



**Department of
Taxation and Finance**

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Assessment Equity in New York: Results from the 2023 Market Value Survey

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Introduction

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

The New York State Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.¹ The present report documents findings from the 2023 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. Data to determine equity for a 921st town (Palm Tree, created 2019) is not available.

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

For the 2023 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

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

Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a very minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2023 market value survey.

As mentioned above, assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment,” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process, in which case the roll would not have been accepted for review and verification in the survey. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards.

It should be understood, however, that the designation of assessing units as having adequate equity does not necessarily imply that all properties in them are accurately assessed. Factors such as uniqueness of certain properties, rapidly changing neighborhood conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

Statistical
Measurement of
Assessment Uniformity

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

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

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of market value. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	.52	.40
2.	110,000	100,000	1.20	.30
Median 3.	80,000	100,000	1.10	.00
4.	58,000	100,000	.80	.22
5.	52,000	100,000	.58	.28
Total Deviation				1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

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

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

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

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

²This statistic is sometimes referred to as the Index of Regressivity.

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

Coefficient of Dispersion Standards

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

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

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

In its work with various types of assessing units, the Tax Department’s staff has also found that the more rural areas, where there are relatively few sales and properties are more heterogeneous, pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, staff has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban and suburban areas. The guidelines established are summarized in Table 2 and were applied in determining the number of assessing units achieving equity for purposes of this report.

Table 2. Department Guidelines for Assessment Uniformity

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

Coefficient of Dispersion Results

For the 2023 market survey, the median residential COD among the sampled assessing units was 18.66, and the median for all property classes combined was 21.11.³ In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 7.02 to 67.01. For the residential COD, the range among assessing units was 6.86 to 56.92.

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

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

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

Table 3 summarizes the 2023 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 34 percent of the sampled assessing units had 2023 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 11 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2023 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	338	15	20	12%	30%
>100 – ≤400	141	12	17	11%	39%
> 400	107	10	15	7%	39%
TOTAL	586	--	--	11%	34%

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

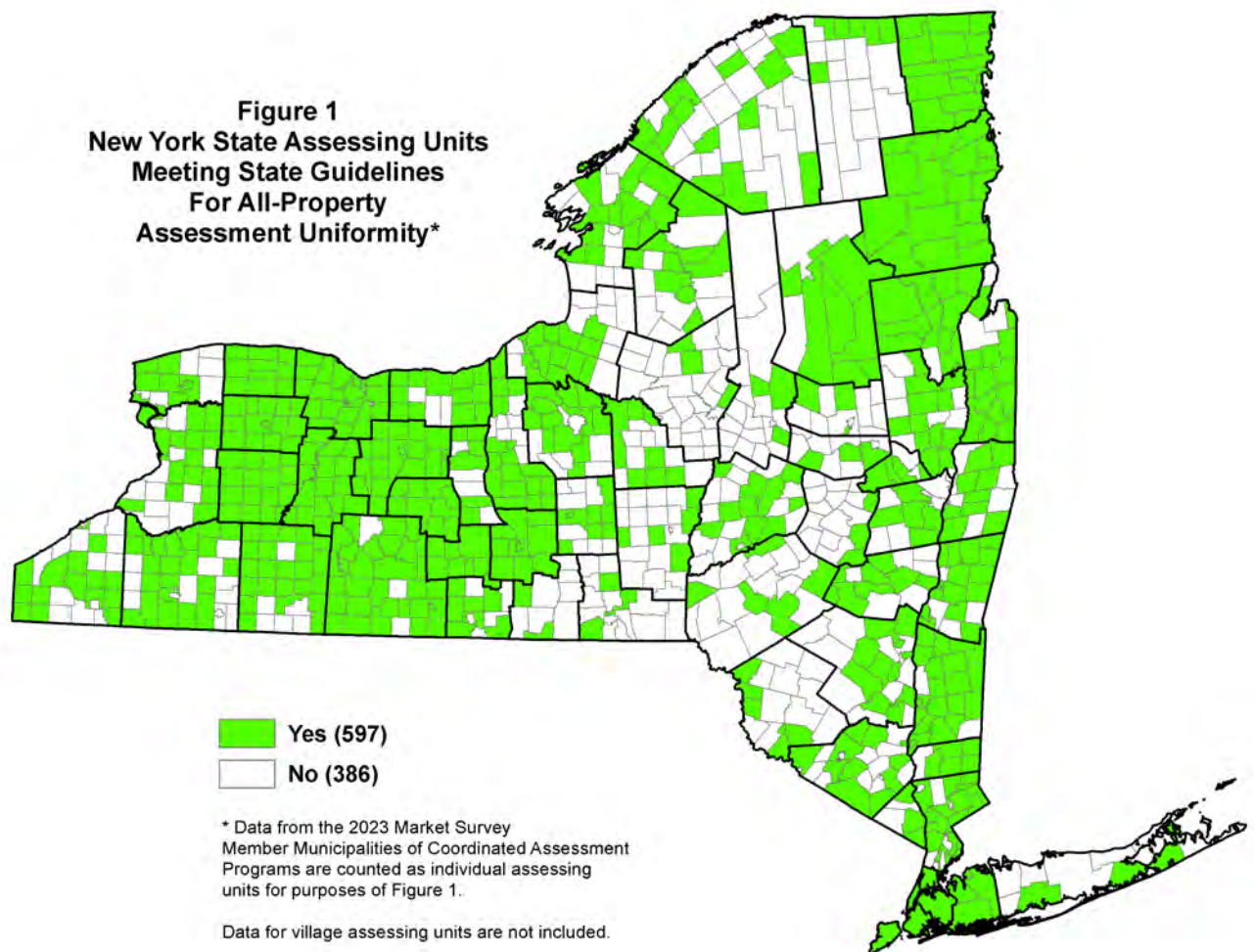
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 597 (60.7%) of the State's assessing units had uniform assessment rolls. This represents a substantial decrease in the number of assessing units found to be equitable in the 2022 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2023 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	586	64	200
Non-Sampled	397	397	397
Total	983	461 (46.9%)	597 (60.7%)

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

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



Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2023 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly half 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.

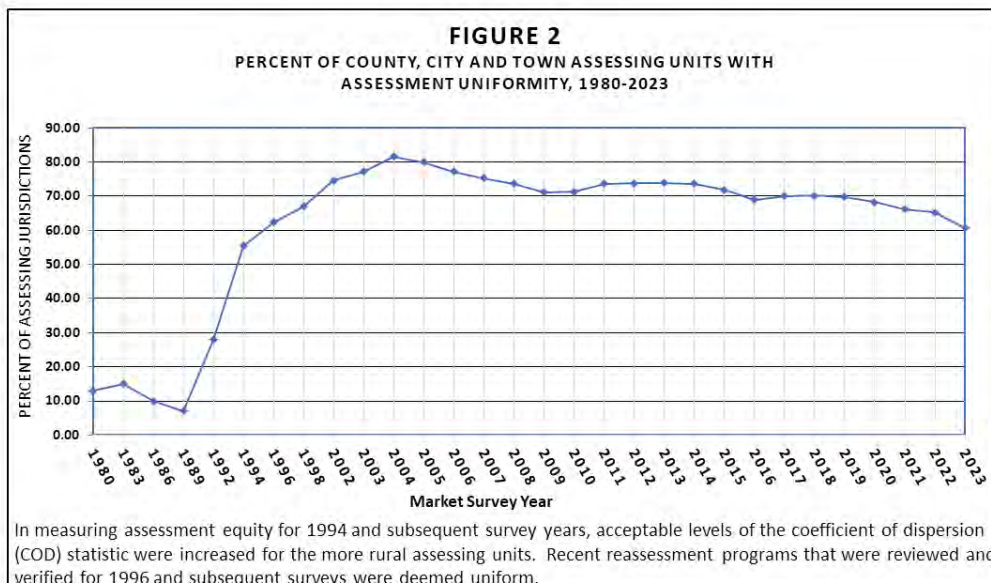
The 89 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 127 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2023 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	55	(5.6%)
10.01 - 25.00	34	(3.5%)
25.01 - 50.00	127	(12.9%)
50.01 - 75.00	316	(32.2%)
75.01 - 100.00	449	(45.8%)
Greater than 100.00	0	(0.0%)
Total	981	(100%)

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

Figure 2 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. Uniformity has dipped below 70% in recent years and has neared 60% in the current market survey year.



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 48 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, 51 percent tended to over-assess low-value homes relative to high-value homes, while only three units tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2023 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	3	1%	93	16%
Neutral	285	48%	209	36%
Regressive	298	51%	284	48%
TOTAL	586	100%	586	100%

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

When all property classes are combined, the situation changes significantly. Table 6 shows that 16 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 48 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 36 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
2023 Market Survey

As of January 19, 2024, approximately 6 percent (37) of the 586 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 2023 survey.

Of the 397 assessing units for which recent reassessment projects were reviewed for the 2023 market value survey, 140 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2024 and 2025.



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

APPENDIX A

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

1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Tax Services' 2023 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

R_m = median assessment ratio;

R_i = observed assessment ratio for each parcel;

N = number of properties sampled.

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

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

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

Let w_j = p_j / s_j , where:

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

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

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

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

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

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

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

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

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

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

where:

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

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

Appendix B – 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2023 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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2019	All Property	Sales/Appraisals	22.67	0.99	70.83	70.83		2024	
	C	2022	Residential	Sales Only	21.95	1.03			67.88	2024	
010300	Cohoes										
	C	2020	All Property	Sales/Appraisals	23.26	1.04	40.00	40.00			
	C	2022	Residential	Sales Only	22.16	1.08			40.00		
011800	Watervliet										
	C	2018	All Property	Sales/Appraisals	22.15	1.03	69.50	69.50			
	C	2022	Residential	Sales Only	17.05	1.04			69.50		
012000	Berne										
	A	2020	All Property	Sales/Appraisals	15.30	0.92	43.00	43.00			
	A	2022	Residential	Sales Only	15.04	1.03			43.00		
012200	Bethlehem										
	C	2021	All Property	Sales/Appraisals	10.24	0.99	75.00	75.00			
	C	2022	Residential	Sales Only	9.23	1.00			75.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			84.00	84.00			
	B	2020	Residential	Review of Reassessment					77.13		
012600	Colonie										
	C	2020	All Property	Sales/Appraisals	17.80	0.91	51.00	51.00			
	C	2022	Residential	Sales Only	12.86	0.99			42.98		
012800	Green Island										
	C	2018	All Property	Sales/Appraisals	15.39	0.93	78.00	78.00			
	C	2022	Residential	Sales Only	15.54	1.03			69.33		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			85.00	85.00			
	C	2019	Residential	Review of Reassessment					85.00		
013200	Knox										
	A	2019	All Property	Sales/Appraisals	38.61	1.29	39.00	39.00			
	A	2022	Residential	Sales Only	20.40	1.04			39.00		

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2019	All Property	Sales/Appraisals	11.82	0.97	74.00	74.00			
	B	2022	Residential	Sales Only	11.02	1.01			74.00		
013600	Rensselaerville										
	A	2019	All Property	Sales/Appraisals	33.16	1.18	44.20	44.20			
	A	2022	Residential	Sales Only	29.90	1.17			44.20		
013800	Westerlo										
	A	2020	All Property	Sales/Appraisals	28.46	0.70	0.64	0.64			
	A	2022	Residential	Sales Only	25.74	1.08			0.56		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2021	All Property	Sales/Appraisals	14.72	1.05	67.00	67.00			
	B	2022	Residential	Sales Only	14.43	1.04			67.00		
022200	Allen										
	A	2019	All Property	CAMA/Appraisals	22.56	1.10	73.00	73.00			
	A	2022	Residential	CAMA	21.86	1.02			64.79		
022400	Alma										
	A	2021	All Property	CAMA/Appraisals	22.46	1.16	71.00	71.00		2024	
	A	2022	Residential	CAMA	27.07	1.10			71.00	2024	
022600	Almond										
	A	2020	All Property	Sales/Appraisals	15.42	1.05	71.00	71.00			
	A	2022	Residential	Sales Only	17.17	1.05			65.24		
022800	Amity										
	A	2022	All Property	Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					87.14		
023000	Andover										
	A	2020	All Property	Sales/Appraisals	15.43	1.01	76.00	76.00		2024	
	A	2020	Residential	Sales/Appraisals	10.83	0.98			72.12	2024	
023200	Angelica										
	A	2021	All Property	CAMA/Appraisals	18.42	1.00	83.00	83.00			
	A	2022	Residential	CAMA	22.85	1.08			83.00		
023400	Belfast										
	A	2020	All Property	CAMA/Appraisals	18.23	1.06	69.00	69.00		2024	
	A	2022	Residential	CAMA	20.88	1.04			69.00	2024	
023600	Birdsall										
	A	2021	All Property	Sales/Appraisals	11.95	0.98	77.60	77.60			
	A	2021	Residential	Sales/Appraisals	14.00	0.99			70.30		
023800	Bolivar										
	A	2020	All Property	CAMA/Appraisals	25.26	0.99	71.00	71.00			
	A	2022	Residential	CAMA	20.14	1.04			71.00		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
024000	Burns	2022	All Property	Review of Reassessment			94.00	94.00			
	A		Residential	Review of Reassessment					85.50		
024200	Caneadea	2020	All Property	Review of Reassessment			84.00	84.00			
	A		Residential	Review of Reassessment					75.96		
024400	Centerville	2020	All Property	CAMA/Appraisals	16.23	0.99	81.80	81.80			
	A		Residential	CAMA	22.88	1.03			84.15		
024600	Clarksville	2021	All Property	Sales/Appraisals	18.10	1.05	62.00	62.00			
	A		Residential	Sales/Appraisals	19.73	1.06			62.00		
024800	Cuba	2023	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
025000	Friendship	2023	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
025200	Genesee	2021	All Property	Sales/Appraisals	18.55	1.08	69.00	69.00			
	A		Residential	Sales/Appraisals	19.38	1.12			69.00		
025400	Granger	2022	All Property	Review of Reassessment			95.00	95.00			
	A		Residential	Review of Reassessment					95.00		
025600	Grove	2023	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
025800	Hume	2023	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		
026200	New Hudson										
	A	2021	All Property	Sales/Appraisals	16.17	1.03	66.80	66.80			
	A	2021	Residential	Sales/Appraisals	15.49	1.01			66.80		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			74.80	74.80			
	A	2019	Residential	Review of Reassessment					69.11		
026600	Scio										
	A	2021	All Property	Review of Reassessment			83.50	83.50			
	A	2021	Residential	Review of Reassessment					75.13		
026800	Ward										
	A	2019	All Property	Review of Reassessment			85.50	85.50		2025	
	A	2019	Residential	Review of Reassessment					77.58	2025	
027000	Wellsville										
	B	2021	All Property	Sales/Appraisals	20.32	1.05	72.00	72.00			
	B	2022	Residential	Sales Only	20.78	1.04			72.00		
027200	West Almond										
	A	2020	All Property	CAMA/Appraisals	15.43	0.99	85.00	85.00		2025	
	A	2022	Residential	CAMA	19.61	1.01			77.55	2025	
027400	Willing										
	A	2020	All Property	CAMA/Appraisals	20.59	0.99	76.00	76.00			
	A	2022	Residential	CAMA	19.23	1.03			76.00		
027600	Wirt										
	A	2021	All Property	CAMA/Appraisals	22.43	1.05	77.00	77.00			
	A	2022	Residential	CAMA	25.29	1.07			77.00		

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County of Broome											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton C	2020	All Property	Sales/Appraisals	26.71	1.06	63.00	63.00			
		2022	Residential	Sales Only	27.98	1.11			56.39		
032000	Barker A	2019	All Property	Sales/Appraisals	17.14	1.15	79.50	79.50			
		2022	Residential	Sales Only	19.03	1.11			75.98		
032200	Binghamton B	2020	All Property	Sales/Appraisals	27.20	1.11	57.50	57.50			
		2022	Residential	Sales Only	20.31	1.05			54.82		
032400	Chenango B	2020	All Property	Sales/Appraisals	24.78	1.02	50.80	50.80			
		2022	Residential	Sales Only	23.52	1.07			48.77		
032600	Colesville A	2019	All Property	CAMA/Appraisals	24.06	1.13	6.00	6.00			
		2022	Residential	CAMA	25.33	1.09			5.89		
032800	Conklin B	2020	All Property	Sales/Appraisals	30.58	1.07	54.50	54.50			
		2022	Residential	Sales Only	30.14	1.15			47.63		
033000	Dickinson C	2020	All Property	CAMA/Appraisals	14.36	1.00	58.50	58.50			
		2022	Residential	CAMA	14.18	1.01			52.00		
033200	Fenton B	2021	All Property	Sales/Appraisals	14.13	1.03	52.90	52.90			
		2022	Residential	Sales Only	12.48	1.03			50.13		
033400	Kirkwood B	2020	All Property	Sales/Appraisals	24.92	0.95	61.00	61.00			
		2022	Residential	Sales Only	22.37	1.08			50.10		
033600	Lisle A	2020	All Property	Sales/Appraisals	28.31	1.05	80.20	80.20			
		2022	Residential	Sales Only	13.07	1.03			72.37		

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
033800	Maine B	2020	All Property	Sales/Appraisals	28.42	1.08	49.00	49.00			
	B	2022	Residential	Sales Only	28.75	1.10			46.18		
034000	Nanticoke A	2019	All Property	CAMA/Appraisals	31.71	1.17	41.00	41.00			
	A	2022	Residential	CAMA	19.20	1.04			41.73		
034200	Sanford A	2019	All Property	Sales/Appraisals	22.23	1.44	46.00	46.00			
	A	2019	Residential	Sales/Appraisals	23.88	1.02			48.92		
034400	Triangle A	2018	All Property	CAMA/Appraisals	28.07	1.19	80.00	80.00			
	A	2022	Residential	CAMA	15.41	1.02			71.86		
034600	Union C	2021	All Property	Sales/Appraisals	23.94	1.06	3.46	3.46			
	C	2022	Residential	Sales Only	23.06	1.08			3.22		
034800	Vestal C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023	Residential	Review of Reassessment					100.00	2024	
035000	Windsor A	2019	All Property	Sales/Appraisals	29.25	1.20	52.00	52.00			
	A	2022	Residential	Sales Only	37.55	1.18			52.05		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2020	All Property	Sales/Appraisals	21.91	1.04	78.00	78.00			
	C	2022	Residential	Sales Only	22.81	1.08			71.74		
041600	Salamanca										
	C	2020	All Property	CAMA/Appraisals	19.04	1.00	12.50	12.50			
	C	2022	Residential	CAMA	18.28	1.00			12.50		
042000	Allegany										
	B	2021	All Property	Sales/Appraisals	15.27	1.06	71.00	71.00			
	B	2022	Residential	Sales Only	14.40	1.02			71.00		
042200	Ashford										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
042400	Carrollton										
	A	2020	All Property	Sales/Appraisals	18.02	1.00	67.00	67.00			
	A	2020	Residential	Sales/Appraisals	18.21	1.10			57.68		
042600	Coldspring										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
042800	Conewango										
	A	2020	All Property	CAMA/Appraisals	20.18	1.01	41.50	41.50			
	A	2022	Residential	CAMA	22.43	1.06			41.50		
043000	Dayton										
	A	2022	All Property	Review of Reassessment			91.00	91.00			
	A	2022	Residential	Review of Reassessment					91.00		
043200	East Otto										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
043600	Ellicottville										
	A	2018	All Property	CAMA/Appraisals	17.15	1.01	65.00	65.00			
	A	2022	Residential	CAMA	16.41	1.00			65.40		

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County of Cattaraugus

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043800	Farmersville										
	A	2019	All Property	CAMA/Appraisals	20.23	1.06	66.00	66.00		2024	
	A	2022	Residential	CAMA	21.96	1.04			66.00	2024	
044000	Franklinville										
	A	2018	All Property	CAMA/Appraisals	23.98	1.08	45.00	45.00		2024	
	A	2022	Residential	CAMA	19.54	1.04			45.00	2024	
044200	Freedom										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
044400	Great Valley										
	A	2018	All Property	Sales/Appraisals	20.93	1.14	72.00	72.00			
	A	2022	Residential	Sales Only	20.75	1.09			72.00		
044600	Hinsdale										
	A	2020	All Property	CAMA/Appraisals	22.11	1.07	70.00	70.00			
	A	2022	Residential	CAMA	20.28	1.04			62.47		
044800	Humphrey										
	A	2020	All Property	CAMA/Appraisals	19.99	1.07	69.00	69.00			
	A	2022	Residential	CAMA	18.69	1.00			69.00		
045000	Ischua										
	A	2020	All Property	CAMA/Appraisals	22.11	1.07	70.00	70.00			
	A	2022	Residential	CAMA	20.28	1.04			62.47		
045200	Leon										
	A	2018	All Property	CAMA/Appraisals	25.35	1.02	66.00	66.00			
	A	2022	Residential	CAMA	21.73	1.05			62.64		
045400	Little Valley										
	A	2020	All Property	CAMA/Appraisals	13.32	1.06	48.00	48.00			
	A	2021	Residential	CAMA	15.03	1.03			48.00		
045600	Lyndon										
	A	2021	All Property	Sales/Appraisals	10.22	1.03	73.00	73.00			
	A	2021	Residential	Sales/Appraisals	13.59	1.03			66.77		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
045800	Machias										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			89.00	89.00			
	A	2020	Residential	Review of Reassessment					89.00		
046200	Napoli										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
046400	New Albion										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
046600	Olean										
	A	2020	All Property	Sales/Appraisals	22.05	1.08	56.00	56.00			
	A	2022	Residential	Sales Only	22.66	1.08			56.00		
046800	Otto										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
047000	Perrysburg										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
047200	Persia										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
047400	Portville										
	A	2018	All Property	Sales/Appraisals	25.53	1.11	66.00	66.00			
	A	2022	Residential	Sales Only	26.49	1.12			66.00		
047600	Randolph										
	A	2020	All Property	CAMA/Appraisals	23.64	1.00	56.00	56.00			
	A	2022	Residential	CAMA	20.88	1.07			62.22		

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047800	Red House										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
048000	Salamanca										
	A	2020	All Property	Sales/Appraisals	13.44	0.98	67.00	67.00			
	A	2020	Residential	Sales/Appraisals	8.33	1.00			67.00		
048200	South Valley										
	A	2020	All Property	CAMA/Appraisals	16.02	0.98	58.00	58.00			
	A	2022	Residential	CAMA	15.03	1.02			48.78		
048400	Yorkshire										
	B	2020	All Property	Sales/Appraisals	14.15	1.06	11.00	11.00			
	B	2022	Residential	Sales Only	12.73	1.04			11.80		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2022	All Property	Review of Reassessment			96.00	96.00			
	C	2022	Residential	Review of Reassessment					96.00		
052000	Aurelius										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					81.83		
052200	Brutus										
	B	2021	All Property	Sales/Appraisals	19.60	1.03	70.00	70.00			
	B	2022	Residential	Sales Only	17.97	1.05			70.00		
052400	Cato										
	A	2018	All Property	Sales/Appraisals	37.18	1.04	67.00	67.00			
	A	2022	Residential	Sales Only	18.20	1.08			69.60		
052600	Conquest										
	A	2021	All Property	Review of Reassessment			80.00	80.00			
	A	2021	Residential	Review of Reassessment					80.00		
052800	Fleming										
	B	2019	All Property	Review of Reassessment			74.00	74.00		2024	yes
	B	2019	Residential	Review of Reassessment					74.00	2024	yes
053000	Genoa										
	A	2021	All Property	Review of Reassessment			88.00	88.00			
	A	2021	Residential	Review of Reassessment					88.00		
053200	Ira										
	A	2020	All Property	CAMA/Appraisals	18.64	1.01	71.00	71.00			
	A	2022	Residential	CAMA	13.62	1.00			71.00		
053400	Ledyard										
	A	2022	All Property	Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					91.93		
053600	Locke										
	A	2020	All Property	Review of Reassessment			86.00	86.00			
	A	2020	Residential	Review of Reassessment					86.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2020	All Property	CAMA/Appraisals	18.20	1.04	81.00	81.00			
	B	2022	Residential	CAMA	15.03	1.02			75.25		
054000	Montezuma										
	A	2018	All Property	Sales/Appraisals	33.04	1.18	56.00	56.00			
	A	2018	Residential	Sales/Appraisals	28.57	1.19			56.00		
054200	Moravia										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
054400	Niles										
	A	2019	All Property	Review of Reassessment			76.00	76.00			
	A	2019	Residential	Review of Reassessment					76.00		
054600	Owasco										
	B	2021	All Property	Sales/Appraisals	18.19	1.05	57.00	57.00			
	B	2022	Residential	Sales Only	12.99	1.02			57.00		
054800	Scipio										
	A	2019	All Property	Sales/Appraisals	15.96	0.99	76.00	76.00		2024	yes
	A	2022	Residential	Sales Only	15.14	1.04			73.73	2024	yes
055000	Sempronius										
	A	2019	All Property	Sales/Appraisals	15.65	1.12	76.00	76.00			
	A	2022	Residential	Sales Only	9.80	1.03			75.41		
055200	Sennett										
	B	2021	All Property	Sales/Appraisals	18.04	1.00	72.00	72.00			
	B	2022	Residential	Sales Only	15.42	1.05			65.86		
055400	Springport										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
055600	Sterling										
	A	2019	All Property	CAMA/Appraisals	17.88	1.02	64.00	64.00			
	A	2022	Residential	CAMA	18.38	1.03			64.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
056000	Throop										
	B	2021	All Property	Sales/Appraisals	17.88	1.03	69.00	69.00		2024	yes
	B	2022	Residential	Sales Only	16.72	1.02			69.89	2024	yes
056200	Venice										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
056400	Victory										
	A	2019	All Property	Review of Reassessment			75.00	75.00			
	A	2019	Residential	Review of Reassessment					75.00		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
060300	Dunkirk										
	C	2018	All Property	CAMA/Appraisals	16.67	1.04	55.00	55.00			
	C	2022	Residential	CAMA	17.11	1.03			51.01		
060800	Jamestown										
	C	2021	All Property	Sales/Appraisals	21.01	1.04	73.00	73.00			
	C	2022	Residential	Sales Only	21.36	1.07			67.85		
062000	Arkwright										
	A	2018	All Property	CAMA/Appraisals	19.68	1.01	34.00	34.00			
	A	2022	Residential	CAMA	22.92	1.07			34.00		
062200	Busti										
	B	2021	All Property	Sales/Appraisals	34.04	1.18	67.00	67.00			
	B	2022	Residential	Sales Only	21.32	1.07			63.33		
062400	Carroll										
	A	2018	All Property	Sales/Appraisals	18.86	1.09	74.00	74.00			
	A	2022	Residential	Sales Only	18.79	1.08			70.31		
062600	Charlotte										
	A	2018	All Property	CAMA/Appraisals	21.72	1.07	68.20	68.20			
	A	2022	Residential	CAMA	20.72	1.03			68.20		
062800	Chautauqua										
	A	2021	All Property	Review of Reassessment			86.10	86.10			
	A	2021	Residential	Review of Reassessment					80.45		
063000	Cherry Creek										
	A	2018	All Property	CAMA/Appraisals	21.11	0.97	64.80	64.80			
	A	2022	Residential	CAMA	21.95	1.02			60.94		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			93.00	93.00		2025	
	A	2020	Residential	Review of Reassessment					87.15	2025	
063400	Dunkirk										
	B	2018	All Property	CAMA/Appraisals	16.06	1.02	51.00	51.00			
	B	2022	Residential	CAMA	14.68	1.01			44.54		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2018	All Property	Sales/Appraisals	18.28	1.05	69.70	69.70			
	A	2022	Residential	Sales Only	17.71	1.03			66.08		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			85.00	85.00			
	B	2020	Residential	Review of Reassessment					77.52		
064000	Ellington										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
064200	French Creek										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
064400	Gerry										
	A	2018	All Property	CAMA/Appraisals	15.66	1.03	75.80	75.80			
	A	2022	Residential	CAMA	17.67	1.03			75.80		
064600	Hanover										
	B	2021	All Property	Sales/Appraisals	28.15	1.09	58.00	58.00			
	B	2022	Residential	Sales Only	26.39	1.09			58.00		
064800	Harmony										
	A	2021	All Property	Sales/Appraisals	25.13	1.00	71.50	71.50			
	A	2022	Residential	Sales Only	20.05	1.07			71.50		
065000	Kiantone										
	A	2021	All Property	Sales/Appraisals	25.13	1.00	71.50	71.50			
	A	2022	Residential	Sales Only	20.05	1.07			71.50		
065200	Mina										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
065400	North Harmony										
	A	2021	All Property	Sales/Appraisals	33.23	0.96	66.50	66.50			
	A	2022	Residential	Sales Only	23.17	1.06			66.50		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2020	All Property	Review of Reassessment			80.00	80.00		2024	yes
	A	2020	Residential	Review of Reassessment					72.12	2024	yes
065800	Pomfret										
	B	2018	All Property	Sales/Appraisals	21.18	1.03	13.00	13.00			
	B	2022	Residential	Sales Only	21.31	1.02			13.00		
066000	Portland										
	B	2018	All Property	CAMA/Appraisals	26.09	1.07	38.00	38.00			
	B	2022	Residential	CAMA	19.30	1.02			38.00		
066200	Ripley										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
066400	Sheridan										
	A	2018	All Property	CAMA/Appraisals	22.26	1.09	47.00	47.00			
	A	2022	Residential	CAMA	14.22	1.03			47.00		
066600	Sherman										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
066800	Stockton										
	A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					89.11		
067000	Villanova										
	A	2018	All Property	CAMA/Appraisals	39.92	1.03	39.00	39.00			
	A	2022	Residential	CAMA	25.74	1.09			42.77		
067200	Westfield										
	A	2018	All Property	CAMA/Appraisals	26.43	1.06	59.50	59.50			
	A	2022	Residential	CAMA	19.84	1.00			59.50		

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County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2021	All Property	Sales/Appraisals	32.42	1.10	66.00	66.00			
	C	2022	Residential	Sales Only	32.93	1.14			61.85		
072000	Ashland										
	B	2021	All Property	Sales/Appraisals	30.18	1.19	1.13	1.13			
	B	2021	Residential	Sales/Appraisals	28.83	1.13			1.22		
072200	Baldwin										
	A	2021	All Property	Sales/Appraisals	53.63	1.35	1.29	1.29			
	A	2021	Residential	Sales/Appraisals	20.69	1.05			1.31		
072400	Big Flats										
	B	2018	All Property	Sales/Appraisals	12.99	1.00	94.00	94.00			
	B	2022	Residential	Sales Only	13.22	1.02			89.13		
072600	Catlin										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
072800	Chemung										
	A	2020	All Property	Review of Reassessment			92.00	92.00			
	A	2020	Residential	Review of Reassessment					86.69		
073000	Elmira										
	B	2020	All Property	Sales/Appraisals	16.26	1.25	73.00	73.00			
	B	2022	Residential	Sales Only	16.23	1.02			73.00		
073200	Erin										
	A	2021	All Property	Sales/Appraisals	14.87	1.06	62.50	62.50			
	A	2022	Residential	Sales Only	13.98	1.04			57.77		
073400	Horseheads										
	C	2022	All Property	Review of Reassessment			99.00	99.00			
	C	2022	Residential	Review of Reassessment					99.00		
073600	Southport										
	B	2019	All Property	Review of Reassessment			85.00	85.00			
	B	2019	Residential	Review of Reassessment					79.36		

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County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
073800	Van Etten										
	A	2018	All Property	Sales/Appraisals	32.40	1.11	74.00	74.00			
	A	2018	Residential	Sales/Appraisals	22.93	1.09			73.69		
074000	Veteran										
	A	2021	All Property	Sales/Appraisals	22.12	1.22	80.00	80.00			
	A	2022	Residential	Sales Only	22.21	1.11			80.39		

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County of Chenango

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081100	Norwich										
	C	2021	All Property	Sales/Appraisals	20.13	1.04	51.00	51.00			
	C	2022	Residential	Sales Only	20.48	1.05			48.31		
082000	Afton										
	A	2020	All Property	Sales/Appraisals	55.02	1.37	50.00	50.00			
	A	2022	Residential	Sales Only	31.68	1.17			50.00		
082200	Bainbridge										
	A	2018	All Property	Sales/Appraisals	21.93	1.09	80.00	80.00			
	A	2022	Residential	Sales Only	21.80	1.09			77.59		
082400	Columbus										
	A	2019	All Property	Sales/Appraisals	16.21	0.85	88.00	88.00			
	A	2019	Residential	Sales/Appraisals	18.47	1.07			78.08		
082600	Coventry										
	A	2021	All Property	CAMA/Appraisals	20.44	0.95	85.00	85.00			
	A	2022	Residential	CAMA	16.25	1.00			85.00		
082800	German										
	A	2020	All Property	Sales/Appraisals	18.18	1.00	36.01	38.00			
	A	2020	Residential	Sales/Appraisals	15.14	1.04			34.68		
083000	Greene										
	A	2018	All Property	Sales/Appraisals	25.67	1.04	73.00	73.00			
	A	2022	Residential	Sales Only	14.58	1.04			73.00		
083200	Guilford										
	A	2019	All Property	Sales/Appraisals	15.35	1.01	83.00	83.00			
	A	2019	Residential	Sales/Appraisals	12.56	1.03			78.01		
083400	Lincklaen										
	A	2019	All Property	Sales/Appraisals	33.09	1.18	40.57	42.90			
	A	2019	Residential	Sales/Appraisals	26.57	1.10			42.12		
083600	Mc Donough										
	A	2020	All Property	CAMA/Appraisals	30.02	1.01	60.46	60.46			
	A	2022	Residential	CAMA	23.93	1.06			57.58		

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County of Chenango

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083800	New Berlin										
	A	2019	All Property	Sales/Appraisals	17.85	1.11	77.00	77.00			
	A	2022	Residential	Sales Only	17.14	1.06			77.00		
084000	North Norwich										
	A	2020	All Property	Sales/Appraisals	23.19	0.99	45.60	45.60			
	A	2022	Residential	Sales Only	22.09	1.05			45.60		
084200	Norwich										
	A	2020	All Property	CAMA/Appraisals	23.69	1.07	36.00	36.00			
	A	2022	Residential	CAMA	25.29	1.05			33.66		
084400	Otselic										
	A	2019	All Property	Sales/Appraisals	39.14	1.10	34.34	34.34			
	A	2019	Residential	Sales/Appraisals	33.35	1.10			32.74		
084600	Oxford										
	A	2020	All Property	Sales/Appraisals	27.10	1.15	44.68	44.68			
	A	2022	Residential	Sales Only	35.40	1.17			41.87		
084800	Pharsalia										
	A	2019	All Property	Sales/Appraisals	37.67	0.98	42.26	42.26			
	A	2019	Residential	Sales/Appraisals	32.94	0.99			40.26		
085000	Pitcher										
	A	2019	All Property	Sales/Appraisals	30.11	1.10	35.90	35.90			
	A	2019	Residential	Sales/Appraisals	28.32	1.08			38.94		
085200	Plymouth										
	A	2020	All Property	Sales/Appraisals	45.84	1.12	39.43	39.43			
	A	2020	Residential	Sales/Appraisals	45.23	1.22			37.55		
085400	Preston										
	A	2020	All Property	Sales/Appraisals	13.02	1.09	30.08	30.08			
	A	2020	Residential	Sales/Appraisals	13.41	1.05			30.40		
085600	Sherburne										
	A	2019	All Property	Sales/Appraisals	24.49	1.01	54.90	54.90			
	A	2022	Residential	Sales Only	20.06	1.05			49.53		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2020	All Property	Sales/Appraisals	27.68	1.13	50.00	50.00			
	A	2020	Residential	Sales/Appraisals	29.96	1.07			50.25		
086000	Smyrna										
	A	2020	All Property	Sales/Appraisals	55.94	1.24	50.09	50.09			
	A	2020	Residential	Sales/Appraisals	40.35	1.20			49.98		

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
092000	Altona										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					92.25	2024	yes
092200	Ausable										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
092400	Beekmantown										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
092600	Black Brook										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
092800	Champlain										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
093000	Chazy										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
093200	Clinton										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
093400	Dannemora										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
093600	Ellenburg										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
094000	Peru										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
094200	Plattsburgh										
	B	2022	All Property	Review of Reassessment			85.00	85.00			
	B	2022	Residential	Review of Reassessment					78.54		
094400	Saranac										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			75.00	75.00			
	B	2019	Residential	Review of Reassessment					66.51		

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County of Jefferson

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221800	Watertown										
	C	2018	All Property	Sales/Appraisals	19.24	1.00	83.00	83.00			
	C	2022	Residential	Sales Only	17.73	1.05			75.10		
222000	Adams										
	B	2018	All Property	Sales/Appraisals	12.33	0.99	85.00	85.00			
	B	2022	Residential	Sales Only	11.53	1.01			79.24		
222200	Alexandria										
	A	2019	All Property	CAMA/Appraisals	22.21	1.00	70.00	70.00			
	A	2022	Residential	CAMA	22.43	0.98			66.04		
222400	Antwerp										
	A	2018	All Property	Sales/Appraisals	17.51	1.07	78.00	78.00			
	A	2018	Residential	Sales/Appraisals	16.17	1.08			78.82		
222600	Brownville										
	A	2019	All Property	Sales/Appraisals	14.23	0.86	80.00	80.00			
	A	2022	Residential	Sales Only	13.71	1.02			80.00		
222800	Cape Vincent										
	A	2018	All Property	Sales/Appraisals	23.00	1.14	82.00	82.00			
	A	2022	Residential	Sales Only	22.73	1.09			77.89		
223000	Champion										
	A	2021	All Property	Review of Reassessment			91.00	91.00		2024	yes
	A	2021	Residential	Review of Reassessment					86.12	2024	yes
223200	Clayton										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
223400	Ellisburg										
	A	2019	All Property	CAMA/Appraisals	21.56	0.91	79.00	79.00			
	A	2022	Residential	CAMA	21.06	1.00			77.36		
223600	Henderson										
	A	2021	All Property	Sales/Appraisals	17.30	1.09	77.88	77.88			
	A	2022	Residential	Sales Only	18.91	1.06			72.58		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
223800	Hounsfield										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
224000	Le Ray										
	B	2022	All Property	Review of Reassessment			94.00	94.00			
	B	2022	Residential	Review of Reassessment					86.31		
224200	Lorraine										
	A	2020	All Property	Sales/Appraisals	22.83	1.02	71.00	71.00		2024	yes
	A	2022	Residential	Sales Only	14.00	1.03			71.00	2024	yes
224400	Lyme										
	A	2020	All Property	Sales/Appraisals	51.40	1.46	82.70	82.70			
	A	2022	Residential	Sales Only	20.68	1.06			76.89		
224600	Orleans										
	A	2020	All Property	CAMA/Appraisals	22.93	1.05	84.00	84.00			
	A	2022	Residential	CAMA	23.36	1.06			83.35		
224800	Pamelia										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
225000	Philadelphia										
	A	2018	All Property	Sales/Appraisals	27.42	1.12	83.00	83.00			
	A	2018	Residential	Sales/Appraisals	20.11	1.06			88.16		
225200	Rodman										
	A	2020	All Property	Sales/Appraisals	22.83	1.02	71.00	71.00		2024	yes
	A	2022	Residential	Sales Only	14.00	1.03			71.00	2024	yes
225400	Rutland										
	A	2021	All Property	Review of Reassessment			85.00	85.00			
	A	2021	Residential	Review of Reassessment					78.03		
225600	Theresa										
	A	2021	All Property	Sales/Appraisals	14.74	1.04	87.00	87.00			
	A	2022	Residential	Sales Only	13.84	1.04			87.00		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
225800	Watertown										
	B	2020	All Property	Sales/Appraisals	22.11	0.91	51.00	51.00			
	B	2022	Residential	Sales Only	14.87	1.03			42.07		
226000	Wilna										
	A	2019	All Property	Sales/Appraisals	17.73	1.02	89.00	89.00		2024	yes
	A	2022	Residential	Sales Only	16.48	1.06			80.68	2024	yes
226200	Worth										
	A	2018	All Property	CAMA/Appraisals	31.31	0.91	75.00	75.00			
	A	2022	Residential	CAMA	21.34	1.00			75.00		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	32.03	0.74	47.50	47.50			
	A	2022	Residential	Sales Only	24.86	1.05			41.56		
232200	Denmark										
	A	2019	All Property	Review of Reassessment			86.00	86.00			
	A	2019	Residential	Review of Reassessment					82.29		
232400	Diana										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2018	All Property	Sales/Appraisals	20.33	1.14	74.50	74.50			
	A	2022	Residential	Sales Only	20.60	1.08			69.78		
232800	Harrisburg										
	A	2020	All Property	Sales/Appraisals	29.33	1.07	79.00	79.00			
	A	2020	Residential	Sales/Appraisals	23.76	1.08			67.94		
233200	Lewis										
	A	2018	All Property	Sales/Appraisals	29.22	0.79	73.12	78.00			
	A	2018	Residential	Sales/Appraisals	19.95	0.98			68.56		
233400	Leyden										
	A	2021	All Property	CAMA/Appraisals	17.20	0.98	79.00	79.00			
	A	2022	Residential	CAMA	12.68	1.00			72.29		
233600	Lowville										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
233800	Lyonsdale										
	A	2020	All Property	Sales/Appraisals	55.35	0.93	61.00	61.00			
	A	2020	Residential	Sales/Appraisals	43.04	1.20			53.06		
234000	Martinsburg										
	A	2018	All Property	CAMA/Appraisals	17.05	1.04	78.00	78.00		2024	yes
	A	2022	Residential	CAMA	20.01	1.06			81.89	2024	yes

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County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
234200	Montague										
	A	2021	All Property	CAMA/Appraisals	21.17	0.93	79.00	79.00			
	A	2022	Residential	CAMA	23.79	1.02			76.34		
234400	New Bremen										
	A	2020	All Property	Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					79.72		
234600	Osceola										
	A	2021	All Property	CAMA/Appraisals	21.17	0.93	79.00	79.00			
	A	2022	Residential	CAMA	23.79	1.02			76.34		
234800	Pinckney										
	A	2022	All Property	Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					87.72		
235000	Turin										
	A	2019	All Property	Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment					79.34		
235200	Watson										
	A	2020	All Property	Review of Reassessment			81.00	81.00			
	A	2020	Residential	Review of Reassessment					74.38		
235400	West Turin										
	A	2021	All Property	CAMA/Appraisals	20.42	0.95	76.50	76.50			
	A	2022	Residential	CAMA	17.83	1.03			76.92		

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County of Livingston

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242000	Avon										
	B	2022	All Property	Review of Reassessment			100.00	100.00			
	B	2022	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	A	2022	All Property	Review of Reassessment			99.00	99.00			
	A	2022	Residential	Review of Reassessment					99.00		
242400	Conesus										
	A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		
242600	Geneseo										
	B	2022	All Property	Review of Reassessment			98.00	98.00			
	B	2022	Residential	Review of Reassessment					98.00		
242800	Groveland										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
243200	Lima										
	B	2022	All Property	Review of Reassessment			99.00	99.00			
	B	2022	Residential	Review of Reassessment					99.00		
243400	Livonia										
	B	2022	All Property	Review of Reassessment			98.00	98.00			
	B	2022	Residential	Review of Reassessment					98.00		
243600	Mount Morris										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
243800	North Dansville										
	C	2022	All Property	Review of Reassessment			96.00	96.00			
	C	2022	Residential	Review of Reassessment					96.00		

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County of Livingston

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244000	Nunda										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
244200	Ossian										
	A	2022	All Property	Review of Reassessment			99.00	99.00			
	A	2022	Residential	Review of Reassessment					99.00		
244400	Portage										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
244600	Sparta										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
244800	Springwater										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245000	West Sparta										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245200	York										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2018	All Property	CAMA/Appraisals	14.17	1.02	76.00	76.00			
	C	2022	Residential	CAMA	14.81	1.02			69.15		
252000	Brookfield										
	A	2021	All Property	Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
252200	Cazenovia										
	B	2021	All Property	CAMA/Appraisals	13.60	1.02	76.00	76.00			
	B	2022	Residential	CAMA	12.28	1.01			76.00		
252400	De Ruyter										
	A	2021	All Property	Sales/Appraisals	21.11	1.04	65.75	65.75			
	A	2022	Residential	Sales Only	22.04	1.09			64.79		
252600	Eaton										
	B	2021	All Property	Review of Reassessment			82.00	82.00			
	B	2021	Residential	Review of Reassessment					82.00		
252800	Fenner										
	A	2021	All Property	Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
253000	Georgetown										
	A	2021	All Property	Review of Reassessment			82.00	82.00			
	A	2021	Residential	Review of Reassessment					82.00		
253200	Hamilton										
	B	2022	All Property	Review of Reassessment			99.00	99.00			
	B	2022	Residential	Review of Reassessment					99.00		
253400	Lebanon										
	A	2021	All Property	Review of Reassessment			82.00	82.00			
	A	2021	Residential	Review of Reassessment					82.00		
253600	Lenox										
	B	2021	All Property	Sales/Appraisals	16.58	1.03	70.00	70.00			
	B	2022	Residential	Sales Only	15.47	1.03			68.67		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2021	All Property	CAMA/Appraisals	27.84	1.07	64.00	64.00			
	A	2022	Residential	CAMA	16.09	1.01			66.02		
254000	Madison										
	A	2019	All Property	Sales/Appraisals	21.92	1.02	59.00	59.00			
	A	2022	Residential	Sales Only	23.70	1.05			54.18		
254200	Nelson										
	A	2021	All Property	Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
254400	Smithfield										
	A	2021	All Property	Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
254600	Stockbridge										
	A	2021	All Property	CAMA/Appraisals	53.05	1.18	64.50	64.50			
	A	2022	Residential	CAMA	21.23	1.04			64.50		
254800	Sullivan										
	B	2020	All Property	Sales/Appraisals	11.76	1.01	69.00	69.00			
	B	2022	Residential	Sales Only	10.83	1.02			69.00		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2020	All Property	Review of Reassessment			83.00	83.00		2024	yes
	C	2020	Residential	Review of Reassessment					74.75	2024	yes
262000	Brighton										
	C	2021	All Property	Sales/Appraisals	11.85	1.04	70.00	70.00			
	C	2022	Residential	Sales Only	12.43	1.01			70.31		
262200	Chili										
	C	2021	All Property	Review of Reassessment			80.00	80.00		2024	
	C	2021	Residential	Review of Reassessment					80.00	2024	
262400	Clarkson										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
262600	Gates										
	C	2020	All Property	Review of Reassessment			83.00	83.00			
	C	2020	Residential	Review of Reassessment					74.03		
262800	Greece										
	C	2021	All Property	Review of Reassessment			75.12	86.00			
	C	2021	Residential	Review of Reassessment					71.42		
263000	Hamlin										
	B	2020	All Property	Sales/Appraisals	13.32	1.01	67.00	67.00		2024	
	B	2022	Residential	Sales Only	12.88	1.02			67.00	2024	
263200	Henrietta										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023	Residential	Review of Reassessment					100.00	2024	
263400	Irondequoit										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
263600	Mendon										
	B	2020	All Property	Sales/Appraisals	12.51	1.01	68.00	68.00			
	B	2022	Residential	Sales Only	11.74	1.02			68.00		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2021	All Property	Sales/Appraisals	11.34	1.01	69.00	69.00		2024	yes
	C	2022	Residential	Sales Only	11.29	1.02			69.00	2024	yes
264000	Parma										
	B	2019	All Property	Review of Reassessment			71.00	71.00		2024	
	B	2019	Residential	Review of Reassessment					66.48	2024	
264200	Penfield										
	C	2022	All Property	Review of Reassessment			94.00	94.00			
	C	2022	Residential	Review of Reassessment					94.00		
264400	Perinton										
	C	2019	All Property	Review of Reassessment			71.00	71.00			
	C	2019	Residential	Review of Reassessment					71.00		
264600	Pittsford										
	C	2021	All Property	Sales/Appraisals	13.83	0.97	72.00	72.00			
	C	2022	Residential	Sales Only	13.07	0.99			72.00		
264800	Riga										
	B	2022	All Property	Review of Reassessment			91.00	91.00			
	B	2022	Residential	Review of Reassessment					91.00		
265000	Rush										
	B	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	B	2021	Residential	Review of Reassessment					79.74	2024	yes
265200	Sweden										
	C	2022	All Property	Review of Reassessment			93.00	93.00			
	C	2022	Residential	Review of Reassessment					93.00		
265400	Webster										
	C	2020	All Property	Sales/Appraisals	13.64	0.97	58.00	58.00			
	C	2022	Residential	Sales Only	12.47	1.00			58.00		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			79.00	79.00			
	B	2018	Residential	Review of Reassessment					62.99		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester										
	C	2021	All Property	Sales/Appraisals	16.43	1.06	71.00	71.00			
	C	2022	Residential	Sales Only	15.97	1.03			71.79		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2019	All Property	Sales/Appraisals	30.18	1.08	43.00	43.00			
	C	2022	Residential	Sales Only	26.32	1.10			38.72		
272000	Amsterdam										
	B	2019	All Property	Sales/Appraisals	33.91	0.93	7.00	7.00			
	B	2022	Residential	Sales Only	28.49	1.06			5.58		
272200	Canajoharie										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	34.92	1.16	68.00	68.00			
	A	2022	Residential	Sales Only	26.80	1.12			61.66		
272600	Florida										
	A	2021	All Property	CAMA/Appraisals	13.37	0.98	88.50	88.50			
	A	2022	Residential	CAMA	14.36	1.01			75.80		
272800	Glen										
	A	2019	All Property	Sales/Appraisals	17.58	1.00	43.00	43.00			
	A	2019	Residential	Sales/Appraisals	15.27	1.01			43.00		
273000	Minden										
	A	2021	All Property	CAMA/Appraisals	29.31	1.17	80.00	80.00		2024	
	A	2022	Residential	CAMA	19.01	1.03			73.44	2024	
273200	Mohawk										
	B	2018	All Property	Sales/Appraisals	28.71	1.11	71.00	71.00			
	B	2022	Residential	Sales Only	26.28	1.08			71.00		
273400	Palatine										
	A	2019	All Property	CAMA/Appraisals	24.82	1.16	41.50	41.50			
	A	2022	Residential	CAMA	24.27	1.10			38.63		
273600	Root										
	A	2018	All Property	Sales/Appraisals	34.92	1.16	68.00	68.00			
	A	2022	Residential	Sales Only	26.80	1.12			61.66		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville										
	B	2019	All Property	Sales/Appraisals	20.51	1.04	27.90	27.90			
	B	2019	Residential	Sales/Appraisals	12.96	1.01			25.33		

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County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
280000	Nassau County, County Roll										
	C	2021	1	Review of Reassessment			0.08	0.08			
	C	2021	2	Review of Reassessment			0.80	0.81			
	C	2021	3	Review of Reassessment			1.00	1.00			
	C	2021	4	Review of Reassessment			0.80	0.81			
280500	Glen Cove										
	C	2022	All Property	Review of Reassessment			90.00	90.00			
	C	2022	Residential	Review of Reassessment					90.00		
280900	Long Beach										
	C	2018	All Property	Sales/Appraisals	14.48	1.03	2.56	2.56			
	C	2022	Residential	Sales Only	12.41	1.02			2.56		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
291100	Niagara Falls										
	C	2020	All Property	CAMA/Appraisals	14.60	1.04	54.00	54.00			
	C	2022	Residential	CAMA	14.59	1.04			50.82		
291200	North Tonawanda										
	C	2020	All Property	CAMA/Appraisals	8.88	1.01	52.00	52.00			
	C	2022	Residential	CAMA	8.32	1.00			52.00		
292000	Cambria										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
292200	Hartland										
	A	2018	All Property	Sales/Appraisals	21.06	1.11	62.00	62.00			
	A	2022	Residential	Sales Only	21.04	1.07			62.00		
292400	Lewiston										
	C	2018	All Property	Sales/Appraisals	14.82	1.01	46.00	46.00			
	C	2022	Residential	Sales Only	12.64	1.01			46.00		
292600	Lockport										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
292800	Newfane										
	B	2018	All Property	Sales/Appraisals	22.22	1.06	52.00	52.00			
	B	2022	Residential	Sales Only	21.08	1.07			52.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	19.05	1.00	37.00	37.00			
	C	2022	Residential	Sales Only	17.16	1.02			37.00		
293200	Pendleton										
	B	2020	All Property	Sales/Appraisals	13.02	1.01	53.00	53.00			
	B	2022	Residential	Sales Only	12.56	1.02			53.00		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2018	All Property	Sales/Appraisals	13.24	1.02	52.00	52.00			
	B	2022	Residential	Sales Only	10.62	1.02			52.00		
293600	Royalton										
	B	2018	All Property	Sales/Appraisals	21.06	1.11	62.00	62.00			
	B	2022	Residential	Sales Only	21.04	1.07			62.00		
293800	Somerset										
	A	2018	All Property	Sales/Appraisals	20.82	1.05	53.00	53.00			
	A	2022	Residential	Sales Only	21.57	1.04			53.00		
294000	Wheatfield										
	C	2018	All Property	Sales/Appraisals	15.60	1.01	40.00	40.00			
	C	2022	Residential	Sales Only	14.26	1.03			40.00		
294200	Wilson										
	B	2020	All Property	CAMA/Appraisals	14.60	1.04	54.00	54.00			
	B	2022	Residential	CAMA	14.59	1.04			50.82		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2021	All Property	Sales/Appraisals	28.40	0.99	45.38	45.38			
	C	2022	Residential	Sales Only	24.72	1.10			37.49		
301400	Sherrill										
	C	2021	All Property	Sales/Appraisals	18.90	1.03	46.00	46.00			
	C	2022	Residential	Sales Only	16.19	1.04			42.74		
301600	Utica										
	C	2021	All Property	Sales/Appraisals	27.83	1.02	43.00	43.00			
	C	2022	Residential	Sales Only	24.49	1.09			37.37		
302000	Annsville										
	A	2019	All Property	Sales/Appraisals	62.12	1.02	52.00	52.00			
	A	2019	Residential	Sales/Appraisals	56.92	1.41			46.02		
302200	Augusta										
	A	2021	All Property	CAMA/Appraisals	26.67	0.94	44.00	44.00			
	A	2022	Residential	CAMA	18.37	1.01			47.22		
302400	Ava										
	A	2019	All Property	Sales/Appraisals	17.83	1.09	77.00	77.00			
	A	2019	Residential	Sales/Appraisals	16.62	1.06			75.51		
302600	Boonville										
	A	2021	All Property	Sales/Appraisals	30.55	0.98	50.00	50.00			
	A	2022	Residential	Sales Only	30.11	1.13			45.82		
302800	Bridgewater										
	A	2021	All Property	CAMA/Appraisals	25.75	0.93	70.50	70.50			
	A	2022	Residential	CAMA	27.15	1.03			70.87		
303000	Camden										
	A	2021	All Property	CAMA/Appraisals	27.07	1.06	1.84	1.84			
	A	2022	Residential	CAMA	27.15	1.06			1.69		
303200	Deerfield										
	B	2019	All Property	Sales/Appraisals	16.31	0.98	9.45	9.45			
	B	2022	Residential	Sales Only	15.19	1.01			8.66		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	A	2021	All Property	CAMA/Appraisals	36.95	1.09	13.50	13.50			
	A	2022	Residential	CAMA	30.48	1.02			11.43		
303600	Floyd										
	B	2021	All Property	Sales/Appraisals	29.85	1.07	57.00	57.00			
	B	2022	Residential	Sales Only	28.11	1.12			55.30		
303800	Forestport										
	A	2021	All Property	Sales/Appraisals	26.14	1.00	68.00	68.00			
	A	2022	Residential	Sales Only	25.27	1.07			65.78		
304000	Kirkland										
	B	2021	All Property	Sales/Appraisals	24.40	1.07	43.00	43.00			
	B	2022	Residential	Sales Only	24.04	1.08			39.95		
304200	Lee										
	B	2021	All Property	Sales/Appraisals	25.93	0.84	2.24	2.24			
	B	2022	Residential	Sales Only	24.96	1.10			2.04		
304400	Marcy										
	B	2021	All Property	Sales/Appraisals	19.72	0.80	54.00	54.00			
	B	2022	Residential	Sales Only	17.16	1.03			44.50		
304600	Marshall										
	A	2019	All Property	CAMA/Appraisals	20.91	0.98	42.00	42.00			
	A	2022	Residential	CAMA	15.43	1.00			42.00		
304800	New Hartford										
	C	2021	All Property	Sales/Appraisals	21.45	0.92	57.00	57.00			
	C	2022	Residential	Sales Only	17.80	1.00			47.65		
305000	Paris										
	B	2019	All Property	Sales/Appraisals	17.64	1.06	63.50	63.50			
	B	2022	Residential	Sales Only	14.93	1.04			63.50		
305200	Remsen										
	A	2019	All Property	Sales/Appraisals	63.63	1.47	45.00	45.00			
	A	2019	Residential	Sales/Appraisals	40.82	1.25			43.41		

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305400	Sangerfield										
	A	2021	All Property	Sales/Appraisals	26.24	1.03	47.30	47.30			
	A	2022	Residential	Sales Only	25.00	1.10			47.50		
305600	Steuben										
	A	2019	All Property	Sales/Appraisals	50.86	1.20	70.00	70.00			
	A	2019	Residential	Sales/Appraisals	51.18	1.36			71.05		
305800	Trenton										
	B	2021	All Property	Sales/Appraisals	22.13	0.76	46.00	46.00			
	B	2022	Residential	Sales Only	21.65	1.08			39.92		
306000	Vernon										
	B	2021	All Property	Sales/Appraisals	19.58	1.02	47.50	47.50			
	B	2022	Residential	Sales Only	18.41	1.04			43.46		
306200	Verona										
	A	2021	All Property	Sales/Appraisals	22.18	1.05	49.00	49.00			
	A	2022	Residential	Sales Only	21.19	1.07			49.00		
306400	Vienna										
	A	2021	All Property	Sales/Appraisals	30.83	1.19	40.00	40.00			
	A	2022	Residential	Sales Only	30.05	1.15			40.32		
306600	Western										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
306800	Westmoreland										
	B	2021	All Property	Sales/Appraisals	23.74	1.05	38.00	38.00			
	B	2022	Residential	Sales Only	22.52	1.07			36.54		
307000	Whitestown										
	C	2021	All Property	Sales/Appraisals	24.86	1.10	47.00	47.00			
	C	2022	Residential	Sales Only	22.51	1.09			44.50		

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311500	Syracuse										
	C	2019	All Property	Sales/Appraisals	21.95	0.96	64.50	64.50			
	C	2022	Residential	Sales Only	18.97	1.05			55.97		
312000	Camillus										
	C	2021	All Property	Review of Reassessment			89.00	89.00			
	C	2021	Residential	Review of Reassessment					83.00		
312200	Cicero										
	C	2020	All Property	Review of Reassessment			72.00	72.00			
	C	2020	Residential	Review of Reassessment					69.86		
312400	Clay										
	C	2019	All Property	Sales/Appraisals	13.48	0.96	2.98	2.98			
	C	2022	Residential	Sales Only	12.58	1.00			2.75		
312600	Dewitt										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023	Residential	Review of Reassessment					100.00	2024	
312800	Elbridge										
	B	2020	All Property	Sales/Appraisals	13.40	0.65	81.00	81.00		2024	yes
	B	2022	Residential	Sales Only	7.90	1.00			73.53	2024	yes
313000	Fabius										
	A	2019	All Property	Sales/Appraisals	29.93	1.13	70.00	70.00			
	A	2022	Residential	Sales Only	17.60	1.02			70.00		
313200	Geddes										
	C	2019	All Property	Sales/Appraisals	20.19	0.98	62.50	62.50			
	C	2022	Residential	Sales Only	17.72	1.02			55.97		
313400	LaFayette										
	B	2021	All Property	CAMA/Appraisals	13.33	1.01	67.00	67.00			
	B	2022	Residential	CAMA	13.80	1.02			63.66		
313600	Lysander										
	B	2022	All Property	Review of Reassessment			90.00	90.00			
	B	2022	Residential	Review of Reassessment					90.00		

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313800	Manlius										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023	Residential	Review of Reassessment					100.00	2024	
314000	Marcellus										
	B	2021	All Property	Review of Reassessment			81.00	81.00			
	B	2021	Residential	Review of Reassessment					75.52		
314200	Onondaga										
	B	2018	All Property	Sales/Appraisals	15.36	0.99	68.00	68.00			
	B	2022	Residential	Sales Only	14.41	1.00			68.00		
314400	Otisco										
	A	2019	All Property	Sales/Appraisals	27.98	1.13	1.55	1.55			
	A	2019	Residential	Sales/Appraisals	26.62	1.13			1.48		
314600	Pompey										
	B	2019	All Property	Sales/Appraisals	29.93	1.13	70.00	70.00			
	B	2022	Residential	Sales Only	17.60	1.02			70.00		
314800	Salina										
	C	2022	All Property	Review of Reassessment			89.00	89.00			
	C	2022	Residential	Review of Reassessment					81.57		
315000	Skaneateles										
	B	2018	All Property	CAMA/Appraisals	19.51	0.99	63.00	63.00			
	B	2022	Residential	CAMA	20.88	0.99			63.00		
315200	Spafford										
	A	2020	All Property	Sales/Appraisals	33.34	0.98	58.00	58.00		2024	yes
	A	2022	Residential	Sales Only	19.81	1.07			57.74	2024	yes
315400	Tully										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	B	2023	Residential	Review of Reassessment					100.00	2024	
315600	Van Buren										
	B	2022	All Property	Review of Reassessment			95.00	95.00			
	B	2022	Residential	Review of Reassessment					95.00		

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320200	Canandaigua										
	C	2021	All Property	Review of Reassessment			88.00	88.00		2024	
	C	2021	Residential	Review of Reassessment					79.30	2024	
320500	Geneva										
	C	2020	All Property	Review of Reassessment			78.00	78.00		2024	yes
	C	2020	Residential	Review of Reassessment					68.66	2024	yes
322000	Bristol										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
322400	Canandaigua										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
322600	East Bloomfield										
	B	2021	All Property	Review of Reassessment			84.00	84.00		2024	yes
	B	2021	Residential	Review of Reassessment					77.11	2024	yes
322800	Farmington										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
323200	Gorham										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
323400	Hopewell										
	B	2020	All Property	Review of Reassessment			82.00	82.00		2024	yes
	B	2020	Residential	Review of Reassessment					71.81	2024	yes

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323600	Manchester										
	B	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	B	2021	Residential	Review of Reassessment					77.02	2024	yes
323800	Naples										
	A	2021	All Property	Review of Reassessment			92.00	92.00		2024	yes
	A	2021	Residential	Review of Reassessment					92.00	2024	yes
324000	Phelps										
	B	2021	All Property	Review of Reassessment			82.00	82.00			
	B	2021	Residential	Review of Reassessment					82.00		
324200	Richmond										
	A	2022	All Property	Review of Reassessment			89.00	89.00			
	A	2022	Residential	Review of Reassessment					84.22		
324400	Seneca										
	A	2022	All Property	Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					93.00		
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					79.25		
324800	Victor										
	C	2019	All Property	Review of Reassessment			79.00	79.00		2025	yes
	C	2019	Residential	Review of Reassessment					71.68	2025	yes
325000	West Bloomfield										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					90.00		

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330900	Middletown										
	C	2019	All Property	Sales/Appraisals	23.68	1.00	10.00	10.00			
	C	2022	Residential	Sales Only	17.79	1.01			8.79		
331100	Newburgh										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
331300	Port Jervis										
	C	2019	All Property	Sales/Appraisals	24.08	1.08	28.75	28.75			
	C	2022	Residential	Sales Only	25.18	1.10			28.75		
332000	Blooming Grove										
	C	2019	All Property	Sales/Appraisals	18.74	1.04	10.39	10.39			
	C	2022	Residential	Sales Only	14.93	1.02			10.39		
332200	Chester										
	C	2019	All Property	Sales/Appraisals	15.97	1.06	41.00	41.00			
	C	2022	Residential	Sales Only	10.68	1.00			41.00		
332400	Cornwall										
	C	2020	All Property	Sales/Appraisals	12.05	1.00	67.45	67.45			
	C	2022	Residential	Sales Only	10.57	1.00			67.45		
332600	Crawford										
	B	2019	All Property	CAMA/Appraisals	11.49	0.99	24.41	24.41			
	B	2022	Residential	CAMA	11.16	0.98			24.41		
332800	Deerpark										
	B	2019	All Property	CAMA/Appraisals	14.35	1.02	37.52	37.52			
	B	2022	Residential	CAMA	14.03	1.01			37.52		
333000	Goshen										
	B	2019	All Property	Sales/Appraisals	14.07	0.99	41.50	41.50			
	B	2022	Residential	Sales Only	10.55	0.99			41.50		
333200	Greenville										
	B	2019	All Property	Sales/Appraisals	19.08	1.08	44.05	44.05			
	B	2022	Residential	Sales Only	11.73	1.01			44.05		

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333400	Hamptonburgh										
	B	2019	All Property	Sales/Appraisals	20.00	1.07	69.25	69.25			
	B	2022	Residential	Sales Only	13.67	1.01			69.25		
333600	Highlands										
	C	2020	All Property	Sales/Appraisals	17.12	1.05	69.35	69.35			
	C	2022	Residential	Sales Only	16.30	1.06			69.35		
333800	Minisink										
	B	2019	All Property	Sales/Appraisals	21.83	1.08	32.98	32.98			
	B	2022	Residential	Sales Only	13.43	1.01			32.98		
334000	Monroe										
	C	2019	All Property	Sales/Appraisals	19.15	1.06	12.26	12.26			
	C	2022	Residential	Sales Only	12.04	1.01			12.27		
334200	Montgomery										
	C	2019	All Property	Sales/Appraisals	12.57	1.00	42.00	42.00			
	C	2022	Residential	Sales Only	10.92	1.00			42.00		
334400	Mount Hope										
	B	2019	All Property	Sales/Appraisals	21.02	1.13	39.00	39.00			
	B	2022	Residential	Sales Only	11.90	1.00			39.00		
334600	Newburgh										
	C	2019	All Property	Sales/Appraisals	24.97	0.92	21.59	21.59			
	C	2022	Residential	Sales Only	15.96	0.99			18.16		
334800	New Windsor										
	C	2019	All Property	Sales/Appraisals	19.80	1.01	10.98	10.98			
	C	2022	Residential	Sales Only	12.47	1.00			9.63		
335000	Tuxedo										
	A	2019	All Property	Sales/Appraisals	15.45	0.98	12.12	12.12			
	A	2022	Residential	Sales Only	13.29	1.00			12.12		
335200	Wallkill										
	C	2019	All Property	Sales/Appraisals	14.93	0.94	14.50	14.50			
	C	2022	Residential	Sales Only	11.44	1.00			12.40		

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335400	Warwick										
	B	2019	All Property	Sales/Appraisals	16.08	1.02	9.25	9.25			
	B	2022	Residential	Sales Only	13.83	1.00			9.25		
335600	Wawayanda										
	B	2019	All Property	Sales/Appraisals	13.78	0.98	46.00	46.00			
	B	2022	Residential	Sales Only	11.49	1.00			41.39		
335800	Woodbury										
	B	2019	All Property	Sales/Appraisals	12.53	0.93	29.30	29.30			
	B	2022	Residential	Sales Only	10.67	1.01			25.55		

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342000	Albion										
	B	2019	All Property	Review of Reassessment			74.00	74.00			
	B	2019	Residential	Review of Reassessment					62.88		
342200	Barre										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					90.00		
342400	Carlton										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					90.00		
342800	Gaines										
	A	2019	All Property	Review of Reassessment			74.00	74.00			
	A	2019	Residential	Review of Reassessment					62.88		
343000	Kendall										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
343200	Murray										
	B	2019	All Property	Review of Reassessment			70.00	70.00			
	B	2019	Residential	Review of Reassessment					64.59		
343400	Ridgeway										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
343600	Shelby										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
343800	Yates										
	A	2019	All Property	Review of Reassessment			74.00	74.00		2024	
	A	2019	Residential	Review of Reassessment					67.91	2024	

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
350400	Fulton										
	C	2022	All Property	Review of Reassessment			92.00	92.00			
	C	2022	Residential	Review of Reassessment					85.65		
351200	Oswego										
	C	2018	All Property	CAMA/Appraisals	14.96	1.01	83.00	83.00		2024	yes
	C	2022	Residential	CAMA	15.50	1.01			71.92	2024	yes
352000	Albion										
	A	2021	All Property	Review of Reassessment			86.00	86.00			
	A	2021	Residential	Review of Reassessment					81.71		
352200	Amboy										
	A	2019	All Property	CAMA/Appraisals	24.01	1.04	73.00	73.00			
	A	2022	Residential	CAMA	18.78	1.02			65.95		
352400	Boylston										
	A	2021	All Property	CAMA/Appraisals	22.57	1.04	64.00	64.00			
	A	2022	Residential	CAMA	20.97	1.02			58.03		
352600	Constantia										
	A	2021	All Property	Sales/Appraisals	37.67	1.18	65.00	65.00			
	A	2022	Residential	Sales Only	20.50	1.05			62.74		
352800	Granby										
	B	2021	All Property	CAMA/Appraisals	13.90	1.01	71.00	71.00			
	B	2022	Residential	CAMA	13.82	1.00			68.94		
353000	Hannibal										
	B	2020	All Property	CAMA/Appraisals	22.60	1.00	67.00	67.00			
	B	2022	Residential	CAMA	17.57	1.03			63.86		
353200	Hastings										
	B	2021	All Property	Review of Reassessment			86.00	86.00			
	B	2021	Residential	Review of Reassessment					82.17		
353400	Mexico										
	B	2021	All Property	CAMA/Appraisals	14.89	1.01	70.00	70.00			
	B	2022	Residential	CAMA	14.99	1.01			67.40		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
353600	Minetto										
	B	2018	All Property	Sales/Appraisals	12.48	0.79	78.00	78.00			
	B	2022	Residential	Sales Only	10.60	1.01			70.69		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			77.00	77.00			
	A	2019	Residential	Review of Reassessment					71.70		
354000	Orwell										
	A	2020	All Property	CAMA/Appraisals	28.22	1.01	73.00	73.00			
	A	2022	Residential	CAMA	20.09	1.01			68.08		
354200	Oswego										
	B	2018	All Property	Sales/Appraisals	18.43	1.05	69.00	69.00			
	B	2022	Residential	Sales Only	17.89	1.06			67.92		
354400	Palermo										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					83.02		
354600	Parish										
	A	2018	All Property	CAMA/Appraisals	14.31	1.03	74.00	74.00			
	A	2022	Residential	CAMA	14.62	1.03			68.82		
354800	Redfield										
	A	2018	All Property	CAMA/Appraisals	22.66	1.02	72.00	72.00			
	A	2022	Residential	CAMA	22.13	1.05			64.79		
355000	Richland										
	A	2019	All Property	Sales/Appraisals	23.41	1.07	62.00	62.00			
	A	2022	Residential	Sales Only	20.46	1.06			57.79		
355200	Sandy Creek										
	A	2021	All Property	Sales/Appraisals	44.55	1.27	65.00	65.00			
	A	2022	Residential	Sales Only	24.03	1.11			67.79		
355400	Schroepfel										
	B	2021	All Property	CAMA/Appraisals	14.92	1.01	55.00	55.00			
	B	2022	Residential	CAMA	14.93	1.01			52.92		

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
355600	Scriba										
	B	2021	All Property	CAMA/Appraisals	16.33	1.02	68.00	68.00			
	B	2022	Residential	CAMA	15.40	1.01			65.30		
355800	Volney										
	B	2020	All Property	CAMA/Appraisals	15.18	1.01	70.00	70.00			
	B	2022	Residential	CAMA	14.91	1.01			65.78		
356000	West Monroe										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	B	2023	Residential	Review of Reassessment					100.00	2024	
356200	Williamstown										
	A	2019	All Property	CAMA/Appraisals	39.18	0.91	72.00	72.00			
	A	2022	Residential	CAMA	22.10	1.04			66.33		

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County of Otsego

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361200	Oneonta										
	C	2019	All Property	Sales/Appraisals	20.84	1.04	81.00	81.00			
	C	2022	Residential	Sales Only	22.30	1.08			81.00		
362000	Burlington										
	A	2021	All Property	Sales/Appraisals	21.66	1.09	48.00	48.00		2024	
	A	2021	Residential	Sales/Appraisals	25.32	1.12			48.00	2024	
362200	Butternuts										
	A	2021	All Property	CAMA/Appraisals	28.47	1.02	78.40	78.40			
	A	2022	Residential	CAMA	16.94	1.04			78.40		
362400	Cherry Valley										
	A	2018	All Property	Sales/Appraisals	10.59	1.01	82.84	82.84			
	A	2018	Residential	Sales/Appraisals	15.79	1.04			82.84		
362600	Decatur										
	A	2020	All Property	Sales/Appraisals	12.39	0.97	40.30	40.30			
	A	2020	Residential	Sales/Appraisals	10.51	1.01			40.30		
362800	Edmeston										
	A	2021	All Property	Sales/Appraisals	35.97	1.06	41.19	41.19		2024	
	A	2021	Residential	Sales/Appraisals	22.93	1.08			42.19	2024	
363000	Exeter										
	A	2021	All Property	Sales/Appraisals	33.96	1.12	44.92	44.92			
	A	2021	Residential	Sales/Appraisals	28.03	1.16			44.92		
363200	Hartwick										
	A	2019	All Property	Sales/Appraisals	15.32	1.03	86.80	86.80			
	A	2019	Residential	Sales/Appraisals	16.53	1.06			86.80		
363400	Laurens										
	A	2018	All Property	Sales/Appraisals	23.99	1.05	75.14	75.14			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			75.14		
363600	Maryland										
	A	2020	All Property	Sales/Appraisals	15.42	1.10	84.00	84.00			
	A	2022	Residential	Sales Only	18.78	1.06			84.00		

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County of Otsego

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363800	Middlefield										
	A	2018	All Property	CAMA/Appraisals	19.38	1.05	58.30	58.30			
	A	2022	Residential	CAMA	24.98	1.06			58.30		
364000	Milford										
	A	2019	All Property	Sales/Appraisals	17.07	1.09	82.50	82.50			
	A	2022	Residential	Sales Only	17.49	1.06			82.50		
364200	Morris										
	A	2021	All Property	CAMA/Appraisals	14.35	0.98	80.90	80.90			
	A	2022	Residential	CAMA	14.90	1.01			80.90		
364400	New Lisbon										
	A	2018	All Property	Sales/Appraisals	14.91	1.04	81.00	81.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			81.00		
364600	Oneonta										
	B	2019	All Property	Sales/Appraisals	16.94	0.97	78.00	78.00			
	B	2022	Residential	Sales Only	15.78	1.02			78.00		
364800	Otego										
	A	2020	All Property	Sales/Appraisals	33.32	1.18	93.00	93.00			
	A	2022	Residential	Sales Only	28.70	1.13			93.00		
365000	Otsego										
	A	2019	All Property	Sales/Appraisals	16.92	1.01	82.00	82.00			
	A	2022	Residential	Sales Only	16.14	1.02			78.25		
365200	Pittsfield										
	A	2018	All Property	Sales/Appraisals	23.87	0.97	45.10	45.10			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			45.10		
365400	Plainfield										
	A	2021	All Property	Sales/Appraisals	18.44	1.08	68.77	68.77			
	A	2021	Residential	Sales/Appraisals	24.19	1.06			67.04		
365600	Richfield										
	A	2021	All Property	Sales/Appraisals	29.55	1.04	71.00	71.00			
	A	2022	Residential	Sales Only	27.51	1.09			71.00		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
365800	Roseboom	2020	All Property	Sales/Appraisals	28.33	1.06	81.70	81.70			
	A		Residential	Sales/Appraisals	20.48	1.04			81.70		
366000	Springfield	2020	All Property	CAMA/Appraisals	21.19	1.04	75.40	75.40			
	A		Residential	CAMA	25.39	1.03			75.40		
366200	Unadilla	2021	All Property	Sales/Appraisals	28.61	1.11	47.00	47.00			
	A		Residential	Sales Only	29.01	1.13			47.00		
366400	Westford	2020	All Property	Sales/Appraisals	24.26	0.92	78.00	78.00			
	A		Residential	Sales/Appraisals	16.37	1.01			78.00		
366600	Worcester	2020	All Property	Sales/Appraisals	29.83	1.03	46.00	46.00			
	A		Residential	Sales/Appraisals	25.44	1.07			46.00		

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County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
372200	Kent										
	B	2021	All Property	Sales/Appraisals	13.85	1.05	68.80	68.80			
	B	2022	Residential	Sales Only	12.38	1.03			65.69		
372400	Patterson										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	22.40	1.10	35.22	35.22			
	B	2022	Residential	Sales Only	18.13	1.06			35.22		
372800	Putnam Valley										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	B	2023	Residential	Review of Reassessment					100.00	2024	
373000	Southeast										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2020	All Property	Sales/Appraisals	34.05	0.96	20.00	20.00			
	C	2022	Residential	Sales Only	15.01	1.03			15.36		
381700	Troy										
	C	2021	All Property	Sales/Appraisals	19.29	1.00	70.00	70.00			
	C	2022	Residential	Sales Only	18.05	1.03			64.40		
382000	Berlin										
	A	2020	All Property	CAMA/Appraisals	25.37	0.99	20.15	20.15			
	A	2022	Residential	CAMA	19.96	1.00			20.15		
382200	Brunswick										
	B	2020	All Property	Sales/Appraisals	16.58	0.97	19.25	19.25			
	B	2022	Residential	Sales Only	14.62	1.01			17.65		
382400	East Greenbush										
	C	2021	All Property	Sales/Appraisals	10.65	1.00	80.38	80.38			
	C	2022	Residential	Sales Only	10.00	1.01			74.86		
382600	Grafton										
	A	2019	All Property	Review of Reassessment			74.70	74.70			
	A	2019	Residential	Review of Reassessment					74.70		
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			85.20	85.20		2024	yes
	B	2018	Residential	Review of Reassessment					79.44	2024	yes
383000	Nassau										
	B	2020	All Property	Sales/Appraisals	66.03	1.53	56.50	56.50			
	B	2022	Residential	Sales Only	19.28	1.06			56.50		
383200	North Greenbush										
	C	2020	All Property	Sales/Appraisals	22.35	0.96	19.25	19.25			
	C	2022	Residential	Sales Only	12.52	1.01			15.66		
383400	Petersburgh										
	A	2020	All Property	CAMA/Appraisals	29.71	1.00	50.00	50.00			
	A	2022	Residential	CAMA	15.39	1.01			50.00		

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383600	Pittstown										
	A	2020	All Property	CAMA/Appraisals	15.26	0.98	46.25	46.25		2024	yes
	A	2022	Residential	CAMA	11.53	1.00			46.25	2024	yes
383800	Poestenkill										
	B	2020	All Property	Sales/Appraisals	15.37	1.02	17.72	17.72			
	B	2022	Residential	Sales Only	14.44	1.02			17.72		
384000	Sand Lake										
	B	2020	All Property	Sales/Appraisals	16.53	1.03	73.65	73.65		2025	yes
	B	2022	Residential	Sales Only	16.01	1.03			73.65	2025	yes
384200	Schaghticoke										
	B	2020	All Property	Sales/Appraisals	18.59	1.32	16.05	16.05			
	B	2022	Residential	Sales Only	16.42	1.03			16.16		
384400	Schodack										
	B	2021	All Property	Sales/Appraisals	14.49	0.98	74.75	74.75			
	B	2022	Residential	Sales Only	13.08	1.01			68.29		
384600	Stephentown										
	A	2021	All Property	Review of Reassessment			86.00	86.00			
	A	2021	Residential	Review of Reassessment					78.50		

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County of Rockland

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392000	Clarkstown										
	C	2018	All Property	Sales/Appraisals	11.26	0.97	24.27	24.27			
	C	2022	Residential	Sales Only	10.17	1.00			22.37		
392200	Haverstraw										
	C	2021	All Property	Sales/Appraisals	18.33	1.04	61.29	61.29			
	C	2022	Residential	Sales Only	13.83	1.04			54.78		
392400	Orangetown										
	C	2018	All Property	Sales/Appraisals	12.59	0.88	35.63	35.63			
	C	2022	Residential	Sales Only	11.41	1.01			32.88		
392600	Ramapo										
	C	2021	All Property	Sales/Appraisals	22.79	1.08	8.51	8.51			
	C	2022	Residential	Sales Only	13.35	1.03			7.82		
392800	Stony Point										
	C	2021	All Property	Sales/Appraisals	11.56	0.70	9.78	9.78			
	C	2022	Residential	Sales Only	10.51	1.01			8.49		

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401200	Ogdensburg										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2021	All Property	Review of Reassessment			85.00	85.00			
	A	2021	Residential	Review of Reassessment					85.00		
402200	Canton										
	B	2020	All Property	Sales/Appraisals	20.32	1.05	74.00	74.00			
	B	2022	Residential	Sales Only	18.21	1.04			68.24		
402400	Clare										
	A	2020	All Property	Sales/Appraisals	58.06	1.39	2.07	8.00			
	A	2020	Residential	Sales/Appraisals	56.49	1.39			2.96		
402600	Clifton										
	A	2018	All Property	Sales/Appraisals	32.65	1.10	78.00	78.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			75.32		
402800	Colton										
	A	2018	All Property	CAMA/Appraisals	42.00	1.08	90.00	90.00			
	A	2022	Residential	CAMA	21.43	1.05			72.94		
403000	Dekalb										
	A	2020	All Property	Sales/Appraisals	24.51	0.97	78.00	78.00			
	A	2020	Residential	Sales/Appraisals	21.56	1.04			80.36		
403200	De Peyster										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
403400	Edwards										
	A	2020	All Property	Sales/Appraisals	20.21	1.02	70.00	70.00			
	A	2020	Residential	Sales/Appraisals	16.46	1.02			72.28		
403600	Fine										
	A	2020	All Property	Review of Reassessment			93.00	93.00			
	A	2020	Residential	Review of Reassessment					92.01		

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403800	Fowler										
	A	2020	All Property	Sales/Appraisals	25.52	0.83	8.80	8.80			
	A	2020	Residential	Sales/Appraisals	24.87	1.10			7.30		
404000	Gouverneur										
	A	2018	All Property	Sales/Appraisals	31.05	1.22	81.00	81.00			
	A	2022	Residential	Sales Only	32.25	1.19			83.28		
404200	Hammond										
	A	2020	All Property	Sales/Appraisals	13.98	1.03	80.00	80.00			
	A	2020	Residential	Sales/Appraisals	11.97	1.07			79.05		
404400	Hermon										
	A	2021	All Property	Review of Reassessment			88.00	88.00			
	A	2021	Residential	Review of Reassessment					84.09		
404600	Hopkinton										
	A	2018	All Property	Sales/Appraisals	28.07	1.03	85.00	85.00			
	A	2018	Residential	Sales/Appraisals	21.75	1.11			95.09		
404800	Lawrence										
	A	2020	All Property	Sales/Appraisals	30.93	1.01	83.00	83.00			
	A	2020	Residential	Sales/Appraisals	27.63	1.15			80.84		
405000	Lisbon										
	A	2018	All Property	Sales/Appraisals	33.15	1.05	65.00	65.00			
	A	2022	Residential	Sales Only	15.61	1.08			66.89		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	21.97	1.04	65.00	65.00			
	A	2022	Residential	Sales Only	21.07	1.04			63.25		
405400	Macomb										
	A	2021	All Property	Sales/Appraisals	11.40	0.99	42.00	42.00			
	A	2021	Residential	Sales/Appraisals	8.92	1.01			42.00		
405600	Madrid										
	A	2020	All Property	Sales/Appraisals	14.47	1.05	75.50	75.50			
	A	2020	Residential	Sales/Appraisals	15.59	1.04			74.37		

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405800	Massena										
	B	2021	All Property	Sales/Appraisals	25.83	1.05	82.00	82.00			
	B	2022	Residential	Sales Only	24.75	1.09			78.73		
406000	Morristown										
	A	2021	All Property	CAMA/Appraisals	25.26	1.10	86.00	86.00			
	A	2022	Residential	CAMA	22.56	1.04			82.76		
406200	Norfolk										
	A	2020	All Property	Sales/Appraisals	24.46	0.99	69.00	69.00			
	A	2022	Residential	Sales Only	24.60	1.10			65.88		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					92.00		
406600	Parishville										
	A	2020	All Property	Sales/Appraisals	31.43	0.55	5.30	5.30			
	A	2020	Residential	Sales/Appraisals	26.53	1.11			4.00		
406800	Piercefield										
	A	2020	All Property	Sales/Appraisals	13.88	1.09	83.00	83.00			
	A	2020	Residential	Sales/Appraisals	11.13	1.03			79.59		
407000	Pierrepont										
	A	2019	All Property	CAMA/Appraisals	18.49	1.01	75.00	75.00			
	A	2022	Residential	CAMA	17.09	1.01			64.48		
407200	Pitcairn										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	B	2020	All Property	Sales/Appraisals	19.71	1.05	74.00	74.00			
	B	2022	Residential	Sales Only	19.26	1.06			70.97		
407600	Rossie										
	A	2020	All Property	Review of Reassessment			88.00	88.00			
	A	2020	Residential	Review of Reassessment					82.76		

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407800	Russell										
	A	2018	All Property	Sales/Appraisals	41.48	0.94	62.00	62.00			
	A	2018	Residential	Sales/Appraisals	21.51	1.07			68.95		
408000	Stockholm										
	A	2021	All Property	Sales/Appraisals	19.91	1.12	72.00	72.00			
	A	2022	Residential	Sales Only	22.39	1.10			69.08		
408200	Waddington										
	A	2018	All Property	Sales/Appraisals	23.29	1.18	70.00	70.00			
	A	2022	Residential	Sales Only	18.42	1.09			67.53		

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411000	Mechanicville										
	C	2022	All Property	Review of Reassessment			93.00	93.00			
	C	2022	Residential	Review of Reassessment					93.00		
411500	Saratoga Springs										
	C	2021	All Property	Sales/Appraisals	20.47	1.04	52.00	52.00			
	C	2022	Residential	Sales Only	17.05	1.04			52.00		
412000	Ballston										
	B	2021	All Property	CAMA/Appraisals	8.87	1.01	70.50	70.50			
	B	2022	Residential	CAMA	8.34	1.00			70.50		
412200	Charlton										
	B	2017	All Property	Sales/Appraisals	17.82	1.05	55.00	55.00			
	B	2022	Residential	Sales Only	13.39	1.03			55.00		
412400	Clifton Park										
	C	2021	All Property	Sales/Appraisals	14.57	0.97	39.00	39.00			
	C	2022	Residential	Sales Only	10.87	0.99			39.00		
412600	Corinth										
	B	2020	All Property	CAMA/Appraisals	14.73	1.00	92.00	92.00			
	B	2022	Residential	CAMA	14.53	1.01			77.47		
412800	Day										
	A	2019	All Property	CAMA/Appraisals	23.09	1.11	41.50	41.50			
	A	2022	Residential	CAMA	17.17	1.02			41.50		
413000	Edinburg										
	A	2019	All Property	CAMA/Appraisals	23.16	1.06	38.50	38.50			
	A	2022	Residential	CAMA	25.58	1.07			38.50		
413200	Galway										
	A	2019	All Property	Review of Reassessment			80.00	80.00			
	A	2019	Residential	Review of Reassessment					80.00		
413400	Greenfield										
	B	2021	All Property	Sales/Appraisals	16.10	1.01	70.00	70.00			
	B	2022	Residential	Sales Only	15.39	1.02			70.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	A	2021	All Property	CAMA/Appraisals	17.98	1.02	70.40	70.40			
	A	2022	Residential	CAMA	18.21	1.03			57.48		
413800	Halfmoon										
	C	2021	All Property	Sales/Appraisals	13.69	0.95	42.50	42.50			
	C	2022	Residential	Sales Only	12.36	0.98			42.50		
414000	Malta										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
414200	Milton										
	C	2021	All Property	CAMA/Appraisals	10.42	1.01	69.90	69.90			
	C	2022	Residential	CAMA	10.37	1.00			69.90		
414400	Moreau										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
414600	Northumberland										
	B	2018	All Property	Sales/Appraisals	20.83	1.06	63.00	63.00			
	B	2022	Residential	Sales Only	16.49	1.05			63.00		
414800	Providence										
	A	2019	All Property	Sales/Appraisals	27.90	1.00	69.00	69.00			
	A	2022	Residential	Sales Only	20.50	1.07			69.00		
415000	Saratoga										
	B	2018	All Property	Sales/Appraisals	22.83	1.16	68.50	68.50			
	B	2022	Residential	Sales Only	14.91	1.07			68.50		
415200	Stillwater										
	B	2019	All Property	Sales/Appraisals	16.32	0.83	67.00	67.00			
	B	2022	Residential	Sales Only	15.66	1.02			67.00		
415400	Waterford										
	C	2021	All Property	Sales/Appraisals	18.02	1.04	80.00	80.00			
	C	2022	Residential	Sales Only	17.23	1.05			80.00		

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415600	Wilton										
	C	2021	All Property	Sales/Appraisals	10.63	0.96	72.00	72.00			
	C	2022	Residential	Sales Only	9.77	1.01			72.00		

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
421500	Schenectady C	2020	All Property	Sales/Appraisals	18.68	1.00	79.00	79.00			
		2022	Residential	Sales Only	18.23	1.04			71.79		
422000	Duanesburg A	2020	All Property	CAMA/Appraisals	13.05	0.99	23.50	23.50			
		2022	Residential	CAMA	13.59	1.00			23.50		
422200	Glenville C	2017	All Property	Sales/Appraisals	15.35	0.99	68.00	68.00			
		2022	Residential	Sales Only	13.91	1.02			68.00		
422400	Niskayuna C	2018	All Property	Sales/Appraisals	8.88	0.97	79.00	79.00			
		2022	Residential	Sales Only	8.29	1.00			79.00		
422600	Princetown A	2020	All Property	CAMA/Appraisals	14.53	1.00	24.25	24.25			
		2022	Residential	CAMA	14.65	1.01			24.25		
422800	Rotterdam C	2020	All Property	Sales/Appraisals	13.37	0.98	76.00	76.00			
		2022	Residential	Sales Only	12.79	1.01			76.00		

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432000	Blenheim										
	A	2020	All Property	Sales/Appraisals	28.59	1.23	52.00	52.00			
	A	2020	Residential	Sales/Appraisals	23.65	1.09			50.14		
432200	Broome										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
432400	Carlisle										
	A	2020	All Property	Sales/Appraisals	31.08	1.24	50.00	50.00			
	A	2022	Residential	Sales Only	30.18	1.15			47.01		
432600	Cobleskill										
	B	2020	All Property	Sales/Appraisals	24.90	1.00	57.00	57.00			
	B	2022	Residential	Sales Only	14.81	1.03			48.30		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			95.00	95.00		2024	yes
	A	2019	Residential	Review of Reassessment					63.39	2024	yes
433000	Esperance										
	A	2020	All Property	Sales/Appraisals	21.51	1.10	66.41	66.41			
	A	2022	Residential	Sales Only	15.31	1.02			66.41		
433200	Fulton										
	A	2020	All Property	Sales/Appraisals	31.09	1.03	47.04	47.04			
	A	2020	Residential	Sales/Appraisals	32.44	1.15			47.04		
433400	Gilboa										
	A	2020	All Property	Sales/Appraisals	37.34	1.03	1.64	1.64			
	A	2020	Residential	Sales/Appraisals	36.56	1.25			1.11		
433600	Jefferson										
	A	2020	All Property	Sales/Appraisals	26.39	1.17	42.00	42.00			
	A	2020	Residential	Sales/Appraisals	21.86	1.10			42.00		
433800	Middleburgh										
	A	2020	All Property	CAMA/Appraisals	22.32	1.08	51.00	51.00			
	A	2022	Residential	CAMA	17.29	1.04			46.50		

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434000	Richmondville										
	A	2020	All Property	Sales/Appraisals	25.74	1.17	72.40	72.40			
	A	2022	Residential	Sales Only	19.42	1.05			72.40		
434200	Schoharie										
	B	2020	All Property	Sales/Appraisals	21.51	1.10	66.41	66.41			
	B	2022	Residential	Sales Only	15.31	1.02			66.41		
434400	Seward										
	A	2020	All Property	Sales/Appraisals	31.08	1.24	50.00	50.00			
	A	2022	Residential	Sales Only	30.18	1.15			47.01		
434600	Sharon										
	A	2020	All Property	Sales/Appraisals	31.08	1.24	50.00	50.00			
	A	2022	Residential	Sales Only	30.18	1.15			47.01		
434800	Summit										
	A	2020	All Property	Sales/Appraisals	21.61	1.17	42.75	42.75			
	A	2020	Residential	Sales/Appraisals	30.38	1.12			38.87		
435000	Wright										
	A	2020	All Property	CAMA/Appraisals	12.91	1.04	51.00	51.00			
	A	2022	Residential	CAMA	13.41	1.00			51.00		

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442000	Catharine										
	A	2019	All Property	Review of Reassessment			73.00	73.00		2024	yes
	A	2019	Residential	Review of Reassessment					66.51	2024	yes
442200	Cayuta										
	A	2019	All Property	Sales/Appraisals	11.21	1.03	77.00	77.00			
	A	2019	Residential	Sales/Appraisals	10.43	1.00			71.71		
442400	Dix										
	B	2019	All Property	Review of Reassessment			77.00	77.00		2024	yes
	B	2019	Residential	Review of Reassessment					70.79	2024	yes
442600	Hector										
	A	2022	All Property	Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					84.11		
442800	Montour										
	B	2019	All Property	Review of Reassessment			73.00	73.00		2024	yes
	B	2019	Residential	Review of Reassessment					66.51	2024	yes
443000	Orange										
	A	2022	All Property	Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					83.33		
443200	Reading										
	A	2019	All Property	Review of Reassessment			77.00	77.00		2024	yes
	A	2019	Residential	Review of Reassessment					70.79	2024	yes
443400	Tyrone										
	A	2022	All Property	Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					83.33		

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County of Seneca

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2019	All Property	CAMA/Appraisals	20.99	1.00	75.00	75.00			
	A	2022	Residential	CAMA	18.87	1.02			78.33		
452200	Fayette										
	A	2021	All Property	CAMA/Appraisals	16.98	1.03	72.00	72.00			
	A	2022	Residential	CAMA	15.78	1.02			72.00		
452400	Junius										
	A	2020	All Property	Review of Reassessment			87.00	87.00			
	A	2020	Residential	Review of Reassessment					79.80		
452600	Lodi										
	A	2018	All Property	CAMA/Appraisals	18.45	1.03	49.00	49.00			
	A	2022	Residential	CAMA	20.73	1.03			58.28		
452800	Ovid										
	A	2018	All Property	CAMA/Appraisals	18.45	1.03	49.00	49.00			
	A	2022	Residential	CAMA	20.73	1.03			58.28		
453000	Romulus										
	B	2018	All Property	CAMA/Appraisals	18.45	1.03	49.00	49.00			
	B	2022	Residential	CAMA	20.73	1.03			58.28		
453200	Seneca Falls										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
453400	Tyre										
	A	2019	All Property	Review of Reassessment			83.00	83.00			
	A	2019	Residential	Review of Reassessment					75.01		
453600	Varick										
	A	2018	All Property	CAMA/Appraisals	20.49	1.06	53.00	53.00			
	A	2022	Residential	CAMA	14.87	1.01			59.46		
453800	Waterloo										
	B	2020	All Property	Sales/Appraisals	33.08	1.13	71.00	71.00			
	B	2022	Residential	Sales Only	35.68	1.17			71.00		

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County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
460600	Hornell										
	C	2020	All Property	Review of Reassessment			95.00	95.00			
	C	2020	Residential	Review of Reassessment					95.00		
462000	Addison										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
462200	Avoca										
	A	2020	All Property	Review of Reassessment			85.00	85.00		2024	yes
	A	2020	Residential	Review of Reassessment					80.67	2024	yes
462400	Bath										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
462600	Bradford										
	A	2020	All Property	CAMA/Appraisals	14.05	1.00	58.00	58.00		2024	yes
	A	2022	Residential	CAMA	19.05	1.01			58.00	2024	yes
462800	Cameron										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
463000	Campbell										
	A	2021	All Property	Review of Reassessment			90.00	90.00			
	A	2021	Residential	Review of Reassessment					90.00		
463200	Canisteo										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
463400	Caton										
	A	2019	All Property	Sales/Appraisals	19.72	1.09	77.00	77.00			
	A	2022	Residential	Sales Only	18.95	1.07			81.49		

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County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
463600	Cohocton A	2018	All Property	CAMA/Appraisals	21.84	1.00	66.00	66.00			
	A	2022	Residential	CAMA	20.16	1.07			66.00		
463800	Corning B	2022	All Property	Review of Reassessment			96.00	96.00			
	B	2022	Residential	Review of Reassessment					96.00		
464000	Dansville A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		
464200	Erwin B	2021	All Property	Review of Reassessment			89.00	89.00		2024	
	B	2021	Residential	Review of Reassessment					80.53	2024	
464400	Fremont A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
464600	Greenwood A	2022	All Property	Review of Reassessment			98.81	98.81			
	A	2022	Residential	Review of Reassessment					98.81		
464800	Hartsville A	2019	All Property	Review of Reassessment			85.00	85.00		2024	
	A	2019	Residential	Review of Reassessment					80.40	2024	
465000	Hornby A	2022	All Property	Review of Reassessment			97.00	97.00			
	A	2022	Residential	Review of Reassessment					97.00		
465200	Hornellsville A	2021	All Property	Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					89.12		
465400	Howard A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		

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County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	A	2021	All Property	Sales/Appraisals	13.99	1.03	4.50	5.00			
	A	2021	Residential	Sales/Appraisals	10.00	1.04			4.17		
465800	Lindley										
	A	2019	All Property	Review of Reassessment			77.00	77.00			
	A	2019	Residential	Review of Reassessment					77.00		
466000	Prattsburgh										
	A	2020	All Property	Review of Reassessment			88.00	88.00		2024	yes
	A	2020	Residential	Review of Reassessment					82.49	2024	yes
466200	Pulteney										
	A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		
466400	Rathbone										
	A	2019	All Property	Review of Reassessment			89.00	89.00			
	A	2019	Residential	Review of Reassessment					89.00		
466600	Thurston										
	A	2021	All Property	Sales/Appraisals	22.53	1.14	2.66	2.66			
	A	2021	Residential	Sales/Appraisals	17.50	1.06			2.66		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			92.40	92.40		2024	
	A	2019	Residential	Review of Reassessment					86.37	2024	
467000	Tuscarora										
	A	2021	All Property	Sales/Appraisals	26.88	1.15	2.14	2.14			
	A	2021	Residential	Sales/Appraisals	13.37	1.06			2.46		
467200	Urbana										
	A	2021	All Property	Review of Reassessment			83.00	83.00		2025	
	A	2021	Residential	Review of Reassessment					83.00	2025	
467400	Wayland										
	B	2021	All Property	Sales/Appraisals	15.41	1.03	91.00	91.00		2025	
	B	2022	Residential	Sales Only	16.34	1.04			91.00	2025	

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
467600	Wayne										
	A	2020	All Property	Review of Reassessment			92.00	92.00			
	A	2020	Residential	Review of Reassessment					92.00		
467800	West Union										
	A	2019	All Property	Review of Reassessment			94.00	94.00		2024	yes
	A	2019	Residential	Review of Reassessment					85.39	2024	yes
468000	Wheeler										
	A	2020	All Property	Review of Reassessment			86.00	86.00		2024	
	A	2020	Residential	Review of Reassessment					86.00	2024	
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			86.00	86.00			
	A	2019	Residential	Review of Reassessment					80.13		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	18.87	0.97	0.66	0.66			
	C	2022	Residential	Sales Only	13.87	1.01			0.66		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	18.92	1.01	0.54	0.54			
	C	2022	Residential	Sales Only	15.18	1.01			0.54		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	28.04	1.13	0.37	0.37			
	B	2022	Residential	Sales Only	26.37	1.11			0.37		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	20.56	0.19	0.55	0.55			
	C	2022	Residential	Sales Only	14.65	1.02			0.47		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	12.72	0.93	7.28	7.28			
	C	2022	Residential	Sales Only	10.45	1.01			7.28		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	19.40	1.00	9.29	9.29			
	C	2022	Residential	Sales Only	12.70	1.02			8.29		
473200	Shelter Island										
	B	2021	All Property	Review of Reassessment			73.00	73.00		2024	
	B	2021	Residential	Review of Reassessment					73.00	2024	
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	16.42	0.99	0.87	0.87			
	C	2022	Residential	Sales Only	12.22	1.00			0.87		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			69.50	69.50			
	C	2019	Residential	Review of Reassessment					69.50		
473800	Southold										
	C	2017	All Property	Sales/Appraisals	25.94	1.10	0.57	0.57			
	C	2022	Residential	Sales Only	20.95	1.08			0.57		

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
482000	Bethel										
	A	2018	All Property	Sales/Appraisals	36.84	1.42	39.30	39.30			
	A	2022	Residential	Sales Only	24.29	1.10			39.30		
482200	Callicoon										
	A	2018	All Property	Sales/Appraisals	34.13	1.31	38.20	38.20			
	A	2022	Residential	Sales Only	34.25	1.21			38.20		
482400	Cochecton										
	A	2018	All Property	CAMA/Appraisals	14.63	1.04	46.96	44.55			
	A	2022	Residential	CAMA	18.81	1.02			44.55		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			58.00	58.00			
	A	2018	Residential	Review of Reassessment					51.58		
482800	Fallsburgh										
	B	2018	All Property	Sales/Appraisals	28.36	1.14	36.25	36.25			
	B	2022	Residential	Sales Only	29.01	1.12			36.25		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			74.00	74.00			
	A	2018	Residential	Review of Reassessment					68.52		
483200	Fremont										
	A	2018	All Property	CAMA/Appraisals	19.79	1.05	41.50	41.50			
	A	2022	Residential	CAMA	19.12	1.02			36.99		
483400	Highland										
	A	2018	All Property	Sales/Appraisals	24.46	1.13	64.00	64.00			
	A	2022	Residential	Sales Only	25.88	1.13			64.00		
483600	Liberty										
	B	2018	All Property	Sales/Appraisals	38.02	1.20	49.36	49.36			
	B	2022	Residential	Sales Only	39.18	1.24			49.36		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			66.50	66.50			
	A	2019	Residential	Review of Reassessment					58.88		

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	B	2018	All Property	Sales/Appraisals	47.20	1.47	37.50	37.50			
	B	2022	Residential	Sales Only	22.45	1.08			37.50		
484200	Neversink										
	A	2018	All Property	Sales/Appraisals	39.47	0.48	2.70	2.70			
	A	2022	Residential	Sales Only	36.61	1.20			1.41		
484400	Rockland										
	A	2018	All Property	Sales/Appraisals	36.40	1.31	42.90	42.90			
	A	2022	Residential	Sales Only	38.13	1.24			37.06		
484600	Thompson										
	B	2018	All Property	Sales/Appraisals	25.19	1.03	50.00	50.00			
	B	2022	Residential	Sales Only	23.94	1.04			50.00		
484800	Tusten										
	A	2018	All Property	Sales/Appraisals	31.35	1.53	33.00	33.00			
	A	2022	Residential	Sales Only	41.72	1.30			29.76		

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County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	B	2018	All Property	Sales/Appraisals	28.96	1.08	60.00	60.00			
	B	2022	Residential	Sales Only	29.66	1.09			60.00		
492200	Berkshire										
	A	2019	All Property	Sales/Appraisals	22.80	1.06	76.00	76.00			
	A	2022	Residential	Sales Only	13.22	1.06			76.00		
492400	Candor										
	A	2019	All Property	Sales/Appraisals	31.00	1.12	72.50	72.50			
	A	2022	Residential	Sales Only	24.46	1.09			67.61		
492600	Newark Valley										
	A	2019	All Property	Sales/Appraisals	43.03	1.32	49.00	49.00			
	A	2022	Residential	Sales Only	24.87	1.08			46.54		
492800	Nichols										
	A	2019	All Property	CAMA/Appraisals	15.47	1.01	21.00	21.00			
	A	2022	Residential	CAMA	15.22	1.01			18.19		
493000	Owego										
	B	2018	All Property	Sales/Appraisals	22.63	1.03	54.00	54.00			
	B	2022	Residential	Sales Only	21.20	1.05			49.45		
493200	Richford										
	A	2018	All Property	Sales/Appraisals	24.41	1.00	80.50	80.50			
	A	2018	Residential	Sales/Appraisals	18.28	1.05			75.61		
493400	Spencer										
	A	2020	All Property	Review of Reassessment			86.00	86.00			
	A	2020	Residential	Review of Reassessment					81.38		
493600	Tioga										
	A	2019	All Property	Sales/Appraisals	22.24	1.44	4.50	4.50			
	A	2022	Residential	Sales Only	21.57	1.09			4.85		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	B	2023	Residential	Review of Reassessment					100.00	2024	

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

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	C	2019	All Property	Review of Reassessment			61.00	61.00			
	C	2019	Residential	Review of Reassessment					54.16		
512000	Denning										
	A	2018	All Property	Sales/Appraisals	35.33	0.89	12.81	12.81			
	A	2018	Residential	Sales/Appraisals	29.36	0.98			10.43		
512200	Esopus										
	B	2021	All Property	Sales/Appraisals	21.19	1.03	62.00	62.00			
	B	2022	Residential	Sales Only	18.00	1.03			62.00		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			67.00	67.00			
	B	2019	Residential	Review of Reassessment					62.28		
512600	Hardenburgh										
	A	2018	All Property	Sales/Appraisals	24.70	0.90	49.50	49.50			
	A	2018	Residential	Sales/Appraisals	20.83	0.96			42.23		
512800	Hurley										
	B	2021	All Property	Sales/Appraisals	17.49	0.69	64.40	64.40		2024	
	B	2022	Residential	Sales Only	14.39	1.03			55.54	2024	
513000	Kingston										
	B	2018	All Property	Sales/Appraisals	10.15	1.01	60.00	60.00			
	B	2018	Residential	Sales/Appraisals	10.06	1.01			60.00		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			71.00	71.00			
	B	2019	Residential	Review of Reassessment					63.47		
513400	Marbletown										
	B	2020	All Property	Review of Reassessment			61.00	61.00			
	B	2020	Residential	Review of Reassessment					61.00		
513600	Marlborough										
	B	2021	All Property	Sales/Appraisals	18.68	1.02	60.50	60.50			
	B	2022	Residential	Sales Only	18.87	1.03			60.50		

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	20.64	1.06	66.00	66.00			
	C	2022	Residential	Sales Only	15.67	1.04			66.00		
514000	Olive										
	A	2022	All Property	Review of Reassessment			90.95	90.95			
	A	2022	Residential	Review of Reassessment					82.85		
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	15.05	1.02	61.00	61.00			
	B	2022	Residential	Sales Only	13.79	1.03			61.00		
514400	Rochester										
	A	2021	All Property	Review of Reassessment			63.00	63.00			
	A	2021	Residential	Review of Reassessment					63.00		
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			65.00	65.00			
	B	2020	Residential	Review of Reassessment					65.00		
514800	Saugerties										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	B	2023	Residential	Review of Reassessment					100.00	2024	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	47.20	0.56	16.62	16.62			
	A	2022	Residential	Sales Only	25.75	1.04			11.65		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	23.41	1.10	12.50	12.50			
	B	2022	Residential	Sales Only	15.44	1.02			12.50		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	29.63	0.93	50.00	50.00			
	C	2022	Residential	Sales Only	21.55	1.03			42.55		
515600	Wawarsing										
	A	2018	All Property	Sales/Appraisals	32.89	0.49	71.00	71.00			
	A	2022	Residential	Sales Only	28.99	1.06			51.69		

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	19.84	1.04	46.50	46.50			
	A	2022	Residential	Sales Only	16.99	1.03			46.50		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2022	All Property	Review of Reassessment			94.00	94.00			
	C	2022	Residential	Review of Reassessment					94.00		
522000	Bolton										
	A	2020	All Property	Review of Reassessment			75.00	75.00			
	A	2020	Residential	Review of Reassessment					75.00		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			84.00	84.00			
	B	2020	Residential	Review of Reassessment					75.29		
522400	Chester										
	A	2020	All Property	Sales/Appraisals	19.05	1.11	91.00	91.00		2024	
	A	2022	Residential	Sales Only	12.65	1.03			91.00	2024	
522600	Hague										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
522800	Horicon										
	A	2022	All Property	Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
523000	Johnsburg										
	A	2022	All Property	Review of Reassessment			86.00	86.00			
	A	2022	Residential	Review of Reassessment					86.00		
523200	Lake Luzerne										
	A	2019	All Property	Sales/Appraisals	21.55	0.76	74.00	74.00			
	A	2022	Residential	Sales Only	19.95	1.04			74.00		
523400	Queensbury										
	C	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	C	2021	Residential	Review of Reassessment					85.00	2024	yes
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.82	0.82			
	A	2018	Residential	Sales/Appraisals	9.33	1.02			0.74		

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County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
523800	Thurman										
	A	2018	All Property	CAMA/Appraisals	15.68	1.05	73.46	73.46			
	A	2022	Residential	CAMA	18.79	1.05			73.46		
524000	Warrensburg										
	A	2019	All Property	Sales/Appraisals	8.38	1.03	86.00	86.00		2024	
	A	2022	Residential	Sales Only	6.86	1.01			86.00	2024	

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County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2022	All Property	Review of Reassessment			86.00	86.00			
	A	2022	Residential	Review of Reassessment					82.32		
532200	Cambridge										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
532400	Dresden										
	A	2022	All Property	Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					88.27		
532600	Easton										
	A	2022	All Property	Review of Reassessment			95.00	95.00		2024	yes
	A	2022	Residential	Review of Reassessment					95.00	2024	yes
532800	Fort Ann										
	A	2020	All Property	Sales/Appraisals	31.20	1.14	75.00	75.00		2024	yes
	A	2022	Residential	Sales Only	18.04	1.09			69.76	2024	yes
533000	Fort Edward										
	B	2022	All Property	Review of Reassessment			91.55	100.00			
	B	2022	Residential	Review of Reassessment					91.09		
533200	Granville										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
533400	Greenwich										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
533600	Hampton										
	A	2021	All Property	Review of Reassessment			85.00	85.00			
	A	2021	Residential	Review of Reassessment					85.00		
533800	Hartford										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2022	Residential	Review of Reassessment					90.26	2024	yes

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County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023	2023	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
534000	Hebron										
	A	2020	All Property	Review of Reassessment			82.00	82.00			
	A	2020	Residential	Review of Reassessment					76.76		
534200	Jackson										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					89.65		
534400	Kingsbury										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
534600	Putnam										
	A	2020	All Property	CAMA/Appraisals	32.57	1.03	72.00	72.00			
	A	2022	Residential	CAMA	42.26	1.09			67.72		
534800	Salem										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					86.29		
535000	White Creek										
	A	2022	All Property	Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
535200	Whitehall										
	A	2019	All Property	Sales/Appraisals	30.68	1.13	80.00	80.00		2024	yes
	A	2022	Residential	Sales Only	36.12	1.22			77.62	2024	yes

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

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2020	All Property	Sales/Appraisals	20.44	1.02	64.00	64.00		2024	
	B	2022	Residential	Sales Only	20.24	1.06			60.05	2024	
542200	Butler										
	A	2022	All Property	Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					94.00		
542400	Galen										
	A	2020	All Property	Review of Reassessment			84.00	84.00			
	A	2020	Residential	Review of Reassessment					74.43		
542600	Huron										
	A	2019	All Property	Review of Reassessment			78.00	78.00			
	A	2019	Residential	Review of Reassessment					71.33		
542800	Lyons										
	B	2019	All Property	CAMA/Appraisals	17.48	1.01	64.00	64.00			
	B	2022	Residential	CAMA	16.25	1.01			64.00		
543000	Macedon										
	B	2022	All Property	Review of Reassessment			94.00	94.00			
	B	2022	Residential	Review of Reassessment					94.00		
543200	Marion										
	B	2020	All Property	Sales/Appraisals	26.10	1.06	69.00	69.00			
	B	2022	Residential	Sales Only	19.29	1.05			69.00		
543400	Ontario										
	B	2021	All Property	Review of Reassessment			84.00	84.00			
	B	2021	Residential	Review of Reassessment					84.00		
543600	Palmyra										
	B	2022	All Property	Review of Reassessment			99.00	99.00			
	B	2022	Residential	Review of Reassessment					99.00		
543800	Rose										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		

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544000	Savannah										
	A	2021	All Property	Review of Reassessment			84.00	84.00		2025	yes
	A	2021	Residential	Review of Reassessment					84.00	2025	yes
544200	Sodus										
	B	2021	All Property	CAMA/Appraisals	15.28	1.01	71.00	71.00			
	B	2022	Residential	CAMA	16.90	1.01			65.39		
544400	Walworth										
	B	2021	All Property	Review of Reassessment			82.00	82.00			
	B	2021	Residential	Review of Reassessment					82.00		
544600	Williamson										
	B	2022	All Property	Review of Reassessment			92.00	92.00			
	B	2022	Residential	Review of Reassessment					92.00		
544800	Wolcott										
	B	2022	All Property	Review of Reassessment			92.00	92.00			
	B	2022	Residential	Review of Reassessment					85.99		

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County of Westchester

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550800	Mt Vernon										
	C	2020	All Property	Sales/Appraisals	23.77	0.99	1.71	1.71			
	C	2022	Residential	Sales Only	18.78	1.03			1.52		
551000	New Rochelle										
	C	2020	All Property	Sales/Appraisals	15.59	1.00	1.94	1.94			
	C	2022	Residential	Sales Only	12.50	1.01			1.74		
551200	Peekskill										
	C	2020	All Property	Sales/Appraisals	23.02	1.06	2.39	2.39			
	C	2022	Residential	Sales Only	13.31	1.01			2.05		
551400	Rye										
	C	2020	All Property	Sales/Appraisals	13.82	1.02	1.29	1.29			
	C	2022	Residential	Sales Only	10.54	1.00			1.29		
551700	White Plains										
	C	2020	All Property	Sales/Appraisals	27.43	0.94	2.39	2.39			
	C	2022	Residential	Sales Only	10.21	1.00			1.74		
551800	Yonkers										
	C	2020	All Property	Sales/Appraisals	18.81	1.03	1.79	1.79			
	C	2022	Residential	Sales Only	14.44	1.02			1.62		
552000	Bedford										
	C	2020	All Property	Sales/Appraisals	10.16	1.01	8.49	8.49			
	C	2022	Residential	Sales Only	9.67	1.02			8.49		
552200	Cortlandt										
	C	2020	All Property	Sales/Appraisals	10.62	1.02	1.22	1.22			
	C	2022	Residential	Sales Only	10.79	1.01			1.22		
552400	Eastchester										
	C	2020	All Property	Sales/Appraisals	13.26	1.03	0.94	0.94			
	C	2022	Residential	Sales Only	11.41	1.01			0.94		
552600	Greenburgh										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes

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County of Westchester

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552800	Harrison										
	C	2020	All Property	Sales/Appraisals	14.17	0.98	1.17	1.17			
	C	2022	Residential	Sales Only	13.90	1.01			1.17		
553000	Lewisboro										
	C	2020	All Property	Sales/Appraisals	13.87	1.03	6.98	6.98			
	C	2022	Residential	Sales Only	13.60	1.03			6.98		
553200	Mamaroneck										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
553400	Mount Pleasant										
	C	2020	All Property	Sales/Appraisals	12.70	0.84	1.13	1.13			
	C	2022	Residential	Sales Only	11.77	1.01			1.13		
553600	New Castle										
	C	2020	All Property	Sales/Appraisals	14.43	1.04	14.80	14.80			
	C	2022	Residential	Sales Only	11.61	1.01			14.80		
553800	North Castle										
	C	2020	All Property	Sales/Appraisals	12.53	1.00	1.65	1.65			
	C	2022	Residential	Sales Only	11.27	1.00			1.65		
554000	North Salem										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	B	2023	Residential	Review of Reassessment					100.00	2024	yes
554200	Ossining										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023	Residential	Review of Reassessment					100.00	2024	
554400	Pelham										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
554600	Pound Ridge										
	B	2020	All Property	Sales/Appraisals	16.99	0.96	14.30	14.30			
	B	2022	Residential	Sales Only	13.01	0.99			14.30		

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	C	2023	Residential	Review of Reassessment					100.00	2024	yes
555000	Scarsdale										
	C	2022	All Property	Sales/Appraisals	10.84	1.01	76.44	76.44			
	C	2022	Residential	Sales Only	10.84	1.01			76.44		
555200	Somers										
	C	2020	All Property	Sales/Appraisals	11.61	0.98	9.71	9.71			
	C	2022	Residential	Sales Only	12.27	1.00			9.71		
555400	Yorktown										
	C	2020	All Property	Sales/Appraisals	17.57	1.04	1.72	1.72			
	C	2022	Residential	Sales Only	12.79	1.01			1.58		
555600	Mount Kisco										
	C	2020	All Property	Sales/Appraisals	23.17	1.00	13.72	13.72			
	C	2022	Residential	Sales Only	10.76	1.01			10.77		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2021	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2021	Residential	Review of Reassessment					85.73	2024	yes
562200	Attica										
	B	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	B	2021	Residential	Review of Reassessment					79.71	2024	yes
562400	Bennington										
	A	2022	All Property	Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					92.26		
562600	Castile										
	A	2022	All Property	Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
562800	Covington										
	A	2022	All Property	Review of Reassessment			97.00	97.00			
	A	2022	Residential	Review of Reassessment					97.00		
563000	Eagle										
	A	2022	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2022	Residential	Review of Reassessment					87.26	2024	yes
563200	Gainesville										
	A	2021	All Property	Review of Reassessment			89.00	89.00		2024	yes
	A	2021	Residential	Review of Reassessment					86.47	2024	yes
563400	Genesee Falls										
	A	2021	All Property	Review of Reassessment			86.00	86.00			
	A	2021	Residential	Review of Reassessment					77.96		
563600	Java										
	A	2022	All Property	Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					87.60		
563800	Middlebury										
	A	2021	All Property	Review of Reassessment			88.00	88.00			
	A	2021	Residential	Review of Reassessment					85.23		

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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	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2019	All Property	CAMA/Appraisals	13.81	1.02	78.00	78.00		2024	
	A	2022	Residential	CAMA	16.18	1.02			68.74	2024	
564200	Perry										
	B	2021	All Property	Review of Reassessment			85.00	85.00		2024	
	B	2021	Residential	Review of Reassessment					78.88	2024	
564400	Pike										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			87.00	87.00		2024	yes
	A	2019	Residential	Review of Reassessment					79.03	2024	yes
564800	Warsaw										
	B	2022	All Property	Review of Reassessment			97.00	97.00			
	B	2022	Residential	Review of Reassessment					90.84		
565000	Wethersfield										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		

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County of Yates											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2021	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2021	Residential	Review of Reassessment					90.00	2024	yes
572200	Benton										
	A	2019	All Property	Review of Reassessment			80.00	80.00			
	A	2019	Residential	Review of Reassessment					80.00		
572400	Italy										
	A	2021	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2021	Residential	Review of Reassessment					90.00	2024	yes
572600	Jerusalem										
	A	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	A	2021	Residential	Review of Reassessment					85.00	2024	yes
572800	Middlesex										
	A	2021	All Property	Review of Reassessment			84.00	84.00			
	A	2021	Residential	Review of Reassessment					84.00		
573000	Milo										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
573200	Potter										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2021	All Property	Review of Reassessment			82.00	82.00			
	B	2021	Residential	Review of Reassessment					82.00		
573600	Torrey										
	A	2019	All Property	Review of Reassessment			75.00	75.00		2024	yes
	A	2019	Residential	Review of Reassessment					70.89	2024	yes

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		New York City				2023					
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York City										
	C	2023	1	Review of Reassessment			3.44	6.00			
	C	2023	2	Review of Reassessment			36.51	45.00			
	C	2023	3	Review of Reassessment			45.00	45.00			
	C	2023	4	Review of Reassessment			41.92	45.00			

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