney										
	A	2014	All Property	Sales/Appraisals	24.84	1.06	95.00	95.00			
	A	2014	Residential	Sales/Appraisals	39.93	1.17			90.70		
235000	Turin										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
235200	Watson										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
235400	West Turin										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					98.61		

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County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
242400	Conesus										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
242800	Groveland										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
243200	Lima										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
243400	Livonia										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
243600	Mount Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
243800	North Dansville										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
244000	Nunda										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244200	Ossian										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244400	Portage										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244600	Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2014	All Property	Review of Reassessment			96.00	96.00			
	A	2014	Residential	Review of Reassessment					93.86		
245000	West Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
245200	York										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2014	All Property	Sales/Appraisals	11.83	1.00	100.00	100.00			
	C	2017	Residential	Sales Only	11.79	1.01			95.80		
252000	Brookfield										
	A	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
252200	Cazenovia										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2014	Residential	Review of Reassessment					95.65	2019	
252400	De Ruyter										
	A	2013	All Property	Sales/Appraisals	14.09	1.04	84.25	84.25			
	A	2017	Residential	Sales Only	13.35	1.03			80.83		
252600	Eaton										
	B	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	B	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
252800	Fenner										
	A	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
253000	Georgetown										
	A	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	A	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
253200	Hamilton										
	B	2015	All Property	Sales/Appraisals	11.46	1.00	95.00	95.00			
	B	2017	Residential	Sales Only	11.40	1.01			89.18		
253400	Lebanon										
	A	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	A	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
253600	Lenox										
	B	2015	All Property	Sales/Appraisals	11.10	1.02	100.00	100.00			
	B	2017	Residential	Sales Only	10.99	1.02			99.32		

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County of Madison

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253800	Lincoln										
	A	2015	All Property	Sales/Appraisals	11.10	1.02	100.00	100.00			
	A	2017	Residential	Sales Only	10.99	1.02			99.32		
254000	Madison										
	A	2015	All Property	Sales/Appraisals	21.61	1.03	75.50	75.50			
	A	2017	Residential	Sales Only	17.20	1.05			73.02		
254200	Nelson										
	A	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
254400	Smithfield										
	A	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
254600	Stockbridge										
	A	2015	All Property	Sales/Appraisals	11.10	1.02	100.00	100.00			
	A	2017	Residential	Sales Only	10.99	1.02			99.32		
254800	Sullivan										
	B	2016	All Property	Sales/Appraisals	11.37	1.03	98.00	98.00			
	B	2017	Residential	Sales Only	11.39	1.02			94.55		

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County of Monroe

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261400	Rochester										
	C	2016	All Property	Review of Reassessment			98.00	98.00			
	C	2016	Residential	Review of Reassessment					90.78		
262000	Brighton										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
262200	Chili										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
262400	Clarkson										
	B	2013	All Property	Review of Reassessment			92.00	92.00		2019	yes
	B	2013	Residential	Review of Reassessment					86.02	2019	yes
262600	Gates										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
262800	Greece										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
263000	Hamlin										
	B	2016	All Property	Sales/Appraisals	7.81	1.06	91.24	100.00			
	B	2017	Residential	Sales Only	6.56	1.02			95.72		
263200	Henrietta										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
263600	Mendon										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					98.26		

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County of Monroe

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263800	Ogden										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
264000	Parma										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
264200	Penfield										
	C	2014	All Property	Review of Reassessment			95.00	95.00		2019	
	C	2014	Residential	Review of Reassessment					90.44	2019	
264400	Perinton										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
264800	Riga										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
265000	Rush										
	B	2016	All Property	CAMA/Appraisals	13.28	1.02	86.04	92.00			
	B	2017	Residential	CAMA	9.75	1.01			88.78		
265200	Sweden										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
265400	Webster										
	C	2016	All Property	Sales/Appraisals	9.65	1.05	81.50	81.50			
	C	2017	Residential	Sales Only	9.29	1.00			81.36		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			93.42	100.00			
	B	2018	Residential	Review of Reassessment					94.00		

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265800	East Rochester										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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County of Montgomery

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270100	Amsterdam										
	C	2015	All Property	Sales/Appraisals	33.08	1.21	75.00	75.00			
	C	2017	Residential	Sales Only	35.78	1.22			73.06		
272000	Amsterdam										
	B	2015	All Property	Sales/Appraisals	26.45	1.02	8.79	9.60			
	B	2017	Residential	Sales Only	24.98	1.08			8.07		
272200	Canajoharie										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
272400	Charleston										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					88.86		
272600	Florida										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
272800	Glen										
	A	2015	All Property	Sales/Appraisals	24.32	1.07	59.50	59.50			
	A	2015	Residential	Sales/Appraisals	22.08	1.07			58.77		
273000	Minden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
273200	Mohawk										
	B	2014	All Property	Sales/Appraisals	11.38	1.04	98.24	98.24			
	B	2017	Residential	Sales Only	11.64	1.02			93.58		
273400	Palatine										
	A	2015	All Property	Sales/Appraisals	27.23	1.14	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	35.67	1.22			53.63		
273600	Root										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					88.86		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville										
	B	2015	All Property	Sales/Appraisals	27.22	1.13	33.00	33.00			
	B	2015	Residential	Sales/Appraisals	18.97	1.08			31.63		

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County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
280000	Nassau County,	County Roll									
	C	2017	1	No Data Available			0.16	0.16		2020	
	C	2017	2	Review of Reassessment			0.82	0.84		2020	
	C	2017	3	Review of Reassessment			0.99	1.00		2020	
	C	2017	4	Review of Reassessment			0.80	0.80		2020	
280500	Glen Cove										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
280900	Long Beach										
	C	2014	All Property	Sales/Appraisals	11.62	1.02	3.75	3.75			
	C	2016	Residential	Sales Only	11.65	1.01			3.63		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2014	All Property	Sales/Appraisals	14.35	1.07	87.00	87.00			
	C	2017	Residential	Sales Only	13.54	1.03			89.49		
291100	Niagara Falls										
	C	2016	All Property	Sales/Appraisals	24.28	1.18	79.00	79.00			
	C	2017	Residential	Sales Only	23.54	1.13			80.08		
291200	North Tonawanda										
	C	2016	All Property	CAMA/Appraisals	8.61	1.01	80.00	80.00			
	C	2017	Residential	CAMA	8.16	1.00			78.50		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					99.83		
292200	Hartland										
	A	2014	All Property	Review of Reassessment			87.00	87.00			
	A	2014	Residential	Review of Reassessment					84.21		
292400	Lewiston										
	C	2014	All Property	Sales/Appraisals	13.33	1.04	67.00	67.00			
	C	2017	Residential	Sales Only	12.34	1.02			66.24		
292600	Lockport										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
292800	Newfane										
	B	2014	All Property	Sales/Appraisals	15.02	1.05	78.00	78.00			
	B	2017	Residential	Sales Only	14.78	1.05			75.22		
293000	Niagara										
	C	2014	All Property	Sales/Appraisals	21.18	1.13	56.00	56.00			
	C	2017	Residential	Sales Only	19.95	1.06			63.66		
293200	Pendleton										
	B	2016	All Property	Sales/Appraisals	13.37	0.99	80.00	80.00			
	B	2017	Residential	Sales Only	13.28	1.00			76.23		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2014	All Property	Sales/Appraisals	16.89	1.03	72.00	72.00			
	B	2017	Residential	Sales Only	17.26	1.03			69.56		
293600	Royalton										
	B	2014	All Property	Review of Reassessment			87.00	87.00			
	B	2014	Residential	Review of Reassessment					84.21		
293800	Somerset										
	A	2014	All Property	Sales/Appraisals	18.97	0.99	83.60	83.60			
	A	2017	Residential	Sales Only	14.01	1.04			83.82		
294000	Wheatfield										
	C	2014	All Property	Sales/Appraisals	11.94	1.03	60.00	60.00			
	C	2017	Residential	Sales Only	11.55	1.02			58.88		
294200	Wilson										
	B	2016	All Property	Sales/Appraisals	24.28	1.18	79.00	79.00			
	B	2017	Residential	Sales Only	23.54	1.13			80.08		

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County of Oneida

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301300	Rome										
	C	2013	All Property	Sales/Appraisals	25.14	1.04	71.64	71.64			
	C	2017	Residential	Sales Only	26.34	1.13			64.46		
301400	Sherrill										
	C	2013	All Property	Sales/Appraisals	18.32	1.01	73.50	73.50			
	C	2017	Residential	Sales Only	15.63	1.03			68.00		
301600	Utica										
	C	2013	All Property	Sales/Appraisals	25.88	1.08	67.50	67.50			
	C	2017	Residential	Sales Only	25.60	1.11			62.27		
302000	Annsville										
	A	2014	All Property	Sales/Appraisals	38.13	0.68	56.50	56.50			
	A	2014	Residential	Sales/Appraisals	30.51	1.13			47.71		
302200	Augusta										
	A	2013	All Property	Sales/Appraisals	54.43	1.20	62.00	62.00			
	A	2013	Residential	Sales/Appraisals	36.31	1.25			59.33		
302400	Ava										
	A	2014	All Property	Sales/Appraisals	11.01	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	10.91	1.00			101.78		
302600	Boonville										
	A	2013	All Property	CAMA/Appraisals	18.34	1.05	60.00	60.00			
	A	2017	Residential	CAMA	18.74	1.04			60.81		
302800	Bridgewater										
	A	2013	All Property	Sales/Appraisals	32.35	1.12	87.00	87.00			
	A	2013	Residential	Sales/Appraisals	24.31	1.11			84.86		
303000	Camden										
	A	2013	All Property	Sales/Appraisals	13.22	1.06	2.32	2.32			
	A	2017	Residential	Sales Only	11.82	1.06			2.31		
303200	Deerfield										
	B	2014	All Property	Sales/Appraisals	15.57	1.00	15.30	15.30			
	B	2017	Residential	Sales Only	13.85	1.02			13.91		

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303400	Florence										
	A	2013	All Property	Sales/Appraisals	38.48	0.95	16.50	16.50			
	A	2013	Residential	Sales/Appraisals	37.26	1.36			15.23		
303600	Floyd										
	B	2013	All Property	CAMA/Appraisals	12.96	1.04	89.00	89.00			
	B	2017	Residential	CAMA	13.36	1.02			86.07		
303800	Forestport										
	A	2013	All Property	Sales/Appraisals	31.96	1.01	83.00	83.00			
	A	2017	Residential	Sales Only	23.76	1.06			81.70		
304000	Kirkland										
	B	2013	All Property	Sales/Appraisals	21.33	1.06	60.00	60.00			
	B	2017	Residential	Sales Only	21.39	1.07			58.70		
304200	Lee										
	B	2013	All Property	Sales/Appraisals	30.62	0.99	3.06	3.33			
	B	2017	Residential	Sales Only	30.88	1.20			2.96		
304400	Marcy										
	B	2013	All Property	Sales/Appraisals	16.61	0.68	76.00	76.00			
	B	2017	Residential	Sales Only	14.63	1.04			63.28		
304600	Marshall										
	A	2014	All Property	CAMA/Appraisals	21.45	0.92	66.00	66.00			
	A	2017	Residential	CAMA	15.76	1.01			63.16		
304800	New Hartford										
	C	2013	All Property	Sales/Appraisals	18.00	0.97	77.60	77.60			
	C	2017	Residential	Sales Only	17.32	1.02			69.04		
305000	Paris										
	B	2014	All Property	Sales/Appraisals	16.69	1.00	92.00	92.00			
	B	2017	Residential	Sales Only	12.17	1.02			88.26		
305200	Remsen										
	A	2014	All Property	Sales/Appraisals	32.39	1.02	51.00	51.00			
	A	2014	Residential	Sales/Appraisals	29.46	1.11			53.34		

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County of Oneida

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305400	Sangerfield										
	A	2013	All Property	Sales/Appraisals	18.26	1.01	59.00	59.00			
	A	2017	Residential	Sales Only	13.25	1.04			58.16		
305600	Steuben										
	A	2015	All Property	Sales/Appraisals	14.81	0.95	97.00	97.00			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			96.73		
305800	Trenton										
	B	2013	All Property	Sales/Appraisals	23.13	0.86	65.00	65.00			
	B	2017	Residential	Sales Only	24.61	1.08			60.48		
306000	Vernon										
	B	2013	All Property	Sales/Appraisals	17.09	1.03	73.50	73.50			
	B	2017	Residential	Sales Only	14.77	1.04			68.68		
306200	Verona										
	A	2013	All Property	Sales/Appraisals	21.21	1.07	72.00	72.00			
	A	2017	Residential	Sales Only	19.38	1.07			66.91		
306400	Vienna										
	A	2013	All Property	Sales/Appraisals	23.82	1.12	56.00	56.00			
	A	2017	Residential	Sales Only	24.40	1.12			55.71		
306600	Western										
	A	2014	All Property	Sales/Appraisals	26.29	0.68	54.50	54.50			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			52.09		
306800	Westmoreland										
	B	2013	All Property	Sales/Appraisals	24.72	1.10	63.00	63.00			
	B	2017	Residential	Sales Only	23.90	1.09			62.01		
307000	Whitestown										
	C	2013	All Property	Sales/Appraisals	22.60	1.09	65.50	65.50			
	C	2017	Residential	Sales Only	23.44	1.10			62.55		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2015	All Property	Sales/Appraisals	15.06	1.02	80.00	80.00			
	C	2017	Residential	Sales Only	15.39	1.04			75.35		
312000	Camillus										
	C	2015	All Property	Sales/Appraisals	5.24	1.00	100.00	100.00			
	C	2017	Residential	Sales Only	4.85	1.01			95.73		
312200	Cicero										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
312400	Clay										
	C	2015	All Property	Sales/Appraisals	10.07	0.98	4.21	4.21			
	C	2017	Residential	Sales Only	9.66	1.00			3.95		
312600	Dewitt										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
312800	Elbridge										
	B	2015	All Property	Sales/Appraisals	5.24	1.00	100.00	100.00			
	B	2017	Residential	Sales Only	4.85	1.01			95.73		
313000	Fabius										
	A	2015	All Property	Sales/Appraisals	12.33	1.02	96.50	96.50			
	A	2017	Residential	Sales Only	7.25	1.00			93.20		
313200	Geddes										
	C	2015	All Property	Sales/Appraisals	13.30	1.02	89.00	89.00			
	C	2017	Residential	Sales Only	13.52	1.02			84.93		
313400	LaFayette										
	B	2013	All Property	Sales/Appraisals	9.32	0.99	93.00	93.00			
	B	2017	Residential	Sales Only	9.45	0.99			89.46		
313600	Lysander										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	

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313800	Manlius										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
314000	Marcellus										
	B	2014	All Property	Sales/Appraisals	7.07	1.01	97.00	97.00			
	B	2017	Residential	Sales Only	6.12	1.01			92.43		
314200	Onondaga										
	C	2014	All Property	Sales/Appraisals	5.66	1.01	95.00	95.00			
	C	2017	Residential	Sales Only	5.54	1.00			91.28		
314400	Otisco										
	A	2015	All Property	Sales/Appraisals	21.46	1.04	2.00	2.00			
	A	2015	Residential	Sales/Appraisals	18.99	1.08			1.95		
314600	Pompey										
	B	2015	All Property	Sales/Appraisals	12.33	1.02	96.50	96.50			
	B	2017	Residential	Sales Only	7.25	1.00			93.20		
314800	Salina										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
315000	Skaneateles										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					87.08		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	18.16	1.08	90.50	90.50			
	A	2017	Residential	Sales Only	12.39	1.05			86.58		
315400	Tully										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
315600	Van Buren										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	

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County of Ontario

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320200	Canandaigua										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					97.94		
320500	Geneva										
	C	2016	All Property	Review of Reassessment			96.00	96.00			
	C	2016	Residential	Review of Reassessment					89.23		
322000	Bristol										
	A	2015	All Property	Review of Reassessment			96.00	96.00		2019	yes
	A	2015	Residential	Review of Reassessment					90.42	2019	yes
322200	Canadice										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2014	Residential	Review of Reassessment					96.65	2019	
322400	Canandaigua										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
322600	East Bloomfield										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
322800	Farmington										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2017	Residential	Review of Reassessment					96.14	2019	yes
323000	Geneva										
	B	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	B	2016	Residential	Review of Reassessment					91.82	2019	yes
323200	Gorham										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					95.74	2020	yes
323400	Hopewell										
	B	2016	All Property	Review of Reassessment			98.00	98.00			
	B	2016	Residential	Review of Reassessment					91.41		

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323600	Manchester										
	B	2015	All Property	Review of Reassessment			94.00	94.00		2019	yes
	B	2015	Residential	Review of Reassessment					87.89	2019	yes
323800	Naples										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
324000	Phelps										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					95.70		
324200	Richmond										
	A	2016	All Property	Review of Reassessment			97.00	97.00		2019	yes
	A	2016	Residential	Review of Reassessment					91.79	2019	yes
324400	Seneca										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
324600	South Bristol										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.92		
324800	Victor										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					98.19	2019	yes
325000	West Bloomfield										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	C	2015	All Property	Sales/Appraisals	17.21	1.03	16.35	16.35			
	C	2017	Residential	Sales Only	17.85	1.04			16.55		
331100	Newburgh										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
331300	Port Jervis										
	C	2015	All Property	Sales/Appraisals	30.09	1.19	40.00	40.00			
	C	2017	Residential	Sales Only	32.00	1.18			40.11		
332000	Blooming Grove										
	C	2015	All Property	CAMA/Appraisals	11.36	1.00	17.15	17.15			
	C	2017	Residential	CAMA	10.24	1.01			16.34		
332200	Chester										
	C	2015	All Property	Sales/Appraisals	9.39	1.03	59.00	59.00			
	C	2017	Residential	Sales Only	9.82	1.01			60.20		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					102.35		
332600	Crawford										
	B	2015	All Property	Sales/Appraisals	12.26	1.00	39.00	39.00			
	B	2017	Residential	Sales Only	12.12	1.00			37.81		
332800	Deerpark										
	B	2015	All Property	Sales/Appraisals	27.08	1.14	56.20	56.20			
	B	2017	Residential	Sales Only	27.50	1.13			54.64		
333000	Goshen										
	B	2015	All Property	Sales/Appraisals	9.24	0.99	62.00	62.00			
	B	2017	Residential	Sales Only	9.53	0.99			60.99		
333200	Greenville										
	B	2015	All Property	Sales/Appraisals	15.09	1.05	63.40	63.40			
	B	2017	Residential	Sales Only	13.01	1.03			60.86		

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333400	Hamptonburgh										
	B	2014	All Property	Sales/Appraisals	6.84	1.00	100.00	100.00			
	B	2017	Residential	Sales Only	5.04	1.01			98.82		
333600	Highlands										
	C	2016	All Property	Sales/Appraisals	11.70	1.04	100.00	100.00			
	C	2017	Residential	Sales Only	11.68	1.02			101.89		
333800	Minisink										
	B	2015	All Property	Sales/Appraisals	14.27	1.02	47.00	47.00			
	B	2017	Residential	Sales Only	9.92	1.01			45.40		
334000	Monroe										
	C	2015	All Property	CAMA/Appraisals	8.65	1.01	18.55	18.55			
	C	2017	Residential	CAMA	7.78	1.00			18.40		
334200	Montgomery										
	C	2015	All Property	Sales/Appraisals	11.08	1.07	65.00	65.00			
	C	2017	Residential	Sales Only	10.80	1.02			69.19		
334400	Mount Hope										
	B	2015	All Property	Sales/Appraisals	19.86	1.00	59.00	59.00			
	B	2017	Residential	Sales Only	16.18	1.07			58.95		
334600	Newburgh										
	C	2014	All Property	Sales/Appraisals	15.22	0.62	34.00	34.00			
	C	2017	Residential	Sales Only	13.43	1.00			30.82		
334800	New Windsor										
	C	2015	All Property	Sales/Appraisals	15.58	1.02	16.75	16.75			
	C	2017	Residential	Sales Only	13.37	1.03			16.21		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	15.77	0.97	16.60	16.60			
	A	2017	Residential	Sales Only	10.69	1.02			15.82		
335200	Walkkill										
	C	2015	All Property	Sales/Appraisals	11.40	0.99	21.00	21.00			
	C	2017	Residential	Sales Only	10.86	1.02			20.63		

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335400	Warwick										
	B	2015	All Property	Sales/Appraisals	14.90	1.04	14.10	14.10			
	B	2017	Residential	Sales Only	15.58	1.04			13.91		
335600	Wawayanda										
	B	2015	All Property	Sales/Appraisals	15.05	1.03	68.00	68.00			
	B	2017	Residential	Sales Only	15.53	1.03			67.63		
335800	Woodbury										
	B	2015	All Property	Sales/Appraisals	7.94	1.04	38.23	38.23			
	B	2017	Residential	Sales Only	7.51	1.01			40.23		

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342000	Albion										
	B	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	B	2016	Residential	Review of Reassessment					92.67	2019	yes
342200	Barre										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
342400	Carlton										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2016	Residential	Review of Reassessment					92.54	2019	yes
342600	Clarendon										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2016	Residential	Review of Reassessment					95.81	2019	yes
342800	Gaines										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2016	Residential	Review of Reassessment					92.67	2019	yes
343000	Kendall										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2016	Residential	Review of Reassessment					95.10	2019	yes
343200	Murray										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2019	yes
	B	2017	Residential	Review of Reassessment					95.17	2019	yes
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
343600	Shelby										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
343800	Yates										
	A	2016	All Property	Sales/Appraisals	15.57	1.01	94.00	94.00		2019	
	A	2017	Residential	Sales Only	14.51	1.03			90.82	2019	

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County of Oswego

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350400	Fulton										
	C	2013	All Property	Sales/Appraisals	18.59	1.08	100.00	100.00			
	C	2017	Residential	Sales Only	19.26	1.08			101.03		
351200	Oswego										
	C	2014	All Property	Sales/Appraisals	9.23	1.29	100.00	100.00			
	C	2017	Residential	Sales Only	8.88	1.02			102.37		
352000	Albion										
	A	2015	All Property	Sales/Appraisals	19.55	0.98	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	18.32	0.98			89.67		
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2014	Residential	Review of Reassessment					102.44	2019	
352400	Boylston										
	A	2013	All Property	Sales/Appraisals	23.98	1.03	96.00	96.00			
	A	2013	Residential	Sales/Appraisals	15.62	1.04			94.31		
352600	Constantia										
	A	2013	All Property	Sales/Appraisals	18.87	1.05	95.00	95.00			
	A	2017	Residential	Sales Only	16.20	1.03			90.85		
352800	Granby										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
353000	Hannibal										
	B	2016	All Property	Sales/Appraisals	22.11	1.04	97.00	97.00			
	B	2017	Residential	Sales Only	16.80	1.07			92.55		
353200	Hastings										
	B	2013	All Property	CAMA/Appraisals	10.94	1.01	91.00	91.00		2019	
	B	2017	Residential	CAMA	11.13	1.01			87.34	2019	
353400	Mexico										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					95.08		

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353600	Minetto										
	B	2014	All Property	Sales/Appraisals	5.68	1.02	100.00	100.00			
	B	2017	Residential	Sales Only	5.65	1.01			98.08		
353800	New Haven										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					102.25	2019	yes
354000	Orwell										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					99.39	2021	yes
354200	Oswego										
	B	2014	All Property	Sales/Appraisals	13.39	1.02	96.00	96.00			
	B	2017	Residential	Sales Only	13.48	1.03			94.02		
354400	Palermo										
	A	2013	All Property	Sales/Appraisals	17.34	1.02	100.00	100.00			
	A	2017	Residential	Sales Only	6.93	1.01			96.20		
354600	Parish										
	A	2014	All Property	CAMA/Appraisals	13.68	1.01	100.00	100.00			
	A	2017	Residential	CAMA	13.91	1.02			102.01		
354800	Redfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					104.44		
355000	Richland										
	A	2015	All Property	Sales/Appraisals	15.14	1.04	87.00	87.00			
	A	2017	Residential	Sales Only	13.91	1.04			83.65		
355200	Sandy Creek										
	A	2013	All Property	Sales/Appraisals	20.57	0.98	97.00	97.00			
	A	2017	Residential	Sales Only	15.83	1.03			92.91		
355400	Schroepfel										
	B	2013	All Property	Sales/Appraisals	21.04	1.07	80.00	80.00			
	B	2017	Residential	Sales Only	20.91	1.09			76.11		

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355600	Scriba										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
355800	Volney										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					99.93		
356000	West Monroe										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
356200	Williamstown										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					104.26	2020	yes

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361200	Oneonta										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					106.73		
362000	Burlington										
	A	2013	All Property	Sales/Appraisals	17.18	1.00	56.00	56.00			
	A	2013	Residential	Sales/Appraisals	14.51	1.01			56.50		
362200	Butternuts										
	A	2013	All Property	Sales/Appraisals	11.84	1.02	105.69	100.00			
	A	2013	Residential	Sales/Appraisals	9.38	1.01			108.44		
362400	Cherry Valley										
	A	2014	All Property	Sales/Appraisals	16.27	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	13.21	1.04			102.87		
362600	Decatur										
	A	2016	All Property	Sales/Appraisals	21.60	1.05	54.50	54.50			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			53.66		
362800	Edmeston										
	A	2013	All Property	Sales/Appraisals	22.81	0.93	59.00	59.00			
	A	2013	Residential	Sales/Appraisals	19.86	1.02			60.22		
363000	Exeter										
	A	2013	All Property	Sales/Appraisals	24.44	1.14	56.00	56.00			
	A	2013	Residential	Sales/Appraisals	22.10	1.08			54.17		
363200	Hartwick										
	A	2016	All Property	Sales/Appraisals	16.86	1.06	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	17.35	1.04			99.56		
363400	Laurens										
	A	2014	All Property	Sales/Appraisals	11.38	1.00	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	8.19	1.02			97.10		
363600	Maryland										
	A	2013	All Property	Sales/Appraisals	11.84	1.00	100.00	100.00			
	A	2013	Residential	Sales/Appraisals	15.47	1.01			101.10		

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363800	Middlefield										
	A	2014	All Property	Sales/Appraisals	20.86	0.93	72.00	72.00			
	A	2014	Residential	Sales/Appraisals	17.74	0.98			69.43		
364000	Milford										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
364200	Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
364400	New Lisbon										
	A	2015	All Property	Sales/Appraisals	21.79	0.99	109.02	100.00			
	A	2015	Residential	Sales/Appraisals	22.74	1.05			111.60		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					98.47		
364800	Otego										
	A	2016	All Property	Sales/Appraisals	26.26	1.06	119.64	100.00			
	A	2017	Residential	Sales Only	21.75	1.08			124.72		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.78		
365200	Pittsfield										
	A	2014	All Property	Sales/Appraisals	20.66	1.01	56.50	56.50			
	A	2014	Residential	Sales/Appraisals	18.72	1.02			54.04		
365400	Plainfield										
	A	2013	All Property	Sales/Appraisals	16.29	1.06	100.00	100.00			
	A	2013	Residential	Sales/Appraisals	17.02	1.07			106.30		
365600	Richfield										
	A	2013	All Property	CAMA/Appraisals	20.40	1.04	95.00	95.00			
	A	2017	Residential	CAMA	27.62	1.09			91.01		

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365800	Roseboom										
	A	2017	All Property	Review of Reassessment			114.19	100.00			
	A	2017	Residential	Review of Reassessment					131.00		
366000	Springfield										
	A	2016	All Property	CAMA/Appraisals	35.98	0.93	98.00	98.00			
	A	2017	Residential	CAMA	27.80	1.01			98.72		
366200	Unadilla										
	A	2013	All Property	Sales/Appraisals	27.88	0.99	64.00	64.00			
	A	2013	Residential	Sales/Appraisals	20.42	1.06			68.08		
366400	Westford										
	A	2016	All Property	Sales/Appraisals	10.22	1.01	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	10.02	1.02			101.75		
366600	Worcester										
	A	2013	All Property	Sales/Appraisals	26.06	1.01	60.60	60.60			
	A	2013	Residential	Sales/Appraisals	20.31	1.01			60.74		

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County of Putnam

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372000	Carmel										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
372400	Patterson										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
372600	Philipstown										
	B	2014	All Property	Sales/Appraisals	18.37	1.07	46.95	46.95			
	B	2017	Residential	Sales Only	17.97	1.06			44.73		
372800	Putnam Valley										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
373000	Southeast										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Rensselaer

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381400	Rensselaer										
	C	2016	All Property	Sales/Appraisals	33.56	1.16	24.60	24.60			
	C	2017	Residential	Sales Only	25.49	1.11			23.18		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	18.36	1.04	100.00	100.00			
	C	2017	Residential	Sales Only	20.35	1.06			95.46		
382000	Berlin										
	A	2016	All Property	CAMA/Appraisals	16.25	1.03	30.09	30.09			
	A	2017	Residential	CAMA	19.95	1.02			30.09		
382200	Brunswick										
	B	2016	All Property	Sales/Appraisals	15.28	1.01	25.50	25.50			
	B	2017	Residential	Sales Only	11.86	1.01			24.35		
382400	East Greenbush										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
382600	Grafton										
	A	2016	All Property	Sales/Appraisals	10.15	1.00	8.90	8.90		2019	
	A	2017	Residential	Sales Only	11.61	1.02			8.56	2019	
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
383000	Nassau										
	B	2016	All Property	Sales/Appraisals	21.51	1.07	78.00	78.00			
	B	2017	Residential	Sales Only	24.77	1.11			76.17		
383200	North Greenbush										
	C	2016	All Property	Sales/Appraisals	14.15	1.02	23.55	23.55			
	C	2017	Residential	Sales Only	13.13	1.02			22.43		
383400	Petersburgh										
	A	2016	All Property	CAMA/Appraisals	16.30	1.05	63.75	63.75			
	A	2017	Residential	CAMA	18.25	1.03			61.77		

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383600	Pittstown										
	A	2016	All Property	Sales/Appraisals	16.16	1.01	67.50	67.50			
	A	2017	Residential	Sales Only	16.06	1.02			64.95		
383800	Poestenkill										
	B	2016	All Property	Sales/Appraisals	9.74	1.00	24.50	24.50			
	B	2017	Residential	Sales Only	9.30	1.00			23.14		
384000	Sand Lake										
	B	2016	All Property	Sales/Appraisals	5.74	1.01	99.00	99.00			
	B	2017	Residential	Sales Only	5.50	1.01			94.65		
384200	Schaghticoke										
	B	2016	All Property	Sales/Appraisals	16.43	1.30	23.44	23.44			
	B	2017	Residential	Sales Only	10.75	1.02			23.15		
384400	Schodack										
	B	2014	All Property	Review of Reassessment			98.00	98.00			
	B	2014	Residential	Review of Reassessment					93.51		
384600	Stephentown										
	A	2016	All Property	Sales/Appraisals	15.22	1.00	100.00	100.00			
	A	2017	Residential	Sales Only	15.32	1.04			97.89		

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392000	Clarkstown										
	C	2014	All Property	Sales/Appraisals	11.12	1.01	31.50	31.50			
	C	2017	Residential	Sales Only	10.53	1.01			30.65		
392200	Haverstraw										
	C	2013	All Property	Sales/Appraisals	19.71	1.10	93.92	93.92			
	C	2017	Residential	Sales Only	17.88	1.07			88.26		
392400	Orangetown										
	C	2014	All Property	Sales/Appraisals	10.77	0.96	45.50	45.50			
	C	2017	Residential	Sales Only	10.47	1.01			41.99		
392600	Ramapo										
	C	2014	All Property	Sales/Appraisals	15.24	1.03	11.90	11.90			
	C	2017	Residential	Sales Only	12.51	1.02			11.39		
392800	Stony Point										
	C	2013	All Property	Sales/Appraisals	14.51	0.76	15.29	15.29			
	C	2017	Residential	Sales Only	13.85	1.01			13.26		

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401200	Ogdensburg										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
402000	Brasher										
	A	2016	All Property	Sales/Appraisals	22.63	0.97	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	17.79	1.01			87.03		
402200	Canton										
	B	2015	All Property	Sales/Appraisals	4.64	1.03	100.00	100.00			
	B	2017	Residential	Sales Only	2.99	1.00			99.95		
402400	Clare										
	A	2015	All Property	Sales/Appraisals	47.46	1.04	3.09	8.00			
	A	2015	Residential	Sales/Appraisals	34.28	1.08			3.78		
402600	Clifton										
	A	2014	All Property	Sales/Appraisals	29.89	1.05	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	25.71	1.14			78.89		
402800	Colton										
	A	2015	All Property	Review of Reassessment			112.84	100.00			
	A	2015	Residential	Review of Reassessment					99.93		
403000	Dekalb										
	A	2016	All Property	Sales/Appraisals	34.57	1.24	99.00	99.00			
	A	2017	Residential	Sales Only	14.59	1.05			103.27		
403200	De Peyster										
	A	2014	All Property	Sales/Appraisals	26.81	1.06	79.00	79.00			
	A	2014	Residential	Sales/Appraisals	19.42	1.09			83.96		
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	89.50	89.50			
	A	2015	Residential	Sales/Appraisals	15.61	1.06			93.35		
403600	Fine										
	A	2014	All Property	CAMA/Appraisals	24.22	1.05	81.00	81.00			
	A	2017	Residential	CAMA	27.92	1.07			79.58		

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403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	12.50	12.50			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			9.08		
404000	Gouverneur										
	A	2014	All Property	CAMA/Appraisals	26.35	1.20	95.00	95.00			
	A	2017	Residential	CAMA	18.00	1.04			97.32		
404200	Hammond										
	A	2015	All Property	Sales/Appraisals	13.77	0.97	100.00	100.00			
	A	2017	Residential	Sales Only	3.79	1.03			102.34		
404400	Hermon										
	A	2016	All Property	Sales/Appraisals	18.91	0.95	91.00	91.00			
	A	2016	Residential	Sales/Appraisals	15.82	1.02			87.93		
404600	Hopkinton										
	A	2014	All Property	Sales/Appraisals	23.45	0.97	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	23.17	1.08			97.83		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					96.41		
405000	Lisbon										
	A	2014	All Property	Sales/Appraisals	31.83	0.94	83.00	83.00			
	A	2017	Residential	Sales Only	17.63	1.08			84.31		
405200	Louisville										
	A	2013	All Property	Sales/Appraisals	23.41	1.02	89.00	89.00			
	A	2017	Residential	Sales Only	24.28	1.02			85.85		
405400	Macomb										
	A	2013	All Property	Sales/Appraisals	53.70	1.35	53.50	53.50			
	A	2013	Residential	Sales/Appraisals	36.96	1.21			52.38		
405600	Madrid										
	A	2016	All Property	Sales/Appraisals	21.34	0.95	89.50	89.50		2019	
	A	2017	Residential	Sales Only	8.72	1.04			90.97	2019	

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405800	Massena										
	B	2013	All Property	Sales/Appraisals	18.76	1.07	100.00	100.00			
	B	2017	Residential	Sales Only	17.40	1.06			103.65		
406000	Morristown										
	A	2013	All Property	CAMA/Appraisals	35.19	1.04	98.00	98.00			
	A	2017	Residential	CAMA	22.17	1.05			95.22		
406200	Norfolk										
	A	2016	All Property	Sales/Appraisals	33.09	1.06	82.00	82.00			
	A	2017	Residential	Sales Only	25.33	1.11			82.63		
406400	Oswegatchie										
	A	2015	All Property	Sales/Appraisals	23.24	1.03	99.00	99.00		2019	
	A	2017	Residential	Sales Only	21.55	1.11			94.09	2019	
406600	Parishville										
	A	2015	All Property	Sales/Appraisals	36.29	0.72	6.09	6.09			
	A	2015	Residential	Sales/Appraisals	26.03	1.06			4.66		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.71		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	87.50	87.50			
	A	2015	Residential	Sales/Appraisals	21.53	1.07			82.24		
407200	Pitcairn										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
407400	Potsdam										
	B	2016	All Property	Sales/Appraisals	11.40	1.02	97.00	97.00			
	B	2017	Residential	Sales Only	12.52	1.03			93.93		
407600	Rossie										
	A	2014	All Property	Sales/Appraisals	23.99	1.00	88.00	88.00			
	A	2014	Residential	Sales/Appraisals	15.53	1.03			93.09		

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407800	Russell										
	A	2014	All Property	Sales/Appraisals	32.53	1.07	70.00	70.00			
	A	2014	Residential	Sales/Appraisals	29.47	1.13			72.81		
408000	Stockholm										
	A	2014	All Property	Review of Reassessment			97.00	97.00			
	A	2014	Residential	Review of Reassessment					92.90		
408200	Waddington										
	A	2014	All Property	Sales/Appraisals	26.62	1.04	96.00	96.00			
	A	2017	Residential	Sales Only	16.83	1.07			93.83		

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411000	Mechanicville										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					97.88		
411500	Saratoga Springs										
	C	2013	All Property	Sales/Appraisals	17.12	1.02	69.00	69.00			
	C	2017	Residential	Sales Only	15.01	1.03			67.62		
412000	Ballston										
	B	2013	All Property	Sales/Appraisals	10.32	1.00	91.50	91.50			
	B	2017	Residential	Sales Only	10.00	1.01			86.34		
412200	Charlton										
	B	2013	All Property	Sales/Appraisals	18.13	0.99	67.00	67.00			
	B	2017	Residential	Sales Only	10.79	1.01			64.82		
412400	Clifton Park										
	C	2013	All Property	Sales/Appraisals	12.36	0.95	56.00	56.00			
	C	2017	Residential	Sales Only	11.04	0.99			51.13		
412600	Corinth										
	B	2016	All Property	Sales/Appraisals	8.68	0.76	98.00	98.00			
	B	2017	Residential	Sales Only	7.56	1.00			94.03		
412800	Day										
	A	2016	All Property	Sales/Appraisals	20.62	1.13	66.00	66.00			
	A	2017	Residential	Sales Only	22.78	1.07			60.94		
413000	Edinburg										
	A	2016	All Property	CAMA/Appraisals	21.47	1.03	51.00	51.00			
	A	2017	Residential	CAMA	23.12	1.06			48.52		
413200	Galway										
	A	2016	All Property	Sales/Appraisals	16.41	1.09	53.00	53.00		2019	
	A	2017	Residential	Sales Only	13.14	1.02			50.68	2019	
413400	Greenfield										
	B	2013	All Property	Sales/Appraisals	8.42	1.00	97.00	97.00			
	B	2017	Residential	Sales Only	8.34	1.00			92.79		

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413600	Hadley										
	A	2013	All Property	Sales/Appraisals	29.25	0.98	82.26	82.26			
	A	2017	Residential	Sales Only	21.19	1.04			78.34		
413800	Halfmoon										
	C	2013	All Property	Sales/Appraisals	11.44	0.96	57.25	57.25			
	C	2017	Residential	Sales Only	10.40	0.99			54.56		
414000	Malta										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					99.41		
414200	Milton										
	C	2013	All Property	Sales/Appraisals	6.26	1.02	93.30	93.30			
	C	2017	Residential	Sales Only	5.15	1.00			89.78		
414400	Moreau										
	B	2013	All Property	Sales/Appraisals	11.42	0.85	100.00	100.00			
	B	2017	Residential	Sales Only	9.93	1.02			97.10		
414600	Northumberland										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					95.23		
414800	Providence										
	A	2016	All Property	Review of Reassessment			94.00	94.00		2019	yes
	A	2016	Residential	Review of Reassessment					89.90	2019	yes
415000	Saratoga										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					99.75		
415200	Stillwater										
	B	2015	All Property	Sales/Appraisals	18.77	1.03	90.50	90.50			
	B	2017	Residential	Sales Only	15.36	1.02			90.20		
415400	Waterford										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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415600	Wilton										
	C	2014	All Property	Review of Reassessment			95.00	95.00			
	C	2014	Residential	Review of Reassessment					89.13		

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County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
421500	Schenectady										
	C	2016	All Property	Sales/Appraisals	16.43	1.05	111.00	111.00			
	C	2017	Residential	Sales Only	16.57	1.04			110.17		
422000	Duanesburg										
	A	2016	All Property	CAMA/Appraisals	16.20	1.02	32.80	32.80			
	A	2017	Residential	CAMA	13.62	1.01			31.27		
422200	Glenville										
	C	2013	All Property	Sales/Appraisals	11.53	1.00	89.00	89.00			
	C	2017	Residential	Sales Only	11.68	1.01			86.65		
422400	Niskayuna										
	C	2014	All Property	Sales/Appraisals	7.66	1.01	100.00	100.00			
	C	2017	Residential	Sales Only	7.52	1.01			99.56		
422600	Princetown										
	A	2016	All Property	Sales/Appraisals	16.11	1.16	33.00	33.00			
	A	2017	Residential	Sales Only	16.52	1.04			32.60		
422800	Rotterdam										
	C	2016	All Property	Sales/Appraisals	8.69	1.03	100.00	100.00			
	C	2017	Residential	Sales Only	8.46	1.01			101.34		

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County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
432000	Blenheim										
	A	2016	All Property	Sales/Appraisals	18.13	1.07	72.29	80.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			72.46		
432200	Broome										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.74	2019	yes
432400	Carlisle										
	A	2016	All Property	Sales/Appraisals	24.68	1.06	76.00	76.00			
	A	2017	Residential	Sales Only	24.57	1.09			72.78		
432600	Cobleskill										
	B	2016	All Property	Sales/Appraisals	21.82	1.03	81.00	81.00			
	B	2017	Residential	Sales Only	21.18	1.07			74.87		
432800	Conesville										
	A	2016	All Property	Review of Reassessment			99.00	99.00		2019	yes
	A	2016	Residential	Review of Reassessment					92.72	2019	yes
433000	Esperance										
	B	2015	All Property	Sales/Appraisals	11.25	1.01	96.75	96.75			
	B	2017	Residential	Sales Only	8.21	1.02			92.02		
433200	Fulton										
	A	2015	All Property	Sales/Appraisals	17.51	1.07	65.00	65.00			
	A	2015	Residential	Sales/Appraisals	21.38	1.10			61.21		
433400	Gilboa										
	A	2015	All Property	Sales/Appraisals	40.15	0.84	2.26	2.26			
	A	2015	Residential	Sales/Appraisals	44.63	1.32			1.39		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	56.00	56.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			55.34		
433800	Middleburgh										
	A	2016	All Property	Sales/Appraisals	19.96	0.98	70.00	70.00			
	A	2017	Residential	Sales Only	15.61	1.05			67.64		

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County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	17.15	1.10	100.00	100.00			
	A	2017	Residential	Sales Only	10.88	1.03			98.11		
434200	Schoharie										
	B	2015	All Property	Sales/Appraisals	11.25	1.01	96.75	96.75			
	B	2017	Residential	Sales Only	8.21	1.02			92.02		
434400	Seward										
	A	2016	All Property	Sales/Appraisals	24.68	1.06	76.00	76.00			
	A	2017	Residential	Sales Only	24.57	1.09			72.78		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	24.68	1.06	76.00	76.00			
	A	2017	Residential	Sales Only	24.57	1.09			72.78		
434800	Summit										
	A	2015	All Property	Sales/Appraisals	17.27	1.08	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	17.33	1.08			58.13		
435000	Wright										
	A	2013	All Property	Sales/Appraisals	20.38	0.89	78.00	78.00			
	A	2017	Residential	Sales Only	19.46	1.10			75.18		

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County of Schuylers

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442000	Catharine										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
442200	Cayuta										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.97		
442400	Dix										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
442600	Hector										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
442800	Montour										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
443000	Orange										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
443200	Reading										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
443400	Tyrone										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Seneca

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452000	Covert										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					102.94		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
452400	Junius										
	A	2014	All Property	Sales/Appraisals	21.99	1.07	79.00	79.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.03			86.29		
452600	Lodi										
	A	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	A	2017	Residential	Sales Only	23.72	1.12			86.59		
452800	Ovid										
	A	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	A	2017	Residential	Sales Only	23.72	1.12			86.59		
453000	Romulus										
	B	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	B	2017	Residential	Sales Only	23.72	1.12			86.59		
453200	Seneca Falls										
	B	2016	All Property	Review of Reassessment			92.50	92.50			
	B	2016	Residential	Review of Reassessment					91.15		
453400	Tyre										
	A	2014	All Property	CAMA/Appraisals	18.34	1.05	69.00	69.00		2019	
	A	2017	Residential	CAMA	17.52	1.01			82.71	2019	
453600	Varick										
	A	2014	All Property	Sales/Appraisals	30.56	1.01	81.00	81.00			
	A	2017	Residential	Sales Only	23.00	1.12			84.75		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					99.16		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2014	Residential	Review of Reassessment					96.98	2020	
460600	Hornell										
	C	2014	All Property	Sales/Appraisals	26.56	1.16	100.00	100.00			
	C	2017	Residential	Sales Only	27.51	1.12			104.89		
462000	Addison										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
462200	Avoca										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					98.70		
462400	Bath										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
462600	Bradford										
	A	2016	All Property	CAMA/Appraisals	18.41	1.01	77.00	77.00			
	A	2017	Residential	CAMA	15.84	1.01			75.00		
462800	Cameron										
	A	2014	All Property	Review of Reassessment			95.00	95.00		2019	
	A	2014	Residential	Review of Reassessment					88.26	2019	
463000	Campbell										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.72		
463200	Canisteo										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					94.47		
463400	Caton										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					101.65	2020	yes

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County of Steuben

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463600	Cohocton										
	A	2015	All Property	CAMA/Appraisals	15.91	0.99	88.00	88.00			
	A	2017	Residential	CAMA	18.25	1.05			94.40		
463800	Corning										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
464000	Dansville										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
464200	Erwin										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
464400	Fremont										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.12		
464600	Greenwood										
	A	2015	All Property	CAMA/Appraisals	17.38	1.06	100.00	100.00			
	A	2017	Residential	CAMA	23.10	1.06			113.44		
464800	Hartsville										
	A	2015	All Property	Review of Reassessment			92.00	92.00		2019	yes
	A	2015	Residential	Review of Reassessment					88.47	2019	yes
465000	Hornby										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
465200	Hornellsville										
	A	2015	All Property	Sales/Appraisals	17.94	1.08	98.00	98.00			
	A	2017	Residential	Sales Only	17.01	1.05			100.99		
465400	Howard										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.16		

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County of Steuben

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465600	Jasper										
	A	2013	All Property	Sales/Appraisals	26.88	1.02	4.80	4.80			
	A	2013	Residential	Sales/Appraisals	21.57	1.12			4.81		
465800	Lindley										
	A	2013	All Property	Sales/Appraisals	52.52	1.09	2.33	2.33		2019	
	A	2013	Residential	Sales/Appraisals	38.66	1.25			2.66	2019	
466000	Prattsburgh										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2015	Residential	Review of Reassessment					102.15	2020	yes
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
466400	Rathbone										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2014	Residential	Review of Reassessment					96.26	2019	yes
466600	Thurston										
	A	2013	All Property	Sales/Appraisals	31.31	1.02	3.15	3.15			
	A	2013	Residential	Sales/Appraisals	22.27	1.06			3.62		
466800	Troupsburg										
	A	2013	All Property	CAMA/Appraisals	23.32	0.98	41.00	41.00		2019	
	A	2017	Residential	CAMA	27.35	1.12			52.33	2019	
467000	Tuscarora										
	A	2013	All Property	Sales/Appraisals	34.73	0.88	3.26	3.26			
	A	2013	Residential	Sales/Appraisals	27.39	1.11			3.26		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					96.87		
467400	Wayland										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		

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County of Steuben

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467600	Wayne										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					99.49	2019	
467800	West Union										
	A	2013	All Property	Sales/Appraisals	31.92	0.73	38.00	38.00		2019	yes
	A	2013	Residential	Sales/Appraisals	15.30	1.05			40.72	2019	yes
468000	Wheeler										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					96.47	2020	yes
468200	Woodhull										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2019	
	A	2014	Residential	Review of Reassessment					90.04	2019	

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County of Suffolk

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472000	Babylon										
	C	2013	All Property	Sales/Appraisals	17.96	1.01	1.07	1.07			
	C	2017	Residential	Sales Only	17.51	1.04			1.02		
472200	Brookhaven										
	C	2013	All Property	Sales/Appraisals	19.45	1.06	0.86	0.86			
	C	2017	Residential	Sales Only	20.18	1.05			0.86		
472400	East Hampton										
	B	2013	All Property	Sales/Appraisals	22.76	1.09	0.58	0.58			
	B	2017	Residential	Sales Only	24.15	1.10			0.56		
472600	Huntington										
	C	2013	All Property	Sales/Appraisals	15.68	0.30	0.80	0.80			
	C	2017	Residential	Sales Only	14.43	1.03			0.69		
472800	Islip										
	C	2013	All Property	Sales/Appraisals	13.89	1.00	11.35	11.35			
	C	2017	Residential	Sales Only	13.78	1.04			10.82		
473000	Riverhead										
	C	2013	All Property	Sales/Appraisals	13.35	1.01	13.52	13.52			
	C	2017	Residential	Sales Only	12.97	1.04			12.88		
473200	Shelter Island										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
473400	Smithtown										
	C	2013	All Property	Sales/Appraisals	13.74	0.99	1.23	1.23			
	C	2017	Residential	Sales Only	12.23	1.01			1.18		
473600	Southampton										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
473800	Southold										
	C	2013	All Property	Sales/Appraisals	16.96	1.04	0.94	0.94			
	C	2017	Residential	Sales Only	16.80	1.05			0.93		

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2014	All Property	CAMA/Appraisals	21.60	1.20	68.00	68.00			
	A	2017	Residential	CAMA	18.55	1.04			70.00		
482200	Callicoon										
	A	2014	All Property	Sales/Appraisals	19.24	1.08	66.45	66.45			
	A	2017	Residential	Sales Only	22.02	1.08			64.55		
482400	Cochecton										
	A	2014	All Property	CAMA/Appraisals	14.73	1.02	77.00	77.00			
	A	2017	Residential	CAMA	18.42	1.03			73.57		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
482800	Fallsburgh										
	B	2014	All Property	Sales/Appraisals	30.91	1.16	59.50	59.50			
	B	2017	Residential	Sales Only	34.33	1.19			65.60		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
483200	Fremont										
	A	2013	All Property	Sales/Appraisals	31.30	1.24	66.50	66.50			
	A	2013	Residential	Sales/Appraisals	44.93	1.25			63.48		
483400	Highland										
	A	2014	All Property	Sales/Appraisals	17.06	1.01	100.00	100.00			
	A	2017	Residential	Sales Only	15.43	1.06			95.83		
483600	Liberty										
	B	2014	All Property	Sales/Appraisals	32.17	1.21	75.00	75.00			
	B	2017	Residential	Sales Only	34.01	1.19			79.92		
483800	Lumberland										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	

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County of Sullivan

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484000	Mamakating										
	B	2014	All Property	Sales/Appraisals	20.43	1.06	63.78	63.78			
	B	2017	Residential	Sales Only	19.67	1.07			62.12		
484200	Neversink										
	A	2014	All Property	CAMA/Appraisals	20.57	1.04	3.80	3.80			
	A	2017	Residential	CAMA	20.67	1.04			2.59		
484400	Rockland										
	A	2014	All Property	Sales/Appraisals	25.41	1.11	68.65	68.65			
	A	2017	Residential	Sales Only	31.84	1.21			66.26		
484600	Thompson										
	B	2014	All Property	Sales/Appraisals	27.23	1.18	86.00	86.00			
	B	2017	Residential	Sales Only	27.52	1.15			92.62		
484800	Tusten										
	A	2014	All Property	Sales/Appraisals	14.74	1.09	54.00	54.00			
	A	2014	Residential	Sales/Appraisals	21.03	1.12			51.45		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	B	2014	All Property	Sales/Appraisals	25.35	1.10	84.00	84.00			
	B	2017	Residential	Sales Only	24.31	1.09			82.26		
492200	Berkshire										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.98		
492400	Candor										
	A	2015	All Property	Sales/Appraisals	23.31	1.06	96.00	96.00			
	A	2017	Residential	Sales Only	16.29	1.03			89.20		
492600	Newark Valley										
	A	2015	All Property	Sales/Appraisals	28.91	1.00	68.00	68.00			
	A	2017	Residential	Sales Only	22.08	1.08			71.02		
492800	Nichols										
	A	2015	All Property	CAMA/Appraisals	20.10	1.05	24.50	24.50			
	A	2017	Residential	CAMA	18.94	1.05			22.80		
493000	Owego										
	B	2014	All Property	Sales/Appraisals	21.21	1.03	74.90	74.90			
	B	2017	Residential	Sales Only	20.77	1.05			69.98		
493200	Richford										
	A	2014	All Property	Sales/Appraisals	11.97	0.98	98.00	98.00			
	A	2014	Residential	Sales/Appraisals	8.30	0.99			97.28		
493400	Spencer										
	A	2014	All Property	Sales/Appraisals	24.89	0.96	95.00	95.00			
	A	2017	Residential	Sales Only	13.64	1.02			94.46		
493600	Tioga										
	A	2015	All Property	Sales/Appraisals	37.62	1.96	6.60	6.60			
	A	2017	Residential	Sales Only	23.96	1.11			6.96		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
512000	Denning										
	A	2014	All Property	Sales/Appraisals	18.01	0.98	16.00	16.00			
	A	2014	Residential	Sales/Appraisals	15.68	1.00			15.85		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	12.87	1.05	100.00	100.00		2019	
	B	2017	Residential	Sales Only	12.75	1.04			98.78	2019	
512400	Gardiner										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2017	Residential	Review of Reassessment					97.64	2021	yes
512600	Hardenburgh										
	A	2014	All Property	Sales/Appraisals	15.52	1.06	61.00	61.00			
	A	2014	Residential	Sales/Appraisals	17.56	1.09			54.99		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	14.57	0.61	100.00	100.00			
	B	2017	Residential	Sales Only	13.98	1.06			88.02		
513000	Kingston										
	B	2014	All Property	Sales/Appraisals	8.16	1.00	89.25	89.25			
	B	2014	Residential	Sales/Appraisals	8.09	1.01			85.33		
513200	Lloyd										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
513400	Marbletown										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					98.05		
514000	Olive										
	A	2014	All Property	Sales/Appraisals	7.49	1.02	99.03	98.50			
	A	2017	Residential	Sales Only	7.46	1.01			101.06		
514200	Plattekill										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					99.07		
514400	Rochester										
	A	2014	All Property	Sales/Appraisals	18.84	1.07	93.50	93.50		2019	
	A	2017	Residential	Sales Only	15.69	1.07			90.77	2019	
514600	Rosendale										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
514800	Saugerties										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
515000	Shandaken										
	A	2014	All Property	Sales/Appraisals	25.56	0.65	25.50	25.50			
	A	2017	Residential	Sales Only	22.53	1.04			20.16		
515200	Shawangunk										
	B	2014	All Property	Sales/Appraisals	9.97	1.02	21.00	21.00			
	B	2017	Residential	Sales Only	10.96	1.02			20.12		
515400	Ulster										
	C	2014	All Property	Sales/Appraisals	21.89	0.97	78.50	78.50			
	C	2017	Residential	Sales Only	22.76	1.05			75.81		
515600	Wawarsing										
	B	2015	All Property	Review of Reassessment			105.41	100.00			
	B	2015	Residential	Review of Reassessment					90.32		

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515800	Woodstock										
	A	2014	All Property	Review of Reassessment			94.50	94.50			
	A	2014	Residential	Review of Reassessment					89.70		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2015	All Property	Sales/Appraisals	15.33	1.00	77.00	77.00			
	C	2017	Residential	Sales Only	13.57	1.02			69.58		
522000	Bolton										
	A	2015	All Property	Sales/Appraisals	8.36	0.99	91.00	91.00			
	A	2017	Residential	Sales Only	8.34	1.00			91.04		
522200	Lake George										
	B	2015	All Property	Sales/Appraisals	14.13	1.02	91.00	91.00			
	B	2017	Residential	Sales Only	12.90	1.03			88.61		
522400	Chester										
	A	2016	All Property	Sales/Appraisals	15.18	1.05	100.00	100.00			
	A	2017	Residential	Sales Only	9.64	1.03			98.99		
522600	Hague										
	A	2016	All Property	CAMA/Appraisals	20.08	1.07	76.00	76.00			
	A	2017	Residential	CAMA	24.04	1.09			72.78		
522800	Horicon										
	A	2016	All Property	Sales/Appraisals	13.56	1.00	100.00	100.00			
	A	2017	Residential	Sales Only	15.16	1.02			101.04		
523000	Johnsburg										
	A	2014	All Property	CAMA/Appraisals	28.50	1.04	2.00	2.00			
	A	2017	Residential	CAMA	23.38	1.05			1.83		
523200	Lake Luzerne										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.10		
523400	Queensbury										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
523600	Stony Creek										
	A	2014	All Property	Sales/Appraisals	22.34	1.04	1.00	1.00			
	A	2014	Residential	Sales/Appraisals	19.46	1.06			0.96		

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County of Warren

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523800	Thurman										
	A	2014	All Property	Sales/Appraisals	10.83	1.06	96.27	96.27			
	A	2017	Residential	Sales Only	10.01	1.02			91.75		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	15.07	1.03	100.00	100.00			
	A	2017	Residential	Sales Only	15.36	1.02			99.47		

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County of Washington

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532000	Argyle										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					95.00	2019	
532200	Cambridge										
	A	2014	All Property	Sales/Appraisals	15.40	1.03	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	13.67	1.04			99.81		
532400	Dresden										
	A	2013	All Property	Sales/Appraisals	21.92	1.10	46.00	46.00			
	A	2013	Residential	Sales/Appraisals	13.26	1.10			44.73		
532600	Easton										
	A	2013	All Property	Sales/Appraisals	25.59	1.07	2.12	2.12			
	A	2013	Residential	Sales/Appraisals	30.49	1.18			1.95		
532800	Fort Ann										
	A	2015	All Property	Sales/Appraisals	6.12	1.00	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			98.12		
533000	Fort Edward										
	B	2013	All Property	Sales/Appraisals	15.22	1.03	80.00	80.00			
	B	2017	Residential	Sales Only	14.53	1.03			77.27		
533200	Granville										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
533400	Greenwich										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	20.47	1.05	98.00	98.00			
	A	2015	Residential	Sales/Appraisals	10.55	1.00			93.25		
533800	Hartford										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Washington

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534000	Hebron										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					98.37		
534200	Jackson										
	A	2014	All Property	Sales/Appraisals	34.51	1.10	36.00	36.00			
	A	2014	Residential	Sales/Appraisals	21.00	1.06			34.63		
534400	Kingsbury										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	B	2018	Residential	Review of Reassessment					100.00	2019	
534600	Putnam										
	A	2016	All Property	Sales/Appraisals	14.32	1.03	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			99.09		
534800	Salem										
	A	2014	All Property	Sales/Appraisals	18.85	1.02	57.00	57.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.05			57.11		
535000	White Creek										
	A	2014	All Property	Sales/Appraisals	19.71	1.05	63.00	63.00			
	A	2014	Residential	Sales/Appraisals	16.58	1.02			56.95		
535200	Whitehall										
	A	2015	All Property	Sales/Appraisals	20.32	1.12	100.00	100.00			
	A	2017	Residential	Sales Only	27.09	1.13			101.68		

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County of Wayne

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542000	Arcadia										
	B	2016	All Property	Sales/Appraisals	12.88	1.04	97.00	97.00			
	B	2017	Residential	Sales Only	13.32	1.03			93.45		
542200	Butler										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					104.89	2019	yes
542400	Galen										
	A	2016	All Property	CAMA/Appraisals	15.99	1.02	84.00	84.00		2020	
	A	2017	Residential	CAMA	16.66	1.04			93.70	2020	
542600	Huron										
	A	2014	All Property	Sales/Appraisals	8.88	0.98	95.00	95.00		2019	
	A	2017	Residential	Sales Only	9.22	0.99			96.60	2019	
542800	Lyons										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					97.85		
543000	Macedon										
	B	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	B	2016	Residential	Review of Reassessment					93.82	2020	yes
543200	Marion										
	B	2017	All Property	Review of Reassessment			98.00	98.00			
	B	2017	Residential	Review of Reassessment					93.48		
543400	Ontario										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					95.27	2020	yes
543600	Palmyra										
	B	2016	All Property	Sales/Appraisals	9.94	1.06	90.00	90.00		2019	yes
	B	2017	Residential	Sales Only	9.64	1.02			88.50	2019	yes
543800	Rose										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					94.42		

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County of Wayne

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544000	Savannah										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					98.85		
544200	Sodus										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					96.04		
544400	Walworth										
	B	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	B	2016	Residential	Review of Reassessment					93.43	2020	yes
544600	Williamson										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					98.26		
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					94.32		

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2016	All Property	Sales/Appraisals	27.55	1.06	2.79	2.79			
	C	2017	Residential	Sales Only	28.02	1.12			2.55		
551000	New Rochelle										
	C	2016	All Property	Sales/Appraisals	15.33	1.02	2.49	2.49			
	C	2017	Residential	Sales Only	12.70	1.02			2.30		
551200	Peekskill										
	C	2016	All Property	Sales/Appraisals	21.37	1.07	3.56	3.56			
	C	2017	Residential	Sales Only	22.94	1.08			3.59		
551400	Rye										
	C	2016	All Property	Sales/Appraisals	14.68	1.02	1.53	1.53			
	C	2017	Residential	Sales Only	9.17	1.01			1.46		
551700	White Plains										
	C	2016	All Property	Sales/Appraisals	24.45	0.92	2.75	2.75			
	C	2017	Residential	Sales Only	10.23	1.01			2.10		
551800	Yonkers										
	C	2016	All Property	Sales/Appraisals	18.29	1.03	2.45	2.45			
	C	2017	Residential	Sales Only	14.04	1.02			2.33		
552000	Bedford										
	C	2016	All Property	Sales/Appraisals	7.78	0.99	10.90	10.90			
	C	2017	Residential	Sales Only	6.54	1.00			10.37		
552200	Cortlandt										
	C	2016	All Property	Sales/Appraisals	16.30	1.03	1.65	1.65			
	C	2017	Residential	Sales Only	15.82	1.03			1.61		
552400	Eastchester										
	C	2016	All Property	Sales/Appraisals	13.15	1.02	1.13	1.13			
	C	2017	Residential	Sales Only	11.57	1.05			1.03		
552600	Greenburgh										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2016	All Property	Sales/Appraisals	11.77	1.00	1.54	1.54			
	C	2017	Residential	Sales Only	11.47	0.99			1.50		
553000	Lewisboro										
	C	2016	All Property	Sales/Appraisals	8.27	1.01	10.02	10.02			
	C	2017	Residential	Sales Only	8.16	1.01			9.63		
553200	Mamaroneck										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2018	Residential	Review of Reassessment					100.00	2019	
553400	Mount Pleasant										
	C	2016	All Property	Sales/Appraisals	11.33	0.93	1.42	1.42			
	C	2017	Residential	Sales Only	10.30	1.02			1.36		
553600	New Castle										
	C	2016	All Property	Sales/Appraisals	8.29	1.00	19.10	19.10			
	C	2017	Residential	Sales Only	7.15	1.00			18.43		
553800	North Castle										
	C	2016	All Property	Sales/Appraisals	11.91	0.99	2.26	2.26			
	C	2017	Residential	Sales Only	10.78	1.00			2.15		
554000	North Salem										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2018	Residential	Review of Reassessment					100.00	2019	yes
554200	Ossining										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
554400	Pelham										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018	Residential	Review of Reassessment					100.00	2019	yes
554600	Pound Ridge										
	B	2016	All Property	Sales/Appraisals	10.03	0.97	17.93	17.93			
	B	2017	Residential	Sales Only	4.67	1.01			17.32		

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	C	2017	Residential	Review of Reassessment						2019	
555000	Scarsdale										
	C	2016	All Property	Review of Reassessment			94.00	94.00			
	C	2016	Residential	Review of Reassessment					89.71		
555200	Somers										
	C	2016	All Property	Sales/Appraisals	15.27	0.95	12.21	12.21			
	C	2017	Residential	Sales Only	10.70	1.00			12.22		
555400	Yorktown										
	C	2016	All Property	Sales/Appraisals	11.47	1.02	2.35	2.35			
	C	2017	Residential	Sales Only	10.53	1.01			2.24		
555600	Mount Kisco										
	C	2016	All Property	Sales/Appraisals	18.59	0.96	16.27	16.27			
	C	2017	Residential	Sales Only	13.69	1.03			13.28		

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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	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			92.00	92.00			
	A	2017	Residential	Review of Reassessment					83.32		
562200	Attica										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					95.99		
562400	Bennington										
	A	2015	All Property	Sales/Appraisals	27.16	0.99	42.00	42.00			
	A	2017	Residential	Sales Only	18.71	1.06			45.79		
562600	Castile										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					95.33	2019	yes
562800	Covington										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
563000	Eagle										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					99.08	2019	yes
563200	Gainesville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					102.43		
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					96.53	2019	
563600	Java										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					95.48	2019	yes

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County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2016	Residential	Review of Reassessment					101.38	2019	
564200	Perry										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
564400	Pike										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					95.96	2019	
564600	Sheldon										
	A	2016	All Property	Sales/Appraisals	25.82	1.08	85.00	85.00		2019	
	A	2017	Residential	Sales Only	16.25	1.03			84.20	2019	
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					96.17		
565000	Wethersfield										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					101.61	2019	yes

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County of Yates

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
572200	Benton										
	A	2015	All Property	Review of Reassessment			94.00	94.00		2019	yes
	A	2015	Residential	Review of Reassessment					94.56	2019	yes
572400	Italy										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
572600	Jerusalem										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
573000	Milo										
	B	2015	All Property	Review of Reassessment			90.00	90.00		2019	
	B	2015	Residential	Review of Reassessment					86.78	2019	
573200	Potter										
	A	2015	All Property	Review of Reassessment			91.00	91.00		2019	yes
	A	2015	Residential	Review of Reassessment					86.77	2019	yes
573400	Starkey										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
573600	Torrey										
	A	2015	All Property	Review of Reassessment			94.00	94.00		2019	yes
	A	2015	Residential	Review of Reassessment					93.67	2019	yes

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		New York City				2018		2018		Year of	Cyclical
Municipal	Municipal	Roll Year	Property			2018	Locally	2018	Subsequent	Reassessment	Plan
Code	Name/ Size	Evaluated	Type	Data/Estimation	COD	PRD	Stated	Res.	Reassessment	Activity	Participant
	Category *	For COD/PRD		Type **			Assmnt.	Class			
							Ratio ***	Ratio ***			
							Eq. Rate				
650000	New York City										
	C	2018	1	Review of Reassessment			3.66	6.00		2019	yes
	C	2018	2	Review of Reassessment			33.21	45.00		2019	yes
	C	2018	3	Review of Reassessment			45.00	45.00		2019	yes
	C	2018	4	Review of Reassessment			39.18	45.00		2019	yes

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For more information concerning the data provided in this
publication, please contact:
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