



**Department of
Taxation and Finance**

February 2026

Assessment Equity in New York: Results from the 2025 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 2025 market value survey.

Included herein is information for the State’s 984 non-village assessing units, which consist of 2 counties, 61 cities and 921 towns.

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

2025 Market Value
Survey Data and
Estimation Methodology

For the 2025 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 2025 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
Median	1. \$120,000	\$100,000	.52	.40
	2. 110,000	100,000	1.20	.30
	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. 2. Median 3. 4. 5.	\$92,000	\$100,000	.92	.12
	88,000	100,000	.88	.08
	80,000	100,000	.80	.00
	76,000	100,000	.76	.04
	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 2025 market survey, the median residential COD among the sampled assessing units was 19.79, and the median for all property classes combined was 22.62.³ 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 6.99 to 88.52. For the residential COD, the range among assessing units was 4.82 to 59.78.

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 2025 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 28 percent of the sampled assessing units had a COD that reflected uniform assessing practices for the entire roll. In the case of residential property only, 10 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2025 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	347	15	20	8%	22%
>100 – ≤400	142	12	17	14%	35%
> 400	111	10	15	11%	36%
TOTAL	600	--	--	10%	28%

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

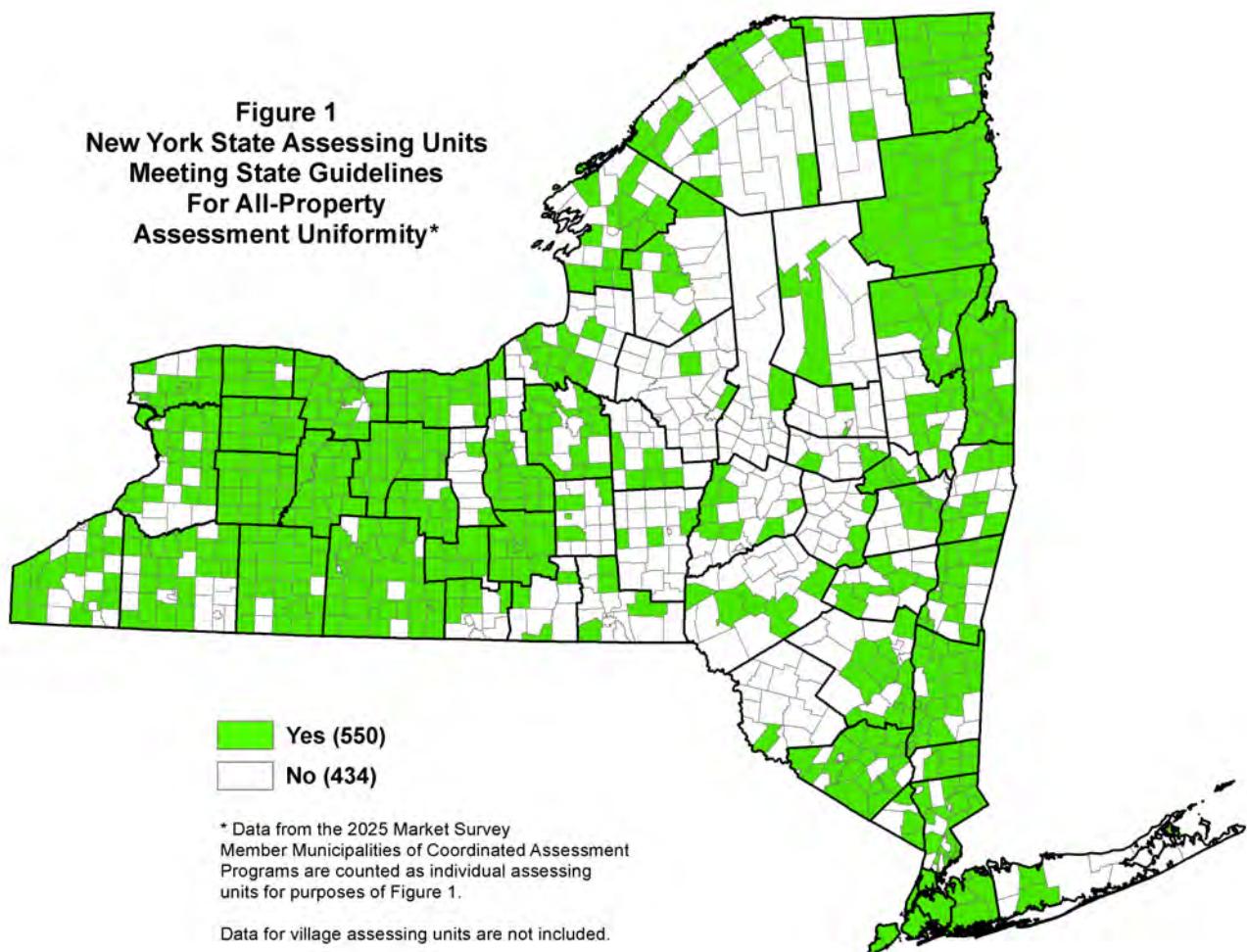
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 550 (55.9%) of the State's assessing units had uniform assessment rolls. This represents a little over a 3% decrease in the number of assessing units found to be equitable in the 2024 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2025 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	600	60	166
Non-Sampled	384	384	384
Total	984	444 (45.1%)	550 (55.9%)

*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 2025 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 40% 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.

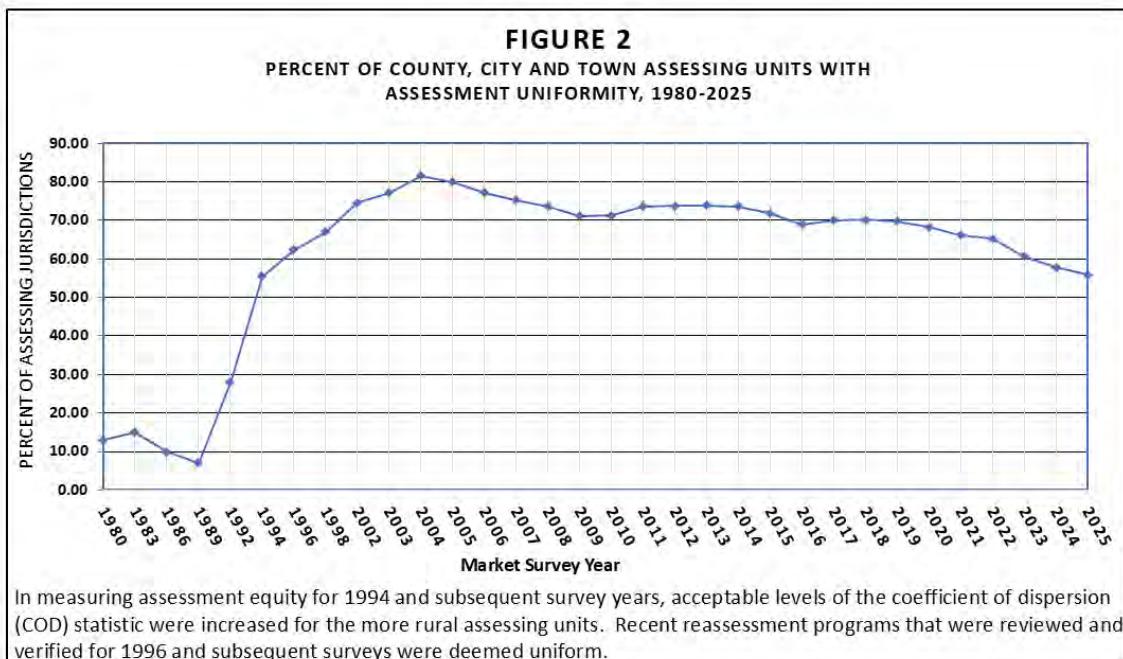
The 93 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 177 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the state with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2025 State Equalization Rate

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	57 (5.8%)
10.01 - 25.00	36 (3.7%)
25.01 - 50.00	177 (18.0%)
50.01 - 75.00	347 (35.3%)
75.01 - 100.00	365 (37.2%)
Greater than 100.00	0 (0.0%)
Total	982 (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. In 2024, uniformity dipped below 60% for the first time since 1994 furthering the general trend away from uniformity since its peak in 2004. In 2025, there was a further decline to around 56 percent.



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 44 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, 55 percent tended to over-assess low-value homes relative to high-value homes, while four units tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2025 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	4	<1%	106	17%
Neutral	266	44%	220	37%
Regressive	330	55%	274	46%
TOTAL	600	100%	600	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 17 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 46 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 37 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
2025 Market Survey

As of January 23, 2026, approximately 5 percent (31) of the 600 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 2025 survey.

Of the 384 assessing units for which recent reassessment projects were reviewed for the 2025 market value survey, approximately 45 percent (171) have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2026 and 2027.

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' 2025 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:

$$(2) \text{ COD}_w = \frac{100}{R_m} \left(\frac{\sum_{i=1}^i \sum_{j=1}^j \frac{w_j}{\bar{w}} |R_{ij} - R_m|}{N} \right)$$

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

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

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

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

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

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- \bar{w} = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- \bar{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 – 2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

New York State Board Of Real Property Tax Services
2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Albany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
010100	Albany	C	2024	All Property	Review of Reassessment			96.00	96.00	2026		
010300	Cohoes	C	2020	All Property	Sales/Appraisals			22.90	1.01	33.75	33.75	
								17.86	1.04	31.61	31.61	
011800	Watervliet	C	2022	All Property	Sales/Appraisals			23.54	1.03	58.82	58.82	
								19.21	1.05			
012000	Berne	A	2020	All Property	Sales/Appraisals			21.49	0.90	38.00	38.00	
								21.18	1.05	35.59	35.59	
012200	Bethlehem	C	2021	All Property	Sales/Appraisals			14.69	0.98	64.00	64.00	
								12.62	1.01			
012400	Coeymans	B	2023	All Property	Sales/Appraisals			23.56	1.06	75.00	75.00	
								23.80	1.07	75.00	75.00	
012600	Colonie	C	2020	All Property	Sales/Appraisals			21.08	0.89	43.70	43.70	
								13.95	0.99			
012800	Green Island	C	2022	All Property	Sales/Appraisals			23.47	0.92	66.00	66.00	
								21.08	1.05	57.70	57.70	
013000	Guilderland	C	2022	All Property	Sales/Appraisals			11.30	0.97	75.00	75.00	
								9.91	1.00			
013200	Knox	A	2023	All Property	Sales/Appraisals			26.41	1.11	37.00	37.00	
								15.70	1.04	37.00	37.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Albany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
013400	New Scotland	B	2023	All Property	Sales/Appraisals	12.87	0.99	65.00	65.00	
		B	2024	Residential	Sales Only	12.87	0.99		65.00	
013600	Rensselaerville	A	2023	All Property	Sales/Appraisals	35.23	1.13	38.75	38.75	
		A	2024	Residential	Sales Only	31.20	1.17		36.39	
013800	Westerlo	A	2020	All Property	Sales/Appraisals	35.90	0.69	0.58	0.58	
		A	2024	Residential	Sales Only	32.58	1.12		0.50	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Allegany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
022000	Alfred	B	2021	All Property	Sales/Appraisals	17.02	1.04	59.00	59.00					
022200	Allen	A	2025	All Property	Review of Reassessment			100.00	100.00					
022400	Alma	A	2024	All Property	Review of Reassessment			99.50	99.50					
022600	Almond	A	2020	All Property	Sales/Appraisals	18.40	1.07	59.00	59.00					
022800	Amity	A	2022	All Property	Review of Reassessment			78.00	78.00					
023000	Andover	A	2024	All Property	Review of Reassessment			97.00	97.00					
023200	Angelica	A	2021	All Property	CAMA/Appraisals	15.16	0.98	72.00	72.00		2026	yes		
023400	Belfast	A	2024	All Property	Review of Reassessment			89.00	89.00					
023600	Birdsall	A	2024	Residential	Review of Reassessment			89.00	89.00					
023800	Bolivar	A	2020	All Property	Sales/Appraisals	28.53	1.07	63.00	63.00					
022000	Alfred	B	2024	Residential	Sales Only	16.19	1.04	59.00	59.00					

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Allegany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
024000	Burns	A	2022	All Property	Review of Reassessment		83.00	83.00	75.02		
			2022	Residential	Review of Reassessment						
024200	Caneadea	A	2023	All Property	CAMA/Appraisals		16.77	0.97	68.00	68.00	
			2024	Residential	CAMA		16.59	1.01	64.07		
024400	Centerville	A	2020	All Property	CAMA/Appraisals		15.30	0.99	74.00	74.00	
			2024	Residential	CAMA		21.21	1.02	74.00		
024600	Clarksville	A	2021	All Property	CAMA/Appraisals		19.17	1.03	52.00	52.00	
			2024	Residential	CAMA		21.38	1.00	52.00		
024800	Cuba	A	2023	All Property	Review of Reassessment		59.63		98.00		
			2023	Residential	Review of Reassessment						
025000	Friendship	A	2023	All Property	Review of Reassessment		94.00	94.00	88.16		
			2023	Residential	Review of Reassessment						
025200	Genesee	A	2021	All Property	CAMA/Appraisals		18.79	1.06	58.00	58.00	
			2024	Residential	CAMA		19.80	1.03	56.56		
025400	Granger	A	2022	All Property	Review of Reassessment		84.00	84.00	75.02		
			2022	Residential	Review of Reassessment						
025600	Grove	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00		
			2025	Residential	Review of Reassessment						
025800	Hume	A	2023	All Property	Review of Reassessment		94.00	94.00	88.16		
			2023	Residential	Review of Reassessment						

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Allegany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
026000	Independence	A	2022	All Property	Review of Reassessment		81.00	81.00			
			A	2022	Residential	Review of Reassessment				81.00	
026200	New Hudson	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
026400	Rushford	A	2022	All Property	CAMA/Appraisals	18.68	1.02	60.00	60.00	2026	yes
			A	2024	Residential	CAMA			56.23		
026600	Scio	A	2021	All Property	Review of Reassessment		69.00	69.00			
			A	2021	Residential	Review of Reassessment				59.63	
026800	Ward	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
027000	Wellsville	B	2025	All Property	Review of Reassessment		100.00	100.00			
			B	2025	Residential	Review of Reassessment				100.00	
027200	West Almond	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
027400	Willing	A	2020	All Property	CAMA/Appraisals	19.56	0.99	64.00	64.00	2026	yes
			A	2024	Residential	CAMA			64.00		
027600	Wirt	A	2021	All Property	CAMA/Appraisals	21.04	1.04	64.00	64.00	2026	yes
			A	2024	Residential	CAMA			64.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Broome			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
030200	Binghamton	C	2020	All Property	Sales/Appraisals	28.10	1.04	52.40	52.40	45.83	
			2024	Residential	Sales Only	27.06	1.10				
032000	Barker	A	2023	All Property	CAMA/Appraisals	14.67	1.00	71.50	71.50	65.36	
			2024	Residential	CAMA	14.86	1.00				
032200	Binghamton	B	2020	All Property	Sales/Appraisals	29.98	1.17	47.50	47.50	45.19	
			2024	Residential	Sales Only	20.36	1.05				
032400	Chenango	B	2020	All Property	Sales/Appraisals	19.68	0.97	42.90	42.90	40.92	
			2024	Residential	Sales Only	16.86	1.03				
032600	Colesville	A	2023	All Property	CAMA/Appraisals	18.56	1.05	5.50	5.50	5.28	
			2024	Residential	CAMA	21.92	1.05				
032800	Conklin	B	2020	All Property	Sales/Appraisals	28.29	1.01	46.00	46.00	39.66	
			2024	Residential	Sales Only	26.14	1.11				
033000	Dickinson	C	2020	All Property	CAMA/Appraisals	15.80	1.01	48.25	48.25	42.55	
			2024	Residential	CAMA	15.68	1.02				
033200	Fenton	B	2021	All Property	Sales/Appraisals	19.34	1.03	44.00	44.00	41.34	
			2024	Residential	Sales Only	17.06	1.03				
033400	Kirkwood	B	2020	All Property	Sales/Appraisals	28.42	0.93	54.25	54.25	42.67	
			2024	Residential	Sales Only	23.53	1.08				
033600	Lisle	A	2020	All Property	CAMA/Appraisals	21.53	0.94	76.20	76.20	68.29	
			2024	Residential	CAMA	17.51	1.00				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Broome			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
033800	Maine	B	2020	All Property	Sales/Appraisals	31.36	1.10	39.00	39.00	
		B	2024	Residential	Sales Only	30.29	1.13		36.68	
034000	Nanticoke	A	2023	All Property	CAMA/Appraisals	29.77	1.13	40.50	40.50	
		A	2024	Residential	CAMA	17.71	1.02		39.38	
034200	Sanford	A	2023	All Property	CAMA/Appraisals	28.60	0.99	41.20	41.20	
		A	2024	Residential	CAMA	25.73	1.06		43.23	
034400	Triangle	A	2022	All Property	CAMA/Appraisals	16.52	0.96	69.96	75.00	
		A	2024	Residential	CAMA	15.82	1.01		65.43	
034600	Union	C	2021	All Property	Sales/Appraisals	29.74	1.04	2.78	2.78	
		C	2024	Residential	Sales Only	26.80	1.08		2.53	
034800	Vestal	C	2025	All Property	Review of Reassessment		100.00	100.00		2026
		C	2025	Residential	Review of Reassessment				100.00	2026
035000	Windsor	A	2023	All Property	Sales/Appraisals	42.01	1.47	42.50	42.50	
		A	2024	Residential	Sales Only	44.55	1.21		45.31	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Cattaraugus			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
041200	Olean	C	2020	All Property	Sales/Appraisals	25.20	1.05	71.00	71.00			
						25.21	1.10			63.07		
041600	Salamanca	C	2020	All Property	CAMA/Appraisals	19.42	1.00	11.00	11.00			
						18.67	1.00			11.00		
042000	Allegany	B	2021	All Property	Sales/Appraisals	20.46	1.07	65.00	65.00			
						18.99	1.06			65.00		
042200	Ashford	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes
										100.00	2026	yes
042400	Carrollton	A	2020	All Property	CAMA/Appraisals	18.80	1.08	56.00	56.00			
						22.84	1.07			46.26		
042600	Coldspring	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
										100.00	2026	
042800	Conewango	A	2020	All Property	CAMA/Appraisals	22.80	1.02	41.00	41.00			
						27.11	1.08			41.00		
043000	Dayton	A	2022	All Property	Review of Reassessment			86.50	86.50		79.56	
043200	East Otto	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes
										100.00	2026	yes
043600	Ellicottville	A	2022	All Property	Sales/Appraisals	27.30	1.09	53.49	53.49			
						14.97	1.01			53.49		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Cattaraugus			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
043800	Farmersville	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044000	Franklinville	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044200	Freedom	A	2024	All Property Residential	Review of Reassessment			98.00	98.00	98.00	2026	yes
					Review of Reassessment							
044400	Great Valley	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044600	Hinsdale	A	2020	All Property Residential	CAMA/Appraisals			22.94	1.07	60.00	60.00	51.15
					CAMA							
044800	Humphrey	A	2020	All Property Residential	CAMA/Appraisals			20.73	1.07	59.00	59.00	53.46
					CAMA							
045000	Ischua	A	2020	All Property Residential	CAMA/Appraisals			22.94	1.07	60.00	60.00	51.15
					CAMA							
045200	Leon	A	2022	All Property Residential	CAMA/Appraisals			23.53	0.99	64.00	64.00	63.12
					CAMA							
045400	Little Valley	A	2020	All Property Residential	CAMA/Appraisals			14.58	1.06	40.00	40.00	40.00
					CAMA							
045600	Lyndon	A	2021	All Property Residential	CAMA/Appraisals			14.82	1.02	61.00	61.00	55.66
					CAMA							

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Cattaraugus			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD								
045800	Machias	A	2024	All Property	Review of Reassessment			92.00	92.00					
					Review of Reassessment					92.00				
046000	Mansfield	A	2020	All Property	Review of Reassessment			76.00	76.00		2026	yes		
					Review of Reassessment					76.00				
046200	Napoli	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
046400	New Albion	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
046600	Olean	A	2020	All Property	Sales/Appraisals			24.34	1.08	50.00	50.00			
					Sales Only					46.19				
046800	Otto	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047000	Perrysburg	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047200	Persia	B	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047400	Portville	B	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047600	Randolph	A	2022	All Property	Sales/Appraisals			26.28	1.10	56.00	56.00			
					Sales Only					56.00				
047600	Randolph	A	2020	All Property	CAMA/Appraisals			24.24	1.01	49.50	49.50			
					CAMA					52.87				

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Cattaraugus			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
047800	Red House	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
048000	Salamanca	A	2020	All Property	CAMA/Appraisals	20.13	1.01	61.00	61.00		
			2024	Residential	CAMA	18.62	1.02		61.00		
048200	South Valley	A	2020	All Property	CAMA/Appraisals	18.30	0.99	48.00	48.00		
			2024	Residential	CAMA	19.39	1.04		40.34		
048400	Yorkshire	B	2020	All Property	CAMA/Appraisals	17.65	1.04	11.00	11.00		
			2024	Residential	CAMA	18.29	1.01		11.61		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
050100	Auburn	C	2022	All Property	Review of Reassessment			75.00	75.00	2026	yes	
					Residential							
052000	Aurelius	A	2022	All Property	Review of Reassessment			74.00	74.00	75.00	2026	
					Residential							
052200	Brutus	B	2021	All Property	Sales/Appraisals			21.34	1.03	61.00	70.65	
					Residential			18.06	1.06	58.49		
052400	Cato	A	2022	All Property	CAMA/Appraisals			24.43	1.05	54.00	56.47	
					Residential			18.82	1.02			
052600	Conquest	A	2021	All Property	Review of Reassessment			72.00	72.00	72.00		
					Residential							
052800	Fleming	B	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
					Residential							
053000	Genoa	A	2021	All Property	Review of Reassessment			75.00	75.00	75.00		
					Residential							
053200	Ira	A	2020	All Property	Sales/Appraisals			25.66	1.10	64.00	64.00	
					Residential			14.37	1.04			
053400	Ledyard	A	2022	All Property	Review of Reassessment			77.00	77.00	79.59		
					Residential							
053600	Locke	A	2023	All Property	CAMA/Appraisals			18.42	1.01	71.00	71.00	
					Residential			17.79	1.05			

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
053800	Mentz	B	2020	All Property	CAMA/Appraisals		20.72	1.06	66.00	66.00	
							18.73	1.05		60.68	
054000	Montezuma	A	2022	All Property	Sales/Appraisals		39.41	1.28	39.00	39.00	
							37.79	1.18		47.44	
054200	Moravia	B	2023	All Property	Review of Reassessment			91.00	91.00		91.00
054400	Niles	A	2022	All Property	CAMA/Appraisals		18.57	1.01	57.00	57.00	
							23.36	0.95		57.00	
054600	Owasco	B	2021	All Property	Sales/Appraisals		26.28	1.14	47.00	47.00	
							19.27	1.07		47.00	
054800	Scipio	A	2024	All Property	Review of Reassessment			94.00	94.00		97.25
055000	Sempronius	A	2025	All Property	Review of Reassessment			100.00	100.00		100.00
055200	Sennett	B	2021	All Property	Sales/Appraisals		20.93	1.01	61.00	61.00	
							17.41	1.07		56.28	
055400	Springport	B	2025	All Property	Review of Reassessment			100.00	100.00		2026
055600	Sterling	A	2025	All Property	Review of Reassessment			100.00	100.00		2026
055600	Sterling	A	2025	All Property	Review of Reassessment			100.00	100.00		yes
055600	Sterling	A	2025	All Property	Review of Reassessment			100.00	100.00		yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
055800	Summerhill	A	2023	All Property	Review of Reassessment		88.00	88.00			
			2023	Residential	Review of Reassessment					88.00	
056000	Throop	B	2024	All Property	Review of Reassessment		94.00	94.00			
			2024	Residential	Review of Reassessment					93.46	
056200	Venice	A	2023	All Property	Review of Reassessment		85.00	85.00			
			2023	Residential	Review of Reassessment					84.81	
056400	Victory	A	2022	All Property	Sales/Appraisals	31.19	1.10	65.00	65.00		
			2022	Residential	Sales/Appraisals	30.96	1.06			67.05	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
060300	Dunkirk	C	2022	All Property	CAMA/Appraisals	17.39	1.03	44.00	44.00		
			2023	Residential	CAMA	16.75	1.03		44.00		
060800	Jamestown	C	2021	All Property	Sales/Appraisals	34.47	1.11	67.00	67.00		
			2024	Residential	Sales Only	38.09	1.17		61.13		
062000	Arkwright	A	2022	All Property	CAMA/Appraisals	17.20	1.04	30.00	30.00		
			2024	Residential	CAMA	16.26	1.01		30.00		
062200	Busti	B	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment				100.00		
062400	Carroll	A	2022	All Property	Sales/Appraisals	27.14	1.09	61.00	61.00		
			2024	Residential	Sales Only	26.53	1.09		61.00		
062600	Charlotte	A	2022	All Property	CAMA/Appraisals	12.88	1.07	61.25	61.25		
			2024	Residential	CAMA	16.39	1.00		61.88		
062800	Chautauqua	A	2021	All Property	Review of Reassessment			75.00	75.00		
			2021	Residential	Review of Reassessment				68.65		
063000	Cherry Creek	A	2022	All Property	CAMA/Appraisals	21.92	1.10	56.30	56.30		
			2023	Residential	CAMA	21.82	1.01		52.93		
063200	Clymer	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment				100.00		
063400	Dunkirk	B	2022	All Property	CAMA/Appraisals	28.22	1.03	50.00	50.00		
			2024	Residential	CAMA	34.66	1.02		44.10		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
063600	Ellery	A	2022	All Property	Sales/Appraisals	32.51	0.92	62.00	62.00			
063800	Ellicott	B	2023	All Property	CAMA/Appraisals	16.40	1.04	69.00	69.00			
064000	Ellington	B	2024	Residential	CAMA	17.17	1.02					
064200	French Creek	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
064400	Gerry	A	2023	All Property	Review of Reassessment			96.00	96.00		2026	yes
064600	Hanover	A	2023	Residential	Review of Reassessment			89.61	89.61	2026	2026	yes
064800	Harmony	B	2021	All Property	Sales/Appraisals	28.86	1.10	48.00	48.00			
065000	Kiantone	B	2024	Residential	Sales Only	25.22	1.11			48.00		
065200	Mina	A	2021	All Property	CAMA/Appraisals	24.92	1.07	60.00	60.00			
065400	North Harmony	A	2024	Residential	CAMA	20.02	1.04			60.00		
063600	Ellery	A	2024	Residential	Sales Only	27.31	1.06			58.70		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
065600	Poland	A	2024	All Property	Review of Reassessment		99.50	99.50			
			2024	Residential	Review of Reassessment						93.16
065800	Pomfret	B	2022	All Property	Sales/Appraisals	24.38	1.05	11.00	11.00		
			2024	Residential	Sales Only	25.27	1.06			11.00	
066000	Portland	B	2022	All Property	Sales/Appraisals	19.16	1.10	33.00	33.00		
			2024	Residential	Sales Only	30.11	1.14			33.00	
066200	Ripley	A	2023	All Property	Review of Reassessment		92.00	92.00			
			2023	Residential	Review of Reassessment						92.00
066400	Sheridan	A	2022	All Property	CAMA/Appraisals	14.01	1.00	40.00	40.00		
			2024	Residential	CAMA	14.05	1.01			37.11	
066600	Sherman	A	2023	All Property	Review of Reassessment		96.00	96.00		2026	yes
			2023	Residential	Review of Reassessment					89.61	2026
066800	Stockton	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
			2022	Residential	Review of Reassessment					72.28	2026
067000	Villenova	A	2022	All Property	CAMA/Appraisals	13.38	1.00	38.00	38.00		
			2024	Residential	CAMA	20.56	1.03			38.00	
067200	Westfield	A	2022	All Property	CAMA/Appraisals	16.77	1.03	50.50	50.50		
			2024	Residential	CAMA	20.26	1.01			50.50	

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chemung			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
070400	Elmira	C	2021	All Property	Sales/Appraisals	39.38	1.13	56.00	56.00	52.08	
			2024	Residential	Sales Only	39.39	1.20				
072000	Ashland	B	2021	All Property	Sales/Appraisals	30.18	1.19	1.03	1.03	1.11	
			2021	Residential	Sales/Appraisals	29.33	1.13				
072200	Baldwin	A	2021	All Property	Sales/Appraisals	53.63	1.35	1.17	1.17	1.17	
			2021	Residential	Sales/Appraisals	20.74	1.05				
072400	Big Flats	B	2022	All Property	Sales/Appraisals	14.23	1.00	85.20	85.20	85.20	
			2024	Residential	Sales Only	12.66	0.99				
072600	Catlin	A	2023	All Property	Review of Reassessment			95.00	95.00	88.91	
			2023	Residential	Review of Reassessment						
072800	Chemung	A	2023	All Property	CAMA/Appraisals	21.88	1.01	74.00	74.00	69.08	
			2024	Residential	CAMA	14.76	1.01				
073000	Elmira	B	2020	All Property	Sales/Appraisals	17.14	1.21	67.00	67.00	67.00	
			2024	Residential	Sales Only	17.12	1.02				
073200	Erin	A	2021	All Property	Sales/Appraisals	20.73	1.14	54.00	54.00	49.89	
			2024	Residential	Sales Only	21.00	1.08				
073400	Horseheads	C	2022	All Property	Review of Reassessment			88.00	88.00	88.00	
			2022	Residential	Review of Reassessment						
073600	Southport	B	2022	All Property	Sales/Appraisals	24.98	1.10	73.00	73.00	71.67	
			2024	Residential	Sales Only	25.40	1.10				

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Chemung			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
073800	Van Etten	A	2025	All Property	Review of Reassessment			100.00	100.00			
074000	Veteran	A	2025	Residential	Review of Reassessment			100.00	100.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Chenango			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
081100	Norwich	C	2021	All Property	Sales/Appraisals	23.49	1.04	46.00	46.00	
		C	2024	Residential	Sales Only	22.65	1.05		42.83	
082000	Afton	A	2020	All Property	Sales/Appraisals	58.23	1.43	42.00	42.00	
		A	2024	Residential	Sales Only	28.89	1.14		39.66	
082200	Bainbridge	A	2022	All Property	CAMA/Appraisals	20.87	1.09	68.00	68.00	
		A	2024	Residential	CAMA	15.51	1.03		65.14	
082400	Columbus	A	2023	All Property	Sales/Appraisals	22.00	0.82	80.00	80.00	
		A	2023	Residential	Sales/Appraisals	17.58	1.02		68.66	
082600	Coventry	A	2021	All Property	CAMA/Appraisals	20.86	0.95	79.00	79.00	
		A	2024	Residential	CAMA	16.95	1.01		72.98	
082800	German	A	2020	All Property	Sales/Appraisals	18.18	1.00	34.80	34.80	
		A	2020	Residential	Sales/Appraisals	15.22	1.04		33.03	
083000	Greene	A	2022	All Property	Sales/Appraisals	22.42	1.04	61.00	61.00	
		A	2024	Residential	Sales Only	17.73	1.04		61.00	
083200	Guilford	A	2023	All Property	Sales/Appraisals	32.55	1.17	79.00	79.00	
		A	2023	Residential	Sales/Appraisals	14.28	1.00		79.00	
083400	Lincklaen	A	2023	All Property	CAMA/Appraisals	40.07	1.11	36.00	36.00	
		A	2024	Residential	CAMA	28.04	1.07		36.00	
083600	Mc Donough	A	2020	All Property	CAMA/Appraisals	31.32	1.00	56.54	56.54	
		A	2024	Residential	CAMA	26.14	1.05		54.84	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chenango			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
083800	New Berlin	A	2023	All Property	Sales/Appraisals		17.20	1.06	70.00	70.00	
							18.82	1.05		70.00	
084000	North Norwich	A	2020	All Property	CAMA/Appraisals		20.47	1.00	41.20	41.20	
							22.00	1.03		41.20	
084200	Norwich	A	2020	All Property	Sales/Appraisals		30.69	1.01	32.00	32.00	
							30.27	1.11		28.69	
084400	Otselic	A	2023	All Property	CAMA/Appraisals		36.32	1.09	27.37	27.37	
							39.27	1.19		25.67	
084600	Oxford	A	2020	All Property	Sales/Appraisals		29.53	1.21	37.00	37.00	
							40.73	1.19		37.00	
084800	Pharsalia	A	2023	All Property	CAMA/Appraisals		34.75	1.32	33.65	33.65	
							43.95	1.10		32.05	
085000	Pitcher	A	2023	All Property	CAMA/Appraisals		37.61	1.15	29.00	29.00	
							32.39	1.13		32.12	
085200	Plymouth	A	2020	All Property	Sales/Appraisals		45.84	1.12	37.55	37.55	
							45.28	1.22		35.76	
085400	Preston	A	2020	All Property	Sales/Appraisals		13.02	1.09	28.00	28.00	
							13.32	1.05		28.95	
085600	Sherburne	A	2023	All Property	Sales/Appraisals		26.66	0.99	49.50	49.50	
							25.20	1.07		47.04	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chenango				2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Eq. Rate						
085800	Smithville	A	2020	All Property	Sales/Appraisals	27.68	1.13	47.00	47.00			
				Residential	Sales/Appraisals	29.83	1.07			47.85		
086000	Smyrna	A	2020	All Property	Sales/Appraisals	55.94	1.24	47.00	47.00			
				Residential	Sales/Appraisals	40.37	1.20			47.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Clinton		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD					
091300	Plattsburgh	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
092000	Altona	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
092200	Ausable	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
092400	Beekmantown	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
092600	Black Brook	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
092800	Champlain	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
093000	Chazy	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
093200	Clinton	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
093400	Dannemora	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						
093600	Ellenburg	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Residential						

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Clinton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
093800	Mooers	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
094000	Peru	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Residential							
094200	Plattsburgh	B	2024	All Property	Review of Reassessment			94.67	100.00	92.79	2026	yes
					Residential							
094400	Saranac	A	2023	All Property	Review of Reassessment			92.35	92.35	92.35		
					Residential							
094600	Schuyler Falls	B	2022	All Property	Sales/Appraisals			19.86	0.89	67.00	67.00	
					Residential							
								19.44	1.04			61.22

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Columbia			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
100600	Hudson	C	2022	All Property	CAMA/Appraisals		19.67	1.00	71.00	71.00	
							23.02	1.00		62.37	
102000	Ancram	A	2023	All Property	Review of Reassessment		90.00	90.00	90.00	2026	yes
										2026	yes
102200	Austerlitz	A	2022	All Property	CAMA/Appraisals		21.11	1.04	62.00	62.00	
							14.08	0.99		62.00	
102400	Canaan	A	2024	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
										2026	yes
102600	Chatham	A	2022	All Property	Review of Reassessment		82.00	82.00	82.00		
102800	Claverack	B	2021	All Property	Review of Reassessment		66.00	66.00	61.75	2027	yes
										2027	yes
103000	Clermont	B	2024	All Property	Review of Reassessment		96.00	96.00	96.00	2026	yes
										2026	yes
103200	Copake	A	2023	All Property	CAMA/Appraisals		44.27	0.90	60.00	60.00	
							20.35	1.02		60.00	
103400	Gallatin	A	2021	All Property	CAMA/Appraisals		24.33	1.14	62.00	62.00	
							17.80	1.03		62.00	
103600	Germantown	B	2021	All Property	Review of Reassessment		59.00	59.00	54.49		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Columbia			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
103800	Ghent	B	2022	All Property	Review of Reassessment			77.00	77.00				
										77.00			
104000	Greenport	B	2025	All Property	Review of Reassessment			100.00	100.00				
										100.00			
104200	Hillsdale	A	2022	All Property	CAMA/Appraisals			21.11	1.04	62.00	62.00		
								14.08	0.99	62.00			
104400	Kinderhook	B	2023	All Property	Sales/Appraisals			15.62	1.01	60.00	60.00		
								14.67	1.02	60.00			
104600	Livingston	A	2023	All Property	CAMA/Appraisals			39.80	1.23	47.00	47.00		
								19.31	1.03	42.02			
104800	New Lebanon	A	2024	All Property	Review of Reassessment			100.00	100.00	2026	yes		
										100.00	2026		
105000	Stockport	B	2024	All Property	Review of Reassessment			100.00	100.00				
										100.00			
105200	Stuyvesant	A	2022	All Property	CAMA/Appraisals			19.20	1.02	77.00	77.00		
								15.17	1.01	77.00			
105400	Taghkanic	A	2025	All Property	Review of Reassessment			100.00	100.00	2026	yes		
										100.00	2026		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Cortland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
110200	Cortland	C	2024	All Property	Review of Reassessment		97.00	97.00	90.57		
			2024	Residential	Review of Reassessment						
112000	Cincinnatus	A	2023	All Property	CAMA/Appraisals		29.70	0.93	72.00	72.00	
			2024	Residential	CAMA		14.94	1.01	72.00	57.03	
112200	Cortlandville	B	2021	All Property	Sales/Appraisals		18.88	1.01	63.00	63.00	
			2024	Residential	Sales Only		16.14	1.05	63.00	62.22	
112400	Cuyler	A	2021	All Property	Sales/Appraisals		16.61	1.06	68.00	68.00	
			2021	Residential	Sales/Appraisals		18.35	1.03	68.00	64.00	
112600	Freetown	A	2022	All Property	Sales/Appraisals		28.30	1.08	64.00	64.00	
			2022	Residential	Sales/Appraisals		16.35	0.99	64.00	67.79	
112800	Harford	A	2023	All Property	Sales/Appraisals		31.60	0.91	76.00	76.00	
			2023	Residential	Sales/Appraisals		22.45	1.04	76.00	67.00	
113000	Homer	B	2021	All Property	Sales/Appraisals		16.35	0.97	67.00	67.00	
			2024	Residential	Sales Only		8.61	1.02	67.00	59.65	
113200	Lapeer	A	2021	All Property	Sales/Appraisals		25.36	0.86	67.00	67.00	
			2024	Residential	Sales Only		20.35	1.03	67.00	59.65	
113400	Marathon	A	2021	All Property	Sales/Appraisals		25.36	0.86	67.00	67.00	
			2024	Residential	Sales Only		20.35	1.03	67.00	59.65	
113600	Preble	A	2021	All Property	Sales/Appraisals		24.59	0.94	62.00	62.00	
			2021	Residential	Sales/Appraisals		16.53	1.01	62.00	58.04	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Cortland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
113800	Scott	A	2021	All Property	Sales/Appraisals	24.59	0.94	62.00	62.00			
114000	Solon	A	2022	All Property	Sales/Appraisals	31.45	1.00	53.00	53.00			
114200	Taylor	A	2023	All Property	CAMA/Appraisals	26.84	0.99	72.00	72.00			
114400	Truxton	A	2020	All Property	Sales/Appraisals	22.79	0.97	62.00	62.00			
114600	Virgil	A	2025	All Property	Review of Reassessment			100.00	100.00			
114800	Willet	A	2022	All Property	Sales/Appraisals	26.62	0.95	60.00	60.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Delaware			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
122000	Andes											
	A	2022	All Property	Review of Reassessment				70.00	70.00			
	A	2022	Residential	Review of Reassessment						64.66		
122200	Bovina											
	A	2021	All Property	Sales/Appraisals	25.40	1.01	13.25	13.25				
	A	2021	Residential	Sales/Appraisals	21.11	1.05				12.19		
122400	Colchester											
	A	2021	All Property	Sales/Appraisals	45.20	0.77	2.10	4.00				
	A	2021	Residential	Sales/Appraisals	44.14	1.29				1.41		
122600	Davenport											
	A	2021	All Property	Sales/Appraisals	23.64	1.18	47.50	47.50				
	A	2024	Residential	Sales Only	23.00	1.09				47.50		
122800	Delhi											
	A	2021	All Property	Sales/Appraisals	31.63	1.07	32.00	32.00				
	A	2021	Residential	Sales/Appraisals	28.85	1.13				32.00		
123000	Deposit											
	A	2021	All Property	Sales/Appraisals	45.53	1.10	3.55	3.55				
	A	2021	Residential	Sales/Appraisals	40.06	1.20				2.92		
123200	Franklin											
	A	2021	All Property	Sales/Appraisals	20.03	1.06	67.00	67.00			2026	
	A	2021	Residential	Sales/Appraisals	26.88	1.09				67.00	2026	
123400	Hamden											
	A	2025	All Property	Review of Reassessment			100.00	100.00			2026	
	A	2025	Residential	Review of Reassessment						100.00	2026	
123600	Hancock											
	A	2021	All Property	Sales/Appraisals	36.66	1.11	8.00	8.00				
	A	2021	Residential	Sales/Appraisals	46.59	1.30				8.00		
123800	Harpersfield											
	A	2021	All Property	Sales/Appraisals	25.51	1.12	16.00	16.00				
	A	2021	Residential	Sales/Appraisals	26.65	1.15				16.33		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Delaware			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
124000	Kortright	A	2020	All Property	Sales/Appraisals	25.37	1.16	57.75	57.75		
						30.66	1.14			51.66	
124200	Masonville	A	2021	All Property	Sales/Appraisals	17.55	1.04	63.00	63.00		
						21.30	1.06			63.00	
124400	Meredith	A	2020	All Property	Sales/Appraisals	25.37	1.16	57.75	57.75		
						30.66	1.14			51.66	
124600	Middletown	A	2021	All Property	Sales/Appraisals	28.39	0.83	59.00	59.00		
						30.52	1.12			48.54	
124800	Roxbury	A	2024	All Property	Review of Reassessment			99.00	99.00		
										99.00	2026
125000	Sidney	B	2020	All Property	Sales/Appraisals	31.57	1.08	50.00	50.00		
						30.50	1.13			50.00	
125200	Stamford	A	2021	All Property	Sales/Appraisals	25.78	0.96	15.18	15.18		
						23.24	1.13			13.17	
125400	Tompkins	A	2021	All Property	Sales/Appraisals	37.47	0.66	2.44	6.00		
						30.33	1.07			1.72	
125600	Walton	A	2025	All Property	Review of Reassessment			100.00	100.00		
										100.00	2026
											yes
											yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Dutchess			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
130200	Beacon	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
131300	Poughkeepsie	C	2025	Residential	Review of Reassessment		100.00	100.00	100.00	2026	
132000	Amenia	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
132200	Beekman	C	2021	All Property	Sales/Appraisals		15.28	1.02	62.80	62.80	
132400	Clinton	C	2024	Residential	Sales Only		12.37	1.00	58.85	58.85	
132600	Dover	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
132800	East Fishkill	B	2025	Residential	Review of Reassessment		16.37	1.04	32.00	32.00	
133000	Fishkill	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
133200	Hyde Park	C	2025	Residential	Review of Reassessment		100.00	100.00	100.00	2026	
133400	La Grange	B	2023	All Property	Sales/Appraisals		10.78	1.02	63.07	63.07	
		B	2024	Residential	Sales Only		9.96	1.00	63.07	63.07	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Dutchess			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
133600	Milan	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
133800	Northeast	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
134000	Pawling	B	2021	All Property	Sales/Appraisals			20.97	1.05	29.61	29.61	2026
					Residential			12.96	0.99	29.61	29.61	
134200	Pine Plains	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
134400	Pleasant Valley	B	2023	All Property	Sales/Appraisals			14.67	1.03	61.70	61.70	2026
					Residential			14.17	1.01	61.70	61.70	
134600	Poughkeepsie	C	2023	All Property	Review of Reassessment			89.00	89.00	89.00	2026	yes
					Residential							
134800	Red Hook	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
135000	Rhinebeck	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
135200	Stanford	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
135400	Union Vale	B	2023	All Property	Sales/Appraisals			10.96	1.00	63.85	63.85	2026
					Residential			9.81	1.00	63.85	63.85	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Dutchess			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
135600	Wappinger C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	
			Residential	Review of Reassessment							
135800	Washington A	2023	All Property	CAMA/Appraisals			14.47	0.99	67.55	67.55	
			Residential	CAMA			16.04	0.99	60.72		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
140200	Buffalo	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
140900	Lackawanna	C	2023	All Property	Sales/Appraisals		23.29	1.04	64.00	64.00	
							21.61	1.04	62.89	87.00	
141600	Tonawanda	C	2023	All Property	Review of Reassessment		87.00	87.00	87.00		
142000	Alden	B	2021	All Property	Sales/Appraisals		16.13	1.00	56.95	56.95	
							14.14	1.01	53.16		
142200	Amherst	C	2024	All Property	Review of Reassessment		99.00	99.00	99.00		
142400	Aurora	C	2024	Residential	Review of Reassessment		20.00	20.00	20.00		
142600	Boston	B	2021	All Property	Sales/Appraisals		17.05	1.03	50.00	50.00	
							15.52	1.02			
142800	Brant	B	2024	Residential	Sales Only		19.42	1.05	48.00	48.00	
							17.96	1.05			
143000	Cheektowaga	A	2021	All Property	CAMA/Appraisals		17.41	0.99	48.00	48.00	
							18.52	1.03			
143200	Clarence	A	2024	Residential	CAMA		75.00	75.00	75.00		
		C	2022	All Property	Review of Reassessment		100.00	100.00	100.00		
		C	2022	Residential	Review of Reassessment		100.00	100.00	100.00		
		C	2024	All Property	Review of Reassessment		100.00	100.00	100.00		
		C	2024	Residential	Review of Reassessment		100.00	100.00	100.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
143400	Colden	A	2023	All Property	Sales/Appraisals	17.57	1.01	25.00	25.00	
		A	2024	Residential	Sales Only	17.18	1.02		25.00	
143600	Collins	B	2023	All Property	Sales/Appraisals	32.78	1.63	28.00	28.00	
		B	2024	Residential	Sales Only	24.34	1.08		32.74	
143800	Concord	B	2023	All Property	Sales/Appraisals	19.18	0.85	26.00	26.00	
		B	2024	Residential	Sales Only	18.72	1.07		25.05	
144000	Eden	B	2023	All Property	Sales/Appraisals	16.68	0.99	37.00	37.00	
		B	2024	Residential	Sales Only	12.20	1.02		37.00	
144200	Elma	B	2023	All Property	Sales/Appraisals	14.26	1.01	2.60	2.60	
		B	2024	Residential	Sales Only	14.42	1.01		2.60	
144400	Evans	B	2021	All Property	Sales/Appraisals	16.26	1.01	49.00	49.00	
		B	2024	Residential	Sales Only	15.49	1.03		49.00	
144600	Grand Island	C	2025	All Property	Review of Reassessment			100.00	100.00	
		C	2025	Residential	Review of Reassessment				100.00	
144800	Hamburg	C	2023	All Property	Sales/Appraisals	15.07	1.03	29.00	29.00	
		C	2024	Residential	Sales Only	15.08	1.02		29.00	
145000	Holland	A	2021	All Property	CAMA/Appraisals	10.49	1.01	48.00	48.00	
		A	2024	Residential	CAMA	10.48	1.00		48.00	
145200	Lancaster	C	2023	All Property	Sales/Appraisals	15.07	1.00	64.00	64.00	2026
		C	2024	Residential	Sales Only	13.53	1.01		64.00	2026

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
145400	Marilla	B	2023	All Property	Sales/Appraisals	13.04	0.97	24.00	24.00	
		B	2024	Residential	Sales Only	6.03	1.00		24.00	
145600	Newstead	B	2023	All Property	Review of Reassessment		90.00	90.00		2026
		B	2023	Residential	Review of Reassessment			90.00	2026	yes
145800	North Collins	A	2021	All Property	Sales/Appraisals	21.00	1.08	49.00	49.00	
		A	2024	Residential	Sales Only	23.58	1.08		49.00	
146000	Orchard Park	C	2023	All Property	Sales/Appraisals	11.49	1.00	30.00	30.00	
		C	2024	Residential	Sales Only	11.78	0.99		30.00	
146200	Sardinia	A	2023	All Property	Sales/Appraisals	25.48	1.02	33.00	33.00	
		A	2023	Residential	Sales/Appraisals	19.42	1.05		33.00	
146400	Tonawanda	C	2023	All Property	Sales/Appraisals	15.32	0.99	21.00	21.00	
		C	2024	Residential	Sales Only	13.11	1.02		21.00	
146600	Wales	A	2023	All Property	Sales/Appraisals	10.83	0.83	26.00	26.00	
		A	2023	Residential	Sales/Appraisals	9.59	1.01		25.02	
146800	West Seneca	C	2023	All Property	Sales/Appraisals	14.56	1.00	24.00	24.00	
		C	2024	Residential	Sales Only	14.70	1.01		24.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Essex		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD					
152000	Chesterfield	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
152200	Crown Point	A	2022	All Property Residential	Review of Reassessment		75.00	75.00	66.24		
					Review of Reassessment						
152400	Elizabethtown	A	2022	All Property Residential	Review of Reassessment		78.06	100.00	74.63		
					Review of Reassessment						
152600	Essex	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
152800	Jay	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153000	Keene	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153200	Lewis	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153400	Minerva	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153600	Moriah	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153800	Newcomb	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Essex			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
154000	North Elba	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154200	North Hudson	A	2022	All Property	Review of Reassessment		79.23	100.00		2026	yes
			2022	Residential	Review of Reassessment				62.82		
154400	St. Armand	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154600	Schroon	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154800	Ticonderoga	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155000	Westport	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155200	Willsboro	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155400	Wilmington	A	2024	All Property	Review of Reassessment		95.00	95.00		2026	yes
			2024	Residential	Review of Reassessment				91.43		

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				COD	PRD						
162000	Tupper Lake	A	2023	All Property	CAMA/Appraisals	27.36	0.99	60.00	60.00		
			2024	Residential	CAMA	23.56	1.06			60.00	
162200	Bangor	A	2023	All Property	CAMA/Appraisals	52.49	1.21	55.00	55.00		
			2024	Residential	CAMA	19.54	1.05			62.62	
162400	Bellmont	A	2023	All Property	CAMA/Appraisals	55.27	1.06	67.50	67.50		
			2024	Residential	CAMA	27.67	0.99			71.11	
162600	Bombay	A	2022	All Property	Sales/Appraisals	19.86	1.08	58.00	58.00		
			2022	Residential	Sales/Appraisals	22.89	1.09			58.00	
162800	Brandon	A	2022	All Property	Sales/Appraisals	19.45	1.01	48.59	48.59		
			2022	Residential	Sales/Appraisals	18.68	1.07			51.65	
163000	Brighton	A	2024	All Property	Review of Reassessment			100.00	100.00	2026	yes
			2024	Residential	Review of Reassessment					97.56	yes
163200	Burke	A	2024	All Property	Review of Reassessment			100.00	100.00	2026	yes
			2024	Residential	Review of Reassessment					100.00	yes
163400	Chateaugay	A	2023	All Property	Review of Reassessment			96.75	96.75		
			2023	Residential	Review of Reassessment					97.26	
163600	Constable	A	2022	All Property	Sales/Appraisals	24.88	1.12	7.10	7.10		
			2022	Residential	Sales/Appraisals	26.92	1.12			7.24	
163800	Dickinson	A	2022	All Property	CAMA/Appraisals	21.34	1.09	58.00	58.00		
			2024	Residential	CAMA	26.15	1.10			61.96	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Franklin			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
164000	Duane	A	2021	All Property	Sales/Appraisals	33.17	0.99	59.00	59.00			
						30.18	1.15			51.27		
164200	Fort Covington	A	2021	All Property	Sales/Appraisals	34.14	1.14	62.00	62.00			
						41.14	1.22			62.00		
164400	Franklin	A	2022	All Property	Sales/Appraisals	41.86	1.08	61.77	61.77			
						26.95	1.05			61.61		
164600	Harrietstown	A	2020	All Property	Sales/Appraisals	30.55	1.18	65.56	65.56			
						22.00	1.05			59.48	2026	yes
164800	Malone	B	2022	All Property	Sales/Appraisals	27.57	1.07	54.00	54.00			
						26.88	1.12			51.86		yes
165000	Moira	A	2023	All Property	CAMA/Appraisals	30.34	1.45	64.00	64.00			
						19.74	1.03			64.00		
165200	Santa Clara	A	2023	All Property	Sales/Appraisals	31.40	1.04	57.76	57.76			
						23.24	1.07			52.40		
165400	Waverly	A	2023	All Property	Sales/Appraisals	50.38	1.46	60.00	60.00			
						59.78	1.21			65.90		
165600	Westville	A	2023	All Property	CAMA/Appraisals	29.67	1.01	64.00	64.00			
						17.62	1.04			68.77		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Fulton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
170500	Gloversville	C	2020	All Property	Sales/Appraisals	37.19	1.13	64.37	64.37		
			2024	Residential	Sales Only	35.95	1.20			57.33	
170800	Johnstown	C	2023	All Property	CAMA/Appraisals	13.92	1.02	62.00	62.00		
			2024	Residential	CAMA	14.32	1.01			53.70	
172000	Bleecker	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment					100.00	
172200	Broadalbin	B	2023	All Property	Sales/Appraisals	35.93	1.04	49.94	49.94		
			2024	Residential	Sales Only	26.90	1.09			49.94	
172400	Caroga	A	2023	All Property	CAMA/Appraisals	28.62	1.03	33.42	33.42		
			2024	Residential	CAMA	25.58	1.08			31.54	
172600	Ephratah	A	2023	All Property	Sales/Appraisals	73.21	0.98	45.00	45.00		
			2023	Residential	Sales/Appraisals	33.00	1.15			45.00	
172800	Johnstown	B	2020	All Property	Sales/Appraisals	37.83	1.21	46.95	46.95		
			2024	Residential	Sales Only	30.84	1.14			40.31	
173000	Mayfield	B	2020	All Property	Sales/Appraisals	31.61	1.13	39.46	39.46		
			2024	Residential	Sales Only	29.67	1.15			35.93	
173200	Northampton	B	2020	All Property	CAMA/Appraisals	20.37	1.03	37.00	37.00		
			2024	Residential	CAMA	20.94	1.03			33.38	
173400	Oppenheim	A	2020	All Property	Sales/Appraisals	51.10	1.33	34.70	34.70		
			2020	Residential	Sales/Appraisals	25.67	1.12			32.09	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Fulton			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Evaluated	Property Type	Data/Estimation Type **					
173600	Perth	B	2023	All Property	Sales/Appraisals	26.25	1.08	34.00	34.00	
		B	2024	Residential	Sales Only	23.21	1.06		30.95	
173800	Stratford	A	2020	All Property	CAMA/Appraisals	24.30	1.03	64.10	64.10	
		A	2024	Residential	CAMA	29.55	1.09		57.63	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Genesee			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
180200	Batavia	C	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		C	2025 Residential	Review of Reassessment					100.00	2026	yes
182000	Alabama	A	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		A	2025 Residential	Review of Reassessment					100.00	2026	yes
182200	Alexander	A	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		A	2025 Residential	Review of Reassessment					100.00	2026	yes
182400	Batavia	B	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		B	2025 Residential	Review of Reassessment					100.00	2026	yes
182600	Bergen	B	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		B	2025 Residential	Review of Reassessment					100.00	2026	yes
182800	Bethany	A	2024 All Property	Review of Reassessment			97.00	97.00			
		A	2024 Residential	Review of Reassessment					91.59		
183000	Byron	A	2025 All Property	Review of Reassessment			100.00	100.00			
		A	2025 Residential	Review of Reassessment					100.00		
183200	Darien	A	2024 All Property	Review of Reassessment			97.00	97.00			
		A	2024 Residential	Review of Reassessment					91.59		
183400	Elba	A	2025 All Property	Review of Reassessment			100.00	100.00			
		A	2025 Residential	Review of Reassessment					100.00		
183600	Le Roy	B	2024 All Property	Review of Reassessment			93.00	93.00		2026	
		B	2024 Residential	Review of Reassessment					93.00	2026	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Genesee			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
183800	Oakfield	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
184000	Pavilion	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		yes
184200	Pembroke	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		
184400	Stafford	A	2022	All Property	Review of Reassessment		86.00	86.00		2026	yes
			2022	Residential	Review of Reassessment				86.00		yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Greene			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD							
192000	Ashland	A	2023	All Property	CAMA/Appraisals		20.20	1.06	38.00	38.00		
							29.43	1.07		38.00		
192200	Athens	B	2023	All Property	Review of Reassessment			86.00	86.00			
								86.00				
192400	Cairo	B	2023	All Property	CAMA/Appraisals		16.27	1.03	35.00	35.00		
							16.41	1.03		35.00		
192600	Catskill	B	2023	All Property	Sales/Appraisals		25.68	1.05	28.00	28.00		
							24.20	1.10		28.00		
192800	Coxsackie	B	2023	All Property	Sales/Appraisals		23.57	1.04	38.50	38.50		
							22.39	1.07		36.00		
193000	Durham	B	2023	All Property	Sales Only							
193200	Greenville	B	2024	Residential	Sales Only							
193400	Halcott	A	2023	All Property	CAMA/Appraisals		18.34	0.97	44.00	44.00		
							17.44	1.00		37.41		
193600	Hunter	A	2023	All Property	Sales/Appraisals		24.07	1.08	43.00	43.00		
							23.63	1.10		40.22		
193800	Jewett	A	2024	Residential	Sales Only							
192000	Ashland	A	2024	Residential	CAMA							

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Greene			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
194000	Lexington	A	2023	All Property	CAMA/Appraisals	19.98	1.20	52.25	52.25	
		A	2024	Residential	CAMA	19.93	1.00		46.90	
194200	New Baltimore	A	2023	All Property	Sales/Appraisals	27.45	1.11	38.00	38.00	
		A	2024	Residential	Sales Only	25.75	1.09		38.00	
194400	Prattsburgh	A	2023	All Property	CAMA/Appraisals	31.17	1.08	54.50	54.50	
		A	2024	Residential	CAMA	38.03	1.16		54.50	
194600	Windham	A	2023	All Property	Sales/Appraisals	23.47	1.07	52.35	52.35	
		A	2024	Residential	Sales Only	22.05	1.04		52.35	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Hamilton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
202000	Arietta	A	2023	All Property	Review of Reassessment			92.00	92.00	84.16			
202200	Benson	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				
202400	Hope	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				
202600	Indian Lake	A	2023	All Property	Sales/Appraisals			25.67	1.14	67.00	60.07		
								19.05	1.04				
202800	Inlet	A	2022	All Property	Review of Reassessment			88.50	88.50	82.37			
203000	Lake Pleasant	A	2023	All Property	Sales/Appraisals			21.57	1.03	70.00	66.01		
								19.89	1.00				
203200	Long Lake	A	2021	All Property	Sales/Appraisals			27.49	1.05	70.00	63.35		
								22.97	0.98				
203400	Morehouse	A	2021	All Property	Sales/Appraisals			23.61	1.06	70.00	60.99		
								20.84	1.09				
203600	Wells	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Herkimer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
210900	Little Falls	C	2022	All Property	Sales/Appraisals	45.60	1.19	11.00	11.00	
		C	2022	Residential	Sales/Appraisals	45.56	1.32		9.34	
212000	Columbia	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	
212200	Danube	A	2022	All Property	Sales/Appraisals	47.94	1.28	60.13	60.13	
		A	2022	Residential	Sales/Appraisals	32.41	1.10		60.13	
212400	Fairfield	A	2021	All Property	Sales/Appraisals	25.95	1.17	51.00	51.00	
		A	2021	Residential	Sales/Appraisals	27.07	1.14		51.00	
212600	Frankfort	B	2023	All Property	Sales/Appraisals	32.61	1.13	45.78	45.78	
		B	2024	Residential	Sales Only	32.74	1.17		41.81	
212800	German Flatts	B	2023	All Property	Sales/Appraisals	43.13	1.21	50.50	50.50	
		B	2024	Residential	Sales Only	46.31	1.27		45.84	
213000	Herkimer	B	2022	All Property	Sales/Appraisals	35.02	1.16	54.00	54.00	
		B	2024	Residential	Sales Only	35.47	1.15		54.00	
213200	Litchfield	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	
213400	Little Falls	A	2021	All Property	Sales/Appraisals	33.50	1.19	52.77	52.77	
		A	2021	Residential	Sales/Appraisals	29.88	1.13		52.77	
213600	Manheim	B	2022	All Property	Sales/Appraisals	58.76	0.92	50.00	50.00	
		B	2022	Residential	Sales/Appraisals	35.48	1.15		50.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Herkimer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
213800	Newport	A	2023	All Property	Sales/Appraisals	26.48	1.10	57.00	57.00	
		A	2024	Residential	Sales Only	20.45	1.06		57.00	
214000	Norway	A	2023	All Property	Sales/Appraisals	33.99	1.15	40.15	40.15	
		A	2023	Residential	Sales/Appraisals	43.91	1.30		37.99	
214200	Ohio	A	2023	All Property	CAMA/Appraisals	28.76	0.97	63.00	63.00	
		A	2024	Residential	CAMA	35.59	1.07		55.18	
214400	Russia	A	2021	All Property	Sales/Appraisals	24.03	0.88	69.27	69.27	
		A	2021	Residential	Sales/Appraisals	24.11	1.00		61.62	
214600	Salisbury	A	2025	All Property	Review of Reassessment		100.00	100.00		2026
		A	2025	Residential	Review of Reassessment				100.00	2026
214800	Schuyler	A	2021	All Property	Sales/Appraisals	41.90	1.13	53.00	53.00	
		A	2021	Residential	Sales/Appraisals	27.96	1.12		48.82	
215000	Stark	A	2021	All Property	Sales/Appraisals	20.18	1.05	41.04	41.04	
		A	2021	Residential	Sales/Appraisals	18.37	1.05		41.76	
215200	Warren	A	2021	All Property	Sales/Appraisals	39.81	0.94	43.57	43.57	
		A	2021	Residential	Sales/Appraisals	30.59	1.18		43.57	
215400	Webb	A	2023	All Property	Sales/Appraisals	29.62	1.17	57.00	57.00	
		A	2024	Residential	Sales Only	21.34	1.00		53.56	2026
215600	Winfield	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
221800	Watertown	C	2022	All Property	Sales/Appraisals	24.26	1.01	73.00	73.00	65.65		
222000	Adams	B	2022	All Property	Sales/Appraisals	17.04	1.01	80.00	80.00	74.18		
222200	Alexandria	A	2023	All Property	CAMA/Appraisals	23.60	0.98	57.00	57.00	56.07		
222400	Antwerp	A	2022	All Property	Sales/Appraisals	24.79	0.95	64.00	64.00	70.55	2026	yes
222600	Brownville	A	2023	All Property	Sales/Appraisals	20.64	0.95	78.00	78.00	72.73		
222800	Cape Vincent	A	2022	All Property	Sales/Appraisals	21.22	1.06	69.00	69.00	65.48		
223000	Champion	A	2024	All Property	Review of Reassessment			93.50	93.50	86.63		
223200	Clayton	A	2023	All Property	Review of Reassessment			96.00	96.00	92.98		
223400	Ellisburg	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
223600	Henderson	A	2021	All Property	Sales/Appraisals	21.94	1.14	68.00	68.00	68.00		
221800	Watertown	C	2024	Residential	Sales Only	25.04	1.09					

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
223800	Hounsfield	A	2023	All Property	Review of Reassessment			89.00	89.00				
					Review of Reassessment					83.19			
224000	Le Ray	B	2025	All Property	Review of Reassessment			100.00	100.00	2026	yes		
					Review of Reassessment					100.00			
224200	Lorraine	A	2024	All Property	Review of Reassessment			99.00	99.00				
					Review of Reassessment					94.92			
224400	Lyme	A	2020	All Property	Sales/Appraisals			65.91	1.64	62.00	62.00		
					Sales Only					62.25			
224600	Orleans	A	2020	All Property	CAMA/Appraisals			22.58	1.00	75.00	75.00		
					Residential CAMA					75.00			
224800	Pamelia	A	2023	All Property	Review of Reassessment			94.00	94.00				
					Review of Reassessment					90.84			
225000	Philadelphia	A	2022	All Property	Sales/Appraisals			29.20	0.96	70.00	70.00		
					Residential Sales/Appraisals					74.18			
225200	Rodman	A	2024	All Property	Review of Reassessment			98.00	98.00				
					Review of Reassessment					93.46			
225400	Rutland	A	2021	All Property	Review of Reassessment			73.86	78.00				
					Review of Reassessment					70.47			
225600	Theresa	A	2021	All Property	CAMA/Appraisals			13.78	1.00	75.00	75.00		
					Residential CAMA					75.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
225800	Watertown	B	2020	All Property	Sales/Appraisals	24.00	0.88	45.50	45.50		
		B	2024	Residential	Sales Only	13.65	1.00			37.45	
226000	Wilna	A	2024	All Property	Review of Reassessment			96.50	96.50		
		A	2024	Residential	Review of Reassessment					90.92	
226200	Worth	A	2022	All Property	Sales/Appraisals	19.57	1.02	60.00	60.00		
		A	2022	Residential	Sales/Appraisals	20.31	1.12			55.39	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Lewis			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
232000	Croghan	A	2022	All Property	CAMA/Appraisals	24.56	1.06	44.00	44.00	2026	yes
			2024	Residential	CAMA	16.41	1.03		37.10		
232200	Denmark	A	2022	All Property	Sales/Appraisals	16.10	1.11	76.50	76.50	2026	yes
			2024	Residential	Sales Only	19.39	1.08		74.14		
232400	Diana	A	2023	All Property	Review of Reassessment			97.00	97.00	2026	yes
			2023	Residential	Review of Reassessment				91.31		
232600	Greig	A	2022	All Property	CAMA/Appraisals	23.22	1.05	65.00	65.00	61.20	
			2024	Residential	CAMA	19.45	1.01				
232800	Harrisburg	A	2020	All Property	Sales/Appraisals	29.33	1.07	70.00	70.00	60.49	
			2020	Residential	Sales/Appraisals	23.87	1.08				
233200	Lewis	A	2022	All Property	Sales/Appraisals	43.42	0.76	53.30	53.30	58.14	
			2022	Residential	Sales/Appraisals	21.39	1.06				
233400	Leyden	A	2021	All Property	CAMA/Appraisals	18.95	0.98	71.00	71.00	62.40	
			2024	Residential	CAMA	15.70	1.00				
233600	Lowville	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	
			2025	Residential	Review of Reassessment						
233800	Lyonsdale	A	2020	All Property	Sales/Appraisals	55.35	0.93	54.00	54.00	47.24	
			2020	Residential	Sales/Appraisals	43.95	1.20				
234000	Martinsburg	A	2024	All Property	Review of Reassessment			100.00	100.00	96.15	
			2024	Residential	Review of Reassessment						

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Lewis			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
234200	Montague	A	2021	All Property	CAMA/Appraisals	20.44	0.90	71.00	71.00			
			2024	Residential	CAMA	25.38	1.06			67.85		
234400	New Bremen	A	2023	All Property	Sales/Appraisals	44.55	1.27	74.50	74.50			
			2024	Residential	Sales Only	21.28	1.06			68.52		
234600	Osceola	A	2021	All Property	CAMA/Appraisals	21.59	0.94	64.50	64.50			
			2024	Residential	CAMA	24.64	1.03			67.85		
234800	Pinckney	A	2022	All Property	Review of Reassessment			83.00	83.00			
			2022	Residential	Review of Reassessment					77.13		
235000	Turin	A	2022	All Property	CAMA/Appraisals	57.40	1.51	71.00	71.00			
			2024	Residential	CAMA	16.16	0.99			65.20	2026	yes
235200	Watson	A	2023	All Property	Sales/Appraisals	33.04	1.16	71.00	71.00			
			2024	Residential	Sales Only	23.37	1.07			63.55		
235400	West Turin	A	2021	All Property	CAMA/Appraisals	21.76	0.95	66.00	66.00			
			2024	Residential	CAMA	20.19	1.03			66.14		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Livingston			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
242000	Avon	B	2022	All Property Residential	Review of Reassessment			84.00	84.00	84.00	2026	yes
242200	Caledonia	A	2022	All Property Residential	Review of Reassessment			89.00	89.00	89.00	2026	yes
242400	Conesus	A	2022	All Property Residential	Review of Reassessment			70.00	70.00	70.00	2026	yes
242600	Geneseo	B	2022	All Property Residential	Review of Reassessment			80.00	80.00	80.00	2026	yes
242800	Groveland	A	2022	All Property Residential	Review of Reassessment			84.00	84.00	84.00	2026	yes
243000	Leicester	A	2022	All Property Residential	Review of Reassessment			83.00	83.00	83.00	2026	yes
243200	Lima	B	2022	All Property Residential	Review of Reassessment			86.00	86.00	86.00	2026	yes
243400	Livonia	B	2022	All Property Residential	Review of Reassessment			77.00	77.00	77.00	2026	yes
243600	Mount Morris	A	2022	All Property Residential	Review of Reassessment			83.00	83.00	83.00	2026	yes
243800	North Dansville	C	2022	All Property Residential	Review of Reassessment			82.97	82.97	82.97	2026	yes

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					COD	PRD	Eq. Rate					
244000	Nunda	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							
244200	Ossian	A	2022	All Property	Review of Reassessment			87.99	87.99	87.99	2026	yes
					Residential							
244400	Portage	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							
244600	Sparta	A	2022	All Property	Review of Reassessment			82.97	82.97	82.97	2026	yes
					Residential							
244800	Springwater	A	2022	All Property	Review of Reassessment			87.26	87.26	87.26	2026	yes
					Residential							
245000	West Sparta	A	2022	All Property	Review of Reassessment			86.03	86.03	86.03	2026	yes
					Residential							
245200	York	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Madison			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
251200	Oneida	C	2022	All Property	Sales/Appraisals	27.70	1.08	71.00	71.00	64.61	
			2024	Residential	Sales Only	28.55	1.13				
252000	Brookfield	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00	58.00	
			2024	Residential	CAMA	19.49	1.04				
252200	Cazenovia	B	2021	All Property	CAMA/Appraisals	14.72	1.02	60.00	60.00	60.00	
			2024	Residential	CAMA	13.48	1.02				
252400	De Ruyter	A	2021	All Property	Sales/Appraisals	21.69	1.08	54.35	54.35	54.35	
			2024	Residential	Sales Only	24.55	1.09				
252600	Eaton	B	2021	All Property	Review of Reassessment			69.00	69.00	58.57	
			2021	Residential	Review of Reassessment						
252800	Fenner	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00	58.00	
			2024	Residential	CAMA	19.49	1.04				
253000	Georgetown	A	2021	All Property	Review of Reassessment			69.00	69.00	58.57	
			2021	Residential	Review of Reassessment						
253200	Hamilton	B	2022	All Property	Review of Reassessment			84.00	84.00	78.99	
			2022	Residential	Review of Reassessment						
253400	Lebanon	A	2021	All Property	Review of Reassessment			69.00	69.00	58.57	
			2021	Residential	Review of Reassessment						
253600	Lenox	B	2021	All Property	Sales/Appraisals	21.68	1.06	63.00	63.00	63.00	
			2024	Residential	Sales Only	20.93	1.07				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Madison			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****												
					COD	PRD	Eq. Rate																	
253800	Lincoln	A	2021	All Property	CAMA/Appraisals	28.14	1.06	60.00	60.00															
254000	Madison	A	2023	All Property	Sales/Appraisals	33.55	1.04	50.10	50.10															
254200	Nelson	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00															
254400	Smithfield	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00															
254600	Stockbridge	A	2021	All Property	CAMA/Appraisals	51.21	1.17	59.00	59.00															
254800	Sullivan	B	2020	All Property	Sales/Appraisals	20.57	1.04	59.50	59.50															

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Monroe			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
261400	Rochester	C	2024	All Property	Review of Reassessment			100.00	100.00					
					Review of Reassessment					100.00				
262000	Brighton	C	2021	All Property	Sales/Appraisals			17.04	1.00	59.00	59.00			
					Sales Only					56.11				
262200	Chili	C	2024	All Property	Review of Reassessment			98.00	98.00					
					Review of Reassessment					98.00				
262400	Clarkson	B	2023	All Property	Review of Reassessment			84.00	84.00		2026	yes		
					Residential					84.00				
262600	Gates	C	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
262800	Greece	C	2021	All Property	Review of Reassessment			61.00	61.00		61.00			
					Review of Reassessment									
263000	Hamlin	B	2024	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
263200	Henrietta	C	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
263400	Irondequoit	C	2023	All Property	Review of Reassessment			84.00	84.00		84.00			
					Residential									
263600	Mendon	B	2020	All Property	Sales/Appraisals			12.61	1.00	61.00	61.00			
					Residential					61.00				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Monroe			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD	Data/Estimation Type **							
263800	Ogden	C	2024	All Property	Review of Reassessment			99.00	99.00				
					Residential					99.00			
264000	Parma	B	2024	All Property	Review of Reassessment			98.00	98.00				
					Residential					98.00			
264200	Penfield	C	2022	All Property	Review of Reassessment			75.00	75.00				
					Residential					75.00			
264400	Perinton	C	2022	All Property	Sales/Appraisals			12.11	1.03	57.00	57.00		
					Residential								
264600	Pittsford	C	2021	All Property	Sales/Appraisals			16.76	0.97	57.00	57.00		
					Residential								
264800	Riga	B	2025	All Property	Review of Reassessment			100.00	100.00				
					Residential					100.00			
265000	Rush	B	2025	All Property	Review of Reassessment			100.00	100.00				
					Residential					100.00			
265200	Sweden	C	2024	All Property	Review of Reassessment			100.00	100.00				
					Residential					95.00			
265400	Webster	C	2020	All Property	Sales/Appraisals			15.61	0.95	48.00	48.00		
					Residential								
265600	Wheatland	B	2022	All Property	CAMA/Appraisals			14.48	1.00	68.00	68.00		
					Residential								
								10.68	1.01		62.55		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Monroe			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
265800	East Rochester											
	C	2021	All Property	CAMA/Appraisals	9.97	1.02	57.00	57.00				
	C	2024	Residential	CAMA	8.40	1.00				57.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Montgomery			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
270100	Amsterdam	C	2023	All Property	Sales/Appraisals	27.28	1.07	34.00	34.00			
272000	Amsterdam	B	2023	All Property	Sales/Appraisals	26.94	0.91	6.00	6.00		4.82	
272200	Canajoharie	A	2024	All Property	Review of Reassessment			100.00	100.00		100.00	
272400	Charleston	A	2022	All Property	Sales/Appraisals	29.57	0.96	58.00	58.00		53.49	
272600	Florida	A	2021	All Property	CAMA/Appraisals	13.72	0.98	84.00	84.00		70.59	
272800	Glen	A	2023	All Property	Sales/Appraisals	40.88	1.20	32.90	32.90		32.90	
273000	Minden	A	2021	All Property	CAMA/Appraisals	29.74	1.17	68.00	68.00		61.32	
273200	Mohawk	B	2022	All Property	Sales/Appraisals	34.57	1.04	59.00	59.00		59.00	
273400	Palatine	A	2023	All Property	CAMA/Appraisals	32.65	1.12	32.00	32.00		30.16	
273600	Root	A	2022	All Property	Sales/Appraisals	29.57	0.96	58.00	58.00		53.49	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Montgomery			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
273800	St Johnsville	B	2023	All Property	CAMA/Appraisals	27.94	0.95	26.50	26.50			
		B	2024	Residential	CAMA	23.06	1.02			24.18		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Nassau			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
280000	Nassau County, County Roll										
	C	2021	1	Review of Reassessment			0.06	0.06			
	C	2021	2	Review of Reassessment			0.67	0.67			
	C	2021	3	Review of Reassessment			1.00	1.00			
	C	2021	4	Review of Reassessment			0.67	0.68			
280500	Glen Cove										
	C	2024	All Property	Review of Reassessment			97.50	97.50		2026	
	C	2024	Residential	Review of Reassessment					97.50	2026	
280900	Long Beach										
	C	2022	All Property	Sales/Appraisals	12.73	1.04	2.28	2.28			
	C	2024	Residential	Sales Only	12.41	1.02			2.28		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Niagara			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
290900	Lockport	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
291100	Niagara Falls	C	2020	All Property	Sales/Appraisals	33.28	1.10	45.00	45.00		
			2024	Residential	Sales Only	32.19	1.15		41.16		
291200	North Tonawanda	C	2020	All Property	Sales/Appraisals	11.81	1.02	44.00	44.00		
			2024	Residential	Sales Only	10.68	1.02		44.00		
292000	Cambria	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292200	Hartland	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292400	Lewiston	C	2022	All Property	Sales/Appraisals	15.76	1.01	40.00	40.00	2026	
			2024	Residential	Sales Only	15.25	1.01		40.00		2026
292600	Lockport	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292800	Newfane	B	2022	All Property	Sales/Appraisals	20.95	1.04	43.00	43.00	2026	
			2024	Residential	Sales Only	21.11	1.06		43.00		
293000	Niagara	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
293200	Pendleton	B	2020	All Property	Sales/Appraisals	11.34	1.01	50.00	50.00	2026	
			2024	Residential	Sales Only	10.94	1.02		50.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	COD	PRD	2025 State Eq. Rate	2025		Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
									Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***		
293400	Porter	B	2022	All Property	Sales/Appraisals	10.64	1.01	44.00	44.00		2026	
		B	2024	Residential	Sales Only	9.81	1.00			44.00	2026	
293600	Royalton	B	2025	All Property	Review of Reassessment			100.00	100.00			
		B	2025	Residential	Review of Reassessment					100.00		
293800	Somerset	A	2022	All Property	Sales/Appraisals	18.71	0.90	52.00	52.00			
		A	2024	Residential	Sales Only	21.53	1.04			48.38		
294000	Wheatfield	C	2022	All Property	Sales/Appraisals	14.75	1.03	36.00	36.00			
		C	2024	Residential	Sales Only	15.30	1.03			36.00		
294200	Wilson	B	2020	All Property	Sales/Appraisals	33.28	1.10	45.00	45.00			
		B	2024	Residential	Sales Only	32.19	1.15			41.16		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
301300	Rome	C	2021	All Property	Sales/Appraisals	33.02	1.00	42.50	42.50	
		C	2024	Residential	Sales Only	28.54	1.11		35.32	
301400	Sherrill	C	2021	All Property	Sales/Appraisals	20.27	1.02	43.50	43.50	
		C	2024	Residential	Sales Only	17.22	1.03		40.18	
301600	Utica	C	2021	All Property	Sales/Appraisals	30.13	1.02	37.00	37.00	
		C	2024	Residential	Sales Only	25.57	1.10		32.03	
302000	Annsville	A	2023	All Property	CAMA/Appraisals	86.52	1.00	37.00	37.00	
		A	2024	Residential	CAMA	25.40	1.04		35.31	
302200	Augusta	A	2021	All Property	Sales/Appraisals	50.84	1.13	33.00	33.00	
		A	2021	Residential	Sales/Appraisals	41.93	1.22		37.06	2026
302400	Ava	A	2023	All Property	CAMA/Appraisals	25.05	1.01	60.00	60.00	
		A	2024	Residential	CAMA	23.77	1.04		59.61	yes
302600	Boonville	A	2021	All Property	CAMA/Appraisals	21.28	1.03	43.00	43.00	
		A	2024	Residential	CAMA	20.94	1.02		37.64	yes
302800	Bridgewater	A	2021	All Property	Sales/Appraisals	29.40	0.99	56.40	56.40	
		A	2021	Residential	Sales/Appraisals	20.75	1.12		54.36	
303000	Camden	A	2021	All Property	CAMA/Appraisals	24.02	1.05	1.60	1.60	
		A	2024	Residential	CAMA	23.83	1.05		1.47	
303200	Deerfield	B	2023	All Property	Sales/Appraisals	16.40	1.02	8.70	8.70	
		B	2024	Residential	Sales Only	16.30	1.04		8.16	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
303400	Florence	A	2021	All Property	Sales/Appraisals		51.75	0.93	11.08	11.08	
							47.74	1.21		8.96	
303600	Floyd	B	2021	All Property	Sales/Appraisals		25.95	1.06	51.00	51.00	
							24.53	1.08		50.12	
303800	Forestport	A	2021	All Property	Sales/Appraisals		30.40	1.11	53.00	53.00	
							29.71	1.14		53.00	
304000	Kirkland	B	2021	All Property	Sales/Appraisals		25.78	1.05	35.30	35.30	
							23.10	1.07		32.31	
304200	Lee	B	2021	All Property	Sales/Appraisals		31.04	0.85	1.96	1.96	
							29.61	1.16		1.78	
304400	Marcy	B	2021	All Property	Sales/Appraisals		23.30	0.74	46.00	46.00	
							18.46	1.06		36.50	
304600	Marshall	A	2023	All Property	CAMA/Appraisals		24.94	0.95	32.00	32.00	
							16.10	1.02		31.44	
304800	New Hartford	C	2021	All Property	Sales/Appraisals		23.01	0.91	47.00	47.00	
							16.78	1.01		39.31	
305000	Paris	B	2023	All Property	Sales/Appraisals		20.66	1.07	55.00	55.00	
							18.48	1.04		51.86	
305200	Remsen	A	2023	All Property	CAMA/Appraisals		44.21	1.09	36.00	36.00	
							36.31	1.15		36.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
305400	Sangerfield	A	2021	All Property	CAMA/Appraisals	21.49	1.03	41.90	41.90			
305600	Steuben	A	2023	All Property	CAMA/Appraisals	24.13	1.13	56.00	56.00			
305800	Trenton	A	2024	Residential	CAMA	18.48	1.02				57.63	
306000	Vernon	B	2021	All Property	Sales/Appraisals	24.71	0.75	41.00	41.00			
306200	Verona	B	2024	Residential	Sales Only	24.10	1.09				37.02	
306400	Vienna	A	2021	All Property	Sales/Appraisals	23.56	1.04	43.50	43.50			
306600	Western	A	2024	Residential	Sales Only	21.52	1.07				39.54	
306800	Westmoreland	A	2023	All Property	Review of Reassessment			94.00	94.00			
307000	Whitestown	A	2023	Residential	Review of Reassessment						95.00	
307000	Whitestown	B	2021	All Property	Sales/Appraisals	26.60	1.04	36.00	36.00			
307000	Whitestown	B	2024	Residential	Sales Only	25.02	1.07				36.00	
307000	Whitestown	C	2021	All Property	Sales/Appraisals	21.78	1.05	36.50	36.50			
307000	Whitestown	C	2024	Residential	Sales Only	16.47	1.05				36.73	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Onondaga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD							
311500	Syracuse	C	2023	All Property	Sales/Appraisals	25.44	0.96	57.50	57.50	47.97		
312000	Camillus	C	2021	All Property	Review of Reassessment		69.00	69.00	62.60			
312200	Cicero	C	2023	All Property	Sales/Appraisals	11.78	0.98	60.00	60.00	60.00		
312400	Clay	C	2023	All Property	Sales/Appraisals	15.47	0.98	2.40	2.40	2.25		
312600	Dewitt	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00			
312800	Elbridge	B	2024	All Property	Review of Reassessment		98.00	98.00	92.96			
313000	Fabius	A	2023	All Property	CAMA/Appraisals	18.10	0.95	57.00	57.00	57.00		
313200	Geddes	C	2023	All Property	Sales/Appraisals	17.90	1.02	49.38	49.38	46.41		
313400	LaFayette	B	2021	All Property	CAMA/Appraisals	13.22	1.01	56.00	56.00	52.92		
313600	Lysander	B	2022	All Property	Review of Reassessment		70.00	70.00	70.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Onondaga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
313800	Manlius	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment						100.00
314000	Marcellus	B	2021	All Property	Review of Reassessment		68.00	68.00		68.00	
			2021	Residential	Review of Reassessment						
314200	Onondaga	B	2022	All Property	Sales/Appraisals	17.43	1.01	58.75	58.75	58.75	
			2024	Residential	Sales Only	16.39	1.01				
314400	Otisco	A	2023	All Property	CAMA/Appraisals	48.49	1.23	1.25	1.25	1.26	
			2024	Residential	CAMA	41.41	1.16				
314600	Pompey	B	2023	All Property	CAMA/Appraisals	18.10	0.95	57.00	57.00	57.00	
			2024	Residential	CAMA	14.80	0.99				
314800	Salina	C	2022	All Property	Review of Reassessment		75.00	75.00		67.02	
			2022	Residential	Review of Reassessment						
315000	Skaneateles	B	2025	All Property	Review of Reassessment		100.00	100.00		100.00	
			2025	Residential	Review of Reassessment						
315200	Spafford	A	2024	All Property	Review of Reassessment		95.00	95.00		95.00	
			2024	Residential	Review of Reassessment						
315400	Tully	B	2025	All Property	Review of Reassessment		100.00	100.00		100.00	
			2025	Residential	Review of Reassessment						
315600	Van Buren	B	2022	All Property	Review of Reassessment		70.00	70.00		67.33	
			2022	Residential	Review of Reassessment						

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ontario		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD							
320200	Canandaigua	C	2024	All Property Residential	Review of Reassessment		100.00	100.00					
					Review of Reassessment				100.00				
320500	Geneva	C	2024	All Property Residential	Review of Reassessment		92.00	92.00					
					Review of Reassessment				85.77				
322000	Bristol	A	2023	All Property Residential	Review of Reassessment		85.00	85.00					
					Review of Reassessment				80.38				
322200	Canadice	A	2023	All Property Residential	Review of Reassessment		83.00	83.00					
					Review of Reassessment				78.31				
322400	Canandaigua	B	2023	All Property Residential	Review of Reassessment		92.00	92.00					
					Review of Reassessment				92.00				
322600	East Bloomfield	B	2024	All Property Residential	Review of Reassessment		96.00	96.00					
					Review of Reassessment				90.94				
322800	Farmington	B	2025	All Property Residential	Review of Reassessment		100.00	100.00					
					Review of Reassessment				100.00				
323000	Geneva	B	2023	All Property Residential	Review of Reassessment		88.00	88.00					
					Review of Reassessment				82.53				
323200	Gorham	A	2023	All Property Residential	Review of Reassessment		89.00	89.00					
					Review of Reassessment				89.00				
323400	Hopewell	B	2024	All Property Residential	Review of Reassessment		98.00	98.00					
					Review of Reassessment				98.00				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Ontario			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
323600	Manchester	B	2024	All Property	Review of Reassessment			93.00	93.00	93.00		
					Residential							
323800	Naples	A	2024	All Property	Review of Reassessment			97.00	97.00	97.00		
					Residential							
324000	Phelps	B	2021	All Property	Review of Reassessment			72.00	72.00	67.20		
					Residential							
324200	Richmond	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
					Residential							
324400	Seneca	A	2022	All Property	Review of Reassessment			80.00	80.00	78.33		
					Residential							
324600	South Bristol	A	2023	All Property	Sales/Appraisals			18.63	1.08	70.00	70.00	2026
					Residential							
324800	Victor	C	2022	All Property	Sales/Appraisals			11.67	0.98	67.00	67.00	67.00
					Residential							
325000	West Bloomfield	A	2022	All Property	Review of Reassessment			70.00	70.00	70.00	2026	
					Residential							

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
330900	Middletown	C	2023	All Property	Sales/Appraisals	19.34	1.04	8.79	8.79		
			2024	Residential	Sales Only	18.19	1.02			8.06	
331100	Newburgh	C	2025	All Property	Review of Reassessment			100.00	100.00		2026
			2025	Residential	Review of Reassessment				100.00	2026	yes
331300	Port Jervis	C	2023	All Property	Sales/Appraisals	19.48	1.04	21.75	21.75		
			2024	Residential	Sales Only	18.48	1.04			21.75	yes
332000	Blooming Grove	C	2023	All Property	Sales/Appraisals	15.36	1.04	8.76	8.76		
			2024	Residential	Sales Only	14.81	1.04			8.76	
332200	Chester	C	2023	All Property	Sales/Appraisals	11.52	1.00	36.53	36.53		
			2024	Residential	Sales Only	12.18	1.01			36.53	
332400	Cornwall	C	2023	All Property	Sales/Appraisals	10.57	1.00	63.22	63.22		
			2024	Residential	Sales Only	10.60	1.01			63.22	
332600	Crawford	B	2023	All Property	CAMA/Appraisals	10.39	1.00	22.37	22.37		
			2024	Residential	CAMA	9.68	0.99			22.37	
332800	Deerpark	B	2023	All Property	Sales/Appraisals	14.34	1.01	32.23	32.23		
			2024	Residential	Sales Only	13.91	1.02			32.23	
333000	Goshen	B	2023	All Property	Sales/Appraisals	10.30	1.03	36.00	36.00		
			2024	Residential	Sales Only	9.68	1.00			36.00	
333200	Greenville	B	2023	All Property	Sales/Appraisals	15.73	0.99	38.15	38.15		
			2024	Residential	Sales Only	9.31	1.01			38.15	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
333400	Hamptonburgh	B	2023	All Property	Sales/Appraisals	12.05	1.00	63.46	63.46	
		B	2024	Residential	Sales Only	10.34	1.00		63.46	
333600	Highlands	C	2023	All Property	Sales/Appraisals	15.54	1.06	61.88	61.88	
		C	2024	Residential	Sales Only	15.14	1.03		61.88	
333800	Minisink	B	2023	All Property	Sales/Appraisals	18.18	0.95	28.96	28.96	
		B	2024	Residential	Sales Only	11.58	1.00		28.96	
334000	Monroe	C	2023	All Property	Sales/Appraisals	13.72	1.04	10.81	10.81	
		C	2024	Residential	Sales Only	9.91	1.00		10.81	
334200	Montgomery	C	2023	All Property	Sales/Appraisals	13.59	0.97	37.00	37.00	
		C	2024	Residential	Sales Only	12.25	0.99		37.00	
334400	Mount Hope	B	2023	All Property	Sales/Appraisals	17.16	1.03	33.00	33.00	
		B	2024	Residential	Sales Only	12.18	1.01		33.00	
334600	Newburgh	C	2023	All Property	Sales/Appraisals	13.82	0.99	17.30	17.30	
		C	2024	Residential	Sales Only	14.52	0.99		17.30	
334800	New Windsor	C	2023	All Property	Sales/Appraisals	13.69	1.02	9.78	9.78	
		C	2024	Residential	Sales Only	10.77	1.01		9.08	
335000	Tuxedo	A	2023	All Property	Sales/Appraisals	18.98	1.00	11.31	11.31	
		A	2024	Residential	Sales Only	15.50	1.01		11.31	
335200	Wallkill	C	2023	All Property	Sales/Appraisals	14.87	0.94	12.62	12.62	
		C	2024	Residential	Sales Only	14.98	1.00		11.25	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
335400	Warwick	B	2023	All Property	Sales/Appraisals	13.78	1.01	8.40	8.40	
		B	2024	Residential	Sales Only	13.44	1.01		8.40	
335600	Wawayanda	B	2023	All Property	Sales/Appraisals	8.95	1.02	38.60	38.60	
		B	2024	Residential	Sales Only	8.07	1.00		38.60	
335800	Woodbury	B	2023	All Property	Sales/Appraisals	12.38	0.91	27.48	27.48	
		B	2024	Residential	Sales Only	10.76	1.00		23.46	
336000	Palm Tree	C	2023	All Property	CAMA/Appraisals	11.02	0.99	11.90	11.90	
		C	2023	Residential	CAMA	16.62	1.00		11.90	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Orleans			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
342000	Albion	B	2024	All Property Residential	Review of Reassessment			95.00	95.00					
					Review of Reassessment					95.00				
342200	Barre	A	2022	All Property Residential	Review of Reassessment			78.00	78.00	74.29	2026	yes		
					Review of Reassessment									
342400	Carlton	A	2023	All Property Residential	Review of Reassessment			93.00	93.00	93.00	2026	yes		
					Review of Reassessment									
342600	Clarendon	A	2022	All Property Residential	Review of Reassessment			76.00	76.00	70.45	2026	yes		
					Review of Reassessment									
342800	Gaines	A	2024	All Property Residential	Review of Reassessment			95.00	95.00					
					Review of Reassessment					95.00				
343000	Kendall	A	2023	All Property Residential	Review of Reassessment			87.00	87.00	87.00	2026	2026		
					Review of Reassessment									
343200	Murray	B	2023	All Property Residential	Sales/Appraisals Sales Only			22.17 19.91	1.06	61.00	61.00	61.00	2026	
					Sales Only									
343400	Ridgeway	B	2023	All Property Residential	Review of Reassessment			90.00	90.00	84.59	2026	yes		
					Review of Reassessment									
343600	Shelby	B	2023	All Property Residential	Review of Reassessment			90.00	90.00	90.00	2026	yes		
					Review of Reassessment									
343800	Yates	A	2024	All Property Residential	Review of Reassessment			95.00	95.00	89.71	2026	yes		
					Review of Reassessment									

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Oswego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
					COD	PRD	Eq. Rate						
350400	Fulton	C	2022	All Property	Review of Reassessment			76.00	76.00	67.99			
					C	2022	Residential	Review of Reassessment					
351200	Oswego	C	2024	All Property	Review of Reassessment			100.00	100.00	100.00			
					C	2024	Residential	Review of Reassessment					
352000	Albion	A	2021	All Property	Review of Reassessment			70.00	70.00	63.51			
					A	2021	Residential	Review of Reassessment					
352200	Amboy	A	2023	All Property	Sales/Appraisals			22.66	0.94	65.00	65.00	61.78	
					A	2023	Residential	Sales/Appraisals	21.44	1.00			
352400	Boylston	A	2021	All Property	CAMA/Appraisals			23.93	1.06	56.00	56.00	55.20	
					A	2024	Residential	CAMA	23.31	1.05			
352600	Constantia	A	2021	All Property	Sales/Appraisals			44.27	1.26	55.00	55.00	52.08	
					A	2024	Residential	Sales Only	21.78	1.08			
352800	Granby	B	2021	All Property	Sales/Appraisals			19.93	1.04	60.00	60.00	58.42	
					B	2024	Residential	Sales Only	19.36	1.03			
353000	Hannibal	B	2020	All Property	CAMA/Appraisals			23.99	1.01	58.00	58.00	55.53	
					B	2024	Residential	CAMA	19.40	1.03			
353200	Hastings	B	2021	All Property	Review of Reassessment			75.00	75.00	69.32			
					B	2021	Residential	Review of Reassessment					
353400	Mexico	B	2021	All Property	CAMA/Appraisals			16.04	1.00	61.00	61.00	59.44	
					B	2024	Residential	CAMA	16.21	1.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Oswego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
353600	Minetto	B	2022	All Property	Sales/Appraisals	16.27	0.85	65.00	65.00			
		B	2024	Residential	Sales Only	15.22	1.01			61.89		
353800	New Haven	A	2022	All Property	Sales/Appraisals	25.90	1.01	67.00	67.00			
		A	2024	Residential	Sales Only	23.41	1.06			65.00		
354000	Orwell	A	2020	All Property	CAMA/Appraisals	30.12	1.01	60.00	60.00			
		A	2024	Residential	CAMA	23.28	1.01			56.69		
354200	Oswego	B	2022	All Property	Sales/Appraisals	23.37	1.06	61.00	61.00			
		B	2024	Residential	Sales Only	22.40	1.06			57.97		
354400	Palermo	A	2022	All Property	Review of Reassessment			72.00	72.00			
		A	2022	Residential	Review of Reassessment					69.41		
354600	Parish	A	2022	All Property	CAMA/Appraisals	23.44	1.06	65.70	65.70			
		A	2024	Residential	CAMA	17.25	1.04			63.39		
354800	Redfield	A	2022	All Property	CAMA/Appraisals	25.33	1.05	59.00	59.00			
		A	2024	Residential	CAMA	22.36	1.03			57.28		
355000	Richland	A	2023	All Property	Sales/Appraisals	25.70	1.05	55.00	55.00			
		A	2024	Residential	Sales Only	24.54	1.07			49.54		
355200	Sandy Creek	A	2021	All Property	Sales/Appraisals	50.68	1.29	69.44	63.00			
		A	2024	Residential	Sales Only	31.49	1.11			63.91		
355400	Schroeppele	B	2021	All Property	CAMA/Appraisals	16.25	1.02	45.00	45.00			
		B	2024	Residential	CAMA	16.33	1.02			42.52		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Oswego			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
355600	Scriba	B	2021	All Property	CAMA/Appraisals	17.00	1.02	60.00	60.00			
		B	2024	Residential	CAMA	16.12	1.00			57.47		
355800	Volney	B	2020	All Property	CAMA/Appraisals	15.61	1.00	58.00	58.00			
		B	2024	Residential	CAMA	15.38	1.01			57.24		
356000	West Monroe	B	2025	All Property	Review of Reassessment			100.00	100.00			
		B	2025	Residential	Review of Reassessment					100.00		
356200	Williamstown	A	2023	All Property	CAMA/Appraisals	20.88	1.00	60.00	60.00			
		A	2024	Residential	CAMA	22.90	1.03			57.73		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Otsego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
361200	Oneonta	C	2023	All Property	Sales/Appraisals	20.08	1.06	71.00	71.00	
		C	2024	Residential	Sales Only	19.58	1.06		70.50	
362000	Burlington	A	2024	All Property	Review of Reassessment		95.00	95.00		
		A	2024	Residential	Review of Reassessment				95.00	
362200	Butternuts	A	2021	All Property	CAMA/Appraisals	28.77	1.03	68.00	68.00	
		A	2024	Residential	CAMA	17.47	1.04		68.98	
362400	Cherry Valley	A	2022	All Property	Sales/Appraisals	25.24	1.12	70.00	70.00	
		A	2022	Residential	Sales/Appraisals	23.32	1.07		64.73	
362600	Decatur	A	2020	All Property	Sales/Appraisals	12.39	0.97	35.00	35.00	
		A	2020	Residential	Sales/Appraisals	10.49	1.01		35.00	
362800	Edmeston	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				103.39	
363000	Exeter	A	2021	All Property	Sales/Appraisals	33.96	1.12	40.10	40.10	
		A	2021	Residential	Sales/Appraisals	28.45	1.15		40.10	
363200	Hartwick	A	2023	All Property	Sales/Appraisals	45.71	1.00	70.00	70.00	
		A	2023	Residential	Sales/Appraisals	34.15	1.10		63.35	
363400	Laurens	A	2022	All Property	Sales/Appraisals	18.88	1.09	66.50	66.50	
		A	2022	Residential	Sales/Appraisals	23.89	1.10		66.50	
363600	Maryland	A	2020	All Property	CAMA/Appraisals	13.18	1.02	70.87	75.00	
		A	2024	Residential	CAMA	18.81	1.03		70.22	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Otsego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
363800	Middlefield	A	2022	All Property	CAMA/Appraisals	25.29	1.03	48.00	48.00		
			2024	Residential	CAMA	27.49	1.08			48.00	
364000	Milford	A	2023	All Property	Sales/Appraisals	31.88	1.01	70.00	70.00		
			2024	Residential	Sales Only	20.70	1.08			70.00	
364200	Morris	A	2021	All Property	CAMA/Appraisals	15.49	0.99	70.00	70.00		
			2024	Residential	CAMA	16.68	1.02			67.41	
364400	New Lisbon	A	2022	All Property	Sales/Appraisals	22.83	1.07	78.00	78.00		
			2022	Residential	Sales/Appraisals	27.98	1.09			73.60	
364600	Oneonta	B	2023	All Property	Sales/Appraisals	19.83	1.00	70.00	70.00		
			2024	Residential	Sales Only	18.77	1.04			63.27	
364800	Otsego	A	2020	All Property	Sales/Appraisals	36.80	1.25	76.00	76.00		
			2024	Residential	Sales Only	28.14	1.13			72.29	
365000	Otsego	A	2023	All Property	Sales/Appraisals	22.57	1.04	70.00	70.00		
			2024	Residential	Sales Only	22.03	1.06			65.33	
365200	Pittsfield	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment					100.00	
365400	Plainfield	A	2021	All Property	Sales/Appraisals	18.44	1.08	61.67	65.07		
			2021	Residential	Sales/Appraisals	24.18	1.06			59.66	
365600	Richfield	A	2021	All Property	CAMA/Appraisals	28.71	1.03	57.00	57.00		
			2024	Residential	CAMA	27.02	1.09			53.12	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Otsego			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
365800	Roseboom	A	2020	All Property	Sales/Appraisals	28.33	1.06	70.00	70.00			
						20.63	1.04			69.27		
366000	Springfield	A	2020	All Property	CAMA/Appraisals	22.97	1.07	59.51	59.51			
						28.83	1.08			56.52		
366200	Unadilla	A	2021	All Property	Sales/Appraisals	28.72	1.13	41.00	41.00			
						22.36	1.08			39.10		
366400	Westford	A	2020	All Property	Sales/Appraisals	24.26	0.92	71.00	71.00			
						16.37	1.01			69.90		
366600	Worcester	A	2020	All Property	Sales/Appraisals	29.83	1.03	41.10	41.10			
						25.92	1.07			41.10		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Putnam			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
372000	Carmel	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment						2026	yes
372200	Kent	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment						2026	yes
372400	Patterson	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment						2026	yes
372600	Philipstown	B	2023	All Property	Sales/Appraisals			17.98	1.07	30.67	30.67	
			2024	Residential	Sales Only			17.86	1.06	30.67		
372800	Putnam Valley	B	2024	All Property	Review of Reassessment			98.00	98.00	93.00	2026	
			2024	Residential	Review of Reassessment						2026	
373000	Southeast	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	
			2025	Residential	Review of Reassessment						2026	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Rensselaer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
381400	Rensselaer	C	2020	All Property	Sales/Appraisals	39.41	0.94	16.80	16.80	12.81	
			2024	Residential	Sales Only	13.74	1.02				
381700	Troy	C	2021	All Property	Sales/Appraisals	24.64	0.98	58.40	58.40	51.83	
			2024	Residential	Sales Only	21.21	1.04				
382000	Berlin	A	2020	All Property	CAMA/Appraisals	24.09	0.99	14.50	14.50	14.50	
			2024	Residential	CAMA	18.11	1.00				
382200	Brunswick	B	2020	All Property	Sales/Appraisals	18.35	0.97	16.10	16.10	16.10	
			2024	Residential	Sales Only	15.73	1.02				
382400	East Greenbush	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	
			2025	Residential	Review of Reassessment						
382600	Grafton	A	2022	All Property	Sales/Appraisals	22.49	1.08	60.00	60.00	2026	yes
			2024	Residential	Sales Only	18.99	1.04				
382800	Hoosick	B	2024	All Property	Review of Reassessment			96.50	96.50	2026	yes
			2024	Residential	Review of Reassessment						
383000	Nassau	B	2020	All Property	Sales/Appraisals	71.92	1.66	49.30	49.30	2026	yes
			2024	Residential	Sales Only	23.33	1.11				
383200	North Greenbush	C	2020	All Property	Sales/Appraisals	27.92	0.98	16.00	16.00	13.71	
			2024	Residential	Sales Only	16.36	1.02				
383400	Petersburgh	A	2020	All Property	CAMA/Appraisals	30.36	1.00	38.00	38.00	2026	yes
			2024	Residential	CAMA	16.36	1.01				

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Rensselaer			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
383600	Pittstown	A	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
383800	Poestenkill	B	2020	All Property	Sales/Appraisals	13.65	1.01	15.60	15.60		
			2024	Residential	Sales Only	11.91	1.01			15.60	
384000	Sand Lake	B	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment						100.00
384200	Schaghticoke	B	2020	All Property	Sales/Appraisals	26.66	1.30	14.24	14.24		
			2024	Residential	Sales Only	24.37	1.09			14.34	
384400	Schodack	B	2021	All Property	Sales/Appraisals	16.82	0.98	61.41	61.41		
			2024	Residential	Sales Only	14.59	1.02			61.41	
384600	Stephentown	A	2021	All Property	Review of Reassessment		69.50	69.50		2026	
			2021	Residential	Review of Reassessment					69.50	2026

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Rockland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
392000	Clarkstown	C	2022	All Property	Sales/Appraisals	11.97	0.95	21.15	21.15	19.44
		C	2024	Residential	Sales Only	10.48	1.00			
392200	Haverstraw	C	2021	All Property	Sales/Appraisals	18.26	1.01	49.26	49.26	45.61
		C	2024	Residential	Sales Only	11.31	1.03			
392400	Orangetown	C	2022	All Property	Sales/Appraisals	12.16	0.85	31.89	31.89	29.52
		C	2024	Residential	Sales Only	10.40	1.01			
392600	Ramapo	C	2021	All Property	Sales/Appraisals	29.75	1.11	7.54	7.54	6.43
		C	2024	Residential	Sales Only	12.26	1.03			
392800	Stony Point	C	2021	All Property	Sales/Appraisals	11.91	0.69	9.36	9.36	7.95
		C	2024	Residential	Sales Only	10.69	1.01			

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
401200	Ogdensburg	C	2023	All Property	Review of Reassessment		97.00	97.00			
			2023	Residential	Review of Reassessment						92.68
402000	Brasher	A	2021	All Property	Review of Reassessment		79.00	79.00			
			2021	Residential	Review of Reassessment						73.28
402200	Canton	B	2020	All Property	Sales/Appraisals	20.86	1.04	65.00	65.00	2026	yes
			2024	Residential	Sales Only	18.33	1.04				
402400	Clare	A	2020	All Property	Sales/Appraisals	58.06	1.39	1.88	8.00		
			2020	Residential	Sales/Appraisals	57.09	1.39				2.71
402600	Clifton	A	2022	All Property	Sales/Appraisals	30.71	1.02	68.00	68.00		
			2022	Residential	Sales/Appraisals	28.13	1.09				60.78
402800	Colton	A	2022	All Property	CAMA/Appraisals	36.97	1.12	79.00	79.00		
			2024	Residential	CAMA	22.47	1.04				65.97
403000	Dekalb	A	2020	All Property	Sales/Appraisals	24.51	0.97	73.00	73.00		
			2020	Residential	Sales/Appraisals	21.73	1.05				73.60
403200	De Peyster	A	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment						100.00
403400	Edwards	A	2020	All Property	Sales/Appraisals	20.21	1.02	69.00	69.00		
			2020	Residential	Sales/Appraisals	16.46	1.02				66.19
403600	Fine	A	2023	All Property	CAMA/Appraisals	23.44	1.03	83.00	83.00		
			2024	Residential	CAMA	31.61	1.04				83.00

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
403800	Fowler	A	2020	All Property	Sales/Appraisals	25.52	0.83	8.00	8.00	6.69	
						25.08	1.10				
404000	Gouverneur	A	2022	All Property	CAMA/Appraisals	44.42	1.36	72.00	72.00	74.48	
						28.73	1.11				
404200	Hammond	A	2020	All Property	Sales/Appraisals	13.98	1.03	74.00	74.00	74.00	
						12.20	1.07				
404400	Hermon	A	2021	All Property	Review of Reassessment			84.00	84.00	77.22	
404600	Hopkinton	A	2022	All Property	Sales/Appraisals	55.94	1.58	67.00	67.00	70.65	2026 yes
						41.65	1.23				
404800	Lawrence	A	2020	All Property	Sales/Appraisals	30.93	1.01	75.00	75.00	74.03	2026 yes
						27.63	1.15				
405000	Lisbon	A	2022	All Property	CAMA/Appraisals	34.48	0.93	59.00	59.00	59.79	
						20.67	1.01				
405200	Louisville	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	
405400	Macomb	A	2021	All Property	Sales/Appraisals	11.40	0.99	38.00	38.00	37.71	
						8.80	1.00				
405600	Madrid	A	2020	All Property	Sales/Appraisals	14.47	1.05	69.00	69.00	69.00	2026 yes
						15.41	1.03				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
405800	Massena	B	2021	All Property	Sales/Appraisals	30.81	1.09	79.00	79.00	
		B	2024	Residential	Sales Only	29.93	1.15		72.97	
406000	Morristown	A	2021	All Property	CAMA/Appraisals	26.90	1.12	79.50	79.50	
		A	2024	Residential	CAMA	25.06	1.06		79.50	
406200	Norfolk	A	2020	All Property	Sales/Appraisals	20.73	0.94	66.00	66.00	
		A	2024	Residential	Sales Only	20.61	1.07		62.35	
406400	Oswegatchie	A	2022	All Property	Sales/Appraisals	21.43	1.07	75.00	75.00	
		A	2024	Residential	Sales Only	21.16	1.09		74.89	
406600	Parishville	A	2020	All Property	Sales/Appraisals	31.43	0.55	4.85	4.50	
		A	2020	Residential	Sales/Appraisals	26.50	1.11		3.66	
406800	Piercefield	A	2020	All Property	Sales/Appraisals	13.88	1.09	78.00	78.00	
		A	2020	Residential	Sales/Appraisals	10.97	1.02		72.89	
407000	Pierrepont	A	2023	All Property	CAMA/Appraisals	20.87	1.05	64.00	64.00	
		A	2024	Residential	CAMA	20.73	1.06		56.45	
407200	Pitcairn	A	2023	All Property	Review of Reassessment			100.00	100.00	
		A	2023	Residential	Review of Reassessment				100.00	
407400	Potsdam	B	2025	All Property	Review of Reassessment			100.00	100.00	
		B	2025	Residential	Review of Reassessment				100.00	
407600	Rossie	A	2023	All Property	CAMA/Appraisals	19.19	1.02	76.00	76.00	
		A	2024	Residential	CAMA	27.07	1.07		75.73	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of St Lawrence			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
407800	Russell	A	2022	All Property	CAMA/Appraisals	35.07	1.09	44.00	44.00	47.39			
						26.57	1.05						
408000	Stockholm	A	2021	All Property	Sales/Appraisals	23.00	1.18	95.00	95.00	59.00			
						23.42	1.09						
408200	Waddington	A	2022	All Property	CAMA/Appraisals	17.55	0.98	62.00	62.00	59.50	2026	yes	yes
						18.94	1.01						

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Saratoga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****										
				COD	PRD	Data/Estimation Type **															
411000	Mechanicville	C	2025	All Property	Review of Reassessment			100.00	100.00	2026	yes										
411500	Saratoga Springs	C	2021	All Property	Sales/Appraisals			25.00	1.06	40.50	40.50										
								18.84	1.06	39.95	2026										
412000	Ballston	B	2021	All Property	Sales/Appraisals			8.96	1.01	63.49	63.49										
								7.12	1.00												
412200	Charlton	B	2022	All Property	Sales/Appraisals			20.51	1.02	49.00	49.00										
								14.78	1.01	49.00	49.00										
412400	Clifton Park	C	2021	All Property	Sales/Appraisals			16.37	0.98	36.00	36.00										
								11.81	0.99												
412600	Corinth	B	2020	All Property	Sales/Appraisals			18.76	0.44	73.00	73.00										
								16.76	1.03	66.39	66.39										
412800	Day	B	2024	Residential	Sales Only			18.20	1.02												
413000	Edinburg	A	2023	All Property	CAMA/Appraisals			28.76	0.96	43.00	43.00										
								18.20	1.02	40.02	40.02										
413200	Galway	A	2023	All Property	CAMA/Appraisals			37.39	1.01	30.65	30.65										
								20.84	1.02												
413400	Greenfield	A	2022	All Property	CAMA/Appraisals			20.12	1.02	72.50	72.50										
								16.24	1.01	72.50	72.50										
								15.08	1.02	64.75	64.75										
								14.02	1.03	64.75	64.75										

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Saratoga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
413600	Hadley	A	2021	All Property	CAMA/Appraisals		20.79	1.03	60.00	60.00	
							21.20	1.04		52.13	
413800	Halfmoon	C	2021	All Property	Sales/Appraisals		14.50	0.95	37.25	37.25	
							11.83	0.98		37.25	
414000	Malta	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
414200	Milton	C	2021	All Property	CAMA/Appraisals		9.93	1.01	60.50	60.50	
							9.84	1.01		55.86	
414400	Moreau	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
414600	Northumberland	B	2022	All Property	Sales/Appraisals		16.82	1.06	56.00	56.00	
							14.80	1.04		56.00	
414800	Providence	A	2023	All Property	Sales/Appraisals		26.26	0.93	61.50	61.50	
							19.36	1.03		61.50	
415000	Saratoga	B	2022	All Property	Sales/Appraisals		18.33	1.09	60.00	60.00	
							18.12	1.05		60.00	
415200	Stillwater	B	2023	All Property	Sales/Appraisals		18.86	1.03	59.50	59.50	
							18.40	1.03		59.50	
415400	Waterford	C	2021	All Property	Sales/Appraisals		18.02	1.01	69.00	69.00	
							15.82	1.03		65.30	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Saratoga			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
415600	Wilton	C	2021	All Property	Sales/Appraisals	11.35	0.94	65.49	65.49			
		C	2024	Residential	Sales Only	9.99	1.01				60.39	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schenectady			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
421500	Schenectady	C	2020	All Property	Sales/Appraisals		21.20	0.99	60.39	60.39	
							17.08	1.04		57.51	
422000	Duanesburg	A	2020	All Property	CAMA/Appraisals		13.27	0.99	21.00	21.00	
							13.89	1.00		21.00	
422200	Glenville	C	2022	All Property	Sales/Appraisals		15.04	1.00	55.00	55.00	
							13.15	1.02		55.00	
422400	Niskayuna	C	2022	All Property	Sales/Appraisals		10.35	0.98	67.50	67.50	
							9.86	1.00		67.50	
422600	Princetown	A	2020	All Property	CAMA/Appraisals		13.21	1.00	21.00	21.00	
							13.27	1.00		19.64	
422800	Rotterdam	C	2020	All Property	Sales/Appraisals		14.73	0.96	65.00	65.00	
							13.15	1.01		65.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schoharie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****			
				COD	PRD									
432000	Blenheim	A	2020	All Property	Sales/Appraisals	28.59	1.23	47.00	47.00					
										45.05				
432200	Broome	A	2025	All Property	Review of Reassessment			100.00	100.00					
										100.00				
432400	Carlisle	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00					
										41.00				
432600	Cobleskill	B	2020	All Property	Sales/Appraisals	32.91	1.03	49.00	49.00					
										40.23				
432800	Conesville	A	2024	All Property	Review of Reassessment			96.00	96.00					
										90.66				
433000	Esperance	A	2020	All Property	Sales/Appraisals	27.35	1.16	62.00	62.00					
										57.81				
433200	Fulton	A	2020	All Property	Sales/Appraisals	31.09	1.03	41.50	41.50					
										41.50				
433400	Gilboa	A	2020	All Property	Sales/Appraisals	37.34	1.03	1.54	1.54					
										0.99				
433600	Jefferson	A	2020	All Property	Sales/Appraisals	26.39	1.17	38.00	38.00					
										36.05				
433800	Middleburgh	A	2020	All Property	CAMA/Appraisals	22.57	1.08	46.50	46.50					
										42.06				

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Schoharie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
434000	Richmondville	A	2020	All Property	Sales/Appraisals	33.92	1.24	62.00	62.00	
		A	2024	Residential	Sales Only	19.92	1.06		58.04	
434200	Schoharie	B	2020	All Property	Sales/Appraisals	27.35	1.16	62.00	62.00	
		B	2024	Residential	Sales Only	19.77	1.06		57.81	
434400	Seward	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00	
		A	2024	Residential	Sales Only	26.63	1.11		41.00	
434600	Sharon	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00	
		A	2024	Residential	Sales Only	26.63	1.11		41.00	
434800	Summit	A	2020	All Property	Sales/Appraisals	21.61	1.17	38.50	38.50	
		A	2020	Residential	Sales/Appraisals	30.31	1.12		34.93	
435000	Wright	A	2020	All Property	CAMA/Appraisals	13.30	1.05	50.00	50.00	
		A	2024	Residential	CAMA	14.00	1.01		50.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schuyler			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
442000	Catharine	A	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
442200	Cayuta	A	2023	All Property	Sales/Appraisals	32.46	1.05	70.00	70.00		
			2023	Residential	Sales/Appraisals	35.14	1.17				67.00
442400	Dix	B	2024	All Property	Review of Reassessment		97.50	97.50			
			2024	Residential	Review of Reassessment						97.50
442600	Hector	A	2022	All Property	Review of Reassessment		73.00	73.00			
			2022	Residential	Review of Reassessment						75.68
442800	Montour	B	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
443000	Orange	A	2022	All Property	Review of Reassessment		77.75	77.75			
			2022	Residential	Review of Reassessment						74.05
443200	Reading	A	2024	All Property	Review of Reassessment		97.50	97.50			
			2024	Residential	Review of Reassessment						97.50
443400	Tyrone	A	2022	All Property	Review of Reassessment		77.75	77.75			
			2022	Residential	Review of Reassessment						74.05

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Seneca			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD	Data/Estimation Type **							
452000	Covert	A	2025	All Property	Review of Reassessment			100.00	100.00				
										100.00			
452200	Fayette	A	2021	All Property	Sales/Appraisals			24.00	1.11	57.00	57.00		
								24.98	1.13	57.00			
452400	Junius	A	2023	All Property	Sales/Appraisals			34.64	0.92	62.00	62.00		
								15.02	1.05	62.00			
452600	Lodi	A	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
452800	Ovid	A	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
453000	Romulus	B	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
453200	Seneca Falls	B	2023	All Property	Review of Reassessment			91.00	91.00				
										91.00			
453400	Tyre	A	2022	All Property	Sales/Appraisals			21.89	0.98	66.00	66.00		
								16.29	1.04	66.00			
453600	Varick	A	2022	All Property	CAMA/Appraisals			22.04	1.09	45.00	45.00		
								22.44	1.13	50.03			
453800	Waterloo	B	2020	All Property	Sales/Appraisals			32.49	1.09	61.00	61.00		
								33.06	1.16	61.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
460300	Corning	C	2023	All Property	Review of Reassessment			99.00	99.00	2026	yes	
			2023	Residential	Review of Reassessment				93.45			
460600	Hornell	C	2023	All Property	CAMA/Appraisals			17.24	1.04	85.00	2026	
			2024	Residential	CAMA			17.33	1.04	85.00		
462000	Addison	A	2023	All Property	Review of Reassessment			98.00	98.00	2026	yes	
			2023	Residential	Review of Reassessment				98.00			
462200	Avoca	A	2024	All Property	Review of Reassessment			96.00	96.00	96.00		
			2024	Residential	Review of Reassessment							
462400	Bath	B	2023	All Property	Review of Reassessment			95.00	95.00	88.91		
			2023	Residential	Review of Reassessment							
462600	Bradford	A	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
			2024	Residential	Review of Reassessment							
462800	Cameron	A	2023	All Property	Review of Reassessment			91.00	91.00	84.07		
			2023	Residential	Review of Reassessment							
463000	Campbell	A	2021	All Property	Review of Reassessment			78.00	78.00	78.00		
			2021	Residential	Review of Reassessment							
463200	Canisteo	A	2022	All Property	Review of Reassessment			80.00	80.00	75.65	2026	
			2022	Residential	Review of Reassessment							
463400	Caton	A	2023	All Property	Sales/Appraisals			16.78	1.12	68.00	68.00	
			2024	Residential	Sales Only			19.88	1.04			

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
463600	Cohocton	A	2022	All Property	CAMA/Appraisals		19.03	1.00	56.00	56.00	
							18.65	1.05		56.00	
463800	Corning	B	2022	All Property	Review of Reassessment		87.00	87.00		2026	yes
									80.42	2026	yes
464000	Dansville	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
									74.99	2026	yes
464200	Erwin	B	2024	All Property	Review of Reassessment		95.00	95.00		2026	yes
									95.00	2026	yes
464400	Fremont	A	2023	All Property	Review of Reassessment		99.50	99.50			
									99.50		
464600	Greenwood	A	2022	All Property	Review of Reassessment		89.50	89.50			
									84.37		
464800	Hartsville	A	2024	All Property	Review of Reassessment		98.00	98.00			
									98.00		
465000	Hornby	A	2022	All Property	Review of Reassessment		89.25	89.25			
									89.25		
465200	Hornellsville	A	2025	All Property	Review of Reassessment		100.00	100.00			
									100.00		
465400	Howard	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
									72.48	2026	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
465600	Jasper	A	2021	All Property	Sales/Appraisals	17.54	1.04	5.25	5.25	
		A	2024	Residential	Sales Only	16.14	1.07		4.86	
465800	Lindley	A	2022	All Property	Sales/Appraisals	15.05	0.92	70.00	70.00	
		A	2024	Residential	Sales Only	12.76	1.02		70.00	
466000	Prattsburgh	A	2024	All Property	Review of Reassessment		97.00	97.00		
		A	2024	Residential	Review of Reassessment				97.00	
466200	Pulteney	A	2022	All Property	Review of Reassessment		76.00	76.00		2026
		A	2022	Residential	Review of Reassessment			76.00	2026	yes
466400	Rathbone	A	2022	All Property	CAMA/Appraisals	15.02	1.02	82.00	82.00	
		A	2024	Residential	CAMA	18.41	1.02		82.00	
466600	Thurston	A	2021	All Property	CAMA/Appraisals	28.70	1.16	2.45	2.45	
		A	2024	Residential	CAMA	27.38	1.06		2.45	
466800	Troupsburg	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				100.00	
467000	Tuscarora	A	2021	All Property	CAMA/Appraisals	35.84	1.14	1.97	1.97	
		A	2024	Residential	CAMA	33.87	1.18		2.15	2026
467200	Urbana	A	2025	All Property	Review of Reassessment		100.00	100.00		
		A	2025	Residential	Review of Reassessment				100.00	
467400	Wayland	B	2021	All Property	Sales/Appraisals	19.98	1.08	75.00	75.00	
		B	2024	Residential	Sales Only	22.76	1.06		75.00	

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***** Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Steuben			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
467600	Wayne	A	2023	All Property	CAMA/Appraisals	35.59	1.01	73.00	73.00			
467800	West Union	A	2024	All Property	Review of Reassessment			100.00	100.00			
468000	Wheeler	A	2024	All Property	Review of Reassessment			93.00	93.00			
468200	Woodhull	A	2022	All Property	CAMA/Appraisals	17.25	1.04	75.00	75.00			
		A	2024	Residential	CAMA	19.99	1.03				75.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Suffolk			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
472000	Babylon	C	2022	All Property	Sales/Appraisals		16.51	1.00	0.59	0.59	
							13.94	1.01		0.59	
472200	Brookhaven	C	2022	All Property	Sales/Appraisals		17.25	1.01	0.48	0.48	
							16.74	1.01		0.48	
472400	East Hampton	B	2022	All Property	Sales/Appraisals		25.85	1.14	0.32	0.32	
							25.40	1.14		0.32	
472600	Huntington	C	2022	All Property	Sales/Appraisals		16.32	1.00	0.45	0.45	
							14.60	1.02		0.42	
472800	Islip	C	2022	All Property	Sales/Appraisals		11.44	0.97	6.68	6.68	
							10.56	1.01		6.68	
473000	Riverhead	C	2022	All Property	Sales/Appraisals		18.78	1.03	8.16	8.16	
							13.05	1.01		7.44	
473200	Shelter Island	B	2025	All Property	Review of Reassessment			100.00	100.00		2026
									100.00	100.00	2026
473400	Smithtown	C	2022	All Property	Sales/Appraisals		14.37	1.02	0.80	0.80	
							12.03	1.01		0.80	
473600	Southampton	C	2022	All Property	Sales/Appraisals		20.23	0.98	63.00	63.00	
							18.18	0.97		63.00	
473800	Southold	C	2022	All Property	Sales/Appraisals		19.15	1.05	0.55	0.55	
							17.74	1.04		0.55	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Sullivan			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
482000	Bethel	A	2022	All Property	Sales/Appraisals	29.54	0.98	33.94	33.94	
		A	2024	Residential	Sales Only	21.55	1.05		33.94	
482200	Callicoon	A	2022	All Property	Sales/Appraisals	31.01	1.14	33.00	33.00	
		A	2024	Residential	Sales Only	34.20	1.20		33.00	
482400	Cochecton	A	2022	All Property	CAMA/Appraisals	21.56	0.98	38.40	38.40	
		A	2024	Residential	CAMA	18.91	1.02		38.40	
482600	Delaware	A	2022	All Property	Sales/Appraisals	38.56	1.07	49.00	49.00	
		A	2022	Residential	Sales/Appraisals	29.25	1.09		49.00	
482800	Fallsburgh	B	2022	All Property	Sales/Appraisals	26.17	1.13	26.50	26.50	
		B	2024	Residential	Sales Only	29.14	1.12		23.80	
483000	Forestburgh	A	2022	All Property	Sales/Appraisals	43.27	1.32	60.00	60.00	
		A	2022	Residential	Sales/Appraisals	26.27	1.00		53.00	
483200	Fremont	A	2022	All Property	Sales/Appraisals	53.16	1.32	32.50	32.50	
		A	2022	Residential	Sales/Appraisals	30.33	1.10		30.05	
483400	Highland	A	2022	All Property	CAMA/Appraisals	15.78	1.09	55.00	55.00	
		A	2024	Residential	CAMA	19.14	1.03		51.95	
483600	Liberty	B	2022	All Property	Sales/Appraisals	34.08	1.18	37.59	37.59	
		B	2024	Residential	Sales Only	36.92	1.20		37.59	
483800	Lumberland	A	2022	All Property	Sales/Appraisals	40.91	1.22	55.00	55.00	
		A	2024	Residential	Sales Only	25.80	1.10		55.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Sullivan			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
484000	Mamakating	B	2022	All Property	Sales/Appraisals	27.12	1.07	34.00	34.00	
		B	2024	Residential	Sales Only	26.66	1.08		34.00	
484200	Neversink	A	2022	All Property	Sales/Appraisals	34.65	0.50	2.25	2.25	
		A	2024	Residential	Sales Only	32.56	1.18		1.23	
484400	Rockland	A	2022	All Property	Sales/Appraisals	34.44	1.20	34.50	34.50	
		A	2024	Residential	Sales Only	37.97	1.19		30.85	
484600	Thompson	B	2022	All Property	Sales/Appraisals	34.00	1.00	40.60	40.60	
		B	2024	Residential	Sales Only	31.73	1.02		40.60	
484800	Tusten	A	2022	All Property	Sales/Appraisals	30.63	1.28	26.17	26.17	
		A	2022	Residential	Sales/Appraisals	35.04	1.25		26.17	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Tioga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
492000	Barton	B	2022	All Property	Sales/Appraisals	29.56	1.08	56.20	56.20	
		B	2024	Residential	Sales Only	29.86	1.10		56.20	
492200	Berkshire	A	2023	All Property	CAMA/Appraisals	16.81	1.05	65.00	65.00	
		A	2024	Residential	CAMA	16.61	1.00		65.00	
492400	Candor	A	2023	All Property	Sales/Appraisals	25.64	1.02	61.50	61.50	
		A	2024	Residential	Sales Only	22.42	1.05		58.30	
492600	Newark Valley	A	2023	All Property	Sales/Appraisals	30.94	1.01	42.50	42.50	
		A	2024	Residential	Sales Only	27.78	1.08		40.89	
492800	Nichols	A	2023	All Property	CAMA/Appraisals	19.82	1.03	17.38	17.38	
		A	2024	Residential	CAMA	20.01	1.04		14.27	
493000	Owego	B	2022	All Property	Sales/Appraisals	21.69	1.04	52.25	52.25	
		B	2024	Residential	Sales Only	21.26	1.05		48.46	
493200	Richford	A	2022	All Property	Sales/Appraisals	22.59	1.00	70.00	70.00	
		A	2022	Residential	Sales/Appraisals	18.81	1.07		65.32	
493400	Spencer	A	2023	All Property	CAMA/Appraisals	16.37	1.00	70.00	70.00	
		A	2024	Residential	CAMA	14.66	1.01		70.00	
493600	Tioga	A	2023	All Property	Sales/Appraisals	28.94	1.06	4.30	4.30	
		A	2024	Residential	Sales Only	25.11	1.12		4.39	

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Tompkins			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
509901	Tompkins County Assessing Unit											
	B	2025	All Property	Review of Reassessment				100.00	100.00			
	B	2025	Residential	Review of Reassessment						100.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
510800	Kingston	C	2023	All Property	Sales/Appraisals	17.33	1.00	47.00	47.00			
512000	Denning	C	2024	Residential	Sales Only	17.86	1.03			44.03		
512200	Esopus	A	2023	All Property	Sales/Appraisals	21.60	1.10	11.09	11.09		7.87	
512400	Gardiner	A	2023	All Property	CAMA/Appraisals	14.03	1.02	51.00	51.00		51.00	
512600	Hardenburgh	B	2024	Residential	CAMA	13.23	1.01			51.00	51.00	
512800	Hurley	B	2023	All Property	Sales/Appraisals	18.59	1.03	57.50	57.50		57.50	
513000	Kingston	B	2024	Residential	Sales/Appraisals	15.34	1.05			57.50		
513200	Lloyd	B	2023	All Property	Review of Reassessment	39.26	0.97	34.00	34.00		2026	
513400	Marbletown	B	2024	Residential	Review of Reassessment	27.61	0.90			29.56		
513600	Marlborough	B	2021	All Property	Sales/Appraisals	12.56	1.02	59.26	59.26		59.26	
513600	Marlborough	B	2024	Residential	Sales Only	11.25	1.02			59.26		
513600	Marlborough	B	2024	Residential	CAMA	14.66	1.03	52.00	52.00		52.00	
513600	Marlborough	B	2024	Residential	Sales Only	14.91	1.03			52.00		
513600	Marlborough	B	2024	Residential	Sales Only	13.75	1.00			56.56		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
513800	New Paltz	C	2022	All Property	Sales/Appraisals	18.75	1.06	58.00	58.00			
514000	Olive	C	2024	Residential	Sales Only	16.70	1.03			58.00		
514200	Plattekill	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
514400	Rochester	A	2022	All Property	Sales/Appraisals	13.75	1.02	55.00	55.00			
514600	Rosendale	B	2024	Residential	Sales Only	13.57	1.02			55.00		
514800	Saugerties	B	2023	All Property	Sales/Appraisals	13.81	1.04	56.00	56.00			
515000	Shandaken	B	2024	Residential	Sales Only	13.89	1.04			56.00		
515200	Shawangunk	A	2023	All Property	Sales/Appraisals	30.38	0.43	14.00	14.00			
515400	Ulster	A	2024	Residential	Sales Only	24.99	1.07			10.23		
515600	Wawarsing	B	2023	All Property	Sales/Appraisals	12.77	1.01	11.20	11.20			
515600	Wawarsing	B	2024	Residential	Sales Only	13.06	1.01			11.20		
515600	Wawarsing	A	2023	All Property	CAMA/Appraisals	20.59	1.01	60.00	60.00			
515600	Wawarsing	A	2023	Residential	CAMA	18.75	1.00			49.32		

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
515800	Woodstock	A	2022	All Property	Sales/Appraisals	20.05	1.02	47.00	47.00	47.00	2027	
		A	2024	Residential	Sales Only	18.74	1.02			47.00	2027	

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New York State Board Of Real Property Tax Services
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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Warren			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
520500	Glens Falls	C	2024	All Property	Review of Reassessment		90.00	90.00		2026	yes
			2024	Residential	Review of Reassessment				80.50		
522000	Bolton	A	2023	All Property	Sales/Appraisals	17.54	1.03	68.00	68.00		
			2024	Residential	Sales Only	17.49	1.03			65.77	
522200	Lake George	B	2023	All Property	Sales/Appraisals	29.11	1.09	68.00	68.00		
			2024	Residential	Sales Only	18.93	1.07			58.67	
522400	Chester	A	2024	All Property	Review of Reassessment		97.00	97.00			
			2024	Residential	Review of Reassessment				97.00		
522600	Hague	A	2023	All Property	Review of Reassessment		93.20	93.20			
			2023	Residential	Review of Reassessment				88.82		
522800	Horicon	A	2022	All Property	Review of Reassessment		75.00	75.00			
			2022	Residential	Review of Reassessment				71.52		
523000	Johnsburg	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
523200	Lake Luzerne	A	2023	All Property	Sales/Appraisals	19.28	0.76	59.00	59.00		
			2024	Residential	Sales Only	17.04	1.03			59.00	
523400	Queensbury	C	2024	All Property	Review of Reassessment		90.00	90.00			
			2024	Residential	Review of Reassessment				90.00		
523600	Stony Creek	A	2022	All Property	Sales/Appraisals	21.22	1.03	0.73	0.73		
			2022	Residential	Sales/Appraisals	21.08	1.04			0.70	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Warren			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
523800	Thurman	A	2022	All Property	CAMA/Appraisals	14.68	1.04	62.73	62.73	
		A	2024	Residential	CAMA	17.65	1.04		55.14	
524000	Warrensburg	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				100.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Washington			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
532000	Argyle	A	2022	All Property	Review of Reassessment		73.00	73.00			
			2022	Residential	Review of Reassessment					68.21	
532200	Cambridge	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
532400	Dresden	A	2022	All Property	Review of Reassessment		87.99	87.99			
			2022	Residential	Review of Reassessment					87.99	
532600	Easton	A	2022	All Property	Review of Reassessment		81.00	81.00			
			2022	Residential	Review of Reassessment					73.45	
532800	Fort Ann	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533000	Fort Edward	B	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment					100.00	
533200	Granville	B	2023	All Property	Review of Reassessment		85.00	85.00			
			2023	Residential	Review of Reassessment					85.00	
533400	Greenwich	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533600	Hampton	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533800	Hartford	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of Washington			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
534000	Hebron	A	2023	All Property	Sales/Appraisals	20.11	1.11	69.00	69.00			2026	yes
			2024	Residential	Sales Only	22.57	1.04			69.00		2026	yes
534200	Jackson	A	2022	All Property	Review of Reassessment			81.00	81.00				
			2022	Residential	Review of Reassessment					81.00			
534400	Kingsbury	B	2025	All Property	Review of Reassessment			100.00	100.00			2026	yes
			2025	Residential	Review of Reassessment					100.00		2026	yes
534600	Putnam	A	2020	All Property	CAMA/Appraisals	18.58	0.96	66.00	66.00				
			2024	Residential	CAMA	19.49	0.97			62.32			
534800	Salem	A	2022	All Property	Review of Reassessment			75.50	75.50				
			2022	Residential	Review of Reassessment					74.64			
535000	White Creek	A	2022	All Property	Review of Reassessment			83.00	83.00				
			2022	Residential	Review of Reassessment					77.00			
535200	Whitehall	A	2025	All Property	Review of Reassessment			100.00	100.00				
			2025	Residential	Review of Reassessment					100.00			

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Wayne			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
542000	Arcadia	B	2024	All Property	Review of Reassessment		96.00	96.00	90.41		
542200	Butler	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00		
542400	Galen	A	2023	All Property	Sales/Appraisals		20.80	1.03	65.00	65.00	
542600	Huron	A	2022	All Property	Sales/Appraisals		18.73	1.00	58.00	58.00	
542800	Lyons	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00		
543000	Macedon	B	2022	All Property	Review of Reassessment		77.00	77.00	77.00	2026	yes
543200	Marion	B	2022	Residential	Review of Reassessment		10.56	1.00	54.00	54.00	2026
543400	Ontario	B	2020	All Property	CAMA/Appraisals		16.63	1.01	54.00	54.00	2026
543600	Palmyra	B	2024	Residential	CAMA		10.56	1.00	54.00	54.00	2026
543800	Rose	A	2023	All Property	Review of Reassessment		89.00	89.00	89.00	2026	yes
542000	Arcadia	B	2024	Residential	Review of Reassessment		96.00	96.00	90.41		

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New York State Board Of Real Property Tax Services
2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Wayne			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
544000	Savannah	A	2021	All Property	Review of Reassessment			72.00	72.00	65.43		
544200	Sodus	B	2021	All Property	CAMA/Appraisals			16.45	1.02	57.00	57.00	51.30
								18.59	1.03			
544400	Walworth	B	2021	All Property	Review of Reassessment			70.00	70.00	70.00		
544600	Williamson	B	2022	All Property	Review of Reassessment			78.00	78.00	78.00		
544800	Wolcott	B	2022	All Property	Review of Reassessment			73.00	73.00	73.00		

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
550800	Mt Vernon	C	2020	All Property	Sales/Appraisals	26.19	1.00	1.80	1.80			
						21.40	1.04			1.52		
551000	New Rochelle	C	2020	All Property	Sales/Appraisals	15.66	1.01	1.84	1.84			
						10.62	1.01			1.63		
551200	Peekskill	C	2020	All Property	Sales/Appraisals	27.87	1.07	2.28	2.28			
						13.04	1.02			1.87		
551400	Rye	C	2020	All Property	Sales/Appraisals	14.59	1.03	1.18	1.18			
						9.27	1.02			1.18		
551700	White Plains	C	2020	All Property	Sales/Appraisals	33.97	0.96	2.18	2.18			
						10.13	1.00			1.55		
551800	Yonkers	C	2020	All Property	Sales/Appraisals	19.68	1.04	1.72	1.72			
						13.47	1.02			1.51		
552000	Bedford	C	2020	All Property	Sales/Appraisals	10.33	1.02	7.65	7.65			
						9.94	1.03			7.65		
552200	Cortlandt	C	2020	All Property	Sales/Appraisals	6.99	1.01	1.21	1.21			
						6.45	1.00			1.21		
552400	Eastchester	C	2020	All Property	Sales/Appraisals	14.44	1.04	0.88	0.88			
						11.13	1.02			0.88		
552600	Greenburgh	C	2025	All Property	Review of Reassessment			100.00	100.00		2026	
										100.00	2026	

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
552800	Harrison	C	2020	All Property	Sales/Appraisals		13.02	0.96	1.16	1.16	1.04
							11.99	0.99			
553000	Lewisboro	C	2020	All Property	Sales/Appraisals		9.36	1.01	6.27	6.27	6.27
							8.60	1.02			
553200	Mamaroneck	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
553400	Mount Pleasant	C	2020	All Property	Sales/Appraisals		16.02	0.81	1.07	1.01	1.01
							14.44	1.02			
553600	New Castle	C	2020	All Property	Sales/Appraisals		13.20	1.04	13.95	13.95	13.95
							9.22	1.00			
553800	North Castle	C	2020	All Property	Sales/Appraisals		12.48	1.00	1.62	1.62	1.62
							11.21	1.01			
554000	North Salem	B	2024	All Property	Review of Reassessment		92.50	92.50	92.50	2026	yes
554200	Ossining	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
554400	Pelham	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
554600	Pound Ridge	B	2020	All Property	Sales/Appraisals		9.73	0.98	12.56	12.56	12.56
							4.82	1.00			

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
554800	Rye	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	2026
555000	Scarsdale	C	2024	All Property	Sales/Appraisals		9.75	1.00	69.73	69.73	69.73
555200	Somers	C	2020	All Property	Sales/Appraisals		11.29	0.99	8.85	8.85	8.85
555400	Yorktown	C	2020	All Property	Sales/Appraisals		19.39	1.04	1.60	1.60	1.46
555600	Mount Kisco	C	2020	All Property	Sales/Appraisals		25.07	1.01	13.91	13.91	10.68
C	2024	Residential	Sales Only				13.60	1.02			

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New York State Board Of Real Property Tax Services
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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Wyoming			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
562000	Arcade	A	2021	All Property	Review of Reassessment			86.00	86.00	86.00	2026	
562200	Attica	B	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
562400	Bennington	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
562600	Castile	A	2022	All Property	Review of Reassessment			80.00	80.00	77.27	2026	yes
562800	Covington	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563000	Eagle	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563200	Gainesville	A	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
563400	Genesee Falls	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563600	Java	A	2022	All Property	Review of Reassessment			85.00	85.00	76.68	2026	yes
563800	Middlebury	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Wyoming			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD								
564000	Orangeville	A	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
564200	Perry	B	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
564400	Pike	A	2023	All Property	Review of Reassessment			93.00	93.00		2026	yes		
					Residential					82.80				
564600	Sheldon	A	2024	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Residential					100.00				
564800	Warsaw	B	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential					100.00				
565000	Wethersfield	A	2023	All Property	Review of Reassessment			95.00	95.00		2026	yes		
					Residential					87.31				

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2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Yates			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
572000	Barrington	A	2024	All Property	Review of Reassessment		92.00	92.00			
			2024	Residential	Review of Reassessment					92.00	
572200	Benton	A	2022	All Property	Sales/Appraisals	24.78	0.88	68.00	68.00		2026
			2024	Residential	Sales Only	15.13	1.06			61.80	2026
572400	Italy	A	2024	All Property	Review of Reassessment		95.00	95.00			
			2024	Residential	Review of Reassessment					95.00	
572600	Jerusalem	A	2024	All Property	Review of Reassessment		94.00	94.00			
			2024	Residential	Review of Reassessment					94.00	
572800	Middlesex	A	2021	All Property	Review of Reassessment		74.00	74.00			2026
			2021	Residential	Review of Reassessment					73.02	2026
573000	Milo	B	2023	All Property	Review of Reassessment		82.00	82.00			
			2023	Residential	Review of Reassessment					82.00	
573200	Potter	A	2023	All Property	Review of Reassessment		85.00	85.00			2026
			2023	Residential	Review of Reassessment					90.97	2026
573400	Starkey	B	2025	All Property	Review of Reassessment		100.00	100.00			yes
			2025	Residential	Review of Reassessment					100.00	yes
573600	Torrey	A	2024	All Property	Review of Reassessment		90.00	90.00			
			2024	Residential	Review of Reassessment					90.00	

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Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	New York City			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
650000	New York City											
	C	2025	1	Review of Reassessment			3.64		6.00		2026	yes
	C	2025	2	Review of Reassessment			35.24		45.00		2026	yes
	C	2025	3	Review of Reassessment			45.00		45.00		2026	yes
	C	2025	4	Review of Reassessment			40.77		45.00		2026	yes

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

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