



**Department of  
Taxation and Finance**

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# **Assessment Equity in New York: Results from the 2020 Market Value Survey**

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# Introduction

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

The New York State Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2020 market value survey.

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

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

For the 2020 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there is a sufficient sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date. It is used for residential property only, and supplemented by appraisals for other property types.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a computer model. The model uses a multiple regression equation to predict the market value of residential parcels based on sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.
3. Statistical Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property, and sample parcels were weighted based on the incidence of each type on the assessment roll.
4. Review and Verification of a Recent Reassessment --  
The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment process and results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit is completed in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

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Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a very minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2020 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
			<b>Total Deviation</b>	<b>1.20</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				



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

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

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

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

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

However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward “progressivity,” that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), “regressive” assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

Coefficient of Dispersion Standards

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted guidelines for assessment uniformity. The International Association of Assessing Officers, in its publication entitled Standard on Ratio Studies (January 2010), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the types of property it contains, community size, population density, the degree of diversity of properties, market activity levels, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based on these categories and neighborhood characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAO standards are summarized in Table 1.

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

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

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 2020 market survey, the median residential COD among the sampled assessing units was 17.46, and the median for all property classes combined was 19.55.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 6.12 to 77.74. For the residential COD, the range among assessing units was 5.19 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.<sup>4</sup>

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

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

Table 3 summarizes the 2020 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 45 percent of the sampled assessing units had 2020 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 21 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2020 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	327	15	20	21%	41%
>100 – ≤400	143	12	17	22%	51%
> 400	101	10	15	19%	52%
<b>TOTAL</b>	<b>571</b>	--	--	<b>21%</b>	<b>45%</b>

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

Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 671 (68.3%) of the State's assessing units had uniform assessment rolls. This represents a small decrease in number of assessing units found to be equitable in the 2019 survey analysis.

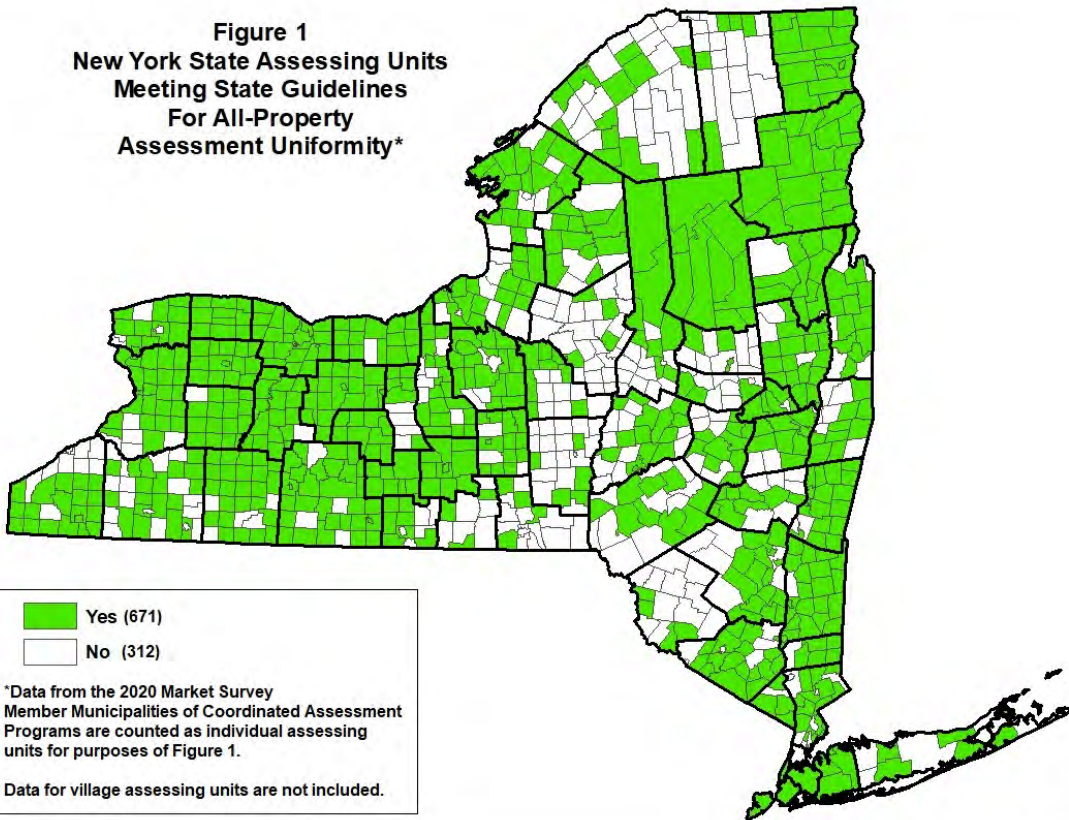
Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\* (2020 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	571	121	259
Non-Sampled	412	412	412
<b>Total</b>	<b>983</b>	<b>533 (54.2%)</b>	<b>671 (68.3%)</b>

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

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

**Figure 1**  
**New York State Assessing Units**  
**Meeting State Guidelines**  
**For All-Property**  
**Assessment Uniformity\***



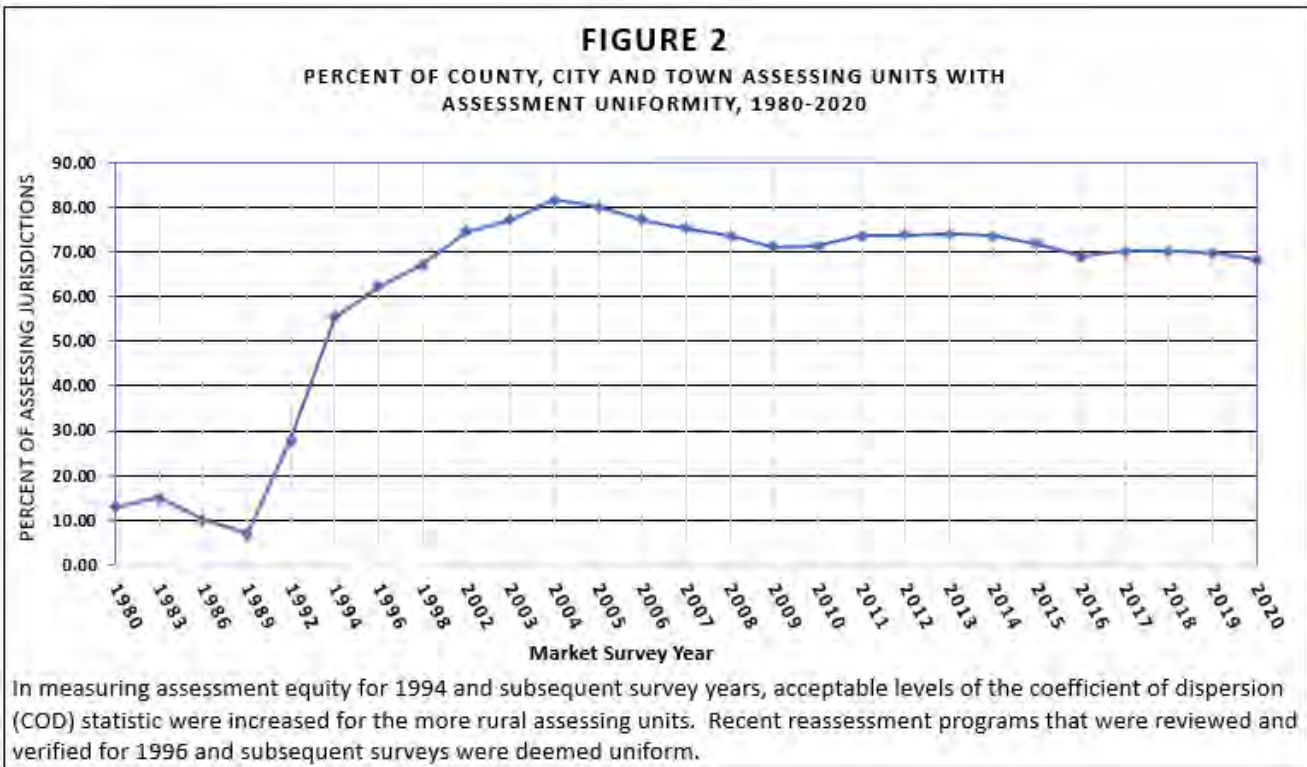
Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2020 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 70 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 79 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 47 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 2020 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	46	(4.7%)
10.01 - 25.00	33	(3.4%)
25.01 - 50.00	47	(4.8%)
50.01 - 75.00	168	(17.1%)
75.01 - 100.00	682	(69.5%)
Greater than 100.00	5	(0.5%)
<b>Total</b>	<b>981</b>	<b>(100%)</b>
*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing units of Nassau County and New York City are excluded.		

Figure 2 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. However, uniformity has been hovering around a level of 70% in recent years.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of sales prices and/or appraised values. The simple mean counts the ratio of each property equally, regardless of the property’s value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value. If no assessment bias exists, the two mean ratios should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean ratio will be higher than the value-weighted mean ratio, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). IAAO suggests that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 6 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. About 41 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, 58 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, 2020 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	2	1%	80	14%
Neutral	237	41%	195	34%
Regressive	332	58%	296	52%
<b>TOTAL</b>	<b>571</b>	<b>100%</b>	<b>571</b>	<b>100%</b>

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



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When all property classes are combined, the situation changes significantly. Table 6 shows that 14 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 52 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 34 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  
2020 Market Survey

As of March 26, 2021, approximately 6 percent (33) of the 571 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 2020 survey.

Of the 412 assessing units for which recent reassessment projects were reviewed for the 2020 market value survey, 170 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2021 and 2024.



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

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## APPENDIX A

### MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA: WEIGHTED COEFFICIENT OF DISPERSION

#### 1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Tax Services' 2020 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## II. Computing the Price-Related Differential

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

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

### Example of Price-Related Differential Values

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

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

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

where:

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

- $R_{ij}$  = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- $ASV_{ij}$  = assessed value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and
- $EMV_{ij}$  = estimated market value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum.



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# Appendix B – 2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

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**New York State Board Of Real Property Tax Services  
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Albany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2016	All Property	Review of Reassessment			93.40	93.40			
	C	2016	Residential	Review of Reassessment					87.83		
010300	Cohoes										
	C	2016	All Property	Sales/Appraisals	21.68	1.10	50.00	50.00			
	C	2019	Residential	Sales Only	22.44	1.10			50.00		
011800	Watervliet										
	C	2018	All Property	Sales/Appraisals	11.25	1.02	89.00	89.00			
	C	2019	Residential	Sales Only	9.69	1.02			83.56		
012000	Berne										
	A	2016	All Property	Sales/Appraisals	19.12	1.07	54.00	54.00			
	A	2019	Residential	Sales Only	15.30	1.05			52.75		
012200	Bethlehem										
	C	2017	All Property	Sales/Appraisals	7.60	1.01	95.00	95.00			
	C	2019	Residential	Sales Only	6.97	1.00			95.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
012600	Colonie										
	C	2016	All Property	Sales/Appraisals	14.66	0.93	61.00	61.00			
	C	2019	Residential	Sales Only	12.13	0.99			53.27		
012800	Green Island										
	C	2018	All Property	Sales/Appraisals	14.18	0.99	91.00	91.00			
	C	2019	Residential	Sales Only	15.60	1.04			85.09		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
013200	Knox										
	A	2016	All Property	Sales/Appraisals	16.94	1.04	52.00	52.00			
	A	2019	Residential	Sales Only	16.22	1.02			49.29		

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**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
013400	New Scotland										
	B	2015	All Property	Sales/Appraisals	10.50	1.05	91.00	91.00			
	B	2019	Residential	Sales Only	9.81	1.00			91.00		
013600	Rensselaerville										
	A	2016	All Property	Sales/Appraisals	26.11	1.04	56.20	56.20			
	A	2019	Residential	Sales Only	25.00	1.14			56.20		
013800	Westerlo										
	A	2016	All Property	Sales/Appraisals	28.44	0.82	0.90	0.90			
	A	2019	Residential	Sales Only	18.16	1.05			0.76		

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**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
022000	Alfred										
	B	2017	All Property	CAMA/Appraisals	21.82	1.07	82.00	82.00			
	B	2019	Residential	CAMA	21.38	1.07			86.65		
022200	Allen										
	A	2016	All Property	Review of Reassessment			88.00	88.00			
	A	2016	Residential	Review of Reassessment					77.08		
022400	Alma										
	A	2017	All Property	CAMA/Appraisals	16.67	1.09	82.00	82.00			
	A	2019	Residential	CAMA	19.45	1.04			82.00		
022600	Almond										
	A	2017	All Property	Review of Reassessment			94.00	94.00			
	A	2017	Residential	Review of Reassessment					85.71		
022800	Amity										
	A	2017	All Property	Sales/Appraisals	18.39	1.03	77.00	77.00		2022	yes
	A	2017	Residential	Sales/Appraisals	18.12	1.01			77.00	2022	yes
023000	Andover										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					87.73		
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			94.00	94.00			
	A	2017	Residential	Review of Reassessment					86.50		
023600	Birdsall										
	A	2017	All Property	Sales/Appraisals	16.60	1.06	87.00	87.00			
	A	2017	Residential	Sales/Appraisals	17.57	1.08			79.80		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			97.00	97.00			
	A	2017	Residential	Review of Reassessment					90.70		

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**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
024000	Burns										
	A	2017	All Property	CAMA/Appraisals	12.71	1.01	93.00	93.00		2022	
	A	2019	Residential	CAMA	14.90	1.01			85.24	2022	
024200	Caneadea										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
024400	Centerville										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					93.55		
024600	Clarksville										
	A	2017	All Property	Sales/Appraisals	18.19	1.14	73.00	73.00			
	A	2017	Residential	Sales/Appraisals	16.60	1.08			73.00		
024800	Cuba										
	A	2017	All Property	Sales/Appraisals	22.94	1.12	84.00	84.00			
	A	2019	Residential	Sales Only	22.87	1.12			84.00		
025000	Friendship										
	A	2016	All Property	CAMA/Appraisals	18.63	1.05	82.00	82.00			
	A	2019	Residential	CAMA	18.45	1.01			76.93		
025200	Genesee										
	A	2017	All Property	Sales/Appraisals	57.29	1.23	74.00	74.00			
	A	2017	Residential	Sales/Appraisals	28.80	1.07			73.66		
025400	Granger										
	A	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					83.67		
025600	Grove										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
025800	Hume										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					96.00		

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**County of Allegany**

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026000	Independence										
	A	2015	All Property	CAMA/Appraisals	19.37	1.09	95.00	95.00			
	A	2019	Residential	CAMA	21.52	1.06			84.44		
026200	New Hudson										
	A	2017	All Property	Sales/Appraisals	18.56	1.05	82.00	82.00			
	A	2017	Residential	Sales/Appraisals	13.48	1.03			75.40		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			96.00	96.00			
	A	2019	Residential	Review of Reassessment					96.00		
026600	Scio										
	A	2017	All Property	CAMA/Appraisals	21.63	0.98	89.00	89.00		2021	yes
	A	2019	Residential	CAMA	17.74	1.04			89.00	2021	yes
026800	Ward										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.86		
027000	Wellsville										
	B	2017	All Property	Sales/Appraisals	17.10	1.14	80.00	80.00			
	B	2019	Residential	Sales Only	16.52	1.05			92.30		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					94.25		
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			93.00	93.00			
	A	2018	Residential	Review of Reassessment					93.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton	2016	All Property	Sales/Appraisals	25.30	1.05	76.00	76.00			
	C	2019	Residential	Sales Only	25.75	1.12			70.15		
032000	Barker	2015	All Property	Sales/Appraisals	13.76	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.56	1.06			96.23		
032200	Binghamton	2016	All Property	Sales/Appraisals	61.15	1.44	67.25	67.25			
	B	2019	Residential	Sales Only	22.81	1.09			67.25		
032400	Chenango	2016	All Property	Sales/Appraisals	18.31	1.04	65.25	65.25			
	B	2019	Residential	Sales Only	16.98	1.05			65.25		
032600	Colesville	2015	All Property	Sales/Appraisals	68.01	1.51	7.65	7.65			
	A	2019	Residential	Sales Only	43.75	1.29			7.65		
032800	Conklin	2016	All Property	Sales/Appraisals	36.29	1.15	63.25	63.25			
	B	2019	Residential	Sales Only	38.02	1.20			63.25		
033000	Dickinson	2016	All Property	Sales/Appraisals	25.39	1.08	73.00	73.00			
	C	2019	Residential	Sales Only	25.51	1.09			73.00		
033200	Fenton	2017	All Property	Sales/Appraisals	13.43	1.03	66.00	66.00			
	B	2019	Residential	Sales Only	12.78	1.04			63.99		
033400	Kirkwood	2016	All Property	Sales/Appraisals	24.58	1.11	66.25	66.25			
	B	2019	Residential	Sales Only	21.68	1.07			63.62		
033600	Lisle	2016	All Property	Sales/Appraisals	16.98	1.06	97.00	97.00			
	A	2019	Residential	Sales Only	9.78	1.00			89.32		

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**County of Broome**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2016	All Property	CAMA/Appraisals	17.92	1.04	60.00	60.00			
	B	2019	Residential	CAMA	17.79	1.04			57.40		
034000	Nanticoke										
	A	2015	All Property	Sales/Appraisals	39.91	0.99	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	27.08	1.10			56.11		
034200	Sanford										
	A	2015	All Property	Sales/Appraisals	32.95	1.08	56.00	56.00			
	A	2015	Residential	Sales/Appraisals	25.92	1.08			56.00		
034400	Triangle										
	A	2018	All Property	Sales/Appraisals	35.37	1.25	97.00	97.00			
	A	2019	Residential	Sales Only	8.96	1.01			92.39		
034600	Union										
	C	2017	All Property	Sales/Appraisals	20.39	1.05	4.11	4.11			
	C	2019	Residential	Sales Only	19.64	1.06			4.11		
034800	Vestal										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2019	Residential	Review of Reassessment					94.74	2021	
035000	Windsor										
	A	2015	All Property	Sales/Appraisals	39.76	0.93	67.30	67.30			
	A	2019	Residential	Sales Only	34.02	1.18			67.30		

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2016	All Property	Sales/Appraisals	20.26	1.08	88.00	88.00			
	C	2019	Residential	Sales Only	20.71	1.06			89.85		
041600	Salamanca										
	C	2016	All Property	CAMA/Appraisals	18.90	1.02	14.50	14.50			
	C	2019	Residential	CAMA	19.13	1.01			16.18		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.35		
042200	Ashford										
	A	2016	All Property	CAMA/Appraisals	25.66	0.99	49.00	49.00		2022	
	A	2019	Residential	CAMA	14.07	1.01			51.26	2022	
042400	Carrollton										
	A	2016	All Property	CAMA/Appraisals	22.15	1.09	80.00	80.00			
	A	2019	Residential	CAMA	16.81	1.05			67.76		
042600	Coldspring										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
042800	Conewango										
	A	2016	All Property	CAMA/Appraisals	17.94	0.98	51.00	51.00			
	A	2019	Residential	CAMA	19.59	1.03			51.00		
043000	Dayton										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
043200	East Otto										
	A	2016	All Property	Review of Reassessment			99.00	99.00		2022	
	A	2016	Residential	Review of Reassessment					91.72	2022	
043600	Ellicottville										
	A	2018	All Property	Sales/Appraisals	13.20	1.01	99.00	99.00			
	A	2019	Residential	Sales Only	11.31	1.00			99.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					85.79		
044000	Franklinville										
	A	2018	All Property	Sales/Appraisals	27.29	1.04	62.00	62.00			
	A	2019	Residential	Sales Only	21.72	1.08			62.78		
044200	Freedom										
	A	2018	All Property	Sales/Appraisals	11.72	1.02	94.00	94.00		2021	yes
	A	2018	Residential	Sales/Appraisals	12.77	1.04			94.00	2021	yes
044400	Great Valley										
	A	2018	All Property	Sales/Appraisals	16.84	1.05	93.00	93.00			
	A	2019	Residential	Sales Only	13.68	1.05			93.00		
044600	Hinsdale										
	A	2016	All Property	CAMA/Appraisals	22.24	1.28	85.00	85.00			
	A	2019	Residential	CAMA	21.06	1.04			85.00		
044800	Humphrey										
	A	2016	All Property	CAMA/Appraisals	18.87	1.03	84.00	84.00			
	A	2019	Residential	CAMA	19.01	0.99			86.25		
045000	Ischua										
	A	2016	All Property	CAMA/Appraisals	22.24	1.28	85.00	85.00			
	A	2019	Residential	CAMA	21.06	1.04			85.00		
045200	Leon										
	A	2018	All Property	Sales/Appraisals	31.43	1.08	84.00	84.00			
	A	2018	Residential	Sales/Appraisals	27.96	1.15			83.74		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	17.79	1.08	63.00	63.00			
	A	2019	Residential	CAMA	14.81	1.03			63.00		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					89.41		

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**County of Cattaraugus**

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045800	Machias										
	A	2016	All Property	Review of Reassessment			91.00	91.00		2021	
	A	2016	Residential	Review of Reassessment					85.97	2021	
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
046200	Napoli										
	A	2018	All Property	Sales/Appraisals	26.60	1.00	84.00	84.00		2021	
	A	2018	Residential	Sales/Appraisals	21.72	1.12			84.00	2021	
046400	New Albion										
	A	2016	All Property	Sales/Appraisals	33.05	1.09	58.00	58.00			
	A	2019	Residential	Sales Only	24.87	1.11			60.72		
046600	Olean										
	A	2016	All Property	CAMA/Appraisals	18.98	1.00	67.00	67.00			
	A	2019	Residential	CAMA	18.94	1.00			67.06		
046800	Otto										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
047000	Perrysburg										
	A	2016	All Property	CAMA/Appraisals	21.67	1.09	63.00	63.00			
	A	2019	Residential	CAMA	16.17	1.03			64.78		
047200	Persia										
	B	2016	All Property	Sales/Appraisals	21.99	1.14	66.00	66.00			
	B	2019	Residential	Sales Only	18.11	1.06			66.00		
047400	Portville										
	B	2018	All Property	Sales/Appraisals	20.31	1.07	86.00	86.00			
	B	2018	Residential	Sales/Appraisals	21.24	1.06			82.80		
047600	Randolph										
	A	2016	All Property	Sales/Appraisals	21.99	1.07	76.00	76.00			
	A	2019	Residential	Sales Only	16.49	1.04			79.33		

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**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
047800	Red House										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
048000	Salamanca										
	A	2016	All Property	Sales/Appraisals	16.61	1.04	84.00	84.00			
	A	2016	Residential	Sales/Appraisals	9.72	1.00			79.36		
048200	South Valley										
	A	2016	All Property	Sales/Appraisals	31.75	1.05	71.00	71.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			64.89		
048400	Yorkshire										
	B	2016	All Property	Sales/Appraisals	22.53	1.09	13.75	13.75		2023	
	B	2019	Residential	Sales Only	21.65	1.10			14.44	2023	

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2018	All Property	Sales/Appraisals	24.14	1.07	83.00	83.00			
	A	2019	Residential	Sales Only	17.78	1.06			87.61		
052200	Brutus										
	B	2017	All Property	Sales/Appraisals	14.86	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	14.80	1.04			92.00		
052400	Cato										
	A	2018	All Property	Sales/Appraisals	34.53	1.01	86.00	86.00			
	A	2019	Residential	Sales Only	14.10	1.05			89.06		
052600	Conquest										
	A	2016	All Property	Review of Reassessment			90.00	90.00		2021	
	A	2016	Residential	Review of Reassessment					90.00	2021	
052800	Fleming										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
053000	Genoa										
	A	2015	All Property	Review of Reassessment			87.00	87.00		2021	
	A	2015	Residential	Review of Reassessment					85.45	2021	
053200	Ira										
	A	2017	All Property	Review of Reassessment			92.00	92.00			
	A	2017	Residential	Review of Reassessment					87.43		
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			87.00	87.00			
	A	2015	Residential	Review of Reassessment					86.07		
053600	Locke										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**County of Cayuga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2016	All Property	Review of Reassessment			90.00	90.00			
	B	2016	Residential	Review of Reassessment					88.55		
054000	Montezuma										
	A	2018	All Property	Sales/Appraisals	33.04	1.18	77.00	77.00			
	A	2018	Residential	Sales/Appraisals	28.57	1.19			80.52		
054200	Moravia										
	B	2018	All Property	Sales/Appraisals	21.91	1.06	80.00	80.00			
	B	2019	Residential	Sales Only	15.74	1.02			80.00		
054400	Niles										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
054600	Owasco										
	B	2017	All Property	Sales/Appraisals	14.52	1.03	73.00	73.00			
	B	2019	Residential	Sales Only	14.60	1.03			73.00		
054800	Scipio										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					92.00		
055000	Sempronius										
	A	2016	All Property	Review of Reassessment			98.00	98.00			
	A	2016	Residential	Review of Reassessment					98.00		
055200	Sennett										
	B	2017	All Property	Sales/Appraisals	11.84	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	11.52	1.05			90.15		
055400	Springport										
	B	2018	All Property	Sales/Appraisals	33.26	1.23	68.00	68.00		2021	
	B	2019	Residential	Sales Only	16.76	1.08			73.06	2021	
055600	Sterling										
	A	2016	All Property	Review of Reassessment			97.00	97.00			
	A	2016	Residential	Review of Reassessment					97.00		

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**County of Cayuga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2017	All Property	CAMA/Appraisals	18.78	1.05	80.00	80.00			
	A	2019	Residential	CAMA	21.46	1.08			80.00		
056000	Throop										
	B	2017	All Property	Sales/Appraisals	17.60	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	13.42	1.04			92.00		
056200	Venice										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					93.32		
056400	Victory										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
060300	Dunkirk										
	C	2018	All Property	Sales/Appraisals	27.72	1.12	75.00	75.00			
	C	2019	Residential	Sales Only	29.10	1.13			75.00		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			96.20	96.20			
	C	2018	Residential	Review of Reassessment					90.28		
062000	Arkwright										
	A	2018	All Property	Sales/Appraisals	20.52	0.97	44.50	44.50			
	A	2018	Residential	Sales/Appraisals	18.74	1.03			44.05		
062200	Busti										
	B	2018	All Property	Review of Reassessment			96.20	96.20			
	B	2018	Residential	Review of Reassessment					90.28		
062400	Carroll										
	B	2018	All Property	Sales/Appraisals	11.94	1.04	91.80	91.80			
	B	2019	Residential	Sales Only	12.22	1.04			91.80		
062600	Charlotte										
	A	2018	All Property	CAMA/Appraisals	18.56	1.06	88.60	88.60			
	A	2019	Residential	CAMA	15.62	1.01			89.98		
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			92.80	92.80		2021	yes
	A	2015	Residential	Review of Reassessment					92.80	2021	yes
063000	Cherry Creek										
	A	2018	All Property	CAMA/Appraisals	19.29	0.97	84.20	84.20			
	A	2019	Residential	CAMA	18.62	1.00			84.20		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
063400	Dunkirk										
	B	2018	All Property	Sales/Appraisals	20.25	1.09	60.00	60.00			
	B	2018	Residential	Sales/Appraisals	20.08	1.13			54.50		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2018	All Property	Sales/Appraisals	16.51	0.96	90.00	90.00			
	A	2019	Residential	Sales Only	16.27	1.01			90.00		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
064000	Ellington										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
064200	French Creek										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
064400	Gerry										
	A	2018	All Property	Sales/Appraisals	16.28	0.96	90.80	90.80			
	A	2019	Residential	Sales Only	13.35	1.02			90.29		
064600	Hanover										
	B	2017	All Property	Sales/Appraisals	22.61	1.09	82.00	82.00			
	B	2019	Residential	Sales Only	23.69	1.11			82.00		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			96.40	96.40			
	A	2018	Residential	Review of Reassessment					90.94		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			96.40	96.40			
	A	2018	Residential	Review of Reassessment					90.94		
065200	Mina										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
065400	North Harmony										
	A	2017	All Property	CAMA/Appraisals	21.55	0.98	89.80	89.80			
	A	2019	Residential	CAMA	22.71	0.98			89.80		

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**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
065600	Poland										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
065800	Pomfret										
	B	2018	All Property	Sales/Appraisals	20.97	1.12	17.00	17.00			
	B	2019	Residential	Sales Only	20.77	1.07			18.03		
066000	Portland										
	B	2018	All Property	Sales/Appraisals	25.37	1.00	51.00	51.00			
	B	2018	Residential	Sales/Appraisals	16.77	1.08			53.64		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			97.00	97.00			
	A	2018	Residential	Review of Reassessment					97.00		
066400	Sheridan										
	A	2018	All Property	Sales/Appraisals	28.27	1.06	58.00	58.00			
	A	2018	Residential	Sales/Appraisals	19.98	1.07			58.00		
066600	Sherman										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
066800	Stockton										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2019	Residential	Review of Reassessment					100.00	2023	
067000	Villanova										
	A	2018	All Property	Sales/Appraisals	46.34	1.04	47.00	47.00			
	A	2018	Residential	Sales/Appraisals	37.70	1.19			50.81		
067200	Westfield										
	B	2018	All Property	Sales/Appraisals	25.74	1.02	73.00	73.00			
	B	2019	Residential	Sales Only	19.62	1.05			80.98		

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**County of Chemung**

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070400	Elmira										
	C	2017	All Property	Sales/Appraisals	31.58	1.11	83.00	83.00			
	C	2019	Residential	Sales Only	31.62	1.15			82.36		
072000	Ashland										
	B	2017	All Property	Sales/Appraisals	77.74	1.70	1.44	1.44			
	B	2017	Residential	Sales/Appraisals	32.24	1.19			1.49		
072200	Baldwin										
	A	2017	All Property	Sales/Appraisals	26.16	1.02	1.50	1.50			
	A	2017	Residential	Sales/Appraisals	23.91	1.10			1.54		
072400	Big Flats										
	B	2018	All Property	Sales/Appraisals	10.93	1.00	96.50	96.50			
	B	2019	Residential	Sales Only	11.04	1.02			91.21		
072600	Catlin										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					98.00		
072800	Chemung										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	13.33	1.10	96.00	96.00			
	B	2019	Residential	Sales Only	13.26	1.03			96.00		
073200	Erin										
	A	2017	All Property	CAMA/Appraisals	23.50	0.95	74.00	74.00			
	A	2019	Residential	CAMA	17.41	1.03			72.50		
073400	Horseheads										
	C	2016	All Property	Sales/Appraisals	12.90	0.99	91.00	91.00			
	C	2019	Residential	Sales Only	13.16	1.00			91.00		
073600	Southport										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		

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**County of Chemung**

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073800	Van Etten										
	A	2018	All Property	Sales/Appraisals	32.40	1.11	89.00	89.00			
	A	2018	Residential	Sales/Appraisals	22.93	1.09			85.98		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					94.80	2022	yes

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**County of Chenango**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2017	All Property	Sales/Appraisals	25.54	1.11	63.00	63.00			
	C	2019	Residential	Sales Only	25.41	1.10			63.00		
082000	Afton										
	A	2016	All Property	Sales/Appraisals	49.19	1.28	65.00	65.00			
	A	2019	Residential	Sales Only	23.39	1.13			65.00		
082200	Bainbridge										
	A	2018	All Property	CAMA/Appraisals	16.90	1.05	98.00	98.00			
	A	2019	Residential	CAMA	17.06	1.04			95.92		
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			89.69		
082600	Coventry										
	A	2017	All Property	Sales/Appraisals	12.84	1.01	100.00	100.00			
	A	2019	Residential	Sales Only	10.98	1.04			100.00		
082800	German										
	A	2016	All Property	Sales/Appraisals	18.36	1.06	45.50	45.50			
	A	2016	Residential	Sales/Appraisals	22.48	1.06			41.57		
083000	Greene										
	A	2018	All Property	Sales/Appraisals	20.07	0.99	87.00	87.00			
	A	2019	Residential	Sales Only	11.82	1.02			87.00		
083200	Guilford										
	A	2015	All Property	CAMA/Appraisals	18.76	0.95	98.00	98.00			
	A	2019	Residential	CAMA	14.33	1.02			94.42		
083400	Lincklaen										
	A	2015	All Property	Sales/Appraisals	39.19	1.17	54.00	54.00			
	A	2015	Residential	Sales/Appraisals	43.33	1.28			53.00		
083600	Mc Donough										
	A	2016	All Property	Sales/Appraisals	24.32	1.02	74.50	74.50			
	A	2016	Residential	Sales/Appraisals	18.63	1.02			71.64		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
083800	New Berlin										
	A	2015	All Property	CAMA/Appraisals	26.63	1.13	98.00	98.00			
	A	2019	Residential	CAMA	15.99	1.02			98.00		
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			60.00		
084200	Norwich										
	A	2016	All Property	Sales/Appraisals	24.01	1.19	47.00	47.00			
	A	2019	Residential	Sales Only	24.80	1.10			42.66		
084400	Otselic										
	A	2015	All Property	Sales/Appraisals	50.13	1.40	37.50	37.50			
	A	2015	Residential	Sales/Appraisals	61.72	1.50			36.74		
084600	Oxford										
	A	2016	All Property	CAMA/Appraisals	22.36	1.01	63.00	63.00			
	A	2019	Residential	CAMA	20.07	1.06			62.14		
084800	Pharsalia										
	A	2015	All Property	Sales/Appraisals	49.57	1.04	54.50	54.50			
	A	2015	Residential	Sales/Appraisals	35.07	1.05			55.14		
085000	Pitcher										
	A	2015	All Property	Sales/Appraisals	31.23	1.05	45.50	45.50			
	A	2015	Residential	Sales/Appraisals	29.41	1.16			48.05		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	55.20	55.20			
	A	2016	Residential	Sales/Appraisals	26.01	1.10			55.64		
085400	Preston										
	A	2016	All Property	Sales/Appraisals	34.74	1.04	44.00	44.00			
	A	2016	Residential	Sales/Appraisals	34.33	1.08			43.90		
085600	Sherburne										
	A	2015	All Property	Sales/Appraisals	21.26	1.06	75.00	75.00			
	A	2019	Residential	Sales Only	21.03	1.08			70.01		

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**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
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			59.90		
086000	Smyrna										
	A	2016	All Property	Sales/Appraisals	36.90	1.10	61.00	61.00			
	A	2016	Residential	Sales/Appraisals	17.47	1.05			63.38		

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**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
091300	Plattsburgh										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
092000	Altona										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
092200	Ausable										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
092400	Beekmantown										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
092600	Black Brook										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
092800	Champlain										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
093000	Chazy										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
093200	Clinton										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
093400	Dannemora										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
093600	Ellenburg										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	

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**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
093800	Mooers										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
094000	Peru										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
094200	Plattsburgh										
	B	2019	All Property	Review of Reassessment			90.00	90.00		2021	
	B	2019	Residential	Review of Reassessment					90.00	2021	
094400	Saranac										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			95.00	95.00			
	B	2019	Residential	Review of Reassessment					95.00		

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**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
102000	Ancram										
	A	2016	All Property	Review of Reassessment			93.18	93.18			
	A	2016	Residential	Review of Reassessment					93.18		
102200	Austerlitz										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
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	16.98	1.08	74.00	74.00			
	A	2019	Residential	Sales Only	16.21	1.05			74.00		
102800	Claverack										
	B	2017	All Property	Review of Reassessment			88.00	88.00		2021	yes
	B	2017	Residential	Review of Reassessment					88.00	2021	yes
103000	Clermont										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
103200	Copake										
	A	2016	All Property	Review of Reassessment			99.00	99.00			
	A	2016	Residential	Review of Reassessment					99.00		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			92.90	92.90			
	A	2018	Residential	Review of Reassessment					92.90		
103600	Germantown										
	B	2017	All Property	CAMA/Appraisals	17.64	1.03	78.00	78.00		2021	yes
	B	2019	Residential	CAMA	18.64	1.02			78.00	2021	yes

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**County of Columbia**

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103800	Ghent										
	B	2016	All Property	CAMA/Appraisals	13.67	0.99	89.63	89.63		2022	
	B	2019	Residential	CAMA	14.69	1.00			89.63	2022	
104000	Greenport										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
104200	Hillsdale										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
104600	Livingston										
	A	2014	All Property	CAMA/Appraisals	23.95	1.11	75.00	75.00			
	A	2019	Residential	CAMA	20.10	1.05			67.96		
104800	New Lebanon										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2014	All Property	Sales/Appraisals	13.96	1.05	77.00	77.00			
	B	2014	Residential	Sales/Appraisals	14.29	1.05			77.00		
105200	Stuyvesant										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105400	Taghkanic										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**County of Cortland**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2015	All Property	Sales/Appraisals	13.09	1.07	92.00	92.00			
	C	2019	Residential	Sales Only	10.12	1.03			92.00		
112000	Cincinnatus										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
112200	Cortlandville										
	B	2017	All Property	Sales/Appraisals	9.37	1.02	89.00	89.00			
	B	2019	Residential	Sales Only	8.99	1.01			85.74		
112400	Cuyler										
	A	2017	All Property	Sales/Appraisals	19.43	1.01	94.00	94.00			
	A	2017	Residential	Sales/Appraisals	17.53	1.08			91.66		
112600	Freetown										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.94		
112800	Harford										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
113000	Homer										
	B	2017	All Property	CAMA/Appraisals	20.65	0.96	95.00	95.00			
	B	2019	Residential	CAMA	12.05	1.01			95.00		
113200	Lapeer										
	A	2017	All Property	Sales/Appraisals	19.69	1.07	94.00	94.00			
	A	2019	Residential	Sales Only	10.21	1.01			92.80		
113400	Marathon										
	A	2017	All Property	Sales/Appraisals	19.69	1.07	94.00	94.00			
	A	2019	Residential	Sales Only	10.21	1.01			92.80		
113600	Preble										
	A	2017	All Property	CAMA/Appraisals	17.61	0.93	89.00	89.00			
	A	2019	Residential	CAMA	13.35	1.01			89.27		

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**County of Cortland**

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113800	Scott										
	A	2017	All Property	CAMA/Appraisals	17.61	0.93	89.00	89.00			
	A	2019	Residential	CAMA	13.35	1.01			89.27		
114000	Solon										
	A	2018	All Property	Sales/Appraisals	17.17	1.05	85.50	85.50			
	A	2018	Residential	Sales/Appraisals	20.95	1.09			79.21		
114200	Taylor										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	19.83	1.20	93.00	93.00			
	A	2019	Residential	CAMA	14.50	1.00			91.94		
114600	Virgil										
	A	2016	All Property	CAMA/Appraisals	43.11	1.12	92.00	92.00			
	A	2019	Residential	CAMA	14.37	1.01			92.00		
114800	Willet										
	A	2018	All Property	CAMA/Appraisals	28.18	1.09	85.00	85.00			
	A	2019	Residential	CAMA	22.25	1.06			83.50		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
122200	Bovina										
	A	2018	All Property	Sales/Appraisals	21.36	0.95	22.13	22.13			
	A	2018	Residential	Sales/Appraisals	12.67	1.03			22.51		
122400	Colchester										
	A	2017	All Property	Sales/Appraisals	38.32	0.96	2.92	4.00			
	A	2017	Residential	Sales/Appraisals	38.31	1.26			2.38		
122600	Davenport										
	A	2017	All Property	Sales/Appraisals	36.57	1.26	71.33	71.33			
	A	2019	Residential	Sales Only	21.18	1.08			71.33		
122800	Delhi										
	A	2018	All Property	Sales/Appraisals	25.28	0.87	55.00	55.00			
	A	2018	Residential	Sales/Appraisals	23.96	1.05			50.57		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	4.00	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			4.39		
123200	Franklin										
	A	2015	All Property	Sales/Appraisals	16.14	1.02	87.50	87.50		2021	
	A	2019	Residential	Sales Only	20.12	1.04			81.41	2021	
123400	Hamden										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
123600	Hancock										
	A	2017	All Property	Sales/Appraisals	36.60	1.13	12.50	12.50			
	A	2017	Residential	Sales/Appraisals	39.52	1.20			12.82		
123800	Harpersfield										
	A	2017	All Property	Sales/Appraisals	29.58	1.09	27.50	27.50			
	A	2017	Residential	Sales/Appraisals	31.66	1.17			27.92		

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**County of Delaware**

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124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124200	Masonville										
	A	2019	All Property	Review of Reassessment			93.92	93.92			
	A	2019	Residential	Review of Reassessment					84.08		
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124600	Middletown										
	A	2018	All Property	Sales/Appraisals	19.96	0.77	102.00	102.00			
	A	2019	Residential	Sales Only	23.00	1.09			95.22		
124800	Roxbury										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	23.38	1.05	74.00	74.00			
	B	2019	Residential	Sales Only	23.23	1.10			70.48		
125200	Stamford										
	A	2017	All Property	Sales/Appraisals	50.59	1.08	25.60	25.60			
	A	2017	Residential	Sales/Appraisals	39.16	1.21			25.60		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	3.87	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.83		
125600	Walton										
	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 Dutchess**

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130200	Beacon										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					92.79	2021	
131300	Poughkeepsie										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
132000	Amenia										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			96.00	96.00			
	C	2018	Residential	Review of Reassessment					90.51		
132400	Clinton										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
132600	Dover										
	B	2017	All Property	Sales/Appraisals	12.19	1.02	50.00	50.00			
	B	2019	Residential	Sales Only	12.06	1.02			50.00		
132800	East Fishkill										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					92.79	2021	
133000	Fishkill										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
133200	Hyde Park										
	C	2017	All Property	Sales/Appraisals	19.33	1.05	52.00	52.00			
	C	2019	Residential	Sales Only	17.83	1.05			52.00		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			98.00	98.00			
	B	2019	Residential	Review of Reassessment					92.48		

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**County of Dutchess**

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133600	Milan										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2021	
	A	2019	Residential	Review of Reassessment					90.75	2021	
133800	Northeast										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
134000	Pawling										
	B	2017	All Property	Sales/Appraisals	15.93	1.05	47.00	47.00			
	B	2019	Residential	Sales Only	18.18	1.03			47.00		
134200	Pine Plains										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			97.50	97.50			
	B	2019	Residential	Review of Reassessment					91.75		
134600	Poughkeepsie										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
134800	Red Hook										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
135000	Rhinebeck										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
135200	Stanford										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			98.00	98.00			
	B	2019	Residential	Review of Reassessment					92.48		

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135600	Wappinger										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
135800	Washington										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					97.00		

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County of Erie											
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140200	Buffalo										
	C	2020	All Property	Review of Reassessment			90.00	90.00			
	C	2020	Residential	Review of Reassessment					90.00		
140900	Lackawanna										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			92.00	92.00			
	C	2018	Residential	Review of Reassessment					87.11		
142000	Alden										
	B	2017	All Property	Sales/Appraisals	12.34	1.00	81.60	81.60			
	B	2019	Residential	Sales Only	12.62	1.01			81.60		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			91.00	91.00			
	C	2017	Residential	Review of Reassessment					85.29		
142400	Aurora										
	B	2015	All Property	Sales/Appraisals	13.67	0.99	30.25	30.25			
	B	2019	Residential	Sales Only	12.68	1.00			30.25		
142600	Boston										
	B	2017	All Property	Sales/Appraisals	15.19	1.04	78.00	78.00			
	B	2019	Residential	Sales Only	15.12	1.03			78.00		
142800	Brant										
	A	2017	All Property	CAMA/Appraisals	16.90	1.03	73.00	73.00			
	A	2019	Residential	CAMA	16.61	1.02			74.85		
143000	Cheektowaga										
	C	2017	All Property	Review of Reassessment			83.00	83.00		2021	yes
	C	2017	Residential	Review of Reassessment					74.38	2021	yes
143200	Clarence										
	C	2018	All Property	Review of Reassessment			92.00	92.00		2021	yes
	C	2018	Residential	Review of Reassessment					92.00	2021	yes

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**County of Erie**

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143400	Colden										
	A	2015	All Property	CAMA/Appraisals	18.92	1.03	35.00	35.00			
	A	2019	Residential	CAMA	13.71	1.01			35.00		
143600	Collins										
	B	2015	All Property	Sales/Appraisals	29.09	1.31	52.00	52.00			
	B	2019	Residential	Sales Only	25.07	1.11			55.75		
143800	Concord										
	B	2015	All Property	Sales/Appraisals	14.17	1.02	36.00	36.00			
	B	2019	Residential	Sales Only	14.08	1.02			36.00		
144000	Eden										
	B	2015	All Property	Sales/Appraisals	20.90	1.04	53.00	53.00			
	B	2019	Residential	Sales Only	20.54	1.07			53.00		
144200	Elma										
	B	2015	All Property	Sales/Appraisals	14.77	1.02	3.67	3.67			
	B	2019	Residential	Sales Only	14.68	1.02			3.68		
144400	Evans										
	B	2017	All Property	Sales/Appraisals	16.57	1.03	77.00	77.00			
	B	2019	Residential	Sales Only	16.55	1.01			77.00		
144600	Grand Island										
	C	2016	All Property	Review of Reassessment			85.00	85.00		2021	
	C	2016	Residential	Review of Reassessment					82.47	2021	
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.68	1.00	44.50	44.50			
	C	2019	Residential	Sales Only	10.07	1.01			44.50		
145000	Holland										
	A	2017	All Property	Sales/Appraisals	14.92	1.02	75.00	75.00			
	A	2019	Residential	Sales Only	14.82	1.01			75.00		
145200	Lancaster										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		

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**County of Erie**

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145400	Marilla										
	B	2015	All Property	Sales/Appraisals	16.19	0.97	34.00	34.00			
	B	2019	Residential	Sales Only	10.08	1.02			34.36		
145600	Newstead										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2017	All Property	Sales/Appraisals	20.49	1.06	71.00	71.00			
	A	2019	Residential	Sales Only	19.58	1.05			73.79		
146000	Orchard Park										
	C	2015	All Property	Sales/Appraisals	11.03	0.99	46.50	46.50			
	C	2019	Residential	Sales Only	10.00	0.99			46.50		
146200	Sardinia										
	A	2015	All Property	Sales/Appraisals	28.25	1.10	48.00	48.00			
	A	2019	Residential	Sales Only	28.16	1.12			50.13		
146400	Tonawanda										
	C	2015	All Property	Sales/Appraisals	13.40	1.00	33.00	33.00			
	C	2019	Residential	Sales Only	12.60	1.02			33.00		
146600	Wales										
	A	2015	All Property	Sales/Appraisals	18.19	0.78	36.00	36.00			
	A	2019	Residential	Sales Only	16.21	1.04			36.00		
146800	West Seneca										
	C	2015	All Property	Sales/Appraisals	13.41	1.00	36.00	36.00			
	C	2019	Residential	Sales Only	13.42	1.01			36.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152200	Crown Point										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152400	Elizabethtown										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152600	Essex										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152800	Jay										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			91.66	100.00		2024	yes
	A	2019	Residential	Review of Reassessment					89.19	2024	yes
153200	Lewis										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153400	Minerva										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153600	Moriah										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153800	Newcomb										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes

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154000	North Elba										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154200	North Hudson										
	A	2020	All Property	Review of Reassessment			111.76	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
154400	St. Armand										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154600	Schroon										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154800	Ticonderoga										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155000	Westport										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155200	Willsboro										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155400	Wilmington										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes

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162000	Tupper Lake										
	A	2017	All Property	Review of Reassessment			97.00	97.00			
	A	2017	Residential	Review of Reassessment					91.76		
162200	Bangor										
	A	2018	All Property	CAMA/Appraisals	24.18	1.13	79.00	79.00			
	A	2019	Residential	CAMA	22.25	1.08			84.01		
162400	Bellmont										
	A	2016	All Property	CAMA/Appraisals	25.98	1.09	100.00	100.00			
	A	2019	Residential	CAMA	25.58	1.03			100.00		
162600	Bombay										
	A	2018	All Property	CAMA/Appraisals	50.89	1.32	83.00	83.00			
	A	2019	Residential	CAMA	33.45	1.05			77.59		
162800	Brandon										
	A	2018	All Property	CAMA/Appraisals	21.94	1.04	82.00	82.00			
	A	2019	Residential	CAMA	24.59	1.06			82.00		
163000	Brighton										
	A	2017	All Property	Sales/Appraisals	20.73	0.92	84.00	84.00			
	A	2019	Residential	Sales Only	9.96	1.00			84.00		
163200	Burke										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
163400	Chateaugay										
	A	2017	All Property	Sales/Appraisals	43.94	0.86	75.00	75.00			
	A	2017	Residential	Sales/Appraisals	28.00	1.14			78.87		
163600	Constable										
	A	2018	All Property	Sales/Appraisals	18.96	1.17	10.40	10.40			
	A	2018	Residential	Sales/Appraisals	23.77	1.13			10.40		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	

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**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
164000	Duane										
	A	2017	All Property	CAMA/Appraisals	40.40	1.04	84.00	84.00			
	A	2019	Residential	CAMA	43.95	1.19			84.00		
164200	Fort Covington										
	A	2017	All Property	Sales/Appraisals	22.35	0.99	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	15.32	1.06			85.00		
164400	Franklin										
	A	2018	All Property	Sales/Appraisals	29.11	1.00	85.37	100.00			
	A	2018	Residential	Sales/Appraisals	21.36	1.02			84.79		
164600	Harriestown										
	A	2017	All Property	CAMA/Appraisals	29.35	1.08	100.00	100.00			
	A	2019	Residential	CAMA	19.40	1.03			100.00		
164800	Malone										
	B	2018	All Property	Sales/Appraisals	20.80	1.10	73.00	73.00			
	B	2019	Residential	Sales Only	20.02	1.07			73.00		
165000	Moira										
	A	2016	All Property	CAMA/Appraisals	35.95	1.22	95.00	95.00			
	A	2019	Residential	CAMA	24.12	1.10			95.00		
165200	Santa Clara										
	A	2015	All Property	Sales/Appraisals	34.72	1.09	90.42	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			85.25		
165400	Waverly										
	A	2016	All Property	CAMA/Appraisals	33.24	1.47	88.00	88.00			
	A	2019	Residential	CAMA	29.74	1.13			88.00		
165600	Westville										
	A	2016	All Property	CAMA/Appraisals	19.90	1.10	97.50	97.50			
	A	2019	Residential	CAMA	17.95	1.04			97.50		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2016	All Property	Sales/Appraisals	13.66	1.03	100.00	100.00			
	C	2019	Residential	Sales Only	13.86	1.03			100.00		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			94.00	94.00			
	C	2015	Residential	Review of Reassessment					88.04		
172000	Bleecker										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	B	2015	All Property	Sales/Appraisals	25.48	1.13	78.28	78.28			
	B	2019	Residential	Sales Only	28.21	1.12			78.28		
172400	Caroga										
	A	2015	All Property	Sales/Appraisals	35.55	1.19	59.00	59.00			
	A	2015	Residential	Sales/Appraisals	23.62	1.10			59.00		
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			69.00		
172800	Johnstown										
	B	2016	All Property	Sales/Appraisals	25.39	1.09	65.00	65.00			
	B	2019	Residential	Sales Only	25.12	1.11			60.30		
173000	Mayfield										
	B	2016	All Property	Sales/Appraisals	20.99	1.09	61.50	61.50			
	B	2019	Residential	Sales Only	20.85	1.10			61.50		
173200	Northampton										
	B	2016	All Property	Sales/Appraisals	17.21	1.05	62.00	62.00			
	B	2019	Residential	Sales Only	16.48	1.04			57.28		
173400	Oppenheim										
	A	2016	All Property	Sales/Appraisals	45.51	1.33	52.00	52.00			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			52.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2015	All Property	Sales/Appraisals	21.72	1.11	49.00	49.00			
	B	2015	Residential	Sales/Appraisals	21.11	1.08			49.00		
173800	Stratford										
	A	2016	All Property	Sales/Appraisals	18.17	1.05	97.00	97.00			
	A	2019	Residential	Sales Only	17.74	1.07			89.98		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					90.89	2021	
182000	Alabama										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
182200	Alexander										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	A	2019	Residential	Review of Reassessment					90.97	2021	
182400	Batavia										
	B	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	B	2019	Residential	Review of Reassessment					90.89	2021	
182600	Bergen										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
182800	Bethany										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2017	Residential	Review of Reassessment					85.73	2021	yes
183000	Byron										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					95.00	2021	yes
183200	Darien										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2017	Residential	Review of Reassessment					85.73	2021	yes
183400	Elba										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
183600	Le Roy										
	B	2019	All Property	Review of Reassessment			96.00	96.00			
	B	2019	Residential	Review of Reassessment					88.04		

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**County of Genesee**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
183800	Oakfield										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					95.00	2021	yes
184000	Pavilion										
	A	2019	All Property	Review of Reassessment			96.00	96.00			
	A	2019	Residential	Review of Reassessment					88.04		
184200	Pembroke										
	B	2017	All Property	Review of Reassessment			92.00	92.00		2021	yes
	B	2017	Residential	Review of Reassessment					84.92	2021	yes
184400	Stafford										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					100.00	2022	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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2015	All Property	Sales/Appraisals	17.58	1.01	68.00	68.00			
	A	2019	Residential	Sales Only	18.59	1.06			68.00		
192200	Athens										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					87.98		
192400	Cairo										
	B	2015	All Property	CAMA/Appraisals	13.01	1.01	63.00	63.00			
	B	2019	Residential	CAMA	12.80	1.01			63.00		
192600	Catskill										
	B	2015	All Property	Sales/Appraisals	21.12	0.99	52.25	52.25			
	B	2019	Residential	Sales Only	22.71	1.09			47.51		
192800	Coxsackie										
	B	2015	All Property	Sales/Appraisals	24.36	1.09	66.00	66.00			
	B	2019	Residential	Sales Only	24.35	1.08			66.00		
193000	Durham										
	A	2015	All Property	Sales/Appraisals	24.78	1.09	68.00	68.00			
	A	2019	Residential	Sales Only	29.44	1.15			68.00		
193200	Greenville										
	A	2015	All Property	Sales/Appraisals	30.24	1.14	78.25	78.25			
	A	2019	Residential	Sales Only	30.93	1.15			73.78		
193400	Halcott										
	A	2014	All Property	CAMA/Appraisals	12.38	1.02	105.00	105.00			
	A	2019	Residential	CAMA	16.98	1.04			105.00		
193600	Hunter										
	A	2015	All Property	Sales/Appraisals	31.38	1.13	48.90	48.90			
	A	2019	Residential	Sales Only	31.97	1.19			43.77		
193800	Jewett										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**County of Greene**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
194200	New Baltimore										
	A	2015	All Property	Sales/Appraisals	20.72	1.07	69.00	69.00			
	A	2019	Residential	Sales Only	20.79	1.04			69.00		
194400	Prattsville										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
194600	Windham										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	A	2019	Residential	Review of Reassessment					90.72	2022	

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**County of Hamilton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					94.96		
202200	Benson										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		
202400	Hope										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		
202600	Indian Lake										
	A	2018	All Property	Sales/Appraisals	9.69	1.00	100.00	100.00			
	A	2019	Residential	Sales Only	11.73	1.00			100.00		
202800	Inlet										
	A	2015	All Property	Sales/Appraisals	10.39	1.02	100.00	100.00			
	A	2019	Residential	Sales Only	8.37	1.01			92.62		
203000	Lake Pleasant										
	A	2018	All Property	Sales/Appraisals	14.20	1.01	100.00	100.00			
	A	2019	Residential	Sales Only	15.90	1.01			100.00		
203200	Long Lake										
	A	2017	All Property	Sales/Appraisals	12.94	1.00	100.00	100.00			
	A	2019	Residential	Sales Only	13.51	1.00			100.00		
203400	Morehouse										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.76	1.06			100.00		
203600	Wells										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		

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**County of Herkimer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2018	All Property	Sales/Appraisals	25.12	1.07	18.00	18.00			
	C	2018	Residential	Sales/Appraisals	25.91	1.13			16.80		
212000	Columbia										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		
212200	Danube										
	A	2018	All Property	CAMA/Appraisals	14.72	1.06	76.00	76.00			
	A	2019	Residential	CAMA	16.23	1.03			77.17		
212400	Fairfield										
	A	2017	All Property	Sales/Appraisals	15.06	1.17	75.00	75.00			
	A	2017	Residential	Sales/Appraisals	18.08	1.04			75.00		
212600	Frankfort										
	B	2015	All Property	Sales/Appraisals	25.21	1.12	64.50	64.50			
	B	2019	Residential	Sales Only	25.02	1.12			61.56		
212800	German Flatts										
	B	2015	All Property	Sales/Appraisals	43.60	1.26	75.50	75.50			
	B	2019	Residential	Sales Only	46.51	1.28			75.50		
213000	Herkimer										
	B	2018	All Property	Sales/Appraisals	26.62	1.06	90.50	90.50			
	B	2019	Residential	Sales Only	28.29	1.11			84.19		
213200	Litchfield										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		
213400	Little Falls										
	A	2017	All Property	Sales/Appraisals	18.62	1.01	71.50	71.50			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			71.50		
213600	Manheim										
	B	2018	All Property	Sales/Appraisals	28.89	0.95	66.00	66.00			
	B	2018	Residential	Sales/Appraisals	24.70	1.08			60.08		

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**County of Herkimer**

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213800	Newport										
	A	2015	All Property	Sales/Appraisals	17.18	1.05	99.50	99.50			
	A	2019	Residential	Sales Only	14.73	1.05			99.50		
214000	Norway										
	A	2016	All Property	Sales/Appraisals	24.47	1.25	67.90	67.90			
	A	2016	Residential	Sales/Appraisals	25.59	1.13			69.88		
214200	Ohio										
	A	2015	All Property	Sales/Appraisals	8.03	1.07	96.50	96.50			
	A	2019	Residential	Sales Only	8.96	1.02			91.41		
214400	Russia										
	A	2017	All Property	Sales/Appraisals	11.87	1.07	98.50	98.50			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			92.78		
214600	Salisbury										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
214800	Schuyler										
	A	2017	All Property	Sales/Appraisals	21.71	1.04	81.30	81.30			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			74.29		
215000	Stark										
	A	2017	All Property	Sales/Appraisals	45.06	1.21	55.00	55.00			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			57.64		
215200	Warren										
	A	2017	All Property	Sales/Appraisals	22.59	0.94	65.00	65.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			65.00		
215400	Webb										
	A	2015	All Property	Sales/Appraisals	15.64	1.08	88.00	88.00			
	A	2019	Residential	Sales Only	17.74	1.02			88.00		
215600	Winfield										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2018	All Property	Sales/Appraisals	23.22	1.07	92.00	92.00			
	C	2019	Residential	Sales Only	25.07	1.10			89.85		
222000	Adams										
	B	2018	All Property	Sales/Appraisals	9.97	1.00	100.00	100.00			
	B	2019	Residential	Sales Only	10.20	1.02			100.90		
222200	Alexandria										
	A	2014	All Property	CAMA/Appraisals	25.21	0.97	92.00	92.00			
	A	2019	Residential	CAMA	25.42	0.97			88.09		
222400	Antwerp										
	A	2018	All Property	Sales/Appraisals	17.51	1.07	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	16.17	1.08			93.69		
222600	Brownville										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					95.65		
222800	Cape Vincent										
	A	2018	All Property	Sales/Appraisals	16.13	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.02	1.05			101.16		
223000	Champion										
	B	2018	All Property	Sales/Appraisals	11.38	1.04	100.00	100.00		2021	
	B	2019	Residential	Sales Only	10.92	1.02			100.93	2021	
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					98.11		
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	28.65	0.91	100.00	100.00			
	A	2019	Residential	Sales Only	19.97	1.05			100.67		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	14.94	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.19	1.03			98.87		

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**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
223800	Hounsfield										
	A	2016	All Property	Sales/Appraisals	17.30	1.01	93.00	93.00			
	A	2019	Residential	Sales Only	10.58	1.02			92.32		
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					98.20		
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.68		
224400	Lyme										
	A	2016	All Property	Sales/Appraisals	14.69	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	17.32	1.04			100.25		
224600	Orleans										
	A	2016	All Property	Sales/Appraisals	17.69	1.07	100.00	100.00			
	A	2019	Residential	Sales Only	18.23	1.07			103.13		
224800	Pamelia										
	A	2016	All Property	Sales/Appraisals	19.03	1.03	57.00	57.00			
	A	2019	Residential	Sales Only	19.95	1.04			55.22		
225000	Philadelphia										
	A	2018	All Property	Sales/Appraisals	27.42	1.11	97.00	97.00			
	A	2018	Residential	Sales/Appraisals	20.11	1.06			104.79		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.68		
225400	Rutland										
	A	2016	All Property	Sales/Appraisals	35.63	1.03	61.00	61.00		2021	
	A	2019	Residential	Sales Only	14.97	1.03			62.70	2021	
225600	Theresa										
	A	2017	All Property	Sales/Appraisals	16.92	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	9.17	1.01			99.78		

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**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
225800	Watertown										
	B	2016	All Property	Sales/Appraisals	19.57	0.96	62.00	62.00			
	B	2019	Residential	Sales Only	14.82	1.01			52.76		
226000	Wilna										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					99.77		
226200	Worth										
	A	2018	All Property	CAMA/Appraisals	30.72	0.93	90.00	90.00			
	A	2019	Residential	CAMA	20.45	1.03			91.44		

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**County of Lewis**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	35.62	0.83	54.00	54.00			
	A	2019	Residential	Sales Only	29.81	1.12			50.28		
232200	Denmark										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232400	Diana										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2018	All Property	Sales/Appraisals	15.11	1.02	96.00	96.00			
	A	2019	Residential	Sales Only	16.35	1.03			91.30		
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
233200	Lewis										
	A	2018	All Property	Sales/Appraisals	29.03	0.83	91.00	91.00			
	A	2018	Residential	Sales/Appraisals	19.95	0.98			79.45		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					88.46		
233600	Lowville										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	81.00	81.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			70.34		
234000	Martinsburg										
	A	2018	All Property	CAMA/Appraisals	17.81	1.04	92.50	92.50			
	A	2019	Residential	CAMA	21.58	1.07			94.90		

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**County of Lewis**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
234200	Montague										
	A	2017	All Property	Sales/Appraisals	18.35	1.03	97.00	97.00			
	A	2019	Residential	Sales Only	14.72	1.03			97.00		
234400	New Bremen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
234600	Osceola										
	A	2017	All Property	Sales/Appraisals	18.35	1.03	97.00	97.00			
	A	2019	Residential	Sales Only	14.72	1.03			97.00		
234800	Pinckney										
	A	2018	All Property	Sales/Appraisals	44.39	1.10	83.00	83.00			
	A	2018	Residential	Sales/Appraisals	32.43	1.07			86.51		
235000	Turin										
	A	2019	All Property	Review of Reassessment			99.00	99.00			
	A	2019	Residential	Review of Reassessment					92.66		
235200	Watson										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
235400	West Turin										
	A	2017	All Property	Sales/Appraisals	31.35	1.13	92.00	92.00			
	A	2019	Residential	Sales Only	17.14	1.06			92.00		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2018	All Property	Review of Reassessment			98.00	98.00			
	B	2018	Residential	Review of Reassessment					98.00		
242200	Caledonia										
	A	2018	All Property	Review of Reassessment			98.00	98.00			
	A	2018	Residential	Review of Reassessment					90.50		
242400	Conesus										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					91.08		
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					93.38		
243200	Lima										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.07		
243400	Livonia										
	B	2018	All Property	Review of Reassessment			97.00	97.00			
	B	2018	Residential	Review of Reassessment					91.30		
243600	Mount Morris										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
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**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
244000	Nunda										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
244200	Ossian										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
244400	Portage										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
244600	Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2017	All Property	Sales/Appraisals	22.26	1.08	85.00	85.00		2022	
	A	2019	Residential	Sales Only	23.52	1.07			91.10	2022	
245000	West Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.26		
245200	York										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.38		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2018	All Property	CAMA/Appraisals	13.20	1.01	97.00	97.00			
	C	2019	Residential	CAMA	13.71	1.02			97.00		
252000	Brookfield										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
252200	Cazenovia										
	B	2017	All Property	Sales/Appraisals	7.01	1.01	99.00	99.00			
	B	2019	Residential	Sales Only	6.54	1.00			99.00		
252400	De Ruyter										
	A	2017	All Property	Sales/Appraisals	13.63	1.03	83.00	83.00			
	A	2019	Residential	Sales Only	14.25	1.03			83.00		
252600	Eaton										
	B	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	B	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
252800	Fenner										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
253000	Georgetown										
	A	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	A	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
253200	Hamilton										
	B	2015	All Property	Sales/Appraisals	14.30	1.03	91.50	91.50			
	B	2019	Residential	Sales Only	14.34	1.05			85.61		
253400	Lebanon										
	A	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	A	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
253600	Lenox										
	B	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	B	2019	Residential	Sales Only	16.74	1.05			95.50		

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**County of Madison**

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253800	Lincoln										
	A	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	A	2019	Residential	Sales Only	16.74	1.05			95.50		
254000	Madison										
	A	2015	All Property	Sales/Appraisals	23.48	1.05	71.85	71.85			
	A	2019	Residential	Sales Only	20.27	1.07			71.85		
254200	Nelson										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
254400	Smithfield										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
254600	Stockbridge										
	A	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	A	2019	Residential	Sales Only	16.74	1.05			95.50		
254800	Sullivan										
	B	2016	All Property	Sales/Appraisals	12.58	1.03	92.00	92.00			
	B	2019	Residential	Sales Only	12.54	1.02			92.00		

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
262200	Chili										
	C	2019	All Property	Review of Reassessment			96.00	96.00		2021	yes
	C	2019	Residential	Review of Reassessment					96.00	2021	yes
262400	Clarkson										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2019	Residential	Review of Reassessment					100.00	2022	yes
262600	Gates										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
262800	Greece										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
263000	Hamlin										
	B	2016	All Property	CAMA/Appraisals	10.72	0.99	91.00	91.00			
	B	2019	Residential	CAMA	10.13	0.99			91.00		
263200	Henrietta										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			91.00	91.00		2022	yes
	C	2018	Residential	Review of Reassessment					91.00	2022	yes
263600	Mendon										
	B	2017	All Property	Review of Reassessment			95.00	95.00			
	B	2017	Residential	Review of Reassessment					95.00		

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	C	2018	Residential	Review of Reassessment					98.00	2022	yes
264000	Parma										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
264200	Penfield										
	C	2018	All Property	Sales/Appraisals	7.03	1.03	87.00	87.00		2022	
	C	2019	Residential	Sales Only	6.65	1.00			85.52	2022	
264400	Perinton										
	C	2019	All Property	Review of Reassessment			93.00	93.00			
	C	2019	Residential	Review of Reassessment					92.04		
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			95.00	95.00			
	C	2018	Residential	Review of Reassessment					90.68		
264800	Riga										
	B	2018	All Property	Review of Reassessment			93.00	93.00			
	B	2018	Residential	Review of Reassessment					93.00		
265000	Rush										
	B	2016	All Property	CAMA/Appraisals	13.15	1.01	84.00	84.00		2021	yes
	B	2019	Residential	CAMA	9.61	1.00			84.00	2021	yes
265200	Sweden										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
265400	Webster										
	C	2016	All Property	Sales/Appraisals	10.82	1.04	74.00	74.00			
	C	2019	Residential	Sales Only	10.51	0.99			76.42		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			94.00	94.00			
	B	2018	Residential	Review of Reassessment					94.00		

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<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
265800	East Rochester										
	C	2018	All Property	Review of Reassessment			99.00	99.00			
	C	2018	Residential	Review of Reassessment					93.08		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2015	All Property	Sales/Appraisals	27.79	1.11	61.00	61.00			
	C	2019	Residential	Sales Only	27.32	1.12			61.00		
272000	Amsterdam										
	B	2015	All Property	Sales/Appraisals	28.05	1.05	9.00	9.00			
	B	2019	Residential	Sales Only	27.68	1.10			8.45		
272200	Canajoharie										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	24.03	1.17	95.00	95.00			
	A	2019	Residential	Sales Only	16.77	1.05			95.00		
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	57.00	57.00			
	A	2015	Residential	Sales/Appraisals	22.08	1.07			57.00		
273000	Minden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
273200	Mohawk										
	B	2018	All Property	Sales/Appraisals	17.50	1.02	92.00	92.00			
	B	2019	Residential	Sales Only	15.95	1.03			92.00		
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			52.07		
273600	Root										
	A	2018	All Property	Sales/Appraisals	24.03	1.17	95.00	95.00			
	A	2019	Residential	Sales Only	16.77	1.05			95.00		

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**County of Montgomery**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
273800	St Johnsville										
	B	2015	All Property	Sales/Appraisals	27.22	1.13	32.00	32.00			
	B	2015	Residential	Sales/Appraisals	18.97	1.08			30.71		

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**County of Nassau**

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280000	Nassau County,	County Roll									
	C	2020	1	Review of Reassessment			0.10	0.10		2021	
	C	2020	2	Review of Reassessment			0.67	1.00		2021	
	C	2020	3	Review of Reassessment			1.00	1.00		2021	
	C	2020	4	Review of Reassessment			0.70	1.00		2021	
280500	Glen Cove										
	C	2019	All Property	Review of Reassessment			95.00	95.00		2021	
	C	2019	Residential	Review of Reassessment					95.00	2021	
280900	Long Beach										
	C	2018	All Property	Sales/Appraisals	11.12	1.03	3.28	3.28			
	C	2019	Residential	Sales Only	9.91	1.00			3.28		

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**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
290900	Lockport										
	C	2018	All Property	Sales/Appraisals	30.92	1.17	73.00	73.00		2022	
	C	2019	Residential	Sales Only	32.05	1.13			74.94	2022	
291100	Niagara Falls										
	C	2016	All Property	Sales/Appraisals	27.52	1.17	71.00	71.00			
	C	2019	Residential	Sales Only	27.27	1.13			71.00		
291200	North Tonawanda										
	C	2016	All Property	CAMA/Appraisals	8.46	1.01	69.00	69.00			
	C	2019	Residential	CAMA	8.00	1.00			69.00		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			89.00	89.00			
	B	2017	Residential	Review of Reassessment					89.00		
292200	Hartland										
	A	2018	All Property	Sales/Appraisals	12.47	1.02	88.00	88.00			
	A	2019	Residential	Sales Only	12.12	1.02			88.00		
292400	Lewiston										
	C	2018	All Property	Sales/Appraisals	11.20	1.01	59.00	59.00			
	C	2019	Residential	Sales Only	10.63	1.00			59.00		
292600	Lockport										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
292800	Newfane										
	B	2018	All Property	Sales/Appraisals	16.87	1.06	71.00	71.00			
	B	2019	Residential	Sales Only	16.34	1.05			71.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	24.51	1.14	49.00	49.00			
	C	2019	Residential	Sales Only	25.05	1.09			52.74		
293200	Pendleton										
	B	2016	All Property	Sales/Appraisals	9.65	1.00	70.00	70.00			
	B	2019	Residential	Sales Only	9.20	1.01			70.00		

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**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
293400	Porter										
	B	2018	All Property	Sales/Appraisals	15.38	1.03	68.00	68.00			
	B	2019	Residential	Sales Only	14.63	1.03			68.00		
293600	Royalton										
	B	2018	All Property	Sales/Appraisals	12.47	1.02	88.00	88.00			
	B	2019	Residential	Sales Only	12.12	1.02			88.00		
293800	Somerset										
	A	2018	All Property	Sales/Appraisals	17.78	1.01	76.00	76.00			
	A	2019	Residential	Sales Only	15.73	1.03			76.00		
294000	Wheatfield										
	C	2018	All Property	Sales/Appraisals	11.74	1.01	53.00	53.00			
	C	2019	Residential	Sales Only	11.48	1.02			53.00		
294200	Wilson										
	B	2016	All Property	Sales/Appraisals	27.52	1.17	71.00	71.00			
	B	2019	Residential	Sales Only	27.27	1.13			71.00		

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**County of Oneida**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2017	All Property	Sales/Appraisals	22.80	1.03	66.09	66.09			
	C	2019	Residential	Sales Only	22.66	1.10			58.90		
301400	Sherrill										
	C	2017	All Property	CAMA/Appraisals	10.68	1.02	64.50	64.50			
	C	2019	Residential	CAMA	10.44	1.02			64.50		
301600	Utica										
	C	2017	All Property	Sales/Appraisals	32.50	1.14	59.50	59.50			
	C	2019	Residential	Sales Only	33.69	1.17			56.51		
302000	Annsville										
	A	2014	All Property	Sales/Appraisals	38.13	0.68	55.00	55.00			
	A	2014	Residential	Sales/Appraisals	30.51	1.13			46.41		
302200	Augusta										
	A	2017	All Property	Sales/Appraisals	23.56	0.95	58.00	58.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			61.20		
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			100.00		
302600	Boonville										
	A	2017	All Property	Sales/Appraisals	28.01	0.97	60.00	60.00			
	A	2019	Residential	Sales Only	29.96	1.15			58.29		
302800	Bridgewater										
	A	2017	All Property	Sales/Appraisals	40.27	1.04	91.00	91.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			93.60		
303000	Camden										
	A	2017	All Property	CAMA/Appraisals	21.55	1.05	2.25	2.25			
	A	2019	Residential	CAMA	21.93	1.06			2.13		
303200	Deerfield										
	B	2014	All Property	Sales/Appraisals	19.47	1.02	13.10	13.10			
	B	2019	Residential	Sales Only	17.36	1.04			11.86		

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303400	Florence										
	A	2017	All Property	Sales/Appraisals	46.12	1.00	16.25	16.25			
	A	2017	Residential	Sales/Appraisals	47.47	1.22			15.13		
303600	Floyd										
	B	2017	All Property	Sales/Appraisals	29.29	1.05	83.50	83.50			
	B	2019	Residential	Sales Only	26.85	1.12			81.33		
303800	Forestport										
	A	2017	All Property	Sales/Appraisals	33.13	1.14	83.00	83.00			
	A	2019	Residential	Sales Only	25.65	1.08			83.00		
304000	Kirkland										
	B	2017	All Property	Sales/Appraisals	23.35	1.05	57.00	57.00			
	B	2019	Residential	Sales Only	23.83	1.06			55.65		
304200	Lee										
	B	2017	All Property	Sales/Appraisals	27.82	0.89	3.04	3.04			
	B	2019	Residential	Sales Only	27.95	1.17			2.82		
304400	Marcy										
	B	2017	All Property	Sales/Appraisals	15.75	0.81	66.50	66.50			
	B	2019	Residential	Sales Only	13.31	1.03			56.24		
304600	Marshall										
	A	2014	All Property	CAMA/Appraisals	20.61	0.92	62.00	62.00			
	A	2019	Residential	CAMA	14.57	1.02			56.95		
304800	New Hartford										
	C	2017	All Property	Sales/Appraisals	16.84	0.93	72.00	72.00			
	C	2019	Residential	Sales Only	15.96	1.01			63.93		
305000	Paris										
	B	2014	All Property	Sales/Appraisals	17.89	1.00	85.00	85.00			
	B	2019	Residential	Sales Only	13.10	1.01			81.40		
305200	Remsen										
	A	2014	All Property	Sales/Appraisals	32.39	1.02	50.00	50.00			
	A	2014	Residential	Sales/Appraisals	29.46	1.11			50.00		

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305400	Sangerfield										
	A	2017	All Property	Sales/Appraisals	21.86	1.05	54.50	54.50			
	A	2019	Residential	Sales Only	15.79	1.03			54.50		
305600	Steuben										
	A	2015	All Property	Sales/Appraisals	14.81	0.95	95.50	95.50			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			94.09		
305800	Trenton										
	B	2017	All Property	Sales/Appraisals	21.83	1.00	60.00	60.00			
	B	2019	Residential	Sales Only	22.12	1.06			60.00		
306000	Vernon										
	B	2017	All Property	Sales/Appraisals	15.93	1.05	64.50	64.50			
	B	2019	Residential	Sales Only	15.95	1.04			64.50		
306200	Verona										
	A	2017	All Property	Sales/Appraisals	27.06	1.08	64.00	64.00			
	A	2019	Residential	Sales Only	21.78	1.08			63.99		
306400	Vienna										
	A	2017	All Property	Sales/Appraisals	24.26	1.14	53.00	53.00			
	A	2019	Residential	Sales Only	23.87	1.11			52.18		
306600	Western										
	A	2014	All Property	Sales/Appraisals	26.29	0.68	53.00	53.00			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			53.00		
306800	Westmoreland										
	B	2017	All Property	Sales/Appraisals	28.52	1.12	58.00	58.00			
	B	2019	Residential	Sales Only	28.35	1.11			57.49		
307000	Whitestown										
	C	2017	All Property	Sales/Appraisals	22.32	1.11	58.00	58.00			
	C	2019	Residential	Sales Only	22.11	1.08			58.00		

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**County of Onondaga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2015	All Property	Sales/Appraisals	17.55	1.01	75.00	75.00			
	C	2019	Residential	Sales Only	17.62	1.05			69.06		
312000	Camillus										
	C	2015	All Property	CAMA/Appraisals	6.73	1.00	97.00	97.00		2021	
	C	2019	Residential	CAMA	6.60	1.00			93.29	2021	
312200	Cicero										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
312400	Clay										
	C	2015	All Property	Sales/Appraisals	9.95	0.98	3.95	3.95			
	C	2019	Residential	Sales Only	9.37	0.99			3.70		
312600	Dewitt										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
312800	Elbridge										
	B	2015	All Property	CAMA/Appraisals	6.73	1.00	97.00	97.00			
	B	2019	Residential	CAMA	6.60	1.00			93.29		
313000	Fabius										
	A	2015	All Property	CAMA/Appraisals	16.41	1.02	89.00	89.00			
	A	2019	Residential	CAMA	13.74	0.98			86.69		
313200	Geddes										
	C	2015	All Property	Sales/Appraisals	16.16	1.00	80.85	80.85			
	C	2019	Residential	Sales Only	16.06	1.02			76.47		
313400	LaFayette										
	B	2017	All Property	CAMA/Appraisals	12.83	1.00	90.00	90.00			
	B	2019	Residential	CAMA	13.25	1.00			86.46		
313600	Lysander										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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**County of Onondaga**

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313800	Manlius										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
314000	Marcellus										
	B	2014	All Property	Sales/Appraisals	7.99	1.01	91.00	91.00		2021	
	B	2019	Residential	Sales Only	7.04	1.01			87.36	2021	
314200	Onondaga										
	C	2018	All Property	CAMA/Appraisals	10.66	1.00	92.00	92.00			
	C	2019	Residential	CAMA	10.79	1.00			88.01		
314400	Otisco										
	A	2015	All Property	Sales/Appraisals	21.46	1.04	1.90	1.90			
	A	2015	Residential	Sales/Appraisals	18.99	1.08			1.88		
314600	Pompey										
	B	2015	All Property	CAMA/Appraisals	16.41	1.02	89.00	89.00			
	B	2019	Residential	CAMA	13.74	0.98			86.69		
314800	Salina										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
315000	Skaneateles										
	B	2018	All Property	Sales/Appraisals	15.39	1.05	86.00	86.00			
	B	2019	Residential	Sales Only	15.68	1.06			81.57		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	20.35	1.08	83.00	83.00			
	A	2019	Residential	Sales Only	16.09	1.04			79.71		
315400	Tully										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
315600	Van Buren										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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**County of Ontario**

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320200	Canandaigua										
	C	2017	All Property	Review of Reassessment			96.00	96.00		2021	yes
	C	2017	Residential	Review of Reassessment					89.50	2021	yes
320500	Geneva										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
322000	Bristol										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
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			94.00	94.00		2021	yes
	B	2018	Residential	Review of Reassessment					94.00	2021	yes
322800	Farmington										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2019	All Property	Review of Reassessment			99.00	99.00			
	B	2019	Residential	Review of Reassessment					93.21		
323200	Gorham										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
323400	Hopewell										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		

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**County of Ontario**

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323600	Manchester										
	B	2015	All Property	Review of Reassessment			88.00	88.00		2021	yes
	B	2015	Residential	Review of Reassessment					81.56	2021	yes
323800	Naples										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2018	Residential	Review of Reassessment					94.00	2021	yes
324000	Phelps										
	B	2017	All Property	Review of Reassessment			93.00	93.00		2021	yes
	B	2017	Residential	Review of Reassessment					88.04	2021	yes
324200	Richmond										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					90.22		
324400	Seneca										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					100.00	2022	yes
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
324800	Victor										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
325000	West Bloomfield										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2022	yes
	A	2018	Residential	Review of Reassessment					96.00	2022	yes

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330900	Middletown										
	C	2015	All Property	Sales/Appraisals	17.58	1.00	13.45	13.45			
	C	2019	Residential	Sales Only	17.39	1.02			13.45		
331100	Newburgh										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
331300	Port Jervis										
	C	2015	All Property	Sales/Appraisals	20.21	1.08	38.24	38.24			
	C	2019	Residential	Sales Only	20.84	1.07			38.66		
332000	Blooming Grove										
	C	2015	All Property	Sales/Appraisals	17.84	1.06	14.75	14.75			
	C	2019	Residential	Sales Only	17.31	1.06			14.75		
332200	Chester										
	C	2015	All Property	Sales/Appraisals	9.79	1.02	54.73	54.73			
	C	2019	Residential	Sales Only	10.05	1.01			56.07		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			95.23	95.23			
	C	2017	Residential	Review of Reassessment					95.23		
332600	Crawford										
	B	2015	All Property	Sales/Appraisals	11.81	1.00	35.13	35.13			
	B	2019	Residential	Sales Only	11.14	1.00			35.13		
332800	Deerpark										
	B	2015	All Property	Sales/Appraisals	28.33	1.14	56.20	56.20			
	B	2019	Residential	Sales Only	28.79	1.13			56.20		
333000	Goshen										
	B	2015	All Property	Sales/Appraisals	11.11	0.98	56.00	56.00			
	B	2019	Residential	Sales Only	10.62	0.99			56.00		
333200	Greenville										
	B	2015	All Property	Sales/Appraisals	14.31	1.05	60.00	60.00			
	B	2019	Residential	Sales Only	10.68	1.00			60.00		

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333400	Hamptonburgh										
	B	2014	All Property	Sales/Appraisals	10.02	1.00	95.00	95.00			
	B	2019	Residential	Sales Only	8.63	1.00			95.00		
333600	Highlands										
	C	2016	All Property	Sales/Appraisals	10.54	1.02	93.00	93.00			
	C	2019	Residential	Sales Only	10.64	1.02			93.00		
333800	Minisink										
	B	2015	All Property	Sales/Appraisals	13.79	1.03	45.16	45.16			
	B	2019	Residential	Sales Only	8.33	1.01			45.16		
334000	Monroe										
	C	2015	All Property	Sales/Appraisals	9.93	1.02	17.59	17.59			
	C	2019	Residential	Sales Only	7.61	1.01			17.59		
334200	Montgomery										
	C	2015	All Property	Sales/Appraisals	10.59	1.03	58.00	58.00			
	C	2019	Residential	Sales Only	10.56	1.00			61.69		
334400	Mount Hope										
	B	2015	All Property	Sales/Appraisals	15.85	0.97	52.00	52.00			
	B	2019	Residential	Sales Only	11.32	1.01			52.00		
334600	Newburgh										
	C	2014	All Property	Sales/Appraisals	16.84	0.56	29.95	29.95			
	C	2019	Residential	Sales Only	13.94	0.99			26.65		
334800	New Windsor										
	C	2015	All Property	Sales/Appraisals	16.55	1.01	15.31	15.31			
	C	2019	Residential	Sales Only	13.25	1.01			15.31		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	19.02	0.97	16.18	16.18			
	A	2019	Residential	Sales Only	15.25	1.01			16.18		
335200	Walkill										
	C	2015	All Property	Sales/Appraisals	12.18	0.95	18.00	18.00			
	C	2019	Residential	Sales Only	11.29	1.01			18.00		

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**County of Orange**

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335400	Warwick										
	B	2015	All Property	Sales/Appraisals	14.89	1.03	13.00	13.00			
	B	2019	Residential	Sales Only	15.53	1.03			13.00		
335600	Wawayanda										
	B	2015	All Property	Sales/Appraisals	11.71	1.00	61.50	61.50			
	B	2019	Residential	Sales Only	11.71	1.01			61.50		
335800	Woodbury										
	B	2015	All Property	Sales/Appraisals	7.38	1.04	35.75	35.75			
	B	2019	Residential	Sales Only	6.97	1.01			37.89		

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**County of Orleans**

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342000	Albion										
	B	2019	All Property	Review of Reassessment			96.00	96.00		2022	
	B	2019	Residential	Review of Reassessment					88.26	2022	
342200	Barre										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
342400	Carlton										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	A	2019	Residential	Review of Reassessment					90.89	2022	
342600	Clarendon										
	B	2019	All Property	Review of Reassessment			94.00	94.00			
	B	2019	Residential	Review of Reassessment					87.40		
342800	Gaines										
	A	2019	All Property	Review of Reassessment			96.00	96.00		2022	
	A	2019	Residential	Review of Reassessment					88.26	2022	
343000	Kendall										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2019	Residential	Review of Reassessment					100.00	2022	
343200	Murray										
	B	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	B	2019	Residential	Review of Reassessment					97.00	2022	
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			91.00	91.00		2021	yes
	B	2018	Residential	Review of Reassessment					85.04	2021	yes
343600	Shelby										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2021	yes
	B	2018	Residential	Review of Reassessment					88.54	2021	yes
343800	Yates										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes

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**County of Oswego**

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350400	Fulton										
	C	2017	All Property	Sales/Appraisals	19.77	1.06	97.00	97.00			
	C	2019	Residential	Sales Only	21.01	1.09			93.85		
351200	Oswego										
	C	2018	All Property	Sales/Appraisals	6.91	0.98	100.00	100.00			
	C	2019	Residential	Sales Only	6.33	1.01			96.01		
352000	Albion										
	A	2015	All Property	Sales/Appraisals	19.55	0.98	83.00	83.00		2021	
	A	2015	Residential	Sales/Appraisals	18.32	0.98			85.41	2021	
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					93.87		
352400	Boylston										
	A	2017	All Property	Sales/Appraisals	14.80	1.07	89.00	89.00			
	A	2019	Residential	Sales Only	10.65	1.03			83.54		
352600	Constantia										
	A	2017	All Property	Sales/Appraisals	20.89	1.09	93.00	93.00			
	A	2019	Residential	Sales Only	18.14	1.06			88.86		
352800	Granby										
	B	2018	All Property	Review of Reassessment			94.00	94.00			
	B	2018	Residential	Review of Reassessment					89.37		
353000	Hannibal										
	B	2016	All Property	Sales/Appraisals	22.72	1.05	86.80	86.80			
	B	2019	Residential	Sales Only	17.30	1.05			82.59		
353200	Hastings										
	B	2018	All Property	Sales/Appraisals	20.88	1.06	84.00	84.00		2021	
	B	2019	Residential	Sales Only	20.75	1.07			85.34	2021	
353400	Mexico										
	B	2017	All Property	Sales/Appraisals	18.54	1.10	94.50	94.50			
	B	2019	Residential	Sales Only	18.39	1.09			92.25		

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353600	Minetto										
	B	2018	All Property	Sales/Appraisals	7.13	0.88	100.00	100.00			
	B	2019	Residential	Sales Only	6.41	1.00			94.71		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					98.00		
354000	Orwell										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					97.73		
354200	Oswego										
	B	2018	All Property	Sales/Appraisals	14.21	1.06	95.00	95.00			
	B	2019	Residential	Sales Only	14.15	1.06			90.95		
354400	Palermo										
	A	2017	All Property	Sales/Appraisals	12.46	0.95	92.00	92.00			
	A	2019	Residential	Sales Only	12.48	1.05			87.17		
354600	Parish										
	A	2018	All Property	Sales/Appraisals	9.69	0.92	94.00	94.00			
	A	2019	Residential	Sales Only	9.46	1.03			88.03		
354800	Redfield										
	A	2018	All Property	Sales/Appraisals	19.71	0.99	97.00	97.00			
	A	2019	Residential	Sales Only	13.61	1.05			97.63		
355000	Richland										
	A	2015	All Property	Sales/Appraisals	21.19	1.07	85.00	85.00			
	A	2019	Residential	Sales Only	20.22	1.07			78.79		
355200	Sandy Creek										
	A	2017	All Property	Sales/Appraisals	22.27	0.99	92.00	92.00			
	A	2019	Residential	Sales Only	17.74	1.05			91.07		
355400	Schroepfel										
	B	2017	All Property	Sales/Appraisals	12.83	1.03	75.00	75.00			
	B	2019	Residential	Sales Only	11.38	1.03			71.52		

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**County of Oswego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
355600	Scriba										
	B	2018	All Property	Review of Reassessment			91.00	91.00			
	B	2018	Residential	Review of Reassessment					86.92		
355800	Volney										
	B	2017	All Property	Review of Reassessment			94.00	94.00			
	B	2017	Residential	Review of Reassessment					87.04		
356000	West Monroe										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
356200	Williamstown										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.35		

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**County of Otsego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					98.51		
362000	Burlington										
	A	2017	All Property	Sales/Appraisals	36.02	1.02	49.00	49.00			
	A	2017	Residential	Sales/Appraisals	20.90	1.04			53.60		
362200	Butternuts										
	A	2017	All Property	Sales/Appraisals	20.21	0.99	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.97	1.03			105.18		
362400	Cherry Valley										
	A	2018	All Property	Sales/Appraisals	10.59	1.02	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	15.79	1.04			100.00		
362600	Decatur										
	A	2016	All Property	Sales/Appraisals	21.60	1.05	52.00	52.00			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			52.00		
362800	Edmeston										
	A	2017	All Property	Sales/Appraisals	33.38	1.03	54.00	54.00			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			57.74		
363000	Exeter										
	A	2017	All Property	Sales/Appraisals	27.48	1.13	50.00	50.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			50.00		
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			94.76		
363400	Laurens										
	A	2018	All Property	Sales/Appraisals	23.99	1.06	96.00	96.00			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			96.00		
363600	Maryland										
	A	2017	All Property	Sales/Appraisals	6.27	1.01	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	6.27	1.01			100.00		

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**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
363800	Middlefield										
	A	2018	All Property	CAMA/Appraisals	15.32	1.03	70.00	70.00			
	A	2019	Residential	CAMA	17.92	1.03			70.00		
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					106.73		
364400	New Lisbon										
	A	2018	All Property	Sales/Appraisals	14.91	1.04	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			98.34		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			99.00	99.00			
	B	2015	Residential	Review of Reassessment					93.28		
364800	Otego										
	A	2016	All Property	Sales/Appraisals	28.32	1.10	112.38	100.00			
	A	2019	Residential	Sales Only	26.50	1.11			116.21		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.23		
365200	Pittsfield										
	A	2018	All Property	Sales/Appraisals	23.87	0.97	54.00	54.00			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			57.57		
365400	Plainfield										
	A	2017	All Property	Sales/Appraisals	11.09	1.02	99.00	99.00			
	A	2017	Residential	Sales/Appraisals	12.34	1.00			97.65		
365600	Richfield										
	A	2017	All Property	Sales/Appraisals	19.60	1.05	88.00	88.00			
	A	2017	Residential	Sales/Appraisals	16.64	1.03			88.00		

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**County of Otsego**

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365800	Roseboom										
	A	2017	All Property	Review of Reassessment			106.28	100.00			
	A	2017	Residential	Review of Reassessment					118.49		
366000	Springfield										
	A	2016	All Property	CAMA/Appraisals	32.76	0.93	94.00	94.00			
	A	2019	Residential	CAMA	21.76	1.00			94.00		
366200	Unadilla										
	A	2017	All Property	CAMA/Appraisals	20.76	1.06	68.00	68.00			
	A	2019	Residential	CAMA	21.27	1.06			68.00		
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			101.74		
366600	Worcester										
	A	2017	All Property	Sales/Appraisals	24.22	1.08	59.60	59.60			
	A	2017	Residential	Sales/Appraisals	22.59	1.06			59.60		

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**County of Putnam**

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372000	Carmel										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			91.25	91.25			
	B	2018	Residential	Review of Reassessment					86.20		
372400	Patterson										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	19.45	1.07	44.65	44.65			
	B	2019	Residential	Sales Only	18.90	1.06			44.65		
372800	Putnam Valley										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
373000	Southeast										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes

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**County of Rensselaer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2016	All Property	Sales/Appraisals	25.06	1.08	21.60	21.60			
	C	2019	Residential	Sales Only	14.03	1.02			21.60		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	15.89	1.00	89.90	89.90			
	C	2019	Residential	Sales Only	17.13	1.04			89.90		
382000	Berlin										
	A	2016	All Property	CAMA/Appraisals	19.16	1.05	30.25	30.25			
	A	2019	Residential	CAMA	24.15	1.04			30.25		
382200	Brunswick										
	B	2016	All Property	Sales/Appraisals	18.00	1.00	23.55	23.55			
	B	2019	Residential	Sales Only	14.10	1.02			23.55		
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	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
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	CAMA/Appraisals	15.47	1.03	77.00	77.00			
	B	2019	Residential	CAMA	16.78	1.03			77.00		
383200	North Greenbush										
	C	2016	All Property	Sales/Appraisals	19.70	1.01	21.75	21.75			
	C	2019	Residential	Sales Only	18.31	1.01			21.75		
383400	Petersburgh										
	A	2016	All Property	CAMA/Appraisals	16.84	1.06	60.40	60.40			
	A	2019	Residential	CAMA	19.04	1.04			60.40		

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**County of Rensselaer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
383600	Pittstown										
	A	2016	All Property	Sales/Appraisals	23.72	1.07	61.40	61.40			
	A	2019	Residential	Sales Only	26.25	1.09			61.40		
383800	Poestenkill										
	B	2016	All Property	Sales/Appraisals	11.49	1.01	22.00	22.00			
	B	2019	Residential	Sales Only	10.83	1.01			22.00		
384000	Sand Lake										
	B	2016	All Property	Sales/Appraisals	9.97	1.00	93.00	93.00			
	B	2019	Residential	Sales Only	9.77	1.00			93.00		
384200	Schaghticoke										
	B	2016	All Property	Sales/Appraisals	24.64	1.24	21.80	21.80			
	B	2019	Residential	Sales Only	19.18	1.05			21.80		
384400	Schodack										
	B	2017	All Property	Sales/Appraisals	11.49	1.01	93.00	93.00			
	B	2019	Residential	Sales Only	11.40	1.01			93.00		
384600	Stephentown										
	A	2016	All Property	Sales/Appraisals	23.98	1.06	93.00	93.00		2021	
	A	2019	Residential	Sales Only	27.37	1.10			93.00	2021	

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**County of Rockland**

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392000	Clarkstown										
	C	2018	All Property	Sales/Appraisals	9.07	1.00	29.75	29.75			
	C	2019	Residential	Sales Only	8.90	1.00			29.75		
392200	Haverstraw										
	C	2017	All Property	Sales/Appraisals	18.16	1.12	82.53	82.53			
	C	2019	Residential	Sales Only	16.05	1.07			77.50		
392400	Orangetown										
	C	2018	All Property	Sales/Appraisals	11.41	0.92	42.05	42.05			
	C	2019	Residential	Sales Only	11.07	1.02			42.05		
392600	Ramapo										
	C	2017	All Property	CAMA/Appraisals	9.98	1.02	11.44	11.44			
	C	2019	Residential	CAMA	10.18	1.01			11.44		
392800	Stony Point										
	C	2017	All Property	Sales/Appraisals	14.67	0.86	13.71	13.71			
	C	2019	Residential	Sales Only	14.46	1.02			12.27		

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**County of St Lawrence**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2016	All Property	Sales/Appraisals	22.63	0.97	78.00	78.00		2021	
	A	2016	Residential	Sales/Appraisals	17.79	1.01			79.29	2021	
402200	Canton										
	B	2015	All Property	Sales/Appraisals	14.80	1.08	90.00	90.00			
	B	2019	Residential	Sales Only	14.12	1.06			90.00		
402400	Clare										
	A	2015	All Property	Sales/Appraisals	47.46	1.04	2.98	8.00			
	A	2015	Residential	Sales/Appraisals	34.28	1.08			3.67		
402600	Clifton										
	A	2018	All Property	Sales/Appraisals	32.65	1.10	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			83.63		
402800	Colton										
	A	2018	All Property	Sales/Appraisals	30.97	0.67	100.00	100.00			
	A	2019	Residential	Sales Only	15.44	1.04			87.71		
403000	Dekalb										
	A	2016	All Property	CAMA/Appraisals	37.46	1.25	93.00	93.00			
	A	2019	Residential	CAMA	22.33	1.06			96.85		
403200	De Peyster										
	A	2018	All Property	CAMA/Appraisals	66.18	1.41	68.00	68.00			
	A	2019	Residential	CAMA	20.45	1.02			78.11		
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	86.00	86.00			
	A	2015	Residential	Sales/Appraisals	15.61	1.06			90.63		
403600	Fine										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**County of St Lawrence**

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403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	11.80	11.80			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			8.82		
404000	Gouverneur										
	A	2018	All Property	CAMA/Appraisals	27.22	1.17	93.00	93.00			
	A	2019	Residential	CAMA	28.57	1.11			96.86		
404200	Hammond										
	A	2015	All Property	CAMA/Appraisals	24.45	1.01	96.00	96.00			
	A	2019	Residential	CAMA	23.15	1.04			95.03		
404400	Hermon										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
404600	Hopkinton										
	A	2018	All Property	Sales/Appraisals	28.07	1.03	94.00	94.00			
	A	2018	Residential	Sales/Appraisals	21.75	1.11			98.48		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.08		
405000	Lisbon										
	A	2018	All Property	Sales/Appraisals	28.84	1.01	77.00	77.00			
	A	2019	Residential	Sales Only	9.50	1.05			78.01		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	20.93	1.03	81.00	81.00			
	A	2019	Residential	Sales Only	20.03	1.02			78.69		
405400	Macomb										
	A	2017	All Property	Sales/Appraisals	28.29	1.13	49.00	49.00			
	A	2017	Residential	Sales/Appraisals	28.87	1.13			49.00		
405600	Madrid										
	A	2016	All Property	Sales/Appraisals	19.21	0.94	86.00	86.00			
	A	2019	Residential	Sales Only	7.16	1.03			88.54		

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**County of St Lawrence**

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405800	Massena										
	B	2017	All Property	Sales/Appraisals	21.87	1.07	100.00	100.00			
	B	2019	Residential	Sales Only	22.26	1.10			100.00		
406000	Morristown										
	A	2017	All Property	Sales/Appraisals	14.18	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	7.03	1.01			100.00		
406200	Norfolk										
	A	2016	All Property	Sales/Appraisals	34.36	1.04	79.00	79.00			
	A	2019	Residential	Sales Only	26.55	1.11			77.13		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
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			4.53		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.69		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	21.53	1.07			79.85		
407200	Pitcairn										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
407400	Potsdam										
	B	2016	All Property	Sales/Appraisals	16.68	1.04	94.00	94.00			
	B	2019	Residential	Sales Only	18.17	1.05			94.00		
407600	Rossie										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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407800	Russell										
	A	2018	All Property	Sales/Appraisals	41.48	0.94	69.00	69.00			
	A	2018	Residential	Sales/Appraisals	21.51	1.07			76.57		
408000	Stockholm										
	A	2017	All Property	Sales/Appraisals	30.43	1.10	85.00	85.00			
	A	2019	Residential	Sales Only	21.87	1.10			86.63		
408200	Waddington										
	A	2018	All Property	Sales/Appraisals	20.09	1.10	87.50	87.50			
	A	2019	Residential	Sales Only	18.02	1.07			87.50		

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**County of Saratoga**

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411000	Mechanicville										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					100.00		
411500	Saratoga Springs										
	C	2017	All Property	Sales/Appraisals	16.29	1.05	62.00	62.00			
	C	2019	Residential	Sales Only	15.05	1.05			62.00		
412000	Ballston										
	B	2017	All Property	Sales/Appraisals	11.21	1.02	85.70	85.70			
	B	2019	Residential	Sales Only	10.09	1.02			85.70		
412200	Charlton										
	B	2017	All Property	Sales/Appraisals	12.99	1.00	68.00	68.00			
	B	2019	Residential	Sales Only	11.02	1.02			68.00		
412400	Clifton Park										
	C	2017	All Property	Sales/Appraisals	11.58	0.98	51.00	51.00			
	C	2019	Residential	Sales Only	10.89	0.99			51.00		
412600	Corinth										
	B	2016	All Property	Sales/Appraisals	13.98	0.80	100.00	100.00			
	B	2019	Residential	Sales Only	13.31	1.04			100.00		
412800	Day										
	A	2016	All Property	Sales/Appraisals	23.40	1.17	58.50	58.50			
	A	2019	Residential	Sales Only	29.92	1.13			58.50		
413000	Edinburg										
	A	2016	All Property	CAMA/Appraisals	20.02	1.03	47.70	47.70			
	A	2019	Residential	CAMA	20.99	1.06			47.70		
413200	Galway										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
413400	Greenfield										
	B	2017	All Property	CAMA/Appraisals	10.86	1.00	92.00	92.00			
	B	2019	Residential	CAMA	11.07	1.00			92.00		

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413600	Hadley										
	A	2017	All Property	CAMA/Appraisals	14.77	1.01	89.00	89.00			
	A	2019	Residential	CAMA	15.05	1.00			78.91		
413800	Halfmoon										
	C	2017	All Property	Sales/Appraisals	11.67	0.97	56.75	56.75			
	C	2019	Residential	Sales Only	9.60	0.98			56.75		
414000	Malta										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
414200	Milton										
	C	2017	All Property	Sales/Appraisals	8.27	1.01	85.00	85.00			
	C	2019	Residential	Sales Only	7.24	1.00			85.00		
414400	Moreau										
	B	2017	All Property	Sales/Appraisals	13.02	0.86	100.00	100.00		2021	
	B	2019	Residential	Sales Only	10.60	1.02			90.39	2021	
414600	Northumberland										
	B	2018	All Property	Sales/Appraisals	14.07	1.01	91.00	91.00			
	B	2019	Residential	Sales Only	12.19	1.02			91.00		
414800	Providence										
	A	2016	All Property	Review of Reassessment			90.50	90.50			
	A	2016	Residential	Review of Reassessment					90.50		
415000	Saratoga										
	B	2018	All Property	Sales/Appraisals	16.10	1.05	95.00	95.00			
	B	2019	Residential	Sales Only	12.50	1.03			95.00		
415200	Stillwater										
	B	2015	All Property	Sales/Appraisals	16.67	1.00	86.00	86.00			
	B	2019	Residential	Sales Only	13.14	1.01			86.00		
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	2017	All Property	Sales/Appraisals	8.39	1.00	88.80	88.80			
	C	2019	Residential	Sales Only	7.93	1.00			88.80		

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**County of Schenectady**

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421500	Schenectady										
	C	2016	All Property	Sales/Appraisals	15.65	1.02	100.00	100.00			
	C	2019	Residential	Sales Only	15.27	1.04			100.00		
422000	Duanesburg										
	A	2016	All Property	Sales/Appraisals	17.73	1.05	29.80	29.80			
	A	2019	Residential	Sales Only	14.60	1.01			28.28		
422200	Glenville										
	C	2017	All Property	Sales/Appraisals	10.44	0.99	84.00	84.00			
	C	2019	Residential	Sales Only	10.31	1.01			84.00		
422400	Niskayuna										
	C	2018	All Property	Sales/Appraisals	9.28	1.01	100.00	100.00			
	C	2019	Residential	Sales Only	9.29	1.01			100.00		
422600	Princetown										
	A	2016	All Property	Sales/Appraisals	19.75	1.13	31.00	31.00			
	A	2019	Residential	Sales Only	19.89	1.06			31.00		
422800	Rotterdam										
	C	2016	All Property	Sales/Appraisals	10.62	1.01	98.00	98.00			
	C	2019	Residential	Sales Only	10.41	1.01			98.00		

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**County of Schoharie**

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432000	Blenheim										
	A	2016	All Property	Sales/Appraisals	18.13	1.07	74.00	74.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			74.00		
432200	Broome										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
432400	Carlisle										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
432600	Cobleskill										
	B	2016	All Property	Sales/Appraisals	19.41	1.01	78.50	78.50			
	B	2019	Residential	Sales Only	17.85	1.05			71.66		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
433000	Esperance										
	B	2015	All Property	CAMA/Appraisals	16.84	1.00	92.40	92.40			
	B	2019	Residential	CAMA	16.76	1.02			87.35		
433200	Fulton										
	A	2015	All Property	Sales/Appraisals	17.51	1.07	62.00	62.00			
	A	2015	Residential	Sales/Appraisals	21.38	1.10			57.99		
433400	Gilboa										
	A	2015	All Property	Sales/Appraisals	40.15	0.84	2.11	2.11			
	A	2015	Residential	Sales/Appraisals	44.63	1.32			1.31		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	53.00	53.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			53.00		
433800	Middleburgh										
	A	2016	All Property	Sales/Appraisals	18.98	0.98	65.75	65.75			
	A	2019	Residential	Sales Only	14.73	1.06			65.75		

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434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	17.57	1.09	100.00	100.00			
	A	2019	Residential	Sales Only	11.18	1.02			100.00		
434200	Schoharie										
	B	2015	All Property	CAMA/Appraisals	16.84	1.00	92.40	92.40			
	B	2019	Residential	CAMA	16.76	1.02			87.35		
434400	Seward										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
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			56.98		
435000	Wright										
	A	2017	All Property	Sales/Appraisals	19.15	1.09	73.00	73.00			
	A	2019	Residential	Sales Only	23.40	1.12			73.00		

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**County of Schuyler**

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442000	Catharine										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.81		
442200	Cayuta										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					96.12		
442400	Dix										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.81		
442800	Montour										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					94.81		
443000	Orange										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	
443200	Reading										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
443400	Tyrone										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	

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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					100.00		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
452400	Junius										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
452600	Lodi										
	A	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	A	2019	Residential	Sales Only	27.32	1.12			81.74		
452800	Ovid										
	A	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	A	2019	Residential	Sales Only	27.32	1.12			81.74		
453000	Romulus										
	B	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	B	2019	Residential	Sales Only	27.32	1.12			81.74		
453200	Seneca Falls										
	B	2016	All Property	Review of Reassessment			89.00	89.00			
	B	2016	Residential	Review of Reassessment					89.00		
453400	Tyre										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
453600	Varick										
	A	2018	All Property	Sales/Appraisals	29.83	1.07	69.00	69.00			
	A	2019	Residential	Sales Only	22.30	1.07			79.93		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			91.00	91.00			
	B	2017	Residential	Review of Reassessment					82.46		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning	2017	All Property	Sales/Appraisals	11.33	1.02	92.00	92.00			
	C	2019	Residential	Sales Only	11.52	1.03			92.00		
460600	Hornell	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
462000	Addison	2018	All Property	Review of Reassessment			99.00	99.00			
	B	2018	Residential	Review of Reassessment					99.00		
462200	Avoca	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
462400	Bath	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2018	Residential	Review of Reassessment					100.00	2022	yes
462600	Bradford	2016	All Property	CAMA/Appraisals	18.69	1.00	72.00	72.00			
	A	2019	Residential	CAMA	16.30	1.00			70.53		
462800	Cameron	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
463000	Campbell	2017	All Property	Sales/Appraisals	15.28	1.07	94.00	94.00		2021	
	A	2019	Residential	Sales Only	15.69	1.05			92.96	2021	
463200	Canisteo	2017	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2017	Residential	Review of Reassessment					85.41	2022	yes
463400	Caton	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					91.52		

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
463600	Cohocton										
	A	2018	All Property	Sales/Appraisals	30.51	0.99	81.00	81.00			
	A	2019	Residential	Sales Only	23.48	1.08			84.47		
463800	Corning										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	B	2018	Residential	Review of Reassessment					92.77	2022	yes
464000	Dansville										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2022	yes
	A	2018	Residential	Review of Reassessment					89.07	2022	yes
464200	Erwin										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
464400	Fremont										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					91.71		
464600	Greenwood										
	A	2018	All Property	Sales/Appraisals	14.63	1.04	97.00	97.00			
	A	2018	Residential	Sales/Appraisals	14.87	1.05			91.71		
464800	Hartsville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					88.53		
465200	Hornellsville										
	A	2015	All Property	Sales/Appraisals	16.18	1.05	84.00	84.00		2021	
	A	2019	Residential	Sales Only	16.20	1.04			84.00	2021	
465400	Howard										
	A	2017	All Property	Review of Reassessment			95.00	95.00		2022	yes
	A	2017	Residential	Review of Reassessment					95.00	2022	yes

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
465600	Jasper										
	A	2017	All Property	Sales/Appraisals	30.68	1.21	4.80	4.80			
	A	2017	Residential	Sales/Appraisals	23.70	1.12			4.80		
465800	Lindley										
	A	2019	All Property	Review of Reassessment			99.00	99.00		2021	yes
	A	2019	Residential	Review of Reassessment					93.56	2021	yes
466000	Prattsburgh										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			95.00	95.00		2022	yes
	A	2018	Residential	Review of Reassessment					95.00	2022	yes
466400	Rathbone										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
466600	Thurston										
	A	2017	All Property	Sales/Appraisals	30.47	1.16	3.15	3.15			
	A	2017	Residential	Sales/Appraisals	28.01	1.12			3.50		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
467000	Tuscarora										
	A	2017	All Property	Sales/Appraisals	36.83	0.86	2.86	2.86			
	A	2017	Residential	Sales/Appraisals	23.45	1.11			2.91		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			92.00	92.00		2021	yes
	A	2017	Residential	Review of Reassessment					92.00	2021	yes
467400	Wayland										
	B	2018	All Property	Review of Reassessment			98.00	98.00			
	B	2018	Residential	Review of Reassessment					98.00		

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**County of Steuben**

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467600	Wayne										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
467800	West Union										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			98.00	98.00			
	A	2019	Residential	Review of Reassessment					91.16		

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**County of Suffolk**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	17.05	1.00	0.91	0.91			
	C	2019	Residential	Sales Only	16.89	1.02			0.91		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	18.05	1.04	0.77	0.77			
	C	2019	Residential	Sales Only	18.42	1.03			0.77		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	21.79	1.06	0.58	0.58			
	B	2019	Residential	Sales Only	23.05	1.07			0.58		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	16.71	0.21	0.74	0.74			
	C	2019	Residential	Sales Only	14.75	1.02			0.63		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	10.43	0.97	9.70	9.70			
	C	2019	Residential	Sales Only	9.83	1.01			9.70		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	14.35	1.02	12.30	12.30			
	C	2019	Residential	Sales Only	13.35	1.02			12.30		
473200	Shelter Island										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	12.92	0.99	1.15	1.15			
	C	2019	Residential	Sales Only	11.77	1.00			1.15		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
473800	Southold										
	C	2017	All Property	Sales/Appraisals	16.51	1.05	0.88	0.88			
	C	2019	Residential	Sales Only	15.88	1.05			0.88		

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**County of Sullivan**

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482000	Bethel										
	A	2018	All Property	Sales/Appraisals	24.46	1.23	58.00	58.00			
	A	2019	Residential	Sales Only	24.99	1.19			58.00		
482200	Callicoon										
	A	2018	All Property	Sales/Appraisals	20.24	1.09	61.20	61.20			
	A	2019	Residential	Sales Only	23.79	1.09			61.20		
482400	Cochecton										
	A	2018	All Property	CAMA/Appraisals	16.52	1.07	75.00	75.00			
	A	2019	Residential	CAMA	22.07	1.08			75.00		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			93.00	93.00			
	A	2018	Residential	Review of Reassessment					93.00		
482800	Fallsburgh										
	B	2018	All Property	Sales/Appraisals	34.47	1.21	54.70	54.70			
	B	2019	Residential	Sales Only	35.81	1.22			60.96		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
483200	Fremont										
	A	2018	All Property	Sales/Appraisals	34.88	1.19	64.00	64.00			
	A	2018	Residential	Sales/Appraisals	47.40	1.26			64.00		
483400	Highland										
	A	2018	All Property	Sales/Appraisals	25.02	1.02	92.00	92.00			
	A	2019	Residential	Sales Only	24.42	1.12			92.00		
483600	Liberty										
	B	2018	All Property	Sales/Appraisals	42.38	1.30	74.00	74.00			
	B	2019	Residential	Sales Only	44.02	1.29			79.94		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					92.00		

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**County of Sullivan**

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484000	Mamakating										
	B	2018	All Property	Sales/Appraisals	27.01	1.18	59.00	59.00			
	B	2019	Residential	Sales Only	20.62	1.08			59.00		
484200	Neversink										
	A	2018	All Property	Sales/Appraisals	34.20	0.69	3.45	3.45			
	A	2019	Residential	Sales Only	33.19	1.17			2.35		
484400	Rockland										
	A	2018	All Property	Sales/Appraisals	30.22	1.11	63.50	63.50			
	A	2019	Residential	Sales Only	33.28	1.18			63.50		
484600	Thompson										
	B	2018	All Property	Sales/Appraisals	27.24	1.14	74.50	74.50			
	B	2019	Residential	Sales Only	27.05	1.11			80.13		
484800	Tusten										
	A	2018	All Property	Sales/Appraisals	22.44	1.16	52.75	52.75			
	A	2018	Residential	Sales/Appraisals	28.17	1.16			49.35		

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**County of Tioga**

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492000	Barton										
	B	2018	All Property	Sales/Appraisals	28.49	1.14	78.00	78.00			
	B	2019	Residential	Sales Only	29.73	1.12			78.27		
492200	Berkshire										
	A	2016	All Property	Review of Reassessment			94.00	94.00			
	A	2016	Residential	Review of Reassessment					87.16		
492400	Candor										
	A	2015	All Property	Sales/Appraisals	25.23	1.09	93.00	93.00			
	A	2019	Residential	Sales Only	18.49	1.05			85.48		
492600	Newark Valley										
	A	2015	All Property	Sales/Appraisals	29.54	1.01	66.00	66.00			
	A	2019	Residential	Sales Only	23.21	1.09			66.44		
492800	Nichols										
	A	2015	All Property	CAMA/Appraisals	19.87	1.04	26.00	26.00			
	A	2019	Residential	CAMA	18.70	1.04			24.78		
493000	Owego										
	B	2018	All Property	Sales/Appraisals	20.07	1.06	68.00	68.00			
	B	2019	Residential	Sales Only	20.13	1.07			63.81		
493200	Richford										
	A	2018	All Property	Sales/Appraisals	24.41	1.00	92.00	92.00			
	A	2018	Residential	Sales/Appraisals	18.28	1.06			89.33		
493400	Spencer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
493600	Tioga										
	A	2015	All Property	Sales/Appraisals	36.92	1.86	5.90	5.90			
	A	2019	Residential	Sales Only	22.55	1.10			6.08		

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**County of Tompkins**

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509901	Tompkins County Assessing Unit										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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**County of Ulster**

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510800	Kingston										
	C	2019	All Property	Review of Reassessment			90.00	90.00			
	C	2019	Residential	Review of Reassessment					90.00		
512000	Denning										
	A	2018	All Property	Sales/Appraisals	35.32	0.89	16.00	16.00			
	A	2018	Residential	Sales/Appraisals	29.36	0.98			14.02		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	17.87	1.06	91.00	91.00			
	B	2019	Residential	Sales Only	18.66	1.05			91.00		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			94.00	94.00			
	B	2019	Residential	Review of Reassessment					94.00		
512600	Hardenburgh										
	A	2018	All Property	Sales/Appraisals	24.70	0.90	59.00	59.00			
	A	2018	Residential	Sales/Appraisals	20.83	0.96			56.77		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	16.91	0.59	96.50	96.50			
	B	2019	Residential	Sales Only	16.25	1.06			81.96		
513000	Kingston										
	B	2018	All Property	Sales/Appraisals	10.15	1.01	81.00	81.00			
	B	2018	Residential	Sales/Appraisals	10.06	1.01			81.00		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
513400	Marbletown										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			90.00	90.00			
	B	2018	Residential	Review of Reassessment					85.87		

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<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	13.77	1.05	90.00	90.00			
	C	2019	Residential	Sales Only	14.10	1.05			84.39		
514000	Olive										
	A	2017	All Property	Sales/Appraisals	10.47	0.90	99.00	99.00		2021	
	A	2019	Residential	Sales Only	10.44	1.04			90.64	2021	
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	12.88	1.03	88.50	88.50			
	B	2019	Residential	Sales Only	13.06	1.03			88.50		
514400	Rochester										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
514800	Saugerties										
	B	2019	All Property	Review of Reassessment			95.00	95.00		2021	
	B	2019	Residential	Review of Reassessment					95.00	2021	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	24.41	0.62	23.90	23.90			
	A	2019	Residential	Sales Only	20.92	1.05			17.83		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	13.40	1.03	19.00	19.00			
	B	2019	Residential	Sales Only	13.52	1.03			19.00		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	27.51	1.05	68.00	68.00			
	C	2019	Residential	Sales Only	27.14	1.09			68.00		
515600	Wawarsing										
	B	2018	All Property	Sales/Appraisals	30.36	0.78	94.00	94.00			
	B	2019	Residential	Sales Only	30.52	1.12			83.42		

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	13.86	1.02	86.00	86.00			
	A	2019	Residential	Sales Only	13.94	1.02			86.00		

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**County of Warren**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2015	All Property	Sales/Appraisals	23.17	1.04	75.00	75.00			
	C	2019	Residential	Sales Only	21.98	1.06			67.42		
522000	Bolton										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
522400	Chester										
	A	2016	All Property	Sales/Appraisals	17.51	1.03	100.00	100.00			
	A	2019	Residential	Sales Only	12.69	1.00			100.00		
522600	Hague										
	A	2016	All Property	Sales/Appraisals	17.50	1.07	73.40	73.40			
	A	2019	Residential	Sales Only	13.17	1.00			69.41		
522800	Horicon										
	A	2016	All Property	Sales/Appraisals	14.19	1.00	100.00	100.00		2022	
	A	2019	Residential	Sales Only	16.11	1.01			100.00	2022	
523000	Johnsburg										
	A	2018	All Property	Sales/Appraisals	32.07	1.11	1.90	1.90			
	A	2019	Residential	Sales Only	29.21	1.16			1.75		
523200	Lake Luzerne										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					96.00		
523400	Queensbury										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2018	Residential	Review of Reassessment					100.00	2021	yes
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.97	0.97			
	A	2018	Residential	Sales/Appraisals	9.33	1.02			0.92		

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523800	Thurman										
	A	2018	All Property	Sales/Appraisals	13.58	1.08	95.30	95.30			
	A	2019	Residential	Sales Only	12.43	1.04			87.57		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	10.65	1.01	97.00	97.00			
	A	2019	Residential	Sales Only	10.23	1.01			97.00		

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532000	Argyle										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2018	All Property	Sales/Appraisals	13.79	1.07	100.00	100.00			
	A	2019	Residential	Sales Only	17.46	1.08			100.00		
532400	Dresden										
	A	2017	All Property	Sales/Appraisals	57.74	1.53	42.00	42.00			
	A	2017	Residential	Sales/Appraisals	53.17	1.47			38.77		
532600	Easton										
	A	2017	All Property	Sales/Appraisals	37.89	1.25	2.17	2.17			
	A	2017	Residential	Sales/Appraisals	24.31	1.11			1.88		
532800	Fort Ann										
	A	2015	All Property	Sales/Appraisals	6.12	1.00	97.50	97.50			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			90.86		
533000	Fort Edward										
	B	2018	All Property	Sales/Appraisals	18.69	1.03	73.00	73.00			
	B	2019	Residential	Sales Only	19.15	1.03			68.98		
533200	Granville										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2021	
	B	2018	Residential	Review of Reassessment					90.58	2021	
533400	Greenwich										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	23.07	1.10	92.00	92.00		2021	
	A	2019	Residential	Sales Only	14.39	1.04			86.83	2021	
533800	Hartford										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2019	Residential	Review of Reassessment					100.00	2021	yes

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**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
534000	Hebron										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
534200	Jackson										
	A	2018	All Property	Sales/Appraisals	18.88	1.06	35.00	35.00			
	A	2018	Residential	Sales/Appraisals	20.46	1.08			33.88		
534400	Kingsbury										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
534600	Putnam										
	A	2016	All Property	Sales/Appraisals	14.32	1.03	97.50	97.50			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			92.20		
534800	Salem										
	A	2018	All Property	Sales/Appraisals	16.82	1.04	57.00	57.00			
	A	2018	Residential	Sales/Appraisals	18.62	1.07			56.81		
535000	White Creek										
	A	2018	All Property	Sales/Appraisals	21.49	0.98	65.00	65.00			
	A	2018	Residential	Sales/Appraisals	17.69	1.05			65.00		
535200	Whitehall										
	A	2015	All Property	Sales/Appraisals	19.24	1.13	100.00	100.00			
	A	2019	Residential	Sales Only	25.57	1.12			100.00		

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**County of Wayne**

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542000	Arcadia										
	B	2016	All Property	Sales/Appraisals	20.40	1.05	83.00	83.00			
	B	2019	Residential	Sales Only	20.70	1.08			83.00		
542200	Butler										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542400	Galen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
542600	Huron										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542800	Lyons										
	B	2016	All Property	Review of Reassessment			92.00	92.00			
	B	2016	Residential	Review of Reassessment					84.70		
543000	Macedon										
	B	2016	All Property	Review of Reassessment			88.00	88.00		2022	
	B	2016	Residential	Review of Reassessment					83.10	2022	
543200	Marion										
	B	2017	All Property	Review of Reassessment			90.00	90.00			
	B	2017	Residential	Review of Reassessment					84.37		
543400	Ontario										
	B	2016	All Property	Review of Reassessment			91.00	91.00		2021	yes
	B	2016	Residential	Review of Reassessment					84.37	2021	yes
543600	Palmyra										
	B	2019	All Property	Review of Reassessment			93.00	93.00		2022	yes
	B	2019	Residential	Review of Reassessment					87.68	2022	yes
543800	Rose										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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544000	Savannah										
	A	2018	All Property	Sales/Appraisals	18.54	1.09	90.00	90.00		2021	yes
	A	2019	Residential	Sales Only	15.27	1.04			90.47	2021	yes
544200	Sodus										
	B	2017	All Property	Review of Reassessment			96.00	96.00		2022	
	B	2017	Residential	Review of Reassessment					89.83	2022	
544400	Walworth										
	B	2016	All Property	Review of Reassessment			86.00	86.00		2021	
	B	2016	Residential	Review of Reassessment					80.82	2021	
544600	Williamson										
	B	2017	All Property	Review of Reassessment			92.00	92.00		2022	yes
	B	2017	Residential	Review of Reassessment					84.39	2022	yes
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			99.00	99.00		2022	yes
	B	2017	Residential	Review of Reassessment					93.25	2022	yes

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550800	Mt Vernon										
	C	2016	All Property	Sales/Appraisals	28.16	1.00	2.34	2.34			
	C	2019	Residential	Sales Only	25.48	1.07			2.08		
551000	New Rochelle										
	C	2016	All Property	Sales/Appraisals	15.20	1.01	2.34	2.34			
	C	2019	Residential	Sales Only	12.30	1.01			2.34		
551200	Peekskill										
	C	2016	All Property	Sales/Appraisals	22.18	1.04	2.83	2.83			
	C	2019	Residential	Sales Only	17.94	1.03			2.83		
551400	Rye										
	C	2016	All Property	Sales/Appraisals	12.71	1.02	1.60	1.60			
	C	2019	Residential	Sales Only	8.15	1.01			1.60		
551700	White Plains										
	C	2016	All Property	Sales/Appraisals	26.29	0.93	2.65	2.65			
	C	2019	Residential	Sales Only	11.51	1.02			2.13		
551800	Yonkers										
	C	2016	All Property	Sales/Appraisals	20.33	1.02	2.14	2.14			
	C	2019	Residential	Sales Only	13.10	1.01			2.00		
552000	Bedford										
	C	2016	All Property	Sales/Appraisals	12.74	0.99	10.83	10.83			
	C	2019	Residential	Sales Only	11.76	1.00			10.83		
552200	Cortlandt										
	C	2016	All Property	Sales/Appraisals	15.84	1.03	1.53	1.53			
	C	2019	Residential	Sales Only	15.69	1.03			1.53		
552400	Eastchester										
	C	2016	All Property	Sales/Appraisals	12.16	1.00	1.13	1.13			
	C	2019	Residential	Sales Only	10.63	1.02			1.13		
552600	Greenburgh										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2019	Residential	Review of Reassessment					100.00	2021	yes

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552800	Harrison										
	C	2016	All Property	Sales/Appraisals	11.21	0.99	1.47	1.47			
	C	2019	Residential	Sales Only	10.76	0.99			1.47		
553000	Lewisboro										
	C	2016	All Property	Sales/Appraisals	15.46	1.01	9.88	9.88			
	C	2019	Residential	Sales Only	15.48	1.00			9.88		
553200	Mamaroneck										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2019	Residential	Review of Reassessment					101.01	2021	yes
553400	Mount Pleasant										
	C	2016	All Property	Sales/Appraisals	12.33	0.90	1.37	1.37			
	C	2019	Residential	Sales Only	10.98	1.01			1.37		
553600	New Castle										
	C	2016	All Property	Sales/Appraisals	7.76	1.00	19.06	19.06			
	C	2019	Residential	Sales Only	6.62	1.00			19.06		
553800	North Castle										
	C	2016	All Property	Sales/Appraisals	11.20	0.99	2.38	2.38			
	C	2019	Residential	Sales Only	10.53	0.99			2.38		
554000	North Salem										
	B	2019	All Property	Review of Reassessment			97.00	97.00		2021	yes
	B	2019	Residential	Review of Reassessment					97.00	2021	yes
554200	Ossining										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
554400	Pelham										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
554600	Pound Ridge										
	B	2016	All Property	Sales/Appraisals	10.65	0.96	19.05	19.05			
	B	2019	Residential	Sales Only	5.19	1.00			19.05		

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**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
554800	Rye										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
555000	Scarsdale										
	C	2016	All Property	Review of Reassessment			98.80	98.80			
	C	2016	Residential	Review of Reassessment					98.80		
555200	Somers										
	C	2016	All Property	Sales/Appraisals	13.65	0.95	11.61	11.61			
	C	2019	Residential	Sales Only	9.13	0.99			11.79		
555400	Yorktown										
	C	2016	All Property	Sales/Appraisals	12.58	1.02	2.23	2.23			
	C	2019	Residential	Sales Only	10.23	1.01			2.23		
555600	Mount Kisco										
	C	2016	All Property	Sales/Appraisals	17.02	0.95	15.78	15.78			
	C	2019	Residential	Sales Only	11.22	1.01			13.82		

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**County of Wyoming**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			88.50	88.50		2021	yes
	A	2017	Residential	Review of Reassessment					78.69	2021	yes
562200	Attica										
	B	2017	All Property	Review of Reassessment			95.00	95.00		2021	yes
	B	2017	Residential	Review of Reassessment					89.80	2021	yes
562400	Bennington										
	A	2015	All Property	Sales/Appraisals	20.39	0.99	37.50	37.50			
	A	2019	Residential	Sales Only	15.02	1.04			39.11		
562600	Castile										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
562800	Covington										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					94.72		
563000	Eagle										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	A	2019	Residential	Review of Reassessment					91.80	2021	
563200	Gainesville										
	A	2016	All Property	Review of Reassessment			95.00	95.00		2021	yes
	A	2016	Residential	Review of Reassessment					93.78	2021	yes
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2015	Residential	Review of Reassessment					102.95	2021	yes
563600	Java										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			84.00	84.00		2021	
	A	2017	Residential	Review of Reassessment					85.02	2021	

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**County of Wyoming**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2020 State Eq. Rate</b>	<b>2020 Locally Stated Assmnt. Ratio ***</b>	<b>2020 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.44		
564200	Perry										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					100.00	2021	yes
564400	Pike										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			95.00	95.00			
	B	2017	Residential	Review of Reassessment					87.20		
565000	Wethersfield										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					93.18		

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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	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2018	Residential	Review of Reassessment					94.00	2021	yes
572200	Benton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
572400	Italy										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					98.00	2021	yes
572600	Jerusalem										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	A	2018	Residential	Review of Reassessment					96.00	2021	yes
572800	Middlesex										
	A	2018	All Property	Review of Reassessment			92.00	92.00		2021	yes
	A	2018	Residential	Review of Reassessment					92.00	2021	yes
573000	Milo										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
573200	Potter										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2018	All Property	Review of Reassessment			97.00	97.00		2021	yes
	B	2018	Residential	Review of Reassessment					97.00	2021	yes
573600	Torrey										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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New York City											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York City										
	C	2020	1	Review of Reassessment			3.58	6.00		2021	yes
	C	2020	2	Review of Reassessment			34.34	45.00		2021	yes
	C	2020	3	Review of Reassessment			45.00	45.00		2021	yes
	C	2020	4	Review of Reassessment			41.06	45.00		2021	yes

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