
OVERLAPPING REAL PROPERTY TAXES

**Tax Levy and Tax Rate Statistics
New York State Local Governments
Fiscal Years Ended in 2002**



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NOVEMBER 2003

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INTRODUCTION

Real property taxes are the most significant source of revenue for local governments in New York State. This continues to be true despite the increasing importance of economically sensitive revenues like sales taxes.*

In local fiscal years ended in 2002, all municipalities and school districts in New York levied a total of \$29.4 billion in real property taxes, an increase of 6.5% from the \$27.6 billion levied in 2001. From 1992 to 2002, the comparable levy amounts increased 31.0%.

This publication contains real property tax levy and assessed and full valuation tax rate information for all cities, towns, villages and school districts in New York State for local fiscal years ended in 2002. All counties and towns and 44 cities operate on a calendar year. 512 of 554 villages have a June 1 to May 31 fiscal year. The fiscal years of New York's remaining municipalities vary widely. School districts operate on a July 1 to June 30 fiscal year.

Data presented in this booklet is displayed for statistical comparison purposes only. We do not claim that the data satisfies any specific legal, financial or accounting requirements. Individuals using this booklet for comparative purposes may wish to contact local government officials, real estate agencies or other sources to corroborate or obtain additional information. Please also refer to the "Explanation of Tables" that starts on the next page.

**For further information on the role real property taxes play in the overall mix of revenues for each class of local government in New York State, please see the Comptroller's ANNUAL REPORT ON LOCAL GOVERNMENTS. This report, published annually, provides comprehensive and comparative financial statistics for local governments in New York State.*

EXPLANATION OF TABLES:

TABLE I - OVERLAPPING REAL PROPERTY TAX LEVIES

TABLE I lists the individual and aggregate amounts of real property taxes and assessments levied for county, municipal, school and special district purposes at the city, town and village level.

The county tax levy includes amounts imposed as county-wide and part-county ad valorem taxes as well as part-county special assessments. In towns with villages, the town levy includes both town-wide and town-outside village taxes (usually for general and highway purposes) if applicable. The amount indicated for special districts is the sum of all taxes imposed for special district purposes in the town. Similarly, the amount shown for the school districts is the aggregate of all taxes for school districts located in the city or town. It should be noted that amounts for special districts also includes levies for fire districts. **School district data represents the gross levy without any reduction resultant from the State Tax Relief (STAR) program.**

Cities and towns are listed in alphabetic order within counties. Villages are shown in alphabetic order within towns. The one exception to this arrangement pertains to the 75 villages in New York State that are located in more than one town. These villages are included in the town in which the village has the greatest amount of assessed valuation. Refer to Table IV for a complete list of these villages.

TABLE II - OVERLAPPING REAL PROPERTY TAX RATES

TABLE II lists the individual and aggregate real property tax rates, based on \$1,000 of assessed valuation, used to levy real property taxes in each city, town and village government in the State. The amounts indicated on each line are the rates levied per \$1,000 of assessed valuation for county, town, city or village and school district purposes in that particular municipality. Usually rates do not reflect part-county special district taxes, other part-county levies, or town special district taxes. A range of school district rates is given when more than one school district serves the municipality. **Please note that the school district tax rates do not reflect any reduction resultant from the State Tax Relief (STAR) program. A computed or average tax rate is used in those instances where localities have established special homestead and non-homestead units for the assessment of real property for municipal and/or school district purposes. Computed or average tax rates are also reflected for New York City and localities within Nassau County, since they actually impose tax rates for different classes of property. Please refer to Appendix A for additional information on localities that impose homestead and non-homestead rates or rates by class of property.**

The applicable State equalization rate is listed for each municipality and a computed aggregate full value tax rate or range of rates is shown in the last column. In general, for cities and towns the aggregate full value tax rate is determined by multiplying the overall assessed value range by the equalization rate listed for that municipality. For villages, however, a modified procedure is followed. The village equalization rate is applied only to the tax rate shown in the Village column. The equalization rate listed for the town in which the village is located is then applied to the tax rates shown on the village line in the county, town and school district columns. County, town and school district tax levies were originally determined by using the assessment roll of the town. Therefore the equalization rate established for the town roll must be applied. Also certain school districts use a prior year town assessment roll to determine their current levy

and the equalization rate that was established for the roll in that year is necessarily used in the computation of the full value tax rate or range shown in the last column.

One additional comment concerning full value tax rates should be mentioned. Full value tax rates listed in Table II, as well as Table III, are based on the state equalization rate, which is a composite average based on computations made for different classes of property within a locality. Therefore, the full value tax rates listed are a statistical average and may or may not be reflective of what is paid on any individual property.

It should be noted that the 75 villages located in more than one town, in the same or contiguous counties, are listed separately under each town. A list of these villages is given in Table IV. The tax rate for village purposes will usually be the same in each town, but the county and town purpose tax rates will differ in each instance. If there is only one school district in the village, the same rate will appear under each town listing. If there is more than one school district, the tax rates may or may not be the same depending on the boundaries of the school districts in relation to those of the village, town and county.

Tax rates shown on the town line in Table II generally refer to the townwide area and town outside village area rates for general and/or highway purposes, if applicable. Rates for special districts, such as fire, sewer, water, etc. are omitted. Since these districts are formed to provide services to the inhabitants of a limited area of a town, their boundaries rarely coincide with one another or with the unincorporated area. There is, therefore, no uniform special district tax rate effective throughout the area.

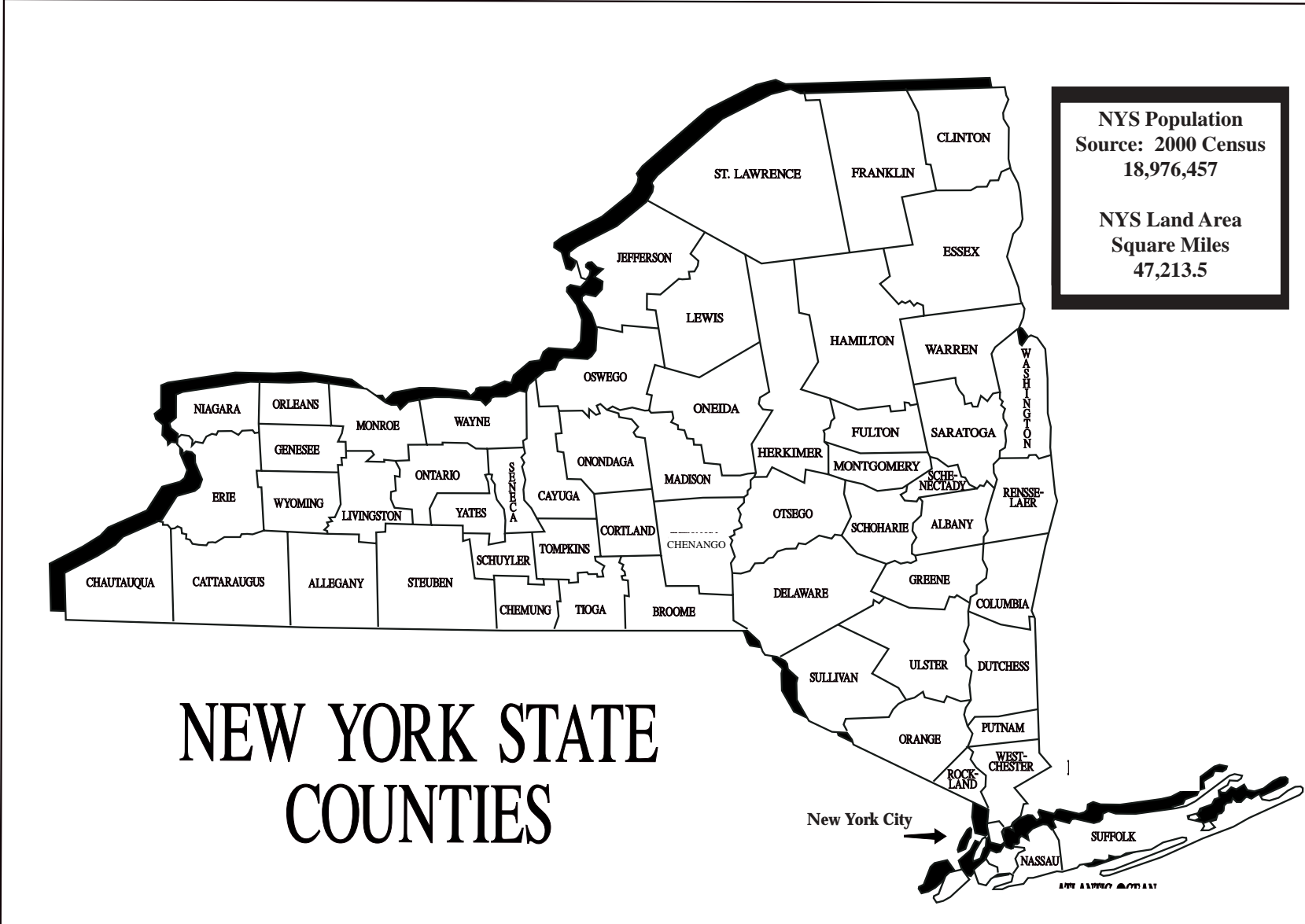
There are five coterminous town/villages in New York State. They are listed in Table II with the notation "Coterminous Town/Village - See Line Below". The tax rates for these municipalities are shown in the village portion of the town.

TABLE III - SCHOOL DISTRICT REAL PROPERTY TAX RATES

TABLE III presents a complete list of the assessed and full value tax rates of all school districts in each county. **Please note that school district tax rates do not reflect any reduction resultant from the State Tax Relief (STAR) program.** Table III expands information shown in Table II by identifying the school districts in each city and town along with their respective tax rates. Shown also is the percent of full valuation of the city or town within the particular school district. These percentages are rounded and amounts less than one percent are not reflected. **A computed or average tax rate is used in those instances in which the school district imposes separate homestead and non-homestead tax rates or different rates for separate classes of taxable real property. Please refer to Appendix A for additional information on school districts that impose homestead and non-homestead rates or rates by class of property.**

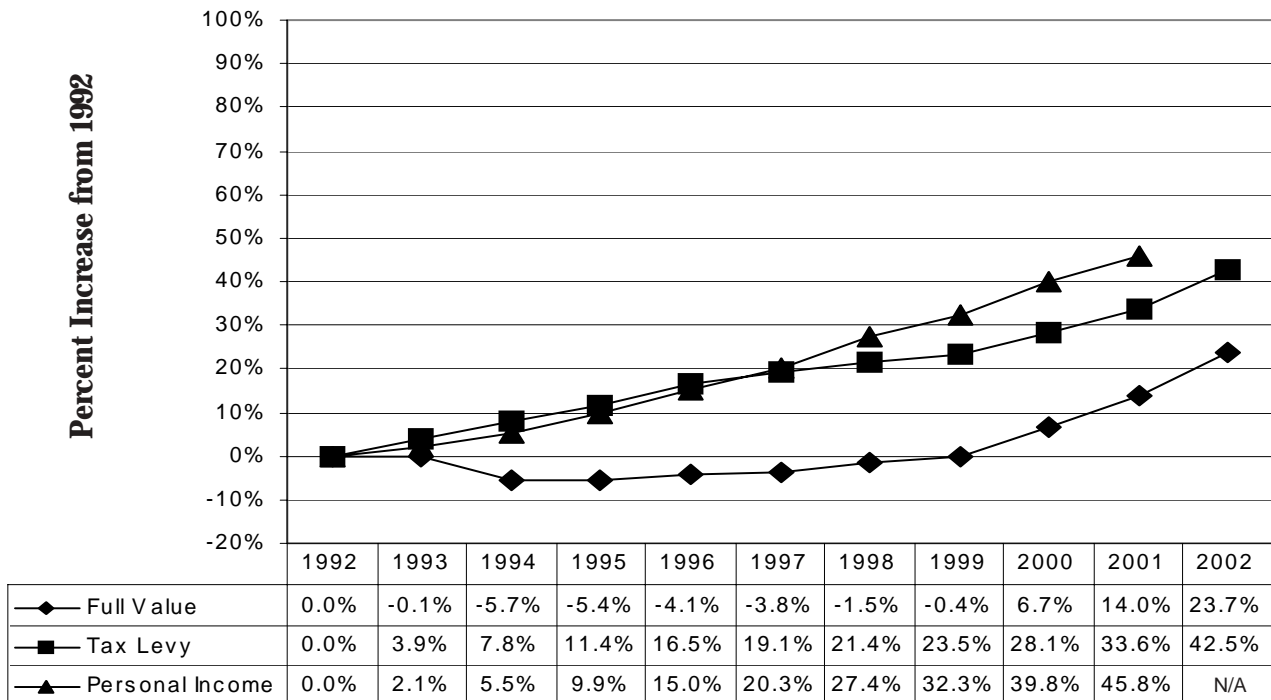
TABLE IV - VILLAGES LOCATED IN MORE THAN ONE TOWN

TABLE IV lists the 75 villages in this category, together with the towns and counties in which they are located. For purposes of this table the primary towns are always shown first.



LOCAL REAL PROPERTY TAX LEVY AND COUNTY TAXABLE FULL VALUE vs. PERSONAL INCOME

**Percent Increase Since 1992
All Local Government Excluding New York City 1992 - 2002**



**Local Real Property Tax Levy, County Taxable Full Value, and Personal Income
All Local Governments Excluding New York City
In \$Billions**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Full Value	\$557.0	\$556.2	\$525.3	\$526.7	\$533.9	\$536.0	\$548.4	\$554.9	\$594.3	\$635.1	\$689.0
Tax Levy	\$14.1	\$14.7	\$15.2	\$15.7	\$16.4	\$16.8	\$17.1	\$17.4	\$18.1	\$18.9	\$20.1
Personal Income	\$256.0	\$261.4	\$270.0	\$281.3	\$294.4	\$308.0	\$326.2	\$338.8	\$357.9	\$373.2	N/A

OVERLAPPING REAL PROPERTY TAXES

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

ALBANY COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ALBANY C	8,186,498	36,300,000			73,063,291	117,549,789
COHOES C	958,268	5,185,030			8,846,571	14,989,869
WATERVLIET C	634,236	1,954,660			4,190,151	6,779,047
BERNE T	387,925		501,000	326,103	3,041,160	4,256,188
BETHLEHEM T	4,507,399		3,715,000	7,141,552	44,270,601	59,634,552
COEYMANS T	981,511		1,372,080	370,510	7,563,785	10,287,886
RAVENA V		569,146				569,146
COLONIE T	12,827,560		10,942,787	12,112,124	89,447,065	125,329,536
COLONIE V		1,068,696				1,068,696
MENANDS V		1,433,832				1,433,832
GREEN ISLAND T*	170,674		0	0	1,551,547	1,722,221
GREEN ISLAND V		1,046,544				1,046,544
GUILDERLAND T	4,996,959		3,159,869	9,955,376	43,309,577	61,421,781
ALTAMONT V		212,679				212,679
KNOX T	304,936		184,016	163,980	2,405,056	3,057,988
NEW SCOTLAND T	1,348,458		667,198	725,843	12,258,952	15,000,451
VOORHEESVILLE V		85,880				85,880
RENSSELAERVILLE T	297,109		1,036,193	141,673	2,246,857	3,721,832
WESTERLO T	425,202		474,378	178,776	3,201,200	4,279,556
ALBANY COUNTY TOTAL	36,026,735	47,856,467	22,052,521	31,115,937	295,395,813	432,447,473

*GREEN ISLAND IS A COTERMINUS TOWN/VILLAGE-TAXES ARE LEVIED BY THE VILLAGE ONLY

ALLEGANY COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ALFRED T	846,731		285,960	30,352	1,776,183	2,939,226
ALFRED V		374,699				374,699
ALLEN T	212,748		139,250	9,600	285,987	647,585
ALMA T	241,275		350,049	40,200	439,477	1,071,001
ALMOND T	480,432		286,844	23,000	1,061,187	1,851,463
ALMOND V		63,500				63,500
AMITY T	515,711		366,517	44,000	731,209	1,657,437
BELMONT V		211,195				211,195
ANDOVER T	492,858		265,820	25,000	1,023,103	1,806,781
ANDOVER V		186,981				186,981
ANGELICA T	441,899		139,200	7,300	577,079	1,165,478
ANGELICA V		187,824				187,824
BELFAST T	406,908		380,157	78,239	549,108	1,414,412
BIRDSALL T	143,335		140,245	12,635	315,036	611,251
BOLIVAR T	499,180		373,973	73,613	551,407	1,498,173
BOLIVAR V		244,990				244,990
RICHBURG V		66,030				66,030
BURNS T	369,548		267,342	11,850	664,060	1,312,800
CANASERAGA V		103,384				103,384
CANADEA T	596,505		504,025	335,892	815,105	2,251,527
CENTERVILLE T	222,129		184,000	13,000	320,098	739,227
CLARKSVILLE T	322,343		353,545	52,000	399,703	1,127,591
CUBA T	1,204,182		748,863	95,105	1,524,367	3,572,517
CUBA V		409,485				409,485
FRIENDSHIP T	460,260		486,317	155,692	776,707	1,878,976
GENESEE T	484,426		372,834	48,676	626,446	1,532,382
GRANGER T	199,835		176,121	13,500	317,330	706,786
GROVE T	279,942		231,884	16,100	505,928	1,033,854
HUME T	496,883		521,650	64,475	678,907	1,761,915
INDEPENDENCE T	488,285		394,329	34,900	983,950	1,901,464
NEW HUDSON T	240,951		180,150	35,828	322,910	779,839
RUSHFORD T	800,245		498,500	156,943	1,027,617	2,483,305
SCIO T	459,322		345,779	101,550	901,632	1,808,283
WARD T	187,296		179,671	6,289	428,869	802,125
WELLSVILLE T	2,145,048		939,649	86,415	3,871,663	7,042,775
WELLSVILLE V		1,997,023				1,997,023
WEST ALMOND T	164,463		112,525	5,500	328,549	611,037
WILLING T	667,100		321,783	59,327	1,212,840	2,261,050
WIRT T	317,325		273,690	66,681	385,509	1,043,205
ALLEGANY COUNTY TOTAL	14,387,165	3,845,111	9,820,672	1,703,662	23,401,966	53,158,576

OVERLAPPING REAL PROPERTY TAXES

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

BROOME COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BINGHAMTON C	6,472,001	17,774,468			25,094,516	49,340,985
BARKER T	423,979		163,884	88,415	1,242,589	1,918,867
BINGHAMTON T	1,072,541		606,523	521,317	3,748,674	5,949,055
CHENANGO T	2,549,939		377,196	1,893,946	9,577,985	14,399,066
COLESVILLE T	836,203		346,703	213,504	2,119,963	3,516,373
CONKLIN T	1,085,567		293,029	288,022	4,285,269	5,951,887
DICKINSON T	866,365		198,409	365,272	3,371,294	4,801,340
PORT DICKINSON V		197,679				197,679
FENTON T	1,174,686		0	320,039	4,413,816	5,908,541
KIRKWOOD T	1,338,636		280,476	489,849	4,543,488	6,652,449
LISLE T	419,107		264,950	100,599	1,024,821	1,809,477
LISLE V		26,800				26,800
MAINE T	949,610		266,708	332,791	4,543,398	6,092,507
NANTICOKE T	249,915		50,000	72,041	629,758	1,001,714
SANFORD T	843,310		660,799	130,051	2,300,502	3,934,662
DEPOSIT V		372,451				372,451
TRIANGLE T	431,779		236,406	65,376	1,059,466	1,793,027
WHITNEY POINT V		201,633				201,633
UNION T	10,852,509		4,511,881	2,388,937	47,976,553	65,729,880
ENDICOTT V		6,441,002				6,441,002
JOHNSON CITY V		6,199,783				6,199,783
VESTAL T	6,133,208		4,011,320	2,260,515	23,085,357	35,490,400
WINDSOR T	1,053,885		510,428	234,752	3,462,976	5,262,041
WINDSOR V		134,908				134,908
BROOME COUNTY TOTAL	36,753,240	31,348,724	12,778,712	9,765,426	142,480,425	233,126,527

CATTARAUGUS COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
OLEAN C	4,817,455	3,978,707			7,541,491	16,337,653
SALAMANCA C	1,006,666	1,007,996			1,207,430	3,222,092
ALLEGANY T	2,476,510		809,855	366,268	2,699,273	6,351,906
ALLEGANY V		393,331				393,331
ASHFORD T	868,453		191,000	134,293	1,323,566	2,517,312
CARROLLTON T	559,153		198,828	114,464	609,789	1,482,234
LIMESTONE V		72,406				72,406
COLDSRING T	530,348		22,562	33,750	638,494	1,225,154
CONEWANGO T	365,505		250,757	64,194	438,834	1,119,290
DAYTON T	477,551		189,991	75,532	776,557	1,519,631
SOUTH DAYTON V		107,553				107,553
EAST OTTO T	526,709		322,155	44,222	765,547	1,658,633
ELLICOTTVILLE T	2,628,785		461,503	331,910	3,426,136	6,848,334
ELLICOTTVILLE V		207,741				207,741
FARMERSVILLE T	296,419		333,036	48,240	619,026	1,296,721
FRANKLINVILLE T	983,867		459,116	113,000	1,418,476	2,974,459
FRANKLINVILLE V		307,980				307,980
FREEDOM T	701,863		177,505	53,560	822,927	1,755,855
GREAT VALLEY T	738,042		475,104	158,256	1,275,110	2,646,512
HINSDALE T	645,942		263,100	84,154	891,938	1,885,134
HUMPHREY T	257,660		119,233	51,835	337,537	766,265
ISCHUA T	274,878		131,385	42,976	361,081	810,320
LEON T	307,900		246,800	38,850	528,888	1,122,438
LITTLE VALLEY T	562,823		289,182	35,500	836,216	1,723,721
LITTLE VALLEY V		185,718				185,718
LYNDON T	287,441		150,745	32,800	409,378	880,364
MACHIAS T	1,021,274		308,133	139,535	1,241,216	2,710,158
MANSFIELD T	575,003		277,695	33,500	751,326	1,637,524
NAPOLI T	363,448		256,515	25,260	498,868	1,144,091
NEW ALBION T	618,585		338,879	73,569	920,792	1,951,825
CATTARAUGUS V		205,697				205,697
OLEAN T	872,967		123,146	91,120	1,299,777	2,387,010
OTTO T	355,058		223,356	55,830	520,313	1,154,557
PERRYSBURG T	640,498		300,575	46,951	891,289	1,879,313
PERRYSBURG V		44,530				44,530
PERSIA T	668,284		229,577	16,241	964,797	1,878,899
GOWANDA V		760,750				760,750

OVERLAPPING REAL PROPERTY TAXES

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

CATTARAUGUS COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
PORTVILLE T	888,934		430,192	191,816	1,782,516	3,293,458
PORTVILLE V		189,692				189,692
RANDOLPH T	605,042		530,402	18,500	899,372	2,053,316
EAST RANDOLPH V		83,256				83,256
RANDOLPH V		204,186				204,186
RED HOUSE T	696,001		48,956	6,950	1,065,554	1,817,461
SALAMANCA T	231,269		86,014	8,500	291,224	617,007
SOUTH VALLEY T	262,104		18,700	0	411,235	692,039
YORKSHIRE T	1,201,766		237,335	142,165	1,419,139	3,000,405
DELEVAN V		69,040				69,040
CATTARAUGUS COUNTY TOTAL	28,314,203	7,818,583	8,501,332	2,673,741	39,885,112	87,192,971

CAYUGA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
AUBURN C	5,212,578	7,972,455			11,940,082	25,125,115
AURELIUS T	893,239		162,205	179,431	2,837,787	4,072,662
CAYUGA V		128,000				128,000
BRUTUS T	985,528		280,024	3,600	2,443,987	3,713,139
WEEDSPORT V		344,841				344,841
CATO T	588,585		340,811	110,131	1,669,390	2,708,917
MERIDIAN V		23,355				23,355
CONQUEST T	366,621		139,414	74,999	939,952	1,520,986
FLEMING T	866,125		0	519,129	2,124,685	3,509,939
GENOA T	631,070		62,300	168,569	1,150,329	2,012,268
IRA T	486,303		248,016	84,923	1,254,587	2,073,829
CATO V		52,000				52,000
LEDYARD T	699,092		126,763	108,864	1,349,357	2,284,076
AURORA V		57,496				57,496
LOCKE T	408,864		239,345	92,331	654,724	1,395,264
MENTZ T	467,649		149,000	49,825	1,104,339	1,770,813
PORT BYRON V		228,121				228,121
MONTEZUMA T	298,722		87,400	79,250	818,014	1,283,386
MORAVIA T	622,274		248,160	114,965	1,098,718	2,084,117
MORAVIA V		191,565				191,565
NILES T	884,927		101,681	198,541	1,531,952	2,717,101
OWASCO T	1,647,542		20,000	859,197	3,795,497	6,322,236
SCIPIO T	519,927		216,000	71,227	971,565	1,778,719
SEMPRONIUS T	253,146		175,073	34,779	511,178	974,176
SENNETT T	1,210,122		356,851	658,694	3,199,855	5,425,522
SPRINGPORT T	685,824		110,000	319,574	2,127,704	3,243,102
UNION SPRINGS V		176,540				176,540
STERLING T	1,091,327		250,565	64,566	1,877,991	3,284,449
FAIR HAVEN V		148,142				148,142
SUMMERHILL T	238,968		289,399	10,600	568,210	1,107,177
THROOP T	433,055		138,500	168,098	1,232,283	1,971,936
VENICE T	316,587		321,670	68,736	671,572	1,378,565
VICTORY T	352,294		202,698	49,548	640,050	1,244,590
CAYUGA COUNTY TOTAL	20,160,369	9,322,515	4,265,875	4,089,577	46,513,808	84,352,144

CHAUTAUQUA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
DUNKIRK C	2,474,243	4,394,297			6,197,310	13,065,850
JAMESTOWN C	4,586,224	11,008,433			10,674,111	26,268,768
ARKWRIGHT T	343,978		244,318	24,655	675,913	1,288,864
BUSTI T	2,714,425		636,725	463,709	6,642,546	10,457,405
LAKEWOOD V		1,169,616				1,169,616
CARROLL T	434,598		776,690	313,737	2,123,185	3,648,210
CHARLOTTE T	352,861		251,435	23,200	738,970	1,366,466
SINCLAIRVILLE V		97,000				97,000
CHAUTAUQUA T	5,462,403		64,865	518,363	6,778,546	12,824,177
MAYVILLE V		486,182				486,182

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

CHAUTAUQUA COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CHERRY CREEK T	299,253		272,171	14,800	712,930	1,299,154
CHERRY CREEK V		73,251				73,251
CLYMER T	327,279		163,387	50,590	608,661	1,149,917
DUNKIRK T	801,047		17,667	256,978	2,111,788	3,187,480
ELLERY T	2,202,981		292,799	299,293	4,135,139	6,930,212
BEMUS POINT V		29,619				29,619
ELLCOTT T	3,050,649		1,134,073	623,382	7,151,573	11,959,677
CELORON V		172,858				172,858
FALCONER V		656,500				656,500
ELLINGTON T	187,027		474,907	92,968	823,501	1,578,403
FRENCH CREEK T	630,782		206,638	37,450	1,001,837	1,876,707
GERRY T	400,954		189,259	75,475	849,846	1,515,534
HANOVER T	2,104,704		745,708	515,112	4,339,922	7,705,446
FORESTVILLE V		44,699				44,699
SILVER CREEK V		897,770				897,770
HARMONY T	247,637		382,361	41,140	1,026,702	1,697,840
PANAMA V		32,250				32,250
KIANTONE T	435,547		119,047	77,099	1,016,267	1,647,960
MINA T	527,016		239,325	48,000	1,035,840	1,850,181
NORTH HARMONY T	1,132,191		356,802	154,890	1,732,651	3,376,534
POLAND T	565,152		196,900	80,659	1,468,066	2,310,777
POMFRET T	3,388,490		310,489	267,140	7,741,333	11,707,452
FREDONIA V		1,909,072				1,909,072
PORTLAND T	795,749		548,050	220,069	3,015,913	4,579,781
BROCTON V		255,157				255,157
RIPLEY T	609,153		271,142	294,582	1,741,878	2,916,755
SHERIDAN T	632,718		476,721	98,385	2,287,515	3,495,339
SHERMAN T	338,922		231,864	26,000	669,638	1,266,424
SHERMAN V		115,873				115,873
STOCKTON T	571,691		324,623	78,950	1,158,369	2,133,633
CASSADAGA V		82,257				82,257
VILLENOVA T	226,425		301,690	41,206	633,975	1,203,296
WESTFIELD T	1,282,953		880,267	159,367	4,220,481	6,543,068
WESTFIELD V		980,334				980,334
CHAUTAUQUA COUNTY TOTAL	37,127,052	22,405,168	10,109,923	4,897,199	83,314,406	157,853,748

CHEMUNG COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ELMIRA C	5,571,780	7,341,323			10,254,557	23,167,660
ASHLAND T	322,382		69,638	43,000	722,998	1,158,018
WELLSBURG V		54,114				54,114
BALDWIN T	195,579		62,750	50,427	429,742	738,498
BIG FLATS T	4,203,084		1,100,000	567,165	7,828,478	13,698,727
CATLIN T	717,431		175,000	114,469	1,258,361	2,265,261
CHEMUNG T	707,484		170,015	144,000	1,042,559	2,064,058
ELMIRA T	2,663,576		787,527	945,431	5,447,100	9,843,634
ERIN T	499,237		119,326	87,298	800,563	1,506,424
HORSEHEADS T	6,749,812		0	487,950	12,814,209	20,051,971
ELMIRA HEIGHTS V		1,091,910				1,091,910
HORSEHEADS V		872,957				872,957
SOUTHPORT T	2,380,608		754,934	617,190	5,268,270	9,021,002
VAN ETTEN T	372,340		314,160	39,600	550,508	1,276,608
VAN ETTEN V		32,434				32,434
VETERAN T	936,859		25,907	102,376	1,840,935	2,906,077
MILLPORT V		20,505				20,505
CHEMUNG COUNTY TOTAL	25,320,172	9,413,243	3,579,257	3,198,906	48,258,280	89,769,858

CHENANGO COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
NORWICH C	1,959,044	1,611,963			3,677,858	7,248,865
AFTON T	886,244		346,738	91,535	1,770,886	3,095,403
AFTON V		182,387				182,387

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

CHENANGO COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BAINBRIDGE T	865,663		260,312	98,720	1,701,162	2,925,857
BAINBRIDGE V		239,168				239,168
COLUMBUS T	316,352		173,528	42,040	535,487	1,067,407
COVENTRY T	434,178		234,800	73,000	835,794	1,577,772
GERMAN T	133,609		100,913	23,500	246,085	504,107
GREENE T	1,881,149		660,667	152,653	3,521,731	6,216,200
GREENE V		289,679				289,679
GUILFORD T	868,025		505,619	190,630	1,514,981	3,079,255
LINCKLAEN T	161,762		212,970	22,338	344,582	741,652
MC DONOUGH T	317,746		163,906	69,799	752,451	1,303,902
NEW BERLIN T	766,250		627,074	89,088	1,176,938	2,659,350
NEW BERLIN V		211,293				211,293
NORTH NORWICH T	570,867		156,000	140,537	1,099,991	1,967,395
NORWICH T	1,436,865		109,167	578,301	2,906,566	5,030,899
OTSELIC T	338,554		132,365	62,812	583,600	1,117,331
OXFORD T	957,242		403,000	106,155	1,932,085	3,398,482
OXFORD V		404,474				404,474
PHARSALIA T	301,441		0	46,187	508,814	856,442
PITCHER T	228,966		135,609	32,500	360,530	757,605
PLYMOUTH T	495,043		449,314	127,732	1,065,372	2,137,461
PRESTON T	299,632		153,153	42,759	627,137	1,122,681
SHERBURNE T	1,053,032		450,159	59,190	1,937,411	3,499,792
EARLVILLE V		155,500				155,500
SHERBURNE V		254,744				254,744
SMITHVILLE T	461,147		243,714	67,064	954,628	1,726,553
SMYRNA T	424,611		205,426	27,202	837,329	1,494,568
SMYRNA V		27,798				27,798
CHENANGO COUNTY TOTAL	15,157,422	3,377,006	5,724,434	2,143,742	28,891,418	55,294,022

CLINTON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
PLATTSBURGH C	3,495,872	3,954,414			11,457,106	18,907,392
ALTONA T	151,566		334,001	136,655	819,433	1,441,655
AUSABLE T	187,535		618,409	108,369	1,290,254	2,204,567
KEESEVILLE V		237,450				237,450
BEEKMANTOWN T	1,217,887		356,144	183,316	3,031,269	4,788,616
BLACK BROOK T	195,827		684,946	114,518	1,304,578	2,299,869
CHAMPLAIN T	1,317,182		420,030	300,226	5,015,896	7,053,334
CHAMPLAIN V		193,020				193,020
ROUSES POINT V		355,447				355,447
CHAZY T	379,912		697,079	184,841	3,211,858	4,473,690
CLINTON T	48,098		234,463	23,000	273,698	579,259
DANNEMORA T	248,523		610,957	93,884	1,184,596	2,137,960
DANNEMORA V		110,059				110,059
ELLENBURG T	169,758		619,492	178,079	895,825	1,863,154
MOOERS T	210,418		387,573	123,730	1,803,782	2,525,503
PERU T	526,779		1,259,182	463,736	4,015,183	6,264,880
PLATTSBURGH T	3,374,821		0	2,067,701	9,955,853	15,398,375
SARANAC T	351,349		819,720	295,235	2,565,980	4,032,284
SCHUYLER FALLS T	355,180		537,858	285,764	2,839,946	4,018,748
CLINTON COUNTY TOTAL	12,230,707	4,850,390	7,579,854	4,559,054	49,665,257	78,885,262

COLUMBIA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
HUDSON C	1,010,096	1,949,591			3,071,281	6,030,968
ANCRAM T	941,107		367,640	116,352	2,306,803	3,731,902
AUSTERLITZ T	1,183,663		421,292	77,622	2,940,378	4,622,955
CANAAN T	1,282,355		214,860	184,390	3,115,760	4,797,365
CHATHAM T	2,418,811		510,927	190,170	5,874,006	8,993,914

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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Fiscal Years Ended in 2002

COLUMBIA COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CLAVERACK T	1,932,236		327,019	254,051	5,158,251	7,671,557
PHILMONT V		263,600				263,600
CLERMONT T	637,325		90,000	87,955	1,720,560	2,535,840
COPAKE T	1,603,189		585,251	331,961	4,101,824	6,622,225
GALLATIN T	882,404		349,697	101,420	2,021,543	3,355,064
GERMANTOWN T	869,433		311,413	144,655	2,095,460	3,420,961
GHENT T	1,830,185		468,200	205,334	4,252,688	6,756,407
CHATHAM V		554,430				554,430
GREENPORT T	1,576,366		727,326	903,944	4,604,733	7,812,369
HILLSDALE T	1,122,977		635,725	169,020	2,943,379	4,871,101
KINDERHOOK T	2,548,729		370,190	317,571	6,759,213	9,995,703
KINDERHOOK V		235,078				235,078
VALATIE V		69,661				69,661
LIVINGSTON T	1,174,613		306,580	177,445	3,030,756	4,689,394
NEW LEBANON T	1,040,624		252,899	91,979	2,566,561	3,952,063
STOCKPORT T	574,757		243,604	236,690	1,543,929	2,598,980
STUYVESANT T	712,550		196,661	118,949	1,780,872	2,809,032
TAGHKANIC T	726,093		354,253	104,724	1,901,913	3,086,983
COLUMBIA COUNTY TOTAL	24,067,513	3,072,360	6,733,537	3,814,232	61,789,910	99,477,552

CORTLAND COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CORTLAND C	4,780,516	4,620,923			6,435,355	15,836,794
CINCINNATUS T	399,080		59,454	80,075	435,063	973,672
CORTLANDVILLE T	4,302,830		936,512	1,358,382	5,881,234	12,478,958
MCGRAW V		192,272				192,272
CUYLER T	226,016		276,980	61,320	580,433	1,144,749
FREETOWN T	239,280		104,790	23,795	338,159	706,024
HARFORD T	229,181		128,059	47,810	502,832	907,882
HOMER T	2,536,785		358,547	72,000	3,829,122	6,796,454
HOMER V		764,904				764,904
LAPEER T	185,973		197,943	35,960	495,775	915,651
MARATHON T	593,370		159,928	71,920	1,000,679	1,825,897
MARATHON V		N/A				N/A
FREEBLE T	733,080		52,796	95,000	984,507	1,865,383
SCOTT T	426,436		118,511	27,000	622,487	1,194,434
SOLOM T	222,801		231,106	29,000	510,223	993,130
TAYLOR T	108,938		147,478	25,500	231,091	513,007
TRUXTON T	361,021		343,817	63,429	867,161	1,635,428
VIRGIL T	996,883		270,600	183,958	1,453,099	2,904,540
WILLET T	323,021		112,197	39,250	380,782	855,250
CORTLAND COUNTY TOTAL	16,665,211	5,578,099	3,498,718	2,214,399	24,548,002	52,504,429

N/A - NOT AVAILABLE

DELAWARE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ANDES T	945,320		722,251	126,872	2,055,264	3,849,707
ANDES V		70,764				70,764
BOVINA T	328,258		334,220	70,947	837,708	1,571,133
COLCHESTER T	2,436,411		1,324,430	229,693	4,886,402	8,876,936
DAVENPORT T	625,561		420,387	116,022	1,694,003	2,855,973
DELHI T	1,210,834		845,900	42,404	3,114,792	5,213,930
DELHI V		615,000				615,000
DEPOSIT T	988,310		547,850	80,000	2,613,021	4,229,181
FRANKLIN T	670,426		706,715	117,165	1,854,575	3,348,881
FRANKLIN V		71,382				71,382
HAMDEN T	453,825		445,507	56,529	1,048,014	2,003,875
HANCOCK T	1,099,604		1,240,660	160,330	3,382,831	5,883,425
HANCOCK V		515,517				515,517

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

DELAWARE (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
HARPERSFIELD T	440,608		516,720	53,547	1,428,955	2,439,830
KORTRIGHT T	470,679		464,911	62,151	1,341,703	2,339,444
MASONVILLE T	283,442		290,026	40,050	1,294,381	1,907,899
MEREDITH T	455,340		542,000	66,308	1,169,334	2,232,982
MIDDLETOWN T	2,070,099		1,490,672	251,450	3,681,241	7,493,462
FLEISCHMANN'S V		204,700				204,700
MARGARETVILLE V		272,967				272,967
ROXBURY T	1,105,922		1,447,724	361,818	3,279,710	6,195,174
SIDNEY T	1,103,042		598,027	89,115	4,299,768	6,089,952
SIDNEY V		1,535,115				1,535,115
STAMFORD T	554,588		510,780	44,609	1,726,663	2,836,640
HOBART V		127,844				127,844
STAMFORD V		302,927				302,927
TOMPKINS T	458,505		347,562	59,036	1,171,749	2,036,852
WALTON T	1,277,904		1,055,035	265,803	2,705,282	5,304,024
WALTON V		746,492				746,492
DELAWARE COUNTY TOTAL	16,978,678	4,462,708	13,851,377	2,293,849	43,585,396	81,172,008

DUTCHESS COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BEACON C	1,492,906	4,743,910			8,578,231	14,815,047
POUGHKEEPSIE C	2,860,067	11,814,546			16,410,000	31,084,613
AMENIA T	881,672		730,981	297,671	4,529,227	6,439,551
BEEKMAN T	2,355,829		1,696,681	719,617	14,125,431	18,897,558
CLINTON T	1,139,306		541,993	357,131	6,143,509	8,181,939
DOVER T	1,298,582		1,149,280	554,398	8,389,724	11,391,984
EAST FISHKILL T	5,823,203		6,015,817	2,084,369	26,960,068	40,883,457
FISHKILL T	3,432,607		2,720,162	1,587,704	19,972,806	27,713,279
FISHKILL V		1,085,573				1,085,573
HYDE PARK T	4,654,420		2,951,936	2,140,398	19,443,964	29,190,718
LA GRANGE T	3,361,913		2,728,554	2,642,333	20,021,375	28,754,175
MILAN T	628,573		458,884	173,054	3,551,908	4,812,419
NORTH EAST T	719,822		732,929	149,613	3,533,362	5,135,726
MILLERTON V		259,167				259,167
PAWLING T	2,192,963		1,597,714	390,374	12,814,195	16,995,246
PAWLING V		630,789				630,789
PINE PLAINS T	466,547		737,175	188,330	2,213,055	3,605,107
PLEASANT VALLEY T	1,721,068		1,427,895	909,855	10,519,098	14,577,916
POUGHKEEPSIE T	7,266,420		11,560,329	14,406,239	46,096,197	79,329,185
RED HOOK T	1,731,470		1,103,619	282,010	11,506,282	14,623,381
RED HOOK V		541,000				541,000
TIVOLI V		247,734				247,734
RHINEBECK T	2,080,875		1,482,350	253,832	9,952,658	13,769,715
RHINEBECK V		821,837				821,837
STANFORD T	1,082,119		825,579	193,800	5,163,478	7,264,976
UNION VALE T	1,066,112		795,798	275,350	5,615,209	7,752,469
WAPPINGER T	4,620,188		2,651,037	3,980,630	24,011,751	35,263,606
WAPPINGERS FALLS V		1,860,536				1,860,536
WASHINGTON T	1,825,964		1,102,603	194,257	8,223,313	11,346,137
MILLBROOK V		658,327				658,327
DUTCHESS COUNTY TOTAL	52,702,626	22,663,419	43,011,316	31,780,965	287,774,841	437,933,167

ERIE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BUFFALO C	26,112,062	63,301,590			67,593,410	157,007,062
LACKAWANNA C	5,594,131	6,280,476			5,800,000	17,674,607
TONAWANDA C	2,395,371	6,776,394			7,961,423	17,133,188
ALDEN T	1,742,051		639,063	1,452,758	7,008,687	10,842,559
ALDEN V		745,254				745,254

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Fiscal Years Ended in 2002

ERIE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
AMHERST T	26,428,252		24,964,704	32,553,363	105,906,694	189,853,013
WILLIAMSVILLE V		1,005,599				1,005,599
AURORA T	3,842,285		1,649,628	1,494,117	13,606,188	20,592,218
EAST AURORA V		2,725,163				2,725,163
BOSTON T	2,208,438		726,556	1,128,412	6,010,991	10,074,397
BRANT T	438,923		363,953	338,063	1,681,905	2,822,844
FARNHAM V		97,630				97,630
CHEEKTOWAGA T	19,844,923		23,236,844	22,393,612	63,602,554	129,077,933
DEPEW V		4,885,589				4,885,589
SLOAN V		674,464				674,464
CLARENCE T	9,483,607		3,283,704	3,868,393	31,329,190	47,964,894
COLDEN T	765,616		404,962	557,818	2,516,664	4,245,060
COLLINS T	717,865		448,090	332,694	2,008,776	3,507,425
CONCORD T	1,792,472		739,136	488,743	6,261,799	9,282,150
SPRINGVILLE V		1,130,467				1,130,467
EDEN T	2,358,838		1,213,862	773,870	5,090,433	9,437,003
ELMA T	3,341,746		146,269	1,117,164	9,795,203	14,400,382
EVANS T	5,763,269		4,397,208	2,352,061	10,829,801	23,342,339
ANGOLA V		543,385				543,385
GRAND ISLAND T	4,692,069		2,750,764	2,663,581	18,209,684	28,316,098
HAMBURG T	13,125,351		12,670,000	8,188,332	38,785,065	72,768,748
BLASDELL V		853,098				853,098
HAMBURG V		3,591,015				3,591,015
HOLLAND T	945,508		545,917	421,714	2,237,424	4,150,563
LANCASTER T	10,999,579		6,309,495	4,309,296	29,005,863	50,624,233
LANCASTER V		3,519,681				3,519,681
MARILLA T	1,207,068		75,000	926,200	3,938,139	6,146,407
NEWSTEAD T	1,654,336		555,999	889,172	5,233,738	8,333,245
AKRON V		499,738				499,738
NORTH COLLINS T	780,183		563,114	278,724	2,694,331	4,316,352
NORTH COLLINS V		244,270				244,270
ORCHARD PARK T	9,770,419		5,590,175	3,954,802	28,827,478	48,142,874
ORCHARD PARK V		259,780				259,780
SARDINIA T	657,437		247,999	156,573	1,683,160	2,745,169
TONAWANDA T	12,639,244		15,286,284	13,513,562	53,851,267	95,290,357
KENMORE V		5,293,380				5,293,380
WALES T	760,338		120,179	317,570	2,227,740	3,425,827
WEST SENECA T	9,717,892		15,057,849	6,947,860	31,817,646	63,541,247
ERIE COUNTY TOTAL	179,779,273	102,426,973	121,986,754	111,418,454	565,515,253	1,081,126,707

ESSEX COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CHESTERFIELD T	371,500		513,501	147,089	1,758,161	2,790,251
CROWN POINT T	227,216		557,668	205,000	962,227	1,952,111
ELIZABETHTOWN T	241,368		438,845	107,225	1,238,821	2,026,259
ESSEX T	179,201		399,762	154,179	794,797	1,527,939
JAY T	346,648		961,800	381,990	1,652,482	3,342,920
KEENE T	750,412		1,069,378	234,066	2,753,563	4,807,419
LEWIS T	197,260		329,205	55,995	1,038,135	1,620,595
MINERVA T	505,798		821,876	88,406	2,541,311	3,957,391
MORIAH T	402,422		1,290,944	241,478	1,755,179	3,690,023
PORT HENRY V		314,584				314,584
NEWCOMB T	690,076		2,103,407	100,000	2,150,841	5,044,324
NORTH ELBA T	2,257,507		1,130,629	1,506,281	8,256,148	13,150,565
LAKE PLACID V		2,352,019				2,352,019
NORTH HUDSON T	273,108		308,050	50,500	725,788	1,357,446
ST. ARMAND T	237,353		325,689	51,900	968,875	1,583,817
SCHROON T	948,332		1,501,424	221,508	2,614,400	5,285,664
TICONDEROGA T	997,011		2,583,816	232,100	3,107,268	6,920,195
WESTPORT T	358,090		480,000	159,417	2,147,578	3,145,085
WILLSBORO T	504,864		686,110	324,553	2,268,252	3,783,779
WILMINGTON T	271,610		558,362	126,993	1,007,643	1,964,608
ESSEX COUNTY TOTAL	9,759,776	2,666,603	16,060,466	4,388,680	37,741,469	70,616,994

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

FRANKLIN COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ALAMONT T	1,332,651		1,175,285	182,870	3,140,713	5,831,519
TUPPER LAKE V		1,245,714				1,245,714
BANGOR T	266,907		253,542	67,350	792,655	1,380,454
BELLMONT T	447,349		450,254	135,442	1,364,153	2,397,198
BOMBAY T	185,884		144,508	56,548	505,080	892,020
BRANDON T	84,510		171,320	12,000	270,060	537,890
BRIGHTON T	559,027		405,642	57,352	1,288,364	2,310,385
BURKE T	183,842		276,889	22,500	563,311	1,046,542
BURKE V		15,850				15,850
CHATEAUGAY T	282,424		393,765	19,500	813,911	1,509,600
CHATEAUGAY V		126,103				126,103
CONSTABLE T	169,808		197,025	46,700	544,368	957,901
DICKINSON T	122,544		171,306	30,400	323,479	647,729
DUANE T	186,029		167,491	25,261	614,352	993,133
FORT COVINGTON T	191,314		262,714	39,400	510,059	1,003,487
FRANKLIN T	606,271		729,982	31,137	1,417,681	2,785,071
HARRIETSTOWN T	2,314,945		910,159	115,712	5,392,744	8,733,560
SARANAC LAKE V		1,963,022				1,963,022
MALONE T	1,638,996		1,467,174	157,608	5,277,393	8,541,171
MALONE V		2,282,804				2,282,804
MOIRA T	275,463		285,958	72,357	755,800	1,389,578
BRUSHTON V		23,135				23,135
SANTA CLARA T	1,200,160		376,381	19,956	2,796,590	4,393,087
WAVERLY T	295,891		443,608	121,259	701,526	1,562,284
WESTVILLE T	221,149		228,546	45,916	592,249	1,087,860
FRANKLIN COUNTY TOTAL	10,565,164	5,656,628	8,511,549	1,259,268	27,664,488	53,657,097

FULTON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
GLOVERSVILLE C	3,475,616	5,233,756			5,913,571	14,622,943
JOHNSTOWN C	2,790,287	3,116,000			4,186,619	10,092,906
BLEECKER T	588,281		162,530	16,314	1,020,431	1,787,556
BROADALBIN T	2,189,973		250,282	79,941	2,290,577	4,810,773
BROADALBIN V		115,137				115,137
CAROGA T	1,275,385		497,563	45,877	1,615,386	3,434,211
EPHRATAH T	612,241		347,729	103,272	926,864	1,990,106
JOHNSTOWN T	3,084,391		357,729	371,669	4,734,791	8,548,580
MAYFIELD T	3,087,560		74,585	162,585	3,903,339	7,228,069
MAYFIELD V		86,848				86,848
NORTHAMPTON T	1,983,154		195,394	102,699	2,398,618	4,679,865
NORTHVILLE V		301,923				301,923
OPPENHEIM T	673,189		400,489	91,252	951,401	2,116,331
PERTH T	1,466,255		259,670	125,871	1,611,518	3,463,314
STRATFORD T	564,399		286,098	26,200	648,386	1,525,083
FULTON COUNTY TOTAL	21,790,731	8,853,664	2,832,069	1,125,680	30,201,501	64,803,645

GENESEE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BATAVIA C	4,052,336	3,352,490			10,603,328	18,008,154
ALABAMA T	491,108		110,792	62,821	1,460,268	2,124,989
ALEXANDER T	647,251		127,346	58,000	1,774,261	2,606,858
ALEXANDER V		26,500				26,500
BATAVIA T	1,915,776		0	339,929	4,962,374	7,218,079
BERGEN T	908,434		247,152	132,880	2,499,642	3,788,108
BERGEN V		172,177				172,177
BETHANY T	488,460		134,647	74,000	1,326,110	2,023,217
BYRON T	690,152		0	261,302	1,887,563	2,839,017
DARIEN T	1,122,320		0	146,080	2,882,295	4,150,695
ELBA T	669,524		161,197	11,426	1,748,453	2,590,600
ELBA V		38,269				38,269

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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GENESEE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
LE ROY T	2,060,149		77,317	380,738	5,259,849	7,778,053
LE ROY V		1,146,657				1,146,657
OAKFIELD T	729,639		192,820	5,000	2,244,672	3,172,131
OAKFIELD V		135,947				135,947
PAVILION T	686,175		87,531	78,271	1,904,594	2,756,571
PEMBROKE T	1,428,267		80,390	220,861	3,208,207	4,937,725
CORFU V		71,412				71,412
STAFFORD T	715,160		106,964	47,000	1,892,270	2,761,394
GENESEE COUNTY TOTAL	16,604,751	4,943,452	1,326,156	1,818,308	43,653,886	68,346,553

GREENE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ASHLAND T	272,005		402,125	51,080	663,659	1,388,869
ATHENS T	1,205,058		614,702	146,500	4,491,481	6,457,741
ATHENS V		482,838				482,838
CAIRO T	1,272,093		1,438,196	259,935	4,576,337	7,546,561
CATSKILL T	2,302,806		1,553,016	449,671	9,242,773	13,548,266
CATSKILL V		2,196,611				2,196,611
COXSACKIE T	1,235,288		783,652	226,454	4,384,713	6,630,107
COXSACKIE V		735,121				735,121
DURHAM T	733,663		1,130,466	143,500	2,643,872	4,651,501
GREENVILLE T	956,374		899,125	262,698	3,808,080	5,926,277
HALCOTT T	132,616		100,576	14,207	289,497	536,896
HUNTER T	1,507,689		1,070,890	169,626	4,719,617	7,467,822
HUNTER V		346,195				346,195
TANNERSVILLE V		307,648				307,648
JEWETT T	697,091		461,179	48,000	1,859,603	3,065,873
LEXINGTON T	551,719		529,601	102,000	1,723,079	2,906,399
NEW BALTIMORE T	746,919		724,771	305,966	2,802,098	4,579,754
PRATTSVILLE T	188,757		436,460	79,975	589,529	1,294,721
WINDHAM T	1,424,182		1,129,323	175,402	3,231,707	5,960,614
GREENE COUNTY TOTAL	13,226,260	4,068,413	11,274,082	2,435,014	45,026,045	76,029,814

HAMILTON COUNTY

ARIETTA T	539,250		1,087,125	88,352	1,499,912	3,214,639
BENSON T	106,339		251,735	25,496	802,886	1,186,456
HOPE T	74,113		228,690	35,390	498,298	836,491
INDIAN LAKE T	622,271		1,468,842	597,056	3,009,677	5,697,846
INLET T	321,437		852,236	70,000	696,281	1,939,954
LAKE PLEASANT T	495,305		959,902	133,151	2,159,666	3,748,024
SPECULATOR V		494,997				494,997
LONG LAKE T	843,087		1,780,214	380,428	2,656,105	5,659,834
MOREHOUSE T	151,565		320,950	18,965	896,863	1,388,343
WELLS T	249,004		658,205	110,375	1,472,208	2,489,792
HAMILTON COUNTY TOTAL	3,402,371	494,997	7,607,899	1,459,213	13,691,896	26,656,376

HERKIMER COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
LITTLE FALLS C	697,296	2,168,307			2,771,419	5,637,022
COLUMBIA T	264,190		141,273	35,751	860,524	1,301,738
DANUBE T	173,941		118,645	25,129	717,642	1,035,357
FAIRFIELD T	282,551		193,944	51,840	934,988	1,463,323
MIDDLEVILLE V		79,900				79,900

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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HERKIMER COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
FRANKFORT T	1,202,210		984,285	318,535	4,555,639	7,060,669
FRANKFORT V		640,577				640,577
GERMAN FLATTS T	1,621,265		699,860	59,481	4,431,481	6,812,087
ILLION V		2,517,372				2,517,372
MOHAWK V		698,872				698,872
HERKIMER T	1,285,763		653,991	104,652	4,494,692	6,539,098
HERKIMER V		3,008,449				3,008,449
LITCHFIELD T	268,267		139,953	36,687	1,086,573	1,531,480
LITTLE FALLS T	276,245		200,873	25,000	1,063,091	1,565,209
MANHEIM T	544,491		196,531	37,358	1,770,606	2,548,986
DOLGEVILLE V		565,310				565,310
NEWPORT T	331,885		145,000	64,805	1,081,861	1,623,551
NEWPORT V		72,799				72,799
NORWAY T	146,665		195,788	39,709	472,574	854,736
OHIO T	642,909		374,359	71,188	2,019,526	3,107,982
RUSSIA T	544,388		453,938	77,311	1,699,132	2,774,769
COLD BROOK		N/A				N/A
POLAND V		61,572				61,572
SALISBURY T	411,076		289,926	103,971	1,109,239	1,914,212
SCHUYLER T	500,447		243,416	107,438	2,034,289	2,885,590
STARK T	133,263		148,742	35,000	552,332	869,337
WARREN T	205,625		201,603	19,851	690,544	1,117,623
WEBB T	3,963,701		1,805,148	401,905	5,748,531	11,919,285
WINFIELD T	334,802		167,710	65,710	1,400,543	1,968,765
WEST WINFIELD V		134,695				134,695
HERKIMER COUNTY TOTAL	13,830,980	9,947,853	7,354,985	1,681,321	39,495,226	72,310,365

N/A - NOT AVAILABLE

JEFFERSON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
WATERTOWN C	5,558,482	7,848,790			8,024,550	21,431,822
ADAMS T	1,304,167		169,726	186,081	1,723,859	3,383,833
ADAMS V		377,717				377,717
ALEXANDRIA T	2,888,443		0	158,381	3,749,232	6,796,056
ALEXANDRIA BAY V		482,564				482,564
ANTWERP T	272,497		332,752	44,050	235,034	884,333
ANTWERP V		74,810				74,810
BROWNVILLE T	2,050,716		512,928	83,208	2,642,934	5,289,786
BROWNVILLE V		130,611				130,611
DEXTER V		215,210				215,210
GLEN PARK V		229,256				229,256
CAPE VINCENT T	1,476,497		220,979	114,448	2,476,548	4,288,472
CAPE VINCENT V		218,975				218,975
CHAMPION T	1,023,928		296,570	144,647	1,769,514	3,234,659
WEST CARTHAGE V		326,409				326,409
CLAYTON T	2,768,984		395,000	231,230	4,086,869	7,482,083
CLAYTON V		579,716				579,716
ELLISBURG T	885,141		275,336	102,725	1,414,140	2,677,342
ELLISBURG V		8,958				8,958
MANNVILLE V		29,663				29,663
HENDERSON T	1,474,474		0	178,186	1,519,676	3,172,336
HOUNSFIELD T	1,300,198		244,540	0	2,120,001	3,664,739
SACKETTS HARBOR V		313,270				313,270
LE RAY T	1,622,426		407,400	274,938	1,877,466	4,182,230
EVANS MILLS V		112,492				112,492
LORRAINE T	278,354		139,872	19,457	358,482	796,165
LYME T	1,497,157		121,920	49,000	1,970,530	3,638,607
CHAUMONT V		63,622				63,622
ORLEANS T	1,556,695		30,000	353,700	2,225,819	4,166,214
PAMELIA T	1,039,177		0	143,240	1,359,935	2,542,352
PHILADELPHIA T	399,250		274,500	30,000	236,214	939,964
PHILADELPHIA V		131,017				131,017
RODMAN T	282,676		21,416	20,240	400,370	724,702
RUTLAND T	743,813		178,120	74,104	1,239,076	2,235,113
BLACK RIVER V		259,500				259,500

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JEFFERSON COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
THERESA T	776,005		376,836	79,837	544,679	1,777,357
THERESA V		96,013				96,013
WATERTOWN T	1,679,963		171,959	669,904	3,168,720	5,690,546
WILNA T	1,478,029		231,403	107,740	2,578,831	4,396,003
CARTHAGE V		661,000				661,000
DEFERIET V		117,807				117,807
HERRINGS V		28,593				28,593
WORTH T	73,645		67,224	2,450	171,652	314,971
JEFFERSON COUNTY TOTAL	32,430,717	12,305,993	4,468,481	3,067,566	45,894,131	98,166,888

LEWIS COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CROGHAN T	1,325,604		922,895	164,616	2,050,158	4,463,273
CROGHAN V		64,000				64,000
DENMARK T	512,475		450,617	17,500	986,139	1,966,731
CASTORLAND V		46,057				46,057
COPENHAGEN V		113,963				113,963
DIANA T	528,529		423,181	37,147	1,444,854	2,433,711
HARRISVILLE V		125,977				125,977
GREIG T	756,775		296,492	41,548	1,234,520	2,329,335
HARRISBURG T	120,521		115,336	6,679	191,216	433,752
LEWIS T	253,593		273,135	29,500	568,937	1,125,165
LEYDEN T	370,027		258,001	32,196	722,289	1,382,513
PORT LEYDEN V		60,985				60,985
LOWVILLE T	873,274		462,950	39,774	1,372,313	2,748,311
LOWVILLE V		1,052,508				1,052,508
LYONSDALE T	423,579		357,538	11,849	723,581	1,516,547
MARTINSBURG T	345,249		298,266	81,022	552,580	1,277,117
MONTAGUE T	130,876		134,100	7,324	222,141	494,441
NEW BREMEN T	533,158		583,087	79,865	752,392	1,948,502
OSCEOLA T	188,510		246,365	19,400	430,290	884,565
PINCKNEY T	90,806		136,494	3,500	181,267	412,067
TURIN T	242,039		281,700	18,750	437,835	980,324
TURIN V		29,632				29,632
WATSON T	714,943		597,681	41,220	1,160,582	2,514,426
WEST TURIN T	490,370		277,650	17,000	831,427	1,616,447
CONSTABLEVILLE V		39,050				39,050
LYONS FALLS V		172,620				172,620
LEWIS COUNTY TOTAL	7,900,328	1,704,792	6,115,488	648,890	13,862,521	30,232,019

LIVINGSTON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
AVON T	1,904,402		677,196	210,375	6,012,449	8,804,422
AVON V		638,120				638,120
CALEDONIA T	1,300,729		446,787	191,178	3,415,761	5,354,455
CALEDONIA V		711,051				711,051
CONESUS T	1,028,528		658,408	82,000	1,989,032	3,757,968
GENESEO T	2,196,109		801,239	253,361	5,429,796	8,680,505
GENESEO V		940,000				940,000
GROVELAND T	561,002		314,042	157,131	1,447,929	2,480,104
LEICESTER T	548,756		389,150	87,600	1,393,820	2,419,326
LEICESTER V		69,786				69,786
LIMA T	1,195,395		605,609	100,369	3,464,485	5,365,858
LIMA V		280,000				280,000
LIVONIA T	2,409,740		1,307,380	848,609	5,802,736	10,368,465
LIVONIA V		385,000				385,000
MOUNT MORRIS T	858,966		512,670	0	2,442,525	3,814,161
MOUNT MORRIS V		852,385				852,385
NORTH DANSVILLE T	1,077,411		431,430	2,522	2,569,038	4,080,401
DANSVILLE V		1,281,946				1,281,946
NUNDA T	570,636		474,843	43,202	1,587,697	2,676,378
NUNDA V		254,406				254,406

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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LIVINGSTON COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
OSSIAN T	224,870		249,661	10,390	552,097	1,037,018
PORTAGE T	174,871		216,062	22,420	490,687	904,040
SPARTA T	365,065		319,800	49,772	805,222	1,539,859
SPRINGWATER T	566,198		554,450	75,912	964,188	2,160,748
WEST SPARTA T	281,119		315,286	42,050	649,411	1,287,866
YORK T	962,878		525,262	301,138	2,367,975	4,157,253
LIVINGSTON COUNTY TOTAL	16,226,675	5,412,694	8,799,275	2,478,029	41,384,848	74,301,521

MADISON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ONEIDA C	3,077,323	2,491,596			5,890,194	11,459,113
BROOKFIELD T	381,095		416,056	119,300	1,189,756	2,106,207
CAZENOVIA T	3,484,947		412,487	227,013	7,779,147	11,903,594
CAZENOVIA V		701,911				701,911
DE RUYTER T	422,042		192,159	72,130	1,176,494	1,862,825
DE RUYTER V		71,004				71,004
EATON T	866,804		279,750	153,205	2,075,883	3,375,642
MORRISVILLE V		221,722				221,722
FENNER T	387,462		322,524	39,077	1,031,234	1,780,297
GEORGETOWN T	153,106		223,116	76,023	472,830	925,075
HAMILTON T	1,159,516		308,121	92,992	2,890,821	4,451,450
HAMILTON V		810,603				810,603
LEBANON T	284,836		291,922	53,315	829,289	1,459,362
LENOX T	2,328,296		500,430	286,805	5,690,126	8,805,657
CANASTOTA V		1,232,935				1,232,935
WAMPSVILLE V		52,999				52,999
LINCOLN T	458,238		213,207	117,999	1,206,811	1,996,255
MADISON T	752,848		468,076	116,009	2,268,230	3,605,163
MADISON V		38,400				38,400
NELSON T	763,440		369,195	191,976	2,012,430	3,337,041
SMITHFIELD T	226,145		234,072	44,320	558,448	1,062,985
STOCKBRIDGE T	384,576		241,696	57,455	902,140	1,585,867
MUNNSVILLE V		11,875				11,875
SULLIVAN T	3,592,753		1,745,287	883,776	11,206,030	17,427,846
CHITTENANGO V		907,301				907,301
MADISON COUNTY TOTAL	18,723,427	6,540,346	6,218,098	2,531,395	47,179,863	81,193,129

MONROE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ROCHESTER C	65,258,624	41,564,263			95,268,137	202,091,024
BRIGHTON T	13,056,053		9,735,460	5,430,928	44,684,764	72,907,205
CHILI T	7,538,205		3,851,750	2,007,767	24,886,859	38,284,581
CLARKSON T	1,408,201		938,481	372,971	4,760,737	7,480,390
EAST ROCHESTER T*	2,151,582		0	0	5,042,180	7,193,762
EAST ROCHESTER V		2,867,289				2,867,289
GATES T	8,743,179		5,179,042	2,119,868	27,166,917	43,209,006
GREECE T	24,756,897		20,777,013	13,433,522	82,316,631	141,284,063
HAMLIN T	1,792,061		970,775	812,167	6,256,505	9,831,508
HENRIETTA T	13,727,834		2,296,617	4,740,860	37,585,491	58,350,802
IRONDEQUOIT T	12,541,112		12,625,491	6,007,844	51,019,931	82,194,378
MENDON T	4,024,574		1,141,562	602,426	12,121,801	17,890,363
HONEOYE FALLS V		104,760				104,760
OGDEN T	4,946,651		3,837,306	886,076	16,990,663	26,660,696
SPENCERPORT V		250,140				250,140
PARMA T	4,266,454		1,393,800	598,360	12,877,501	19,136,115
HILTON V		359,402				359,402
PENFIELD T	12,628,689		4,832,012	3,355,907	43,411,530	64,228,138
PERINTON T	19,086,577		3,403,360	2,898,406	59,984,544	85,372,887
FAIRPORT V		1,014,904				1,014,904
PITTSFORD T	14,221,461		6,175,216	2,343,470	41,792,198	64,532,345
PITTSFORD V		245,936				245,936

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 OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
 IN CITIES, TOWNS AND VILLAGES
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MONROE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
RIGA T	1,511,653		276,189	219,246	5,057,576	7,064,664
CHURCHVILLE V		201,774				201,774
RUSH T	1,369,770		669,189	292,903	4,087,304	6,419,166
SWEDEN T	3,587,836		1,380,257	303,096	9,831,055	15,102,244
BROCKPORT V		1,272,025				1,272,025
WEBSTER T	13,699,892		8,549,593	3,504,492	40,997,434	66,751,411
WEBSTER V		191,236				191,236
WHEATLAND T	1,316,231		727,312	445,489	4,229,820	6,718,852
SCOTTSVILLE V		298,602				298,602
MONROE COUNTY TOTAL	231,633,536	48,370,331	88,760,425	50,375,798	630,369,578	1,049,509,668

*EAST ROCHESTER IS A COTERMINUS TOWN/VILLAGE-TAXES ARE LEVIED BY THE VILLAGE ONLY

MONTGOMERY COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
AMSTERDAM C	4,611,897	3,882,799			8,717,118	17,211,814
AMSTERDAM T	3,302,761		0	567,760	5,448,968	9,319,489
FORT JOHNSON V		96,392				96,392
HAGAMAN V		78,416				78,416
CANAJOHARIE T	1,598,659		186,942	0	2,309,455	4,095,056
AMES V		11,937				11,937
CANAJOHARIE V		733,345				733,345
CHARLESTON T	661,874		219,746	83,441	1,053,764	2,018,825
FLORIDA T	1,467,778		0	140,709	2,525,395	4,133,882
GLEN T	1,162,473		87,600	18,645	1,706,058	2,974,776
FULTONVILLE V		155,000				155,000
MINDEN T	1,518,912		275,051	72,957	2,577,956	4,444,876
FORT PLAIN V		441,538				441,538
MOHAWK T	1,735,979		107,650	146,440	2,560,593	4,550,662
FONDA V		183,490				183,490
PALATINE T	1,277,317		291,560	0	2,013,217	3,582,094
NELLISTON V		77,367				77,367
PALATINE BRIDGE V		67,850				67,850
ROOT T	831,047		165,000	57,000	1,216,499	2,269,546
ST. JOHNSVILLE T	885,795		100,926	28,788	1,253,158	2,268,667
ST. JOHNSVILLE V		429,173				429,173
MONTGOMERY COUNTY TOTAL	19,054,492	6,157,307	1,434,475	1,115,740	31,382,181	59,144,195

NASSAU COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
GLEN COVE C	8,097,608	15,499,306			37,516,780	61,113,694
LONG BEACH C	9,037,554	20,757,787			43,877,212	73,672,553
HEMPSTEAD T	387,492,524		63,935,907	201,827,871	1,249,714,919	1,902,971,221
ATLANTIC BEACH V		1,009,949				1,009,949
BELLEROSE V		849,000				849,000
CEDARHURST V		1,098,992				1,098,992
EAST ROCKAWAY V		4,261,783				4,261,783
FLORAL PARK V		12,411,533				12,411,533
FREEPORT V		22,000,000				22,000,000
GARDEN CITY V		34,563,502				34,563,502
HEMPSTEAD V		29,039,488				29,039,488
HEWLETT BAY PARK V		212,015				212,015
HEWLETT HARBOR V		193,900				193,900
HEWLETT NECK V		125,287				125,287
ISLAND PARK V		1,512,687				1,512,687
LAWRENCE V		2,833,191				2,833,191
LYNBROOK V		18,704,005				18,704,005
MALVERNE V		6,974,623				6,974,623

OVERLAPPING REAL PROPERTY TAXES

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
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NASSAU COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ROCKVILLE CENTRE V		14,689,928				14,689,928
SOUTH FLORAL PARK V		209,593				209,593
STEWART MANOR V		498,473				498,473
VALLEY STREAM V		16,247,145				16,247,145
WOODSBURGH V		305,808				305,808
NORTH HEMPSTEAD T	172,802,602		28,546,518	60,967,776	547,367,105	809,684,001
BAXTER ESTATES V		230,649				230,649
EAST HILLS V		3,284,548				3,284,548
EAST WILLISTON V		1,128,249				1,128,249
FLOWER HILL V		1,464,667				1,464,667
GREAT NECK V		4,634,728				4,634,728
GREAT NECK ESTATES V		4,314,622				4,314,622
GREAT NECK PLAZA V		1,936,027				1,936,027
KENSINGTON V		1,911,344				1,911,344
KINGS POINT V		7,025,255				7,025,255
LAKE SUCCESS V		4,783,238				4,783,238
MANORHAVEN V		1,616,000				1,616,000
MINEOLA V		9,162,998				9,162,998
MUNSEY PARK V		689,759				689,759
NEW HYDE PARK V		2,686,799				2,686,799
NORTH HILLS V		63,458				63,458
OLD WESTBURY V		6,003,803				6,003,803
PLANDOME V		1,329,438				1,329,438
PLANDOME HEIGHTS V		195,240				195,240
PLANDOME MANOR V		302,472				302,472
PORT WASHINGTON NO V		826,591				826,591
ROSLYN V		2,206,411				2,206,411
ROSLYN ESTATES V		771,620				771,620
ROSLYN HARBOR V						
RUSSELL GARDENS V		463,026				463,026
SADDLE ROCK V		284,466				284,466
SANDS POINT V		5,684,756				5,684,756
THOMASTON V		1,284,707				1,284,707
WESTBURY V		3,698,094				3,698,094
WILLISTON PARK V		2,742,822				2,742,822
OYSTER BAY T	217,602,239		33,017,409	105,616,290	610,309,708	966,545,646
BAYVILLE V		2,836,709				2,836,709
BROOKVILLE V		1,184,880				1,184,880
CENTRE ISLAND V		1,165,527				1,165,527
COVE NECK V		758,589				758,589
FARMINGDALE V		1,885,147				1,885,147
LATTINGTOWN V		369,728				369,728
LAUREL HOLLOW V		2,079,616				2,079,616
MASSAPEQUA PARK V		2,642,405				2,642,405
MATINECOCK V		705,777				705,777
MILL NECK V		943,540				943,540
MUTTONTOWN V		1,793,320				1,793,320
OLD BROOKVILLE V		1,693,448				1,693,448
OYSTER BAY COVE V		1,923,540				1,923,540
SEA CLIFF V		2,920,734				2,920,734
UPPER BROOKVILLE V		1,426,412				1,426,412
NASSAU COUNTY TOTAL	795,032,527	299,405,574	125,499,834	368,411,937	2,488,785,724	4,077,135,596

NIAGARA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
LOCKPORT C	5,487,976	7,826,954			14,930,247	28,245,177
NIAGARA FALLS C	10,315,170	24,822,954			25,076,688	60,214,812
NORTH TONAWANDA C	8,624,503	9,956,429			22,050,297	40,631,229
CAMBRIA T	2,250,135		273,900	1,198,903	4,733,835	8,456,773
HARTLAND T	1,193,203		146,507	617,143	2,544,578	4,501,431
LEWISTON T	6,439,574		0	1,336,326	13,570,108	21,346,008
LEWISTON V		507,463				507,463
LOCKPORT T	6,535,228		0	5,135,625	15,784,675	27,455,528
NEWFANE T	2,893,197		0	1,883,231	7,736,698	12,513,126
NIAGARA T	3,438,022		0	2,085,641	6,819,771	12,343,434
PENDLETON T	3,439,044		382,357	879,739	6,258,026	10,959,166

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
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NIAGARA COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
PORTER T	2,772,408		217,780	222,936	6,421,637	9,634,761
YOUNGSTOWN V		401,453				401,453
ROYALTON T	2,518,409		177,853	1,300,435	5,720,017	9,716,714
MIDDLEPORT V		341,976				341,976
SOMERSET T	4,565,211		534,997	531,842	8,980,758	14,612,808
BARKER V		101,716				101,716
WHEATFIELD T	8,390,841		0	2,401,222	12,728,061	23,520,124
WILSON T	2,055,826		619,012	37,972	5,014,027	7,726,837
WILSON V		261,257				261,257
NIAGARA COUNTY TOTAL	70,918,747	44,220,202	2,352,406	17,631,015	158,369,423	293,491,793

ONEIDA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ROME C	5,598,208	12,999,976			17,419,517	36,017,701
SHERRILL C	866,531	711,692			2,306,028	3,884,251
UTICA C	8,089,019	14,208,420			21,119,376	43,416,815
ANNSVILLE T	555,762		274,681	149,214	1,380,788	2,360,445
AUGUSTA T	372,805		412,342	42,254	1,081,080	1,908,481
ORISKANY FALLS V		90,003				90,003
AVA T	128,980		216,061	29,500	339,246	713,787
BOONVILLE T	1,029,206		132,000	37,600	2,632,907	3,831,713
BOONVILLE V		345,478				345,478
BRIDGEWATER T	245,281		300,709	47,500	664,976	1,258,466
BRIDGEWATER V		25,293				25,293
CAMDEN T	932,451		130,789	36,000	2,308,770	3,408,010
CAMDEN V		460,681				460,681
DEERFIELD T	978,975		138,657	416,619	2,955,820	4,490,071
FLORENCE T	239,792		233,037	30,000	709,435	1,212,264
FLOYD T	746,026		216,755	444,057	2,191,541	3,598,379
FORESTPORT T	946,172		154,980	116,699	1,792,308	3,010,159
KIRKLAND T	2,248,585		1,444,347	407,261	7,253,179	11,353,372
CLINTON V		437,373				437,373
LEE T	1,354,804		0	173,901	4,349,470	5,878,175
MARCY T	2,080,929		195,000	1,584,885	6,519,520	10,380,334
MARSHALL T	455,228		168,829	66,902	1,265,779	1,956,738
NEW HARTFORD T	7,266,472		2,008,800	1,372,590	23,767,347	34,415,209
NEW HARTFORD V		300,839				300,839
PARIS T	996,056		554,703	384,285	2,591,207	4,526,251
CLAYVILLE V		82,975				82,975
REMSEN T	449,830		208,728	48,683	1,339,222	2,046,463
REMSEN V		39,011				39,011
SANGERFIELD T	470,078		224,950	33,950	1,322,692	2,051,670
WATERVILLE V		217,533				217,533
STUBEN T	247,829		297,877	28,662	740,956	1,315,324
TRENTON T	1,245,075		332,277	210,000	3,626,759	5,414,111
BARNEVELD V		15,521				15,521
HOLLAND PATENT V		55,428				55,428
PROSPECT V		20,725				20,725
VERNON T	2,105,958		178,350	24,461	3,191,945	5,500,714
ONEIDA CASTLE V		9,660				9,660
VERNON V		262,109				262,109
VERONA T	1,409,267		0	687,807	3,539,132	5,636,206
VIENNA T	1,334,263		318,854	636,290	3,336,972	5,626,379
SYLVAN BEACH V		162,059				162,059
WESTERN T	511,464		284,712	94,585	1,604,478	2,495,239
WESTMORELAND T	1,393,159		0	307,033	4,844,558	6,544,750
WHITESTOWN T	4,215,659		1,061,798	779,935	13,379,831	19,437,223
NEW YORK MILLS V		525,612				525,612
ORISKANY V		349,457				349,457
WHITESBORO V		674,780				674,780
YORKVILLE V		597,923				597,923
ONEIDA COUNTY TOTAL	48,513,864	32,592,548	9,489,236	8,190,673	139,574,839	238,361,160

OVERLAPPING REAL PROPERTY TAXES

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ONONDAGA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
SYRACUSE C	44,176,721	19,823,205			50,550,174	114,550,100
CAMILLUS T	5,897,149		6,371,766	2,754,354	18,392,736	33,416,005
CAMILLUS V		161,627				161,627
CICERO T	8,441,748		3,362,458	2,643,984	22,733,400	37,181,590
CLAY T	13,476,419		3,780,030	6,987,112	47,858,436	72,101,997
NORTH SYRACUSE V		1,612,745				1,612,745
DE WITT T	17,122,957		7,626,668	4,592,766	39,575,266	68,917,657
EAST SYRACUSE V		1,574,026				1,574,026
ELBRIDGE T	1,141,739		822,639	303,293	4,788,532	7,056,203
ELBRIDGE V		34,825				34,825
JORDAN V		107,774				107,774
FABIUS T	319,987		500,903	151,361	1,558,101	2,530,352
FABIUS V		19,200				19,200
GEDDES T	9,054,267		2,354,551	1,543,596	14,333,088	27,285,502
SOLVAY V		1,723,594				1,723,594
LA FAYETTE T	919,471		793,630	367,813	3,924,371	6,005,285
LYSANDER T	5,536,212		1,279,066	1,678,431	18,181,142	26,674,851
BALDWINVILLE V		1,286,119				1,286,119
MANLIUS T	11,573,680		5,775,623	2,031,907	38,214,261	57,595,471
FAYETTEVILLE V		1,130,898				1,130,898
MANLIUS V		1,057,649				1,057,649
MINOA V		564,589				564,589
MARCELLUS T	1,418,427		1,141,546	472,070	5,037,437	8,069,480
MARCELLUS V		229,500				229,500
ONONDAGA T	4,856,605		2,306,951	2,559,161	18,430,633	28,153,350
OTISCO T	480,439		614,529	230,156	1,902,819	3,227,943
POMPEY T	2,035,827		799,982	521,056	8,131,175	11,488,040
SALINA T	9,290,101		3,378,357	3,772,054	28,245,641	44,686,153
LIVERPOOL V		940,344				940,344
SKANEATELES T	4,383,543		2,034,528	379,891	10,835,581	17,633,543
SKANEATELES V		1,079,999				1,079,999
SPAFFORD T	1,005,499		518,487	207,130	2,714,999	4,446,115
TULLY T	867,897		704,248	359,804	2,557,005	4,488,954
TULLY V		100,205				100,205
VAN BUREN T	2,510,845		1,711,491	1,252,141	8,734,182	14,208,659
ONONDAGA COUNTY TOTAL	144,509,533	31,446,299	45,877,453	32,808,080	346,698,979	601,340,344

ONTARIO COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CANANDAIGUA C	3,155,066	3,046,540			8,277,003	14,478,609
GENEVA C	1,973,499	4,657,279			5,732,207	12,362,985
BRISTOL T	710,485		279,570	124,325	2,046,829	3,161,209
CANADICE T	709,870		221,485	82,105	1,759,377	2,772,837
CANANDAIGUA T	3,893,503		445,400	916,296	11,048,678	16,303,877
EAST BLOOMFIELD T	1,015,120		341,153	190,641	3,487,547	5,034,461
BLOOMFIELD V		59,502				59,502
FARMINGTON T	2,506,571		553,777	770,868	7,988,381	11,819,597
GENEVA T	1,362,295		0	186,709	4,121,592	5,670,596
GORHAM T	1,514,017		0	293,278	4,938,241	6,745,536
RUSHVILLE V		105,680				105,680
HOPEWELL T	791,106		85,952	223,921	2,411,541	3,512,520
MANCHESTER T	1,712,586		276,602	182,315	7,139,041	9,310,544
CLIFTON SPRINGS V		470,577				470,577
MANCHESTER V		184,659				184,659
SHORTSVILLE V		210,970				210,970
NAPLES T	765,173		524,001	34,661	1,973,761	3,297,596
NAPLES V		162,485				162,485
PHELPS T	1,539,891		383,836	170,603	6,112,215	8,206,545
PHELPS V		298,426				298,426
RICHMOND T	1,332,983		89,632	308,990	3,453,314	5,184,919
SENECA T	860,684		114,000	263,078	2,329,655	3,567,417
SOUTH BRISTOL T	1,194,344		148,333	115,607	3,184,207	4,642,491
VICTOR T	4,981,422		906,531	1,673,363	15,862,475	23,423,791
VICTOR V		436,072				436,072
WEST BLOOMFIELD T	647,357		55,487	170,396	2,222,077	3,095,317
ONTARIO COUNTY TOTAL	30,665,972	9,632,190	4,425,759	5,707,156	94,088,141	144,519,218

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 OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
 IN CITIES, TOWNS AND VILLAGES
 Fiscal Years Ended in 2002

ORANGE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
MIDDLETOWN C	2,369,618	8,932,893			16,426,055	27,728,566
NEWBURGH C	1,708,627	9,082,954			10,072,807	20,864,388
PORT JERVIS C	805,140	2,062,520			5,385,051	8,252,711
BLOOMING GROVE T	3,315,654		3,293,869	2,440,530	21,749,685	30,799,738
WASHINGTONVILLE V		1,565,776				1,565,776
CHESTER T	2,622,465		2,794,503	1,099,406	16,439,140	22,955,514
CHESTER V		1,140,325				1,140,325
CORNWALL T	2,530,361		2,277,781	2,123,116	15,838,044	22,769,302
CORNWALL-ON-HUDSON V		1,117,000				1,117,000
CRAWFORD T	1,519,952		2,365,366	680,317	10,218,088	14,783,723
DEERPARK T	1,013,158		953,150	572,212	7,126,197	9,664,717
GOSHEN T	3,040,359		1,857,314	901,134	16,849,955	22,648,762
GOSHEN V		2,021,860				2,021,860
GREENVILLE T	782,257		810,048	297,609	4,743,366	6,633,280
HAMPTONBURGH T	1,269,034		690,991	209,103	7,747,148	9,916,276
HIGHLANDS T	955,425		1,592,406	338,128	4,942,093	7,828,052
HIGHLAND FALLS V		1,152,498				1,152,498
MINISINK T	617,652		453,647	148,188	3,743,328	4,962,815
UNIONVILLE V		95,425				95,425
MONROE T	5,754,549		2,653,613	1,907,482	27,507,362	37,823,006
KIRYAS JOEL V		1,126,460				1,126,460
MONROE V		2,487,535				2,487,535
MONTGOMERY T	3,397,278		2,291,373	1,777,512	19,324,825	26,790,988
MAYBROOK V		670,598				670,598
MONTGOMERY V		1,378,174				1,378,174
WALDEN V		2,520,745				2,520,745
MOUNT HOPE T	849,790		1,084,779	307,884	5,200,885	7,443,338
OTISVILLE V		247,981				247,981
NEWBURGH T	8,601,341		7,300,281	4,039,649	50,750,653	70,691,924
NEW WINDSOR T	3,960,270		5,584,191	4,794,783	23,865,250	38,204,494
TUXEDO T	2,679,741		2,689,713	717,531	9,942,714	16,029,699
TUXEDO PARK V		1,991,388				1,991,388
WALKKILL T	5,062,156		7,032,790	5,499,932	33,595,160	51,190,038
WARWICK T	7,098,872		4,206,500	2,133,625	43,680,919	57,119,916
FLORIDA V		568,545				568,545
GREENWOOD LAKE V		1,584,066				1,584,066
WARWICK V		1,545,553				1,545,553
WAWAYANDA T	1,259,952		1,255,491	720,019	7,607,202	10,842,664
WOODBURY T	2,961,476		5,070,591	2,921,969	19,511,576	30,465,612
HARRIMAN V		820,790				820,790
ORANGE COUNTY TOTAL	64,175,127	42,113,086	56,258,397	33,630,129	382,267,503	578,444,242

ORLEANS COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ALBION T	1,274,127		480,431	299,294	3,468,121	5,521,973
ALBION V		1,697,494				1,697,494
BARRE T	463,810		513,952	137,501	1,238,629	2,353,892
CARLTON T	1,008,766		400,477	303,819	2,630,343	4,343,405
CLARENDON T	803,397		552,789	313,763	2,443,810	4,113,759
GAINES T	662,083		392,551	74,616	1,786,469	2,915,719
KENDALL T	696,585		483,261	234,011	2,301,536	3,715,393
MURRAY T	1,052,490		530,853	294,916	3,225,745	5,104,004
HOLLEY V		608,990				608,990
RIDGEWAY T	1,364,561		438,811	297,155	3,796,701	5,897,228
MEDINA V		1,991,695				1,991,695
SHELBY T	1,056,991		447,184	111,614	3,036,730	4,652,519
YATES T	743,530		536,778	232,620	1,636,862	3,149,790
LYNDONVILLE V		227,680				227,680
ORLEANS COUNTY TOTAL	9,126,340	4,525,859	4,777,087	2,299,309	25,564,946	46,293,541

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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OSWEGO COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
FULTON C	2,200,710	4,159,469			6,591,904	12,952,083
OSWEGO C	4,320,296	4,709,823			10,288,951	19,319,070
ALBION T	362,440		321,684	48,000	941,794	1,673,918
ALTMAR V		39,225				39,225
AMBOY T	315,499		356,925	72,000	812,608	1,557,032
BOYLSTON T	142,005		160,995	17,972	437,961	758,933
CONSTANTIA T	1,201,998		487,582	219,641	2,956,403	4,865,624
CLEVELAND V		106,032				106,032
GRANBY T	1,428,800		414,957	325,460	4,107,422	6,276,639
HANNIBAL T	763,434		323,262	264,696	1,647,661	2,999,053
HANNIBAL V		44,000				44,000
HASTINGS T	1,974,976		956,194	486,525	4,840,524	8,258,219
CENTRAL SQUARE V		241,195				241,195
MEXICO T	1,134,223		724,854	124,300	2,627,184	4,610,561
MEXICO V		183,430				183,430
MINETTO T	515,844		360,000	254,614	1,230,899	2,361,357
NEW HAVEN T	674,270		496,600	99,818	1,540,694	2,811,382
ORWELL T	466,746		566,634	75,916	1,204,715	2,314,011
OSWEGO T	1,430,024		372,934	273,654	3,341,519	5,418,131
PALERMO T	710,619		563,265	125,500	1,790,263	3,189,647
PARISH T	546,202		442,230	96,417	1,404,024	2,488,873
PARISH V		72,290				72,290
REDFIELD T	281,242		321,790	27,900	681,013	1,311,945
RICHLAND T	1,494,638		1,055,346	283,501	3,922,214	6,755,699
PULASKI V		330,847				330,847
SANDY CREEK T	1,180,628		771,722	96,680	2,892,291	4,941,321
LACONA V		40,489				40,489
SANDY CREEK V		47,472				47,472
SCHROEPEL T	1,838,612		887,958	460,597	5,782,956	8,970,123
PHOENIX V		513,240				513,240
SCRIBA T	2,293,497		145,000	292,489	21,681,643	24,412,629
VOLNEY T	1,558,745		650,521	424,871	4,564,654	7,198,791
WEST MONROE T	905,807		462,734	306,377	2,232,598	3,907,516
WILLIAMSTOWN T	300,118		287,331	61,000	771,458	1,419,907
OSWEGO COUNTY TOTAL	28,041,373	10,487,512	11,130,518	4,437,928	88,293,353	142,390,684

OTSEGO COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ONEONTA C	1,291,819	3,652,064			5,921,935	10,865,818
BURLINGTON T	181,304		456,614	25,100	608,000	1,271,018
BUTTERNUTS T	333,744		428,349	90,128	1,092,301	1,944,522
GILBERTSVILLE V		101,435				101,435
CHERRY VALLEY T	238,343		417,200	79,514	767,122	1,502,179
CHERRY VALLEY V		134,382				134,382
DECATUR T	89,212		157,550	26,701	392,018	665,481
EDMESTON T	275,676		385,750	79,820	954,148	1,695,394
EXETER T	173,863		186,443	67,261	577,662	1,005,229
HARTWICK T	444,560		532,910	101,179	1,488,564	2,567,213
LAURENS T	335,162		376,255	112,336	1,467,820	2,291,573
LAURENS V		3,350				3,350
MARYLAND T	333,169		379,240	65,450	1,306,955	2,084,814
MIDDLEFIELD T	564,964		261,100	35,575	1,998,981	2,860,620
MILFORD T	543,918		268,223	76,786	2,451,882	3,340,809
MILFORD V		49,499				49,499
MORRIS T	279,766		299,725	72,951	1,220,121	1,872,563
MORRIS V		131,068				131,068
NEW LISBON T	187,691		230,830	34,550	813,997	1,267,068
ONEONTA T	1,110,384		844,943	487,105	5,452,236	7,894,668
OTEGO T	444,145		602,543	91,775	1,969,584	3,108,047
OTEGO V		131,129				131,129
OTSEGO T	1,334,765		809,825	134,195	4,682,817	6,961,602
COOPERSTOWN V		1,249,363				1,249,363
PITTSFIELD T	167,156		289,438	45,000	657,249	1,158,843
PLAINFIELD T	143,336		183,206	45,771	637,905	1,010,218
RICHFIELD T	420,469		332,132	23,145	1,297,955	2,073,701
RICHFIELD SPRINGS V		365,380				365,380

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Fiscal Years Ended in 2002

OTSEGO COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ROSEBOOM T	146,065		153,183	6,000	479,372	784,620
SPRINGFIELD T	406,738		343,270	69,100	1,268,915	2,088,023
UNADILLA T	568,091		505,345	90,080	2,576,466	3,739,982
UNADILLA V		244,478				244,478
WESTFORD T	158,809		180,737	32,175	667,353	1,039,074
WORCESTER T	352,073		392,257	122,318	1,437,510	2,304,158
OTSEGO COUNTY TOTAL	10,525,222	6,062,148	9,017,068	2,014,015	42,188,868	69,807,321

PUTNAM COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CARMEL T	6,799,286		10,605,858	7,798,989	58,601,085	83,805,218
KENT T	2,271,049		5,876,856	2,745,591	20,328,153	31,221,649
PATTERSON T	1,741,541		3,371,834	1,930,020	15,305,931	22,349,326
PHILLIPSTOWN T	2,575,163		2,393,348	1,038,598	15,776,859	21,783,968
COLD SPRING V		807,321				807,321
NELSONVILLE V		159,861				159,861
PUTNAM VALLEY T	2,644,334		3,645,998	1,797,617	23,636,277	31,724,226
SOUTHEAST T	3,856,046		3,060,218	1,839,767	34,476,841	43,232,872
BREWSTER V		443,903				443,903
PUTNAM COUNTY TOTAL	19,887,419	1,411,085	28,954,112	17,150,582	168,125,146	235,528,344

RENSSELAER COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
RENSSELAER C	1,178,889	2,859,827			5,352,766	9,391,482
TROY C	6,505,233	14,878,281			20,951,867	42,335,381
BERLIN T	517,671		319,096	125,153	1,854,484	2,816,404
BRUNSWICK T	2,828,852		1,538,556	1,588,470	11,140,664	17,096,542
EAST GREENBUSH T	4,005,088		3,979,605	3,742,585	16,121,219	27,848,497
GRAFTON T	533,572		468,533	61,650	1,826,549	2,890,304
HOOSICK T	1,467,948		615,484	413,589	4,434,804	6,931,825
HOOSICK FALLS V		712,512				712,512
NASSAU T	1,076,902		631,607	286,000	3,853,364	5,847,873
EAST NASSAU V		24,867				24,867
NASSAU V		333,834				333,834
NORTH GREENBUSH T	3,064,940		1,777,095	1,620,433	10,222,825	16,685,293
PETERSBURGH T	362,671		322,306	77,300	1,142,656	1,904,933
PITTSSTOWN T	1,207,686		801,175	692,841	4,482,971	7,184,673
VALLEY FALLS V		N/A				N/A
POESTENKILL T	927,678		618,563	151,520	3,366,234	5,063,995
SAND LAKE T	1,952,302		1,023,387	967,507	7,100,839	11,044,035
SCHAGHTICOKE T	1,732,574		874,077	1,292,429	6,670,278	10,569,358
SCHAGHTICOKE V		94,915				94,915
SCHODACK T	3,224,386		2,496,454	783,564	13,486,616	19,991,020
CASTLETON-ON-HUDSON V		338,595				338,595
STEPHENTOWN T	719,162		456,605	128,125	2,486,496	3,790,388
RENSSELAER COUNTY TOTAL	31,305,554	19,242,831	15,922,543	11,931,166	114,494,632	192,896,726

N/A - NOT AVAILABLE

ROCKLAND COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CLARKSTOWN T	25,426,449		50,749,998	18,985,006	142,613,461	237,774,914
UPPER NYACK V		670,700				670,700
HAVERSTRAW T	4,887,704		7,663,896	3,898,718	60,445,330	76,895,648
HAVERSTRAW V		6,053,013				6,053,013
WEST HAVERSTRAW V		2,656,779				2,656,779

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ROCKLAND COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ORANGETOWN T	13,377,662		25,240,279	12,124,566	99,893,255	150,635,762
GRAND VIEW-ON-HUDSON V		368,800				368,800
NYACK V		1,794,700				1,794,700
PIERMONT V		2,729,540				2,729,540
SOUTH NYACK V		1,440,000				1,440,000
RAMAPO T	19,928,377		10,902,230	29,084,853	135,652,144	195,567,604
AIRMONT V		1,167,785				1,167,785
CHESTNUT RIDGE V		963,500				963,500
HILLBURN V		565,258				565,258
KASER V		22,746				22,746
MONTEBELLO V		847,273				847,273
NEW HEMPSTEAD V		386,357				386,357
NEW SQUARE V		147,362				147,362
POMONA V		400,115				400,115
SLOATSBURG V		890,422				890,422
SPRING VALLEY V		12,260,949				12,260,949
SUFFERN V		5,560,429				5,560,429
WESLEY HILLS V		726,550				726,550
STONY POINT T	2,811,658		6,905,480	1,930,150	36,433,541	48,080,829
ROCKLAND COUNTY TOTAL	66,431,850	39,652,278	101,461,883	66,023,293	475,037,731	748,607,035

ST. LAWRENCE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
OGDENSBURG C	1,733,841	3,350,132			3,690,763	8,774,736
BRASHER T	476,582		302,934	125,325	1,007,431	1,912,272
CANTON T	1,929,544		530,232	154,392	4,403,651	7,017,819
CANTON V		837,230				837,230
RENSSELAER FALLS V		15,663				15,663
CLARE T	114,775		114,649	5,000	187,676	422,100
CLIFTON T	577,321		689,420	192,438	1,536,784	2,995,963
COLTON T	1,254,785		1,214,240	165,959	3,239,035	5,874,019
DE KALB T	299,333		562,757	105,400	1,095,087	2,062,577
RICHVILLE V		35,220				35,220
DE PEYSTER T	149,044		123,507	12,800	318,729	604,080
EDWARDS T	304,037		288,165	57,200	302,087	951,489
EDWARDS V		25,914				25,914
FINE T	503,845		917,702	143,550	1,186,912	2,752,009
FOWLER T	376,737		626,780	23,054	1,204,071	2,230,642
GOVERNEUR T	1,034,280		371,220	19,528	1,930,542	3,355,570
GOVERNEUR V		812,072				812,072
HAMMOND T	812,138		26,848	68,056	1,077,067	1,984,109
HAMMOND V		14,404				14,404
HERMON T	251,648		397,399	30,000	736,921	1,415,968
HERMON V		76,699				76,699
HOPKINTON T	507,127		258,849	31,000	833,532	1,630,508
LAWRENCE T	310,909		218,715	91,250	582,168	1,203,042
LISBON T	941,907		515,862	108,900	1,973,306	3,539,975
LOUISVILLE T	929,000		62,000	2,980	1,887,357	2,881,337
MACOMB T	320,971		183,260	13,893	595,946	1,114,070
MADRID T	368,919		447,615	94,550	830,877	1,741,961
MASSENA T	4,300,257		1,442,577	87,582	8,626,239	14,456,655
MASSENA V		2,840,781				2,840,781
MORRISTOWN T	717,346		319,100	74,150	1,288,195	2,398,791
MORRISTOWN V		127,986				127,986
NORFOLK T	930,754		386,597	209,172	2,020,663	3,547,186
OSWEGATCHIE T	1,156,048		451,000	0	2,413,354	4,020,402
HEUVELTON V		142,817				142,817
PARISHVILLE T	1,110,893		401,154	91,095	1,721,126	3,324,268
PIERCEFIELD T	298,415		271,817	47,137	843,024	1,460,393
PIERREPONT T	850,158		429,274	122,445	1,775,203	3,177,080
PITCAIRN T	235,567		137,400	22,088	509,439	904,494
POTSDAM T	2,775,469		769,806	176,345	7,142,399	10,864,019
NORWOOD V		435,799				435,799
POTSDAM V		2,429,821				2,429,821
ROSSIE T	108,119		199,458	15,221	299,313	622,111
RUSSELL T	375,367		401,613	77,212	366,765	1,220,957
STOCKHOLM T	624,588		215,000	128,125	1,338,713	2,306,426

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ST. LAWRENCE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
WADDINGTON T	632,686		135,198	25,000	1,429,098	2,221,982
WADDINGTON V		95,552				95,552
ST. LAWRENCE COUNTY TOTAL	27,312,410	11,240,090	13,412,148	2,520,847	58,393,473	112,878,968

SARATOGA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
MECHANICVILLE C	457,638	1,098,719			2,213,618	3,769,975
SARATOGA SPRINGS C	4,476,462	7,407,000			29,078,297	40,961,759
BALLSTON T	1,332,453		0	1,089,874	9,448,114	11,870,441
CHARLTON T	604,126		0	399,965	4,476,997	5,481,088
CLIFTON PARK T	6,298,712		1,167,097	5,069,214	43,382,797	55,917,820
CORINTH T	753,753		1,212,490	116,645	4,458,499	6,541,387
CORINTH V		829,007				829,007
DAY T	355,068		324,222	32,228	1,744,780	2,456,298
EDINBURG T	460,494		152,620	52,800	1,459,615	2,125,529
GALWAY T	561,293		206,800	141,879	3,241,007	4,150,979
GALWAY V		0				0
GRENFIELD T	916,394		706,193	315,261	5,573,430	7,511,278
HADLEY T	375,026		619,167	230,307	2,021,310	3,245,810
HALFMOON T	4,002,485		0	2,879,443	19,714,401	26,596,329
MALTA T	2,596,385		26,000	506,987	14,318,640	17,448,012
ROUND LAKE V		167,826				167,826
MILTON T	2,014,681		0	559,120	12,682,724	15,256,525
BALLSTON SPA V		924,309				924,309
MOREAU T	897,151		1,700,039	554,302	10,910,766	14,062,258
SOUTH GLENS FALLS V	991,504					991,504
NORTHUMBERLAND T	446,841		311,691	290,271	3,502,933	4,551,736
PROVIDENCE T	245,180		421,300	66,928	1,304,649	2,038,057
SARATOGA T	754,596		328,340	142,680	5,417,931	6,643,547
SCHUYLERVILLE V		272,383				272,383
VICTORY V		136,050				136,050
STILLWATER T	1,181,886		778,116	407,581	5,594,386	7,961,969
STILLWATER V		128,160				128,160
WATERFORD T	757,372		1,099,256	916,059	7,414,137	10,186,824
WATERFORD V		225,717				225,717
WILTON T	2,236,000		0	1,089,686	13,057,600	16,383,286
SARATOGA COUNTY TOTAL	31,723,996	12,180,675	9,053,331	14,861,230	201,016,631	268,835,863

SCHENECTADY COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
SCHENECTADY C	11,084,946	19,547,159			34,105,553	64,737,658
DUANESBURG T	2,098,429		218,577	628,745	5,457,900	8,403,651
DELANSON V		44,533				44,533
GLENVILLE T	9,680,514		3,145,606	2,426,051	27,344,705	42,596,876
SCOTIA V		2,371,285				2,371,285
NISKAYUNA T	9,714,832		3,907,709	4,386,753	26,777,413	44,786,707
PRINCETOWN T	796,428		0	240,326	2,285,570	3,322,324
ROTTERDAM T	11,709,104		8,245,554	3,465,215	29,263,425	52,683,298
SCHENECTADY COUNTY TOTAL	45,084,253	21,962,977	15,517,446	11,147,090	125,234,566	218,946,332

SCHOHARIE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BLENHHEIM T	194,692		160,851	0	425,453	780,996
BROOME T	452,345		339,593	45,000	1,056,738	1,893,676
CARLISLE T	559,086		556,975	95,216	1,061,341	2,272,618

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IN CITIES, TOWNS AND VILLAGES
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SCHOHARIE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
COBLESKILL T	1,863,802		246,294	40,200	3,397,805	5,548,101
COBLESKILL V		1,423,963				1,423,963
CONESVILLE T	402,181		435,025	33,050	770,655	1,640,911
ESPERANCE T	508,428		82,563	71,719	1,197,313	1,860,023
ESPERANCE V		53,440				53,440
FULTON T	516,852		390,186	72,258	1,246,408	2,225,704
GILBOA T	1,061,003		578,507	46,734	1,985,323	3,671,567
JEFFERSON T	604,857		365,293	97,692	1,106,209	2,174,051
MIDDLEBURGH T	953,625		429,400	84,135	2,091,991	3,559,151
MIDDLEBURGH V		264,262				264,262
RICHMONDVILLE T	669,518		449,346	57,385	1,222,060	2,398,309
RICHMONDVILLE V		127,375				127,375
SCHOHARIE T	818,837		347,144	91,115	1,910,926	3,168,022
SCHOHARIE V		142,210				142,210
SEWARD T	422,811		402,588	53,600	776,467	1,655,466
SHARON T	540,978		450,544	83,878	1,300,570	2,375,970
SHARON SPRINGS V		94,000				94,000
SUMMIT T	460,508		280,115	155,286	852,637	1,748,546
WRIGHT T	648,283		544,595	59,871	1,552,532	2,805,281
SCHOHARIE COUNTY TOTAL	10,677,806	2,105,250	6,059,019	1,087,139	21,954,428	41,883,642

SCHUYLER COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CATHARINE T	418,743		298,095	56,864	688,383	1,462,085
ODESSA V		123,000				123,000
CAYUTA T	167,688		160,830	21,758	271,286	621,562
DIX T	1,209,953		396,897	102,941	1,928,846	3,638,637
WATKINS GLEN V		642,975				642,975
HECTOR T	1,568,717		877,855	334,696	2,689,749	5,471,017
BURDETT V		38,172				38,172
MONTOUR T	544,476		311,579	51,623	889,210	1,796,888
MONTOUR FALLS V		367,411				367,411
ORANGE T	372,470		357,510	67,620	864,636	1,662,236
READING T	987,439		218,800	88,085	1,544,752	2,839,076
TYRONE T	758,740		281,415	115,326	1,222,944	2,378,425
SCHUYLER COUNTY TOTAL	6,028,226	1,171,558	2,902,981	838,913	10,099,806	21,041,484

SENECA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
COVERT T	687,878		394,943	75,549	1,868,656	3,027,026
INTERLAKEN V		144,668				144,668
FAYETTE T	1,093,334		332,657	261,002	3,136,297	4,823,290
JUNIUS T	321,225		177,842	90,957	899,295	1,489,319
LODI T	391,623		369,974	77,350	953,517	1,792,464
LODI V		11,073				11,073
OVID T	546,356		323,628	105,422	1,345,814	2,321,220
OVID V		78,085				78,085
ROMULUS T	456,953		312,369	150,936	1,144,370	2,064,628
SENECA FALLS T	1,846,785		288,607	471,685	5,938,505	8,545,582
SENECA FALLS V		2,754,712				2,754,712
TYRE T	216,058		212,964	45,400	689,867	1,164,289
VARICK T	557,257		203,689	124,022	1,450,250	2,335,218
WATERLOO T	1,331,398		697,750	400,244	3,575,750	6,005,142
WATERLOO V		1,626,428				1,626,428
SENECA COUNTY TOTAL	7,448,867	4,614,966	3,314,423	1,802,567	21,002,321	38,183,144

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STEBUEN COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
CORNING C	3,684,422	3,121,955			8,608,489	15,414,866
HORNELL C	1,433,811	2,278,077			2,474,347	6,186,235
ADDISON T	418,164		257,884	20,750	1,127,801	1,824,599
ADDISON V		N/A				N/A
AVOCA T	535,455		322,037	54,188	1,011,877	1,923,557
AVOCA V		159,642				159,642
BATH T	2,746,085		948,782	186,709	4,584,315	8,465,891
BATH V		1,339,737				1,339,737
SAVONA V		123,263				123,263
BRADFORD T	113,903		206,548	26,860	331,838	679,149
CAMERON T	246,070		187,305	14,000	515,095	962,470
CAMPBELL T	906,173		312,497	132,733	1,358,952	2,710,355
CANISTEO T	582,080		241,062	14,000	1,638,184	2,475,326
CANISTEO V		405,205				405,205
CATON T	354,679		506,885	67,223	1,352,576	2,281,363
COHOCTON T	678,126		463,515	175,400	937,740	2,254,781
COHOCTON V		135,571				135,571
CORNING T	1,360,382		1,032,710	244,654	4,980,824	7,618,570
RIVERSIDE V		45,923				45,923
SOUTH CORNING V		247,684				247,684
DANSVILLE T	293,416		393,796	51,145	958,673	1,697,030
ERWIN T	2,462,294		1,665,169	453,382	8,096,711	12,677,556
PAINTED POST V		684,592				684,592
FREMONT T	179,541		196,165	37,000	608,205	1,020,911
GREENWOOD T	146,909		297,294	15,000	494,839	954,042
HARTSVILLE T	106,109		92,090	8,700	435,704	642,603
HORNBY T	413,100		366,586	41,612	1,006,432	1,827,730
HORNELLSVILLE T	1,123,306		409,440	139,739	2,608,105	4,280,590
ARKPORT V		67,197				67,197
NORTH HORNELL V		113,982				113,982
HOWARD T	462,081		291,891	42,680	910,671	1,707,323
JASPER T	173,771		251,000	35,000	461,625	921,396
LINDLEY T	266,159		377,184	30,200	1,028,116	1,701,659
PRATTSBURGH T	624,091		535,540	122,961	975,966	2,258,558
PULTENEY T	701,754		449,627	120,344	1,939,530	3,211,255
RATHBONE T	296,157		245,000	45,000	721,576	1,307,733
THURSTON T	163,496		301,287	33,000	387,958	885,741
TROUPSBURG T	213,230		279,610	36,180	559,952	1,088,972
TUSCARORA T	215,054		341,252	40,086	860,727	1,457,119
URBANA T	835,529		1,149,989	207,788	2,159,894	4,353,200
HAMMONDSPORT V		309,120				309,120
WAYLAND T	784,646		602,074	105,184	1,424,551	2,916,455
WAYLAND V		284,584				284,584
WAYNE T	619,925		255,813	135,685	1,748,591	2,760,014
WEST UNION T	180,530		193,571	31,869	408,150	814,120
WHEELER T	319,990		200,302	28,760	543,211	1,092,263
WOODHULL T	384,769		491,240	97,903	1,407,445	2,381,357
STEBUEN COUNTY TOTAL	24,025,207	9,316,532	13,865,145	2,795,735	58,668,670	108,671,289

N/A - NOT AVAILABLE

SUFFOLK COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BABYLON T	91,385,855		31,819,128	58,621,211	295,530,590	477,356,784
AMITYVILLE V		5,781,014				5,781,014
BABYLON V		3,688,593				3,688,593
LINDENHURST V		3,312,597				3,312,597
BROOKHAVEN T	135,344,948		64,144,654	98,997,433	588,452,300	886,939,335
BELLE TERRE V		525,541				525,541
BELLPORT V		632,640				632,640
LAKE GROVE V		979,836				979,836
OLD FIELD V		430,000				430,000
PATCHOGUE V						
POQUOTT V		166,532				166,532
PORT JEFFERSON V		2,130,858				2,130,858
SHOREHAM V		438,000				438,000

OVERLAPPING REAL PROPERTY TAXES

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OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
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SUFFOLK COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
EAST HAMPTON T	6,338,979		25,862,560	8,415,661	50,855,453	91,472,653
EAST HAMPTON V		6,821,325				6,821,325
HUNTINGTON T	97,466,547		55,972,478	56,476,079	408,310,446	618,225,550
ASHAROKEN V		1,078,757				1,078,757
HUNTINGTON BAY V		992,500				992,500
LLOYD HARBOR V		2,779,248				2,779,248
NORTHPORT V		5,376,060				5,376,060
ISLIP T	109,525,154		41,580,849	63,915,255	455,188,325	670,209,583
BRIGHTWATERS V		1,164,672				1,164,672
ISLANDIA V		645,211				645,211
OCEAN BEACH V		1,904,639				1,904,639
SALTAIRE V		1,287,396				1,287,396
RIVERHEAD T	2,928,562		19,113,031	9,971,115	47,803,318	79,816,026
SHELTER ISLAND T	481,189		3,695,622	312,077	5,705,428	10,194,316
DERING HARBOR V		150,193				150,193
SMITHTOWN T	48,178,012		40,147,626	26,156,088	199,498,781	313,980,507
HEAD OF THE HARBOR V		629,875				629,875
NISSEQUOGUE V		1,060,655				1,060,655
VILLAGE OF THE BRANCH V		299,682				299,682
SOUTHAMPTON T	9,880,493		36,405,782	10,237,001	128,066,364	184,589,640
NORTH HAVEN V		475,205				475,205
QUOGUE V		2,959,389				2,959,389
SAG HARBOR V		2,891,729				2,891,729
SOUTHAMPTON V		7,876,003				7,876,003
WESTHAMPTON BEACH V		4,470,070				4,470,070
WESTHAMPTON DUNES V			N/A			N/A
SOUTHOLD T	2,165,995		15,941,452	6,298,780	48,095,175	72,501,402
GREENPORT V		446,481				446,481
SUFFOLK COUNTY TOTAL	503,695,734	64,262,463	334,683,182	339,400,700	2,227,506,180	3,469,548,259

N/A - NOT AVAILABLE

SULLIVAN COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BETHEL T	2,640,332		2,121,827	694,786	7,365,391	12,822,336
CALLICOON T	1,327,412		889,954	286,036	2,810,019	5,313,421
JEFFERSONVILLE V		64,805				64,805
COCHECTON T	751,183		613,837	119,325	1,609,363	3,093,708
DELAWARE T	1,084,129		1,014,533	440,299	2,304,523	4,843,484
FALLSBURG T	3,107,396		3,696,817	2,446,265	11,474,179	20,724,657
WOODRIDGE V		399,139				399,139
FORESTBURGH T	667,779		666,141	130,523	1,945,307	3,409,750
FREMONT T	1,098,406		468,042	168,818	2,205,246	3,940,512
HIGHLAND T	1,226,064		778,212	130,995	2,923,053	5,058,324
LIBERTY T	2,990,718		2,477,241	1,480,734	10,342,866	17,291,559
LIBERTY V		2,379,935				2,379,935
LUMBERLAND T	1,153,687		1,067,942	139,992	2,796,450	5,158,071
MAMAKATING T	3,746,275		1,920,705	500,151	11,801,272	17,968,403
BLOOMINGBURG V		77,706				77,706
WURTSBORO V		165,250				165,250
NEVERSINK T	3,203,514		2,247,767	583,019	8,662,232	14,696,532
ROCKLAND T	1,782,303		1,036,308	312,327	3,458,093	6,589,031
THOMPSON T	5,027,666		3,040,806	1,724,762	14,124,728	23,917,962
MONTICELLO V		3,431,882				3,431,882
TUSTEN T	779,487		629,511	122,453	1,681,467	3,212,918
SULLIVAN COUNTY TOTAL	30,586,351	6,518,717	22,669,643	9,280,485	85,504,189	154,559,385

TIOGA COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BARTON T	1,596,111		768,427	242,239	2,906,812	5,513,589
WAVERLY V		937,417				937,417

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TIOGA COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BERKSHIRE T	261,268		263,790	71,175	672,577	1,268,810
CANDOR T	1,281,738		885,475	174,000	2,808,212	5,149,425
CANDOR V		107,068				107,068
NEWARK VALLEY T	886,586		454,113	92,996	2,287,469	3,721,164
NEWARK VALLEY V		208,988				208,988
NICHOLS T	581,842		367,377	70,888	1,109,438	2,129,545
NICHOLS V		21,059				21,059
OWEGO T	5,819,270		1,577,768	908,699	16,140,558	24,446,295
OWEGO V		1,657,216				1,657,216
RICHFORD T	161,961		364,493	57,882	584,634	1,168,970
SPENCER T	669,086		505,164	40,000	1,140,767	2,355,017
SPENCER V		74,879				74,879
TIOGA T	1,083,747		377,928	133,783	2,154,009	3,749,467
TIOGA COUNTY TOTAL	12,341,609	3,006,627	5,564,535	1,791,662	29,804,476	52,508,909

TOMPKINS COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ITHACA C	5,451,300	8,649,645			16,850,137	30,951,082
CAROLINE T	231,860		785,811	197,103	2,230,997	3,445,771
DANBY T	370,089		891,945	249,417	2,708,028	4,219,479
DRYDEN T	3,252,918		880,629	1,290,265	11,140,222	16,564,034
DRYDEN V		368,487				368,487
FREEVILLE V		41,772				41,772
ENFIELD T	628,377		154,196	203,366	1,947,539	2,933,478
GROTON T	517,894		989,826	128,983	2,890,986	4,527,689
GROTON V		386,000				386,000
ITHACA T	4,617,066		939,082	3,097,862	14,986,188	23,640,198
CAYUGA HEIGHTS V		1,385,703				1,385,703
LANSING T	4,740,593		1,181,785	1,206,291	15,112,420	22,241,089
LANSING V		435,766				435,766
NEWFIELD T	202,409		855,250	262,405	2,891,446	4,211,510
ULYSSES T	1,090,052		421,425	121,898	4,693,372	6,326,747
TRUMANSBURG V		261,480				261,480
TOMPKINS COUNTY TOTAL	21,102,558	11,528,853	7,099,949	6,757,590	75,451,335	121,940,285

ULSTER COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
KINGSTON C	2,966,953	10,367,258			16,886,368	30,220,579
DENNING T	314,528		697,830	70,122	1,709,905	2,792,385
ESOPUS T	1,413,096		1,464,968	1,299,057	8,707,341	12,884,462
GARDINER T	1,439,147		1,058,527	346,853	8,855,498	11,700,025
HARDENBURGH T	381,162		502,571	68,959	1,380,265	2,332,957
HURLEY T	1,435,170		1,537,100	448,511	7,093,600	10,514,381
KINGSTON T	165,152		300,065	63,027	1,049,983	1,578,227
LLOYD T	1,695,617		2,287,107	1,566,925	11,996,317	17,545,966
MARBLETOWN T	1,544,921		1,123,000	638,912	10,839,131	14,145,964
MARLBOROUGH T	1,656,462		2,503,821	729,073	7,337,873	12,227,229
NEW PALTZ T	1,947,836		4,665,339	261,535	12,141,040	19,015,750
NEW PALTZ V		901,917				901,917
OLIVE T	1,592,373		1,987,249	311,000	7,141,621	11,032,243
PLATTEKILL T	1,258,847		1,283,878	510,782	7,380,868	10,434,375
ROCHESTER T	1,190,364		1,668,667	291,700	8,436,470	11,587,201
ROSENDALE T	885,881		1,452,123	589,185	5,592,644	8,519,833
SAUGERTIES T	2,895,773		3,981,370	1,944,800	16,572,886	25,394,829
SAUGERTIES V		N/A				N/A
SHANDAKEN T	1,174,242		1,946,766	387,769	5,189,333	8,698,110
SHAWANGUNK T	1,810,195		1,969,896	815,142	11,147,886	15,743,119
ULSTER T	2,810,793		4,099,308	2,867,677	19,680,795	29,458,573
WAWARSING T	1,931,670		3,176,484	1,136,602	14,934,160	21,178,916
ELLENVILLE V		1,695,890				1,695,890

N/A - NOT AVAILABLE

OVERLAPPING REAL PROPERTY TAXES

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 OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
 IN CITIES, TOWNS AND VILLAGES
 Fiscal Years Ended in 2002

ULSTER COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
WOODSTOCK T	2,506,670		3,063,456	1,145,662	11,953,257	18,669,045
ULSTER COUNTY TOTAL	33,016,852	12,965,065	40,769,525	15,493,293	196,027,241	298,271,976

WARREN COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
GLENS FALLS C	2,494,781	5,446,869			9,411,263	17,352,913
BOLTON T	1,686,224		709,174	290,050	5,374,057	8,059,505
CHESTER T	1,151,989		425,828	326,219	3,214,837	5,118,873
HAGUE T	859,942		214,757	165,800	2,527,140	3,767,639
HORICON T	976,395		344,423	120,073	2,649,538	4,090,429
JOHNSBURG T	836,327		520,436	250,218	3,664,565	5,271,546
LAKE GEORGE T	1,745,721		1,088,318	480,816	5,279,858	8,594,713
LAKE GEORGE V		961,731				961,731
LAKE LUZERNE T	736,481		851,486	197,267	2,500,174	4,285,408
QUEENSBURY T	7,791,841		0	5,803,889	25,721,125	39,316,855
STONY CREEK T	368,154		431,455	86,500	1,270,361	2,156,470
THURMAN T	362,159		504,638	63,300	1,924,908	2,855,005
WARRENSBURG T	759,926		696,403	257,095	3,960,328	5,673,752
WARREN COUNTY TOTAL	19,769,940	6,408,600	5,786,918	8,041,227	67,498,154	107,504,839

WASHINGTON COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ARGYLE T	1,015,575		559,800	84,000	2,327,890	3,987,265
ARGYLE V		21,325				21,325
CAMBRIDGE T	636,945		398,265	40,245	1,667,822	2,743,277
DRESDEN T	805,130		371,760	75,700	2,011,996	3,264,586
EASTON T	864,830		437,835	62,500	2,554,464	3,919,629
FORT ANN T	1,852,328		654,870	204,731	4,051,400	6,763,329
FORT ANN V		55,000				55,000
FORT EDWARD T	1,526,208		740,575	291,365	3,525,212	6,083,360
FORT EDWARD V		742,584				742,584
GRANVILLE T	1,304,174		645,535	108,372	3,497,171	5,555,252
GRANVILLE V		720,377				720,377
GREENWICH T	1,395,209		606,355	98,150	4,083,435	6,183,149
GREENWICH V		510,613				510,613
HAMPTON T	258,287		157,316	13,000	669,795	1,098,398
HARTFORD T	516,061		348,000	33,746	1,201,286	2,099,093
HEBRON T	601,717		415,167	32,500	1,432,788	2,482,172
JACKSON T	675,290		318,236	42,840	1,747,557	2,783,923
KINGSBURY T	2,604,784		893,903	151,370	5,939,436	9,589,493
HUDSON FALLS V		1,554,087				1,554,087
PUTNAM T	863,447		509,254	41,050	1,119,561	2,533,312
SALEM T	791,362		441,210	43,500	1,889,984	3,166,056
SALEM V		159,767				159,767
WHITE CREEK T	786,128		353,629	63,340	2,039,142	3,242,239
CAMBRIDGE V		453,227				453,227
WHITEHALL T	751,453		455,204	38,890	1,810,723	3,056,270
WHITEHALL V		893,020				893,020
WASHINGTON COUNTY TOTAL	17,248,928	5,110,000	8,306,914	1,425,299	41,569,662	73,660,803

WAYNE COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ARCADIA T	3,252,739		877,343	267,724	8,662,704	13,060,510
NEWARK V		2,980,171				2,980,171

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

WAYNE COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BUTLER T	418,529		281,999	76,471	903,475	1,680,474
GALEN T	902,903		406,840	113,897	2,568,290	3,991,930
CLYDE V		708,586				708,586
HURON T	1,247,369		481,388	133,090	2,728,991	4,590,838
LYONS T	1,134,166		744,323	117,878	2,828,819	4,825,186
LYONS V		1,482,184				1,482,184
MACEDON T	3,113,864		1,416,573	465,352	9,505,303	14,501,092
MACEDON V		323,398				323,398
MARION T	1,143,949		860,949	327,821	3,326,104	5,658,823
ONTARIO T	4,711,083		1,598,528	618,035	10,805,802	17,733,448
PALMYRA T	1,932,781		691,964	356,501	5,862,036	8,843,282
PALMYRA V		825,063				825,063
ROSE T	560,181		368,392	216,083	1,239,384	2,384,040
SAVANNAH T	350,065		247,287	113,343	942,110	1,652,805
SODUS T	2,328,976		794,070	313,886	7,073,421	10,510,353
SODUS V		429,886				429,886
SODUS POINT V		328,554				328,554
WALWORTH T	2,887,647		1,424,749	538,051	7,644,428	12,494,875
WILLIAMSON T	2,094,602		1,117,809	570,756	5,754,652	9,537,819
WOLCOTT T	1,140,332		426,689	59,842	2,205,441	3,832,304
RED CREEK V		163,135				163,135
WOLCOTT V		415,000				415,000
WAYNE COUNTY TOTAL	27,219,186	7,655,977	11,738,903	4,288,730	72,050,960	122,953,756

WESTCHESTER COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
MOUNT VERNON C	14,617,265	32,712,854			60,053,827	107,383,946
NEW ROCHELLE C	28,992,710	31,951,111			105,044,669	165,988,490
PEEKSKILL C	5,665,276	9,203,756			18,441,435	33,310,467
RYE C	16,310,368	11,762,076			41,792,672	69,865,116
WHITE PLAINS C	23,368,013	29,129,488			96,229,805	148,727,306
YONKERS C	45,176,610	60,957,342			134,372,658	240,506,610
BEDFORD T	12,973,742		11,428,667	3,288,363	48,995,583	76,686,355
CORTLANDT T	18,938,866		13,356,324	6,024,691	81,195,340	119,515,221
BUCHANAN V		2,889,365				2,889,365
CROTON-ON-HUDSON V		6,489,614				6,489,614
EASTCHESTER T	20,037,528		12,430,879	8,918,952	68,372,620	109,759,979
BRONXVILLE V		4,922,846				4,922,846
TUCKAHOE V		4,496,541				4,496,541
GREENBURGH T	51,135,279		33,318,175	19,604,535	180,169,545	284,227,534
ARDSLEY V		4,326,776				4,326,776
DOBBS FERRY V		6,164,245				6,164,245
ELMSFORD V		3,337,750				3,337,750
HASTINGS-ON-HUDSON V		5,171,984				5,171,984
IRVINGTON V		6,665,216				6,665,216
TARRYTOWN V		8,403,907				8,403,907
HARRISON T*	28,386,418		22,903,437	4,807,003	58,559,989	114,656,847
HARRISON V		3,849,234				3,849,234
LEWISBORO T	8,135,386		3,628,767	1,356,284	39,691,839	52,812,276
MAMARONECK T	24,936,986		9,538,360	3,574,805	66,861,092	104,911,243
LARCHMONT V		7,550,000				7,550,000
MAMARONECK V		14,576,085				14,576,085
MOUNT KISCO T*	3,594,741		0	0	11,165,426	14,760,167
MOUNT KISCO V		8,115,056				8,115,056
MOUNT PLEASANT T	27,214,619		7,688,034	10,012,753	84,700,777	129,616,183
PLEASANTVILLE V		6,061,916				6,061,916
SLEEPY HOLLOW V		4,919,927				4,919,927
NEW CASTLE T	13,835,532		8,279,760	5,134,325	62,686,498	89,936,115
NORTH CASTLE T	11,038,631		9,836,400	2,596,539	36,890,234	60,361,804
NORTH SALEM T	3,361,981		3,723,795	583,781	16,150,066	23,819,623
OSSINING T	15,641,014		3,805,677	1,167,298	61,910,805	82,524,794
BRIARCLIFF MANOR V		6,300,360				6,300,360
OSSINING V		11,890,282				11,890,282
PELHAM T	8,000,213		1,415,706	0	30,433,518	39,849,437
PELHAM V		5,832,018				5,832,018
PELHAM MANOR V		7,408,727				7,408,727

OVERLAPPING REAL PROPERTY TAXES

TABLE I
OVERLAPPING REAL PROPERTY TAX LEVIES AND SPECIAL BENEFIT ASSESSMENTS
IN CITIES, TOWNS AND VILLAGES
Fiscal Years Ended in 2002

WESTCHESTER COUNTY (CONTINUED)

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
POUND RIDGE T	5,820,621		3,553,485	561,016	19,183,361	29,118,483
RYE T	21,784,946		500,000	0	64,034,176	86,319,122
PORT CHESTER V		11,619,349				11,619,349
RYE BROOK V		8,000,894				8,000,894
SCARSDALE T*	22,036,094		0	0	65,562,002	87,598,096
SCARSDALE V		18,014,875				18,014,875
SOMERS T	9,858,971		3,536,796	1,448,848	40,620,990	55,465,605
YORKTOWN T	15,004,628		12,724,101	12,142,726	69,829,038	109,700,493
WESTCHESTER COUNTY TOTAL	455,866,438	342,723,594	161,668,363	81,221,919	1,562,947,965	2,604,428,279

*HARRISON, MOUNT KISCO AND SCARSDALE ARE COTERMINUS TOWN/VILLAGES, IN MOUNT KISCO AND SCARSDALE TAXES ARE LEVIED BY THE VILLAGE ONLY.

WYOMING COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
ARCADE T	983,364		493,661	50,707	2,009,031	3,536,763
ARCADE V		731,377				731,377
ATTICA T	738,404		400,719	54,548	1,968,720	3,162,391
ATTICA V		769,515				769,515
BENNINGTON T	827,242		557,855	155,619	2,328,243	3,868,959
CASTILE T	1,007,452		431,509	50,100	2,496,854	3,985,915
CASTILE V		155,900				155,900
COVINGTON T	295,286		306,693	43,579	1,043,588	1,689,146
EAGLE T	208,534		332,662	40,119	524,723	1,106,038
GAINESVILLE T	480,710		272,639	26,000	1,035,810	1,815,159
GAINESVILLE V		26,625				26,625
SILVER SPRINGS V		166,508				166,508
GENESEE FALLS T	115,595		219,572	36,900	346,857	718,924
JAVA T	520,358		397,519	92,224	1,182,241	2,192,342
MIDDLEBURY T	362,891		438,083	60,500	971,559	1,833,033
WYOMING V		84,087				84,087
ORANGEVILLE T	330,874		358,164	41,645	962,254	1,692,937
PERRY T	891,092		501,112	23,520	2,413,433	3,829,157
PERRY V		1,094,532				1,094,532
PIKE T	231,033		253,257	18,000	542,980	1,045,270
PIKE V		43,371				43,371
SHELDON T	703,089		460,967	121,310	1,491,896	2,777,262
WARSAW T	1,219,848		717,062	49,500	3,582,488	5,568,898
WARSAW V		1,142,315				1,142,315
WETHERSFIELD T	263,199		246,232	23,535	599,355	1,132,321
WYOMING COUNTY TOTAL	9,178,971	4,214,230	6,387,706	887,806	23,500,032	44,168,745

YATES COUNTY

CITIES OR TOWNS VILLAGES	COUNTY	CITY OR VILLAGE	TOWN	SPECIAL DISTRICT	SCHOOL DISTRICT	TOTAL
BARRINGTON T	810,053		467,280	76,562	1,362,755	2,716,650
BENTON T	853,909		416,036	189,321	1,491,075	2,950,341
ITALY T	397,056		507,950	38,838	765,754	1,709,598
JERUSALEM T	2,391,641		881,160	246,845	3,924,377	7,444,023
MIDDLESEX T	722,306		584,526	167,150	1,568,809	3,042,791
MILO T	2,197,564		468,898	238,820	3,765,310	6,670,592
PENN YAN V		1,820,431				1,820,431
POTTER T	450,751		517,800	88,233	920,903	1,977,687
STARKEY T	958,461		423,987	97,235	1,583,483	3,063,166
DUNDEE V		386,883				386,883
TORREY T	1,207,085		432,842	88,000	2,043,628	3,771,555
DRESDEN V		80,621				80,621
YATES COUNTY TOTAL	9,988,826	2,287,935	4,700,479	1,231,004	17,426,094	35,634,338
TOTAL EXCLUDING NYC	3,542,269,260	1,465,629,560	1,532,924,636	1,365,162,564	12,207,712,988	20,113,699,008
NEW YORK CITY*		3,679,382,450			5,591,856,035	9,271,238,485
STATEWIDE TOTAL	3,542,269,260	5,145,012,010	1,532,924,636	1,365,162,564	17,799,569,023	29,384,937,493

* For comparison purposes with other localities, the New York City levy is separated into a city and school district component. These components are derived amounts that are obtained from New York City. Beginning with the 1993 edition of this publication, the school component excludes amounts for the City University of New York; for this reason school and city components will not be comparable with data reflected in editions of this publication prior to 1993.

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ALBANY COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ALBANY C		2.61		11.57	22.71		36.89
COHOES C		2.53		13.57	22.50		38.60
WATERVLIET C		2.61		8.03	16.54		27.18
BERNE T		2.63	3.35		17.94 - 22.35		23.92 - 28.33
BETHLEHEM T		2.38	1.97		17.82 - 23.85		22.17 - 28.20
COEYMANS T		2.51	3.50		18.06 - 18.94		24.07 - 24.95
RAVENA V		2.51	3.50	5.60	18.94		30.55
COLONIE T		2.49	2.10		15.50 - 22.95		20.09 - 27.54
COLONIE V		2.49	2.10	38.00	17.73		60.32
MENANDS V		2.49	2.10	4.55	15.50 - 16.90		24.64 - 26.04
GREEN ISLAND T				COTERMINUS TOWN/VILLAGE - SEE LINE BELOW			
GREEN ISLAND V		29.13	.00	146.11	252.81		428.05
GUILDERLAND T		2.59	1.67		18.62 - 22.11		22.88 - 26.37
ALTAMONT V		2.59	.32	3.04	21.73		27.68
KNOX T		2.54	1.52		19.16 - 21.54		23.22 - 25.60
NEW SCOTLAND T		2.62	1.36		18.81 - 26.41		22.79 - 30.39
VOORHEESVILLE V		2.62	1.11	.66	22.09		26.48
RENSSELAERVILLE T		2.65	5.94		17.19 - 19.97		25.78 - 28.56
WESTERLO T		170.65	189.25		1212.13 - 1253.54		1572.03 - 1613.44

ALLEGANY COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ALFRED T		10.76	4.72		22.62 - 22.77		38.10 - 38.25
ALFRED V		10.76	2.44	11.86	22.62		47.68
ALLEN T		10.24	7.01		13.17 - 14.13		30.42 - 31.38
ALMA T		10.92	16.45		12.03 - 21.58		39.40 - 48.95
ALMOND T		10.86	6.56		18.81 - 22.62		36.23 - 40.04
ALMOND V		10.86	4.36	7.59	22.62		45.43
AMITY T		11.43	9.63		14.59 - 22.72		35.65 - 43.78
BELMONT V		11.43	5.95	12.85	14.59		44.82
ANDOVER T		11.50	7.81		20.55 - 23.96		39.86 - 43.27
ANDOVER V		11.50	4.35	11.05	23.96		50.86
ANGELICA T		10.88	4.01		13.87 - 14.82		28.76 - 29.71
ANGELICA V		10.88	2.72	12.57	13.87		40.04
BELFAST T		10.84	10.78		13.86 - 18.78		35.48 - 40.40
BIRDSALL T		10.76	8.60		13.87 - 21.22		33.23 - 40.58
BOLIVAR T		10.94	12.12		12.04 - 21.58		35.10 - 44.64
BOLIVAR V		10.94	5.40	15.43	12.04		43.81
RICHBURG V		10.94	5.40	12.16	12.04		40.54
BURNS T		10.84	8.31		18.81 - 21.22		37.96 - 40.37
CANASERAGA V		10.84	6.70	12.23	18.81		48.58
CANEADEA T		10.80	9.54		14.06 - 14.88		34.40 - 35.22
CENTERVILLE T		10.77	8.68		12.89 - 16.09		32.34 - 35.54
CLARKSVILLE T		10.84	12.41		12.04 - 15.89		35.29 - 39.14
CUBA T		11.21	7.94		12.00 - 18.78		31.15 - 37.93
CUBA V		11.21	6.19	12.28	14.06		43.74
FRIENDSHIP T		10.90	12.26		12.03 - 21.47		35.19 - 44.63
GENESEE T		11.18	8.98		12.41 - 16.38		32.57 - 36.54
GRANGER T		10.76	9.52		14.87 - 21.19		35.15 - 41.47
GROVE T		10.75	9.17		18.81 - 21.19		38.73 - 41.11
HUME T		10.56	11.48		14.42 - 15.59		36.46 - 37.63
INDEPENDENCE T		10.76	9.22		19.52 - 22.77		39.50 - 42.75
NEW HUDSON T		12.65	9.67		16.44 - 17.32		38.76 - 39.64
RUSHFORD T		10.79	7.26		14.06		32.11
SCIO T		10.91	8.57		19.52 - 21.58		39.00 - 41.06
WARD T		12.05	10.67		15.53 - 25.52		38.25 - 48.24
WELLSVILLE T		10.91	6.85		19.52 - 22.77		37.28 - 40.53
WELLSVILLE V		10.91	3.71	18.66	19.52		52.80
WEST ALMOND T		11.49	6.47		14.72 - 24.02		32.68 - 41.98
WILLING T		10.39	5.29		18.66 - 21.14		34.34 - 36.82
WIRT T		10.89	9.90		12.04 - 21.58		32.83 - 42.37
RICHBURG V		10.89	9.83	11.98	12.04		44.74

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

BROOME COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BINGHAMTON C	4.99		14.43	19.91	39.33	1.1743	46.18
BARKER T	6.00	2.30		14.29 - 21.40	22.59 - 29.70	1.0000	22.59 - 29.70
BINGHAMTON T	5.42	3.05		7.69 - 20.66	16.16 - 29.13	1.1088	17.92 - 32.30
CHENANGO T	6.00	.89		14.29 - 23.41	21.18 - 30.30	1.0000	21.18 - 30.30
COLESVILLE T	53.01	21.20		118.06 - 197.32	192.27 - 271.53	.1137	21.85 - 30.87
CONKLIN T	6.47	1.74		24.71	32.92	.9271	30.52
DICKINSON T	5.86	1.33		20.21 - 22.88	27.40 - 30.07	1.0230	28.02 - 30.76
PORT DICKINSON V	5.86	1.33	4.54	21.93	33.66	1.0540	34.56
FENTON T	6.35	.00		14.22 - 23.77	20.57 - 30.12	.9440	19.41 - 28.43
KIRKWOOD T	5.42	1.14		12.11 - 20.66	18.67 - 27.22	1.1086	20.70 - 30.17
LISLE T	6.08	3.97		14.29 - 19.27	24.34 - 29.32	1.0000	24.34 - 29.32
LISLE V	6.08	3.97	3.97	14.29	28.31	1.0205	28.39
MAINE T	6.00	1.65		14.29 - 28.79	21.94 - 36.44	1.0000	21.94 - 36.44
NANTICOKE T	6.03	1.19		14.29 - 28.79	21.51 - 36.01	1.0000	21.51 - 36.01
SANFORD T	5.73	4.42		12.80 - 20.51	22.95 - 30.66	1.0483	24.05 - 32.13
DEPOSIT V	5.73	4.16	8.35	14.03	32.27	.9585	33.07
TRIANGLE T	6.00	3.23		13.85 - 21.40	23.08 - 30.63	1.0000	23.08 - 30.63
WHITNEY POINT V	6.00	3.23	7.95	14.29	31.47	.9880	31.37
UNION T	87.33	50.08		334.39 - 411.50	471.80 - 548.91	.0700	33.02 - 38.42
ENDICOTT V	87.33	20.53	222.93	377.95	708.74	.0724	50.15
JOHNSON CITY V	87.33	20.53	203.33	334.39	645.58	.0724	45.68
VESTAL T	95.50	62.44		347.84 - 357.93	505.78 - 515.87	.0640	32.36 - 33.01
WINDSOR T	5.69	2.82		12.75 - 21.74	21.26 - 30.25	1.0536	22.39 - 31.87
WINDSOR V	5.69	1.91	6.27	17.97	31.84	1.0555	33.55

CATTARAUGUS COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
OLEAN C	118.01		95.74	178.66	392.41	.0975	38.25
SALAMANCA C	43.93		42.74	50.75	137.42	.2644	35.96
ALLEGANY T	25.61	9.12		27.76	62.49	.4332	27.07
ALLEGANY V	25.61	9.12	16.23	27.76	78.72	.4332	34.10
ASHFORD T	11.09	2.94		16.26 - 18.93	30.29 - 32.96	1.0000	30.29 - 32.96
CARROLLTON T	11.80	4.51		12.80 - 13.89	29.11 - 30.20	.9397	27.35 - 28.37
LIMESTONE V	11.80	4.51	9.66	12.80	38.77	.9287	36.32
COLDSRING T	11.44	.74		13.92	26.10	.9692	25.29
CONEWANGO T	11.39	9.20		13.86 - 20.10	34.45 - 40.69	.9731	33.52 - 39.59
EAST RANDOLPH V	11.39	5.40	8.94	13.86	39.59	1.0000	38.76
DAYTON T	11.39	5.21		16.09 - 20.10	32.69 - 36.70	.9730	31.81 - 35.71
SOUTH DAYTON V	11.39	3.81	9.50	20.10	44.80	1.0000	43.84
EAST OTTO T	14.45	9.20		16.74 - 24.67	40.39 - 48.32	.7674	30.99 - 37.07
ELLCOTTVILLE T	10.26	1.91		13.22 - 16.73	25.39 - 28.90	.9713	24.66 - 28.07
ELLCOTTVILLE V	11.41	1.91	3.60	13.22	30.14	1.0000	29.37
FARMERSVILLE T	8.64	10.31		15.42 - 19.29	34.37 - 38.24	.8360	28.73 - 31.97
FRANKLINVILLE T	11.09	6.19		12.84 - 16.25	30.12 - 33.53	1.0000	30.12 - 33.53
FRANKLINVILLE V	11.09	4.96	8.91	16.13	41.09	1.0085	41.16
FREEDOM T	150.57	42.14		173.75 - 189.35	366.46 - 382.06	.0742	27.18 - 28.34
GREAT VALLEY T	231.81	159.94		391.59 - 397.98	783.34 - 789.73	.0328	25.68 - 25.89
HINSDALE T	11.09	4.98		12.03 - 15.87	28.10 - 31.94	1.0000	28.10 - 31.94
HUMPHREY T	11.08	5.04		12.03 - 16.13	28.15 - 32.25	1.0000	28.15 - 32.25
ISCHUA T	65.44	35.48		82.09 - 94.16	183.01 - 195.08	.1713	31.34 - 33.41
LEON T	11.50	10.00		13.99 - 20.29	35.49 - 41.79	.9643	34.22 - 40.30
LITTLE VALLEY T	12.84	7.86		14.85 - 18.69	35.55 - 39.39	.8645	30.73 - 34.05
LITTLE VALLEY V	12.84	6.14	9.18	18.69	46.85	.9543	41.32
LYNDON T	11.09	6.05		14.06 - 16.13	31.20 - 33.27	1.0000	31.20 - 33.27
MACHIAS T	11.23	4.00		12.89 - 16.28	28.12 - 31.51	1.0000	28.12 - 31.51
MANSFIELD T	11.45	5.68		13.26 - 17.01	30.39 - 34.14	.9683	29.42 - 33.05
NAPOLI T	11.28	8.59		13.52 - 17.06	33.39 - 36.93	.9656	32.23 - 35.65
NEW ALBION T	11.09	7.13		16.46 - 19.56	34.68 - 37.78	1.0000	34.68 - 37.78
CATTARAUGUS V	11.09	5.60	155.37	16.46	188.52	.0646	43.18
OLEAN T	11.09	2.18		12.03 - 17.41	25.30 - 30.68	1.0000	25.30 - 30.68
OTTO T	15.01	10.43		22.28	47.72	.7389	35.25
PERRYSBURG T	12.48	6.66		17.62 - 17.81	36.76 - 36.95	.8889	32.67 - 32.84
PERRYSBURG V	12.48	6.66	6.03	17.62	42.79	.9079	38.14
PERSIA T	11.09	5.81		15.66 - 16.44	32.56 - 33.34	1.0000	32.56 - 33.34
GOWANDA V	11.09	3.26	51.92	15.66	81.93	.2184	41.34

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

CATTARAUGUS COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
PORTVILLE T	7.96	4.62		15.89 - 17.41	28.47 - 29.99	1.0000	28.47 - 29.99
PORTVILLE V	11.10	2.78	8.19	15.89	37.96	.9847	37.83
RANDOLPH T	9.35	11.17		13.49	34.01	1.0000	34.01
EAST RANDOLPH V	11.09	5.92	9.03	13.49	39.53	1.0000	39.53
RANDOLPH V	11.09	5.92	6.52	13.49	37.02	1.0000	37.02
RED HOUSE T	8.58	.85		13.49	22.92	1.0000	22.92
SALAMANCA T	29.81	10.81		35.03	75.65	.3726	28.18
SOUTH VALLEY T	11.42	1.02		13.90 - 22.56	26.34 - 35.00	.9703	25.55 - 33.95
YORKSHIRE T	36.59	8.09		42.51 - 62.42	87.19 - 107.10	.3033	26.44 - 32.48
DELEVAN V	36.59	7.71	10.00	42.51	96.81	.3100	29.42

CAYUGA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
AUBURN C	8.47		13.25	19.16 - 23.56	40.88 - 45.28	.9724	39.75 - 44.03
AURELIUS T	7.39	1.36		19.12 - 23.52	27.87 - 32.27	.9745	27.15 - 31.44
CAYUGA V	8.50	1.36	8.61	23.52	41.99	.9747	40.92
BRUTUS T	7.21	2.18		18.17 - 21.48	27.56 - 30.87	1.0000	27.56 - 30.87
WEEDSPORT V	8.35	2.18	6.93	18.17	35.63	.9124	35.02
CATO T	6.12	3.74		17.93 - 18.17	27.79 - 28.03	1.0000	27.79 - 28.03
CATO V	8.43	3.74	3.76	17.93	33.86	1.0000	33.86
MERIDIAN V	8.40	3.74	3.50	17.93	33.57	1.0000	33.57
CONQUEST T	81.84	30.92		147.07 - 214.66	259.83 - 327.42	.0900	23.38 - 29.46
FLEMING T	11.43	.00		20.91 - 31.83	32.34 - 43.26	.7200	23.28 - 31.14
GENOA T	8.37	.83		15.06	24.26	1.0000	24.26
IRA T	7.35	3.80		18.73	29.88	1.0000	29.88
CATO V	8.41	3.80	3.76	18.73	34.70	1.0000	34.70
LEDYARD T	8.24	1.49		14.98 - 22.92	24.71 - 32.65	1.0000	24.71 - 32.65
AURORA V	8.20	1.49	2.95	14.98	27.62	1.0000	27.62
LOCKE T	9.25	5.38		13.71 - 22.61	28.34 - 37.24	1.0000	28.34 - 37.24
MENTZ T	8.40	2.66		18.17 - 19.32	29.23 - 30.38	1.0000	29.23 - 30.38
PORT BYRON V	8.57	2.66	9.41	19.32	39.96	1.0000	39.96
MONTEZUMA T	83.76	24.35		225.62	333.73	.0857	28.60
MORAVIA T	7.76	3.30		14.14	25.20	.9700	24.44
MORAVIA V	8.98	3.30	6.00	14.14	32.42	.9566	31.37
NILES T	9.58	1.09		16.05 - 19.85	26.72 - 30.52	.8544	22.82 - 26.07
OWASCO T	9.77	.12		20.22 - 22.22	30.11 - 32.11	.8387	25.25 - 26.93
SCIPPIO T	8.31	3.44		14.98 - 22.91	26.73 - 34.66	1.0000	26.73 - 34.66
SEMPRONIUS T	14.47	9.65		26.89 - 35.30	51.01 - 59.42	.5100	26.01 - 30.30
SENNETT T	7.87	2.31		18.60 - 23.56	28.78 - 33.74	.9116	26.23 - 30.75
SPRINGPORT T	8.12	1.40		26.96	36.48	.8500	31.01
UNION SPRINGS V	9.76	1.40	6.13	26.96	44.25	.8368	37.53
STERLING T	8.69	1.98		13.70 - 20.43	24.37 - 31.10	.9659	23.53 - 30.03
FAIR HAVEN V	8.60	1.98	2.65	13.70	26.93	.9678	26.01
SUMMERHILL T	155.35	180.87		274.25 - 369.21	610.47 - 705.43	.0500	30.52 - 35.27
THROOP T	7.03	2.24		18.17 - 19.32	27.44 - 28.59	1.0000	27.44 - 28.59
VENICE T	7.16	7.24		13.71 - 15.10	28.11 - 29.50	1.0000	28.11 - 29.50
VICTORY T	8.51	4.90		13.24 - 18.86	26.65 - 32.27	1.0000	26.65 - 32.27

CHAUTAUQUA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
DUNKIRK C	7.73		15.88	21.69	45.30	.9795	44.37
JAMESTOWN C	23.80		57.33	55.31	136.44	.3167	43.21
ARKWRIGHT T	9.67	7.79		20.33 - 25.12	37.79 - 42.58	.7787	29.42 - 33.15
BUSTI T	7.55	3.55		17.52 - 21.89	28.62 - 32.99	1.0000	28.62 - 32.99
LAKEWOOD V	7.55	1.68	7.19	20.31	36.73	1.0000	36.73
CARROLL T	3.17	9.29		17.52 - 21.89	29.98 - 34.35	1.0000	29.98 - 34.35
CHARLOTTE T	7.34	7.00		16.72 - 18.90	31.06 - 33.24	1.0349	32.14 - 34.40
SINCLAIRVILLE V	7.34	6.86	10.72	16.72	41.64	.7219	39.73
CHAUTAUQUA T	7.75	.89		9.71 - 17.15	18.35 - 25.79	1.0000	18.35 - 25.79
MAYVILLE V	7.75	.88	7.41	9.71	25.75	1.0000	25.75

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

CHAUTAUQUA COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CHERRY CREEK T	7.53	8.52		17.30 - 19.56	33.35 - 35.61	1.0000	33.35 - 35.61
CHERRY CREEK V	7.53	7.36	10.21	19.56	44.66	.6968	41.56
CLYMER T	7.56	4.75		15.18 - 17.15	27.49 - 29.46	1.0000	27.49 - 29.46
DUNKIRK T	7.80	.70		19.08 - 21.91	27.58 - 30.41	.9696	26.74 - 29.48
ELLERY T	7.54	1.62		9.71 - 17.31	18.87 - 26.47	1.0000	18.87 - 26.47
BEMUS POINT V	7.54	1.62	1.20	15.36	25.72	1.0000	25.72
ELLCOTT T	7.54	3.89		15.36 - 20.31	26.79 - 31.74	1.0000	26.79 - 31.74
CELORON V	7.54	3.79	6.25	20.31	37.89	1.0256	38.05
FALCONER V	7.54	3.79	8.98	19.79	40.10	1.0256	40.32
ELLINGTON T	3.11	12.20		13.49 - 19.79	28.80 - 35.10	1.0000	28.80 - 35.10
FRENCH CREEK T	7.52	3.47		15.18 - 17.15	26.17 - 28.14	1.0000	26.17 - 28.14
GERRY T	7.54	5.03		15.36 - 19.79	27.93 - 32.36	1.0000	27.93 - 32.36
SINCLAIRVILLE V	7.54	5.03	7.74	17.30	37.61	1.0000	37.61
HANOVER T	7.77	3.51		16.11 - 17.40	27.39 - 28.68	.9720	26.62 - 27.87
FORESTVILLE V	7.77	3.51	3.00	16.29	30.57	.9720	29.70
SILVER CREEK V	7.77	3.51	12.73	17.40	41.41	.9720	40.24
HARMONY T	2.90	8.87		18.27 - 20.97	30.04 - 32.74	.9687	29.10 - 31.71
PANAMA V	2.90	6.33	3.51	18.27	31.01	.9687	30.04
KIANTONE T	7.82	3.22		18.09 - 22.60	29.13 - 33.64	.9687	28.21 - 32.58
MINA T	7.56	4.03		15.18 - 17.15	26.77 - 28.74	1.0000	26.77 - 28.74
NORTH HARMONY T	7.55	3.09		9.71 - 17.70	20.35 - 28.34	1.0000	20.35 - 28.34
POLAND T	7.55	3.94		13.49 - 21.89	24.98 - 33.38	1.0000	24.98 - 33.38
POMFRET T	25.99	4.83		59.66 - 78.26	90.48 - 109.08	.2900	26.23 - 31.63
FREDONIA V	25.99	4.83	24.25	63.78	118.85	.2900	34.46
PORTLAND T	6.18	5.27		12.05 - 28.15	23.50 - 39.60	.8064	18.95 - 31.93
BROCTON V	9.37	4.68	9.70	28.15	51.90	.8064	41.85
RIPLEY T	8.33	4.65		18.88 - 27.20	31.86 - 40.18	.9085	28.94 - 36.50
SHERIDAN T	4.99	5.14		18.66 - 25.05	28.79 - 35.18	.8481	24.42 - 29.83
SHERMAN T	11.36	10.67		15.18 - 17.70	37.21 - 39.73	1.0000	37.21 - 39.73
SHERMAN V	11.36	10.67	8.77	17.15	47.95	1.0000	47.95
STOCKTON T	9.36	6.97		11.89 - 27.83	28.22 - 44.16	.8169	23.04 - 36.06
CASSADAGA V	9.36	6.71	4.50	21.18	41.75	.8169	34.10
VILLENOVA T	6.09	9.32		15.83 - 19.56	31.24 - 34.97	1.0000	31.24 - 34.97
WESTFIELD T	5.04	9.05		12.72 - 29.36	26.81 - 43.45	.7638	20.48 - 33.19
WESTFIELD V	9.86	5.62	12.06	29.36	56.90	.7638	43.46

CHEMUNG COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ELMIRA C	7.26		13.62	18.21	39.09	1.0222	39.95
ASHLAND T	262.40	48.54		437.82 - 658.70	748.76 - 969.64	.0283	21.18 - 27.43
WELLSBURG V	263.22	105.93	78.88	658.70	1106.73	.0626	34.02
BALDWIN T	224.46	80.15		375.46 - 565.46	680.07 - 870.07	.0330	22.44 - 28.71
BIG FLATS T	7.80	2.49		17.16 - 21.23	27.45 - 31.52	.9532	26.16 - 30.04
CATLIN T	7.26	2.47		13.92 - 19.74	23.65 - 29.47	1.0252	24.24 - 30.21
CHEMUNG T	9.07	2.56		15.07 - 22.64	26.70 - 34.27	.8221	21.95 - 28.17
ELMIRA T	7.44	3.06		17.64 - 19.64	28.14 - 30.14	.9480	26.67 - 28.57
ELMIRA HEIGHTS V	7.83	.86	12.33	17.64	38.66	.9839	37.08
ERIN T	8.76	2.79		16.06 - 21.90	27.61 - 33.45	.8500	23.46 - 28.43
HORSEHEADS T	6.37	.00		16.35 - 18.62	22.72 - 24.99	1.0000	22.72 - 24.99
ELMIRA HEIGHTS V	7.43	.00	12.14	16.95	36.52	.9688	36.14
HORSEHEADS V	7.42	.00	3.86	16.35 - 16.95	27.63 - 28.23	.9688	27.50 - 28.10
SOUTHPORT T	7.34	2.93		19.36 - 21.04	29.63 - 31.31	.9617	28.49 - 30.10
VAN ETTEN T	8.76	9.43		16.06 - 21.66	34.25 - 39.85	.8500	29.11 - 33.87
VAN ETTEN V	8.73	9.43	3.46	16.06	37.68	.8612	32.06
VETERAN T	6.72	.24		14.97 - 16.35	21.93 - 23.31	1.0000	21.93 - 23.31
MILLPORT V	7.44	.23	3.72	16.35	27.74	1.0000	27.74

CHENANGO COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
NORWICH C	14.48		11.89	26.65	53.02	.8315	44.08
AFTON T	11.05	4.36		13.42 - 21.50	28.83 - 36.91	1.0000	28.83 - 36.91
AFTON V	11.05	3.70	9.37	21.50	45.62	.9935	45.55

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

CHENANGO COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BAINBRIDGE T	10.25	3.07		19.66 - 20.46	32.98 - 33.78	1.0512	34.67 - 35.51
BAINBRIDGE V	10.25	3.07	8.44	19.66	41.42	1.0500	43.53
COLUMBUS T	14.87	7.75		22.17 - 27.15	44.79 - 49.77	.7228	32.36 - 35.96
COVENTRY T	12.28	6.30		15.05 - 24.11	33.63 - 42.69	.8919	29.99 - 38.07
GERMAN T	17.72	9.34		22.04 - 31.98	49.10 - 59.04	.6283	30.85 - 37.09
GREENE T	14.57	5.22		17.90 - 28.54	37.69 - 48.33	.7500	28.27 - 36.25
GREENE V	14.57	4.81	8.39	26.80	54.57	.7398	40.84
GUILFORD T	11.95	6.85		15.65 - 24.87	34.45 - 43.67	.9246	31.85 - 40.37
LINCKLAEN T	14.27	13.60		16.13 - 22.10	44.00 - 49.97	.8586	37.77 - 42.90
MC DONOUGH T	16.76	7.02		20.80 - 33.29	44.58 - 57.07	.6655	29.66 - 37.97
NEW BERLIN T	10.91	10.63		16.08 - 22.16	37.62 - 43.70	1.0000	37.62 - 43.70
NEW BERLIN V	10.91	4.19	10.24	16.08	41.42	1.0000	41.42
NORTH NORWICH T	12.29	3.32		18.08 - 24.80	33.69 - 40.41	.8933	30.09 - 36.09
NORWICH T	17.20	1.31		21.21 - 34.86	39.72 - 53.37	.6357	25.24 - 33.92
OTSELIC T	17.78	6.95		30.22 - 31.51	54.95 - 56.24	.6228	34.22 - 35.02
OXFORD T	10.72	4.87		19.59 - 21.60	35.18 - 37.19	1.0257	36.08 - 38.15
OXFORD V	10.72	3.30	14.80	20.69	49.51	1.0586	51.26
PHARSALIA T	14.93	.00		18.69 - 29.91	33.62 - 44.84	.7407	24.89 - 33.20
PITCHER T	18.51	9.70		23.08 - 31.62	51.29 - 59.83	.6000	30.77 - 35.89
PLYMOUTH T	11.74	9.92		20.09 - 23.47	41.75 - 45.13	.9443	39.42 - 42.61
PRESTON T	16.72	8.17		32.65 - 34.10	57.54 - 58.99	.6498	37.39 - 38.33
SHERBURNE T	13.75	6.21		20.40 - 24.81	40.36 - 44.77	.7908	31.91 - 35.40
EARLVILLE V	13.75	5.33	12.28	24.81	56.17	.8125	44.68
SHERBURNE V	13.75	5.33	9.18	24.81	53.07	.8125	42.16
SMITHVILLE T	13.24	6.28		17.11 - 25.41	36.63 - 44.93	.8351	30.59 - 37.52
SMYRNA T	19.73	8.79		34.28 - 40.05	62.80 - 68.57	.5533	34.74 - 37.93
SMYRNA V	19.73	8.79	7.61	35.46	71.59	.5188	39.34

CLINTON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
PLATTSBURGH C	6.44		7.29	20.52	34.25	1.0000	34.25
ALTONA T	2.31	5.07		11.80 - 20.31	19.18 - 27.69	1.0000	19.18 - 27.69
AUSABLE T	2.28	8.02		15.06 - 16.89	25.36 - 27.19	1.0000	25.36 - 27.19
KEESEVILLE V	2.28	5.82	6.36	15.06	29.52	1.0000	29.52
BEEKMANTOWN T	6.41	1.88		11.80 - 19.81	20.09 - 28.10	1.0000	20.09 - 28.10
BLACK BROOK T	2.29	8.03		12.66 - 17.92	22.98 - 28.24	1.0270	23.59 - 28.99
CHAMPLAIN T	4.21	2.63		19.81 - 20.30	26.65 - 27.14	1.0000	26.65 - 27.14
CHAMPLAIN V	6.44	.93	5.75	20.30	33.42	.9722	33.26
ROUSES POINT V	6.44	.93	3.69	20.30	31.36	.9722	31.25
CHAZY T	2.28	4.16		11.80 - 20.30	18.24 - 26.74	1.0000	18.24 - 26.74
CLINTON T	2.30	11.17		11.80 - 16.06	25.27 - 29.53	1.0000	25.27 - 29.53
DANNEMORA T	2.35	8.63		11.80 - 18.41	22.78 - 29.39	1.0000	22.78 - 29.39
DANNEMORA V	6.39	3.42	4.19	18.41	32.41	1.0000	32.41
ELLENBURG T	2.31	8.41		11.80 - 15.97	22.52 - 26.69	1.0000	22.52 - 26.69
MOOERS T	2.30	4.21		11.80 - 20.30	18.31 - 26.81	1.0000	18.31 - 26.81
PERU T	2.28	5.43		15.07 - 16.89	22.78 - 24.60	1.0000	22.78 - 24.60
PLATTSBURGH T	5.62	.00		15.60 - 18.41	21.22 - 24.03	1.0000	21.22 - 24.03
SARANAC T	2.29	6.39		11.80 - 18.41	20.48 - 27.09	1.0000	20.48 - 27.09
DANNEMORA V	6.43	2.50	4.13	18.41	31.47	1.0000	31.47
SCHUYLER FALLS T	2.29	3.41		16.89 - 18.41	22.59 - 24.11	1.0000	22.59 - 24.11

COLUMBIA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HUDSON C	6.73		12.90	19.93	39.56	.9153	36.20
ANCRAM T	6.30	2.46		14.27 - 16.32	23.03 - 25.08	1.0000	23.03 - 25.08
AUSTERLITZ T	6.27	2.20		15.04 - 16.30	23.51 - 24.77	1.0000	23.51 - 24.77
CANAAN T	6.29	1.05		15.04 - 15.58	22.38 - 22.92	1.0000	22.38 - 22.92
CHATHAM T	6.93	1.59		16.35 - 24.14	24.87 - 32.66	.9198	22.87 - 30.03
CHATHAM V	6.93	.06	7.47	16.35	30.81	.9670	28.69

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

COLUMBIA COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CLAVERACK T	6.55	1.24		16.32 - 18.24	24.11 - 26.03	1.0000	24.11 - 26.03
PHILMONT V	6.55	.11	7.40	16.32	30.38	.9396	29.93
CLERMONT T	6.39	.90		14.27 - 19.92	21.56 - 27.21	1.0000	21.56 - 27.21
COPAKE T	6.44	2.35		16.32	25.11	1.0000	25.11
GALLATIN T	7.33	2.92		16.26 - 18.72	26.51 - 28.97	.8776	23.26 - 25.42
GERMANTOWN T	7.27	2.61		17.12	27.00	.8847	23.89
GHEENT T	6.48	2.09		15.04 - 18.24	23.61 - 26.81	1.0000	23.61 - 26.81
CHATHAM V	6.91	.13	7.47	15.04	29.55	.9670	29.30
GREENPORT T	6.35	2.86		18.24	27.45	1.0000	27.45
HILLSDALE T	6.29	3.57		16.32	26.18	1.0000	26.18
KINDERHOOK T	6.37	1.28		15.04 - 16.47	22.69 - 24.12	1.0000	22.69 - 24.12
KINDERHOOK V	6.34	.58	3.05	16.47	26.44	.9930	26.41
VALATIE V	6.24	.58	1.32	16.47	24.61	1.0000	24.61
LIVINGSTON T	6.39	1.66		13.94 - 19.46	21.99 - 27.51	1.0234	22.50 - 28.15
NEW LEBANON T	6.34	1.55		15.04 - 15.58	22.93 - 23.47	1.0000	22.93 - 23.47
STOCKPORT T	6.74	2.83		16.47 - 18.24	26.04 - 27.81	1.0000	26.04 - 27.81
STUVVESANT T	6.83	1.89		16.47 - 22.60	25.19 - 31.32	1.0000	25.19 - 31.32
TAGHKANIC T	6.51	3.17		15.14 - 18.24	24.82 - 27.92	1.0000	24.82 - 27.92

CORTLAND COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CORTLAND C	12.26		11.86	16.13	40.25	1.0313	41.73
CINCINNATUS T	13.58	2.04		14.56 - 20.26	30.18 - 35.88	.9512	28.70 - 34.12
CORTLANDVILLE T	12.68	2.82		16.03 - 22.02	31.53 - 37.52	1.0000	31.53 - 37.52
HOMER V	12.29	1.92	7.70	18.00	39.91	1.0242	40.09
MCGRAW V	12.79	1.92	10.25	16.03	40.99	1.0242	41.23
CUYLER T	8.26	8.68		13.24 - 18.63	30.18 - 35.57	1.0458	31.56 - 37.19
FREETOWN T	13.24	5.72		13.85 - 19.27	32.81 - 38.23	1.0000	32.81 - 38.23
HARFORD T	10.24	5.25		16.46 - 22.02	31.95 - 37.51	1.0000	31.95 - 37.51
HOMER T	11.57	1.73		16.03 - 18.00	29.33 - 31.30	1.0000	29.33 - 31.30
HOMER V	12.66	1.73	7.70	18.00	40.09	1.0242	40.27
LAPEER T	7.65	7.96		14.59 - 20.96	30.20 - 36.57	.9794	29.57 - 35.81
MARATHON T	11.12	3.19		14.14 - 19.68	28.45 - 33.99	.9794	27.86 - 33.28
MARATHON V	12.89	3.19	N/A	19.68	N/A	N/A	N/A
PREBLE T	13.04	.95		16.77 - 18.00	30.76 - 31.99	1.0000	30.76 - 31.99
SCOTT T	12.67	3.46		18.00	34.13	1.0000	34.13
SOLOM T	8.22	8.13		15.54 - 20.20	31.89 - 36.55	.8910	28.41 - 32.56
TAYLOR T	7.41	8.94		13.85 - 16.02	30.20 - 32.37	1.0000	30.20 - 32.37
TRUXTON T	8.38	7.81		15.06 - 19.58	31.25 - 35.77	.9194	28.73 - 32.88
VIRGIL T	11.49	3.05		15.05 - 20.67	29.59 - 35.21	1.0653	31.51 - 37.50
WILLET T	13.54	4.71		14.74 - 21.39	32.99 - 39.64	.9396	30.99 - 37.24

N/A - NOT AVAILABLE

DELAWARE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ANDES T	15.33	12.17		25.36 - 39.29	52.86 - 66.79	.3761	19.88 - 25.12
ANDES V	15.33	6.11	16.14	33.93	71.51	.3899	27.11
BOVINA T	11.36	11.62		19.08 - 32.97	42.06 - 55.95	.5000	21.03 - 27.98
COLCHESTER T	100.36	54.47		190.82 - 278.32	345.65 - 433.15	.0576	19.90 - 24.94
DAVENPORT T	141.29	94.07		322.00 - 508.66	557.36 - 744.02	.0420	23.40 - 31.24
DELHI T	6.11	4.91		13.55 - 17.50	24.57 - 28.52	.9417	23.13 - 26.85
DELHI V	6.11	2.69	10.65	15.69	35.14	.9628	33.31
DEPOSIT T	80.07	46.22		202.31 - 278.27	328.60 - 404.56	.0727	23.89 - 29.41
DEPOSIT V	80.07	27.59	8.35	202.31	318.32	.9585	30.53
FRANKLIN T	5.74	6.33		11.89 - 22.99	23.96 - 35.06	1.0000	23.96 - 35.06
FRANKLIN V	5.74	3.63	6.00	16.38	31.75	1.0000	31.75
HAMDEN T	19.08	18.79		36.88 - 49.59	74.75 - 87.46	.2980	22.27 - 26.06
HANCOCK T	20.14	24.82		38.27 - 70.44	83.23 - 115.40	.2872	23.90 - 33.14
HANCOCK V	20.14	13.88	15.46	70.44	119.92	.9295	44.37

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

DELAWARE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HARPERSFIELD T	14.37	19.93		32.80 - 52.05	67.10 - 86.35	.4018	26.96 - 34.69
STAMFORD V	14.37	7.48	13.33	52.05	87.23	.6060	37.76
KORTRIGHT T	5.77	5.74		13.18 - 20.92	24.69 - 32.43	1.0000	24.69 - 32.43
MASONVILLE T	5.80	4.95		11.89 - 22.99	22.64 - 33.74	1.0000	22.64 - 33.74
MEREDITH T	10.97	13.13		25.75 - 31.38	49.85 - 55.48	.5253	26.18 - 29.13
MIDDLETOWN T	6.05	4.82		10.03 - 18.35	20.90 - 29.22	.9509	19.87 - 27.78
FLEISCHMANN'S V	6.05	3.14	9.64	10.03	28.86	.9653	27.58
MARGARETVILLE V	6.05	3.14	4.12	10.03	23.34	.9753	22.29
ROXBURY T	10.38	13.60		17.17 - 37.64	41.15 - 61.62	.5556	22.86 - 34.23
SIDNEY T	19.17	14.66		39.06 - 75.54	72.89 - 109.37	.3044	22.18 - 33.28
SIDNEY V	19.17	8.09	42.15	75.54	144.95	.3115	44.41
STAMFORD T	14.55	16.76		41.54 - 52.71	72.85 - 84.02	.3968	28.90 - 33.34
HOBART V	14.55	8.70	16.00	41.54	80.79	.4081	32.23
STAMFORD V	14.55	8.70	13.33	52.71	89.29	.6060	38.22
TOMPKINS T	104.23	76.47		195.92 - 360.60	376.62 - 541.30	.0561	21.12 - 30.36
WALTON T	13.64	14.21		26.50 - 55.15	54.35 - 83.00	.4148	22.54 - 34.43
WALTON V	13.64	6.82	21.00	28.66	70.12	.4264	29.32

DUTCHESS COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BEACON C	5.28		16.71	29.61	51.60	.5726	29.54
POUGHKEEPSIE C	13.01		53.70	73.81	140.52	.2325	32.66
AMENIA T	3.43	2.84		16.63 - 21.95	22.90 - 28.22	.8798	20.14 - 24.82
BEEKMAN T	3.52	2.53		20.28 - 20.59	26.33 - 26.64	.8583	22.60 - 22.86
CLINTON T	3.81	1.83		16.74 - 23.55	22.38 - 29.19	.7921	17.72 - 23.11
DOVER T	4.31	3.85		20.90 - 27.59	29.06 - 35.75	.7000	20.34 - 25.02
EAST FISHKILL T	17.21	17.82		74.53 - 103.54	109.56 - 138.57	.1755	19.22 - 24.31
FISHKILL T	3.83	2.67		19.59 - 23.00	26.09 - 29.50	.7886	20.57 - 23.26
FISHKILL V	3.83	1.96	20.90	20.08	46.77	.2562	25.75
HYDE PARK T	3.55	3.49		17.06 - 23.66	24.10 - 30.70	.8508	20.49 - 26.11
LA GRANGE T	3.11	2.53		13.67 - 18.55	19.31 - 24.19	.9700	18.73 - 23.46
MILAN T	3.02	2.22		14.27 - 19.91	19.51 - 25.15	1.0000	19.51 - 25.15
NORTH EAST T	5.98	6.97		28.26 - 32.33	41.21 - 45.28	.5049	20.80 - 22.85
MILLERTON V	5.98	2.46	10.40	28.98	47.82	.5321	24.42
PAWLING T	4.86	3.82		28.04 - 31.42	36.72 - 40.10	.6208	22.79 - 24.89
PAWLING V	4.86	2.00	8.68	28.04	43.58	.6612	27.40
PINE PLAINS T	4.17	6.69		19.71	30.57	.7239	22.13
PLEASANT VALLEY T	3.36	2.80		14.77 - 20.79	20.93 - 26.95	.8977	18.78 - 24.18
POUGHKEEPSIE T	3.57	4.58		18.34 - 26.77	26.49 - 34.92	.8460	22.41 - 29.54
WAPPINGERS FALLS V	3.57	1.19	117.50	18.34	140.60	.0823	29.21
RED HOOK T	3.42	2.69		16.42 - 22.53	22.53 - 28.64	.8837	19.90 - 25.30
RED HOOK V	3.42	.95	5.84	22.53	32.74	.9457	29.29
TIVOLI V	3.42	.95	10.29	22.53	37.19	.4631	28.53
RHINEBECK T	3.84	3.39		18.44 - 25.30	25.67 - 32.53	.7870	20.19 - 25.59
RHINEBECK V	3.84	1.44	5.25	18.44	28.97	.8275	23.00
STANFORD T	2.88	2.19		12.63 - 13.94	17.70 - 19.01	1.0498	18.58 - 19.95
UNION VALE T	5.10	3.81		22.40 - 32.64	31.31 - 41.55	.5921	18.53 - 24.60
WAPPINGER T	5.13	4.91		25.71 - 31.41	35.75 - 41.45	.5886	21.03 - 24.39
WAPPINGERS FALLS V	5.13	1.18	117.50	25.71	149.52	.0823	28.51
WASHINGTON T	21.10	15.22		92.60 - 134.95	128.92 - 171.27	.1432	18.46 - 24.52
MILLBROOK V	21.10	3.94	39.04	92.60	156.68	.1523	22.79

ERIE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BUFFALO C	5.00		12.12	12.68	29.80	1.0000	29.80
LACKAWANNA C	5.92		16.70	14.52	37.14	.8749	32.48
TONAWANDA C	6.20		17.16	19.11	42.47	.8800	37.37
ALDEN T	7.40	2.83		21.60 - 28.42	31.83 - 38.65	.6836	21.76 - 26.42
ALDEN V	7.40	2.43	11.53	28.42	49.78	.6836	34.03

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ERIE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
AMHERST T	4.85	4.66		15.79 - 21.88	25.30 - 31.39	1.0000	25.30 - 31.39
WILLIAMSVILLE V	4.85	2.96	3.95	18.77	30.53	1.0000	30.53
AURORA T	8.48	3.93		23.99 - 32.03	36.40 - 44.44	.5643	20.54 - 25.07
EAST AURORA V	8.48	3.24	14.38	29.08	55.18	.5865	31.45
BOSTON T	6.77	2.95		19.58 - 24.89	29.30 - 34.61	.7262	21.27 - 25.13
BRANT T	5.02	4.11		16.91 - 21.53	26.04 - 30.66	1.0000	26.04 - 30.66
FARNHAM V	5.02	3.81	10.63	17.56	37.02	.8046	34.94
CHEEKTOWAGA T	7.75	10.62		23.13 - 33.82	41.50 - 52.19	.6500	26.97 - 33.92
DEPEW V	7.75	9.61	13.52	23.13 - 31.31	54.01 - 62.19	.6439	35.01 - 40.33
SLOAN V	7.75	10.62	9.99	33.22	61.58	.6500	40.02
WILLIAMSVILLE V	7.75	10.62	6.08	28.88	53.33	.6500	34.66
CLARENCE T	4.76	1.79		14.77 - 18.77	21.32 - 25.32	1.0000	21.32 - 25.32
COLDEN T	7.11	3.76		20.26 - 23.95	31.13 - 34.82	.6850	21.32 - 23.85
COLLINS T	6.01	3.89		14.22 - 25.74	24.12 - 35.64	.8365	20.18 - 29.81
GOWANDA V	6.01	2.50	51.92	14.22	74.65	.2184	30.35
CONCORD T	8.02	4.24		22.87 - 35.16	35.13 - 47.42	.6125	21.51 - 29.04
SPRINGVILLE V	8.02	1.89	12.25	25.97	48.13	.6494	29.93
EDEN T	5.43	3.97		15.79 - 23.93	25.19 - 33.33	.9000	22.67 - 30.00
ELMA T	78.00	3.37		218.75 - 292.47	300.12 - 373.84	.0619	18.57 - 23.13
EVANS T	6.15	9.71		17.59 - 26.66	33.45 - 42.52	.8079	27.02 - 34.35
ANGOLA V	6.15	4.24	10.68	21.73	42.80	.8401	34.92
GRAND ISLAND T	8.14	4.77		30.41	43.32	.6227	26.97
HAMBURG T	5.90	7.41		18.55 - 21.84	31.86 - 35.15	.8276	26.36 - 29.08
BLASDELL V	5.90	3.52	12.10	18.55	40.07	.8276	33.15
HAMBURG V	5.90	3.52	11.75	18.55 - 21.10	39.72 - 42.27	.8276	32.86 - 34.97
HOLLAND T	5.90	4.15		11.43 - 16.36	21.48 - 26.41	.8299	17.83 - 21.92
LANCASTER T	5.74	5.47		15.93 - 23.94	27.14 - 35.15	.8500	23.06 - 29.87
DEPEW V	5.74	2.59	13.52	18.97 - 23.94	40.82 - 45.79	.6439	31.90 - 36.13
LANCASTER V	5.74	2.59	11.86	18.97 - 23.94	39.16 - 44.13	.8437	33.20 - 37.43
MARILLA T	7.49	.47		21.07 - 30.24	29.03 - 38.20	.6426	18.65 - 24.54
NEWSTEAD T	4.94	1.61		14.77 - 19.43	21.32 - 25.98	1.0000	21.32 - 25.98
AKRON V	4.94	1.61	5.18	14.77	26.50	1.0000	26.50
NORTH COLLINS T	4.90	5.06		11.84 - 21.53	21.80 - 31.49	1.0000	21.80 - 31.49
NORTH COLLINS V	4.90	3.17	8.49	21.53	38.09	1.0000	38.09
ORCHARD PARK T	6.04	4.58		22.00 - 22.77	32.62 - 33.39	.7936	25.88 - 26.49
ORCHARD PARK V	6.04	4.54	1.85	22.77	35.20	.7944	27.93
SARDINIA T	6.17	2.30		12.02 - 19.90	20.49 - 28.37	.7991	16.37 - 22.66
TONAWANDA T	7.38	9.51		19.65 - 29.73	36.54 - 46.62	.7042	25.73 - 32.83
KENMORE V	7.38	4.97	19.08	29.73	61.16	.7042	43.07
WALES T	7.98	1.25		22.46 - 24.78	31.69 - 34.01	.6029	19.10 - 20.50
WEST SENECA T	7.99	14.11		27.92 - 34.31	50.02 - 56.41	.6288	31.45 - 35.46

ESSEX COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CHESTERFIELD T	3.22	4.66		14.34 - 16.63	22.22 - 24.51	1.0000	22.22 - 24.51
KEESEVILLE V	3.22	3.38	6.36	15.07	28.03	1.0000	28.03
CROWN POINT T	3.22	7.84		13.39 - 13.49	24.45 - 24.55	1.0000	24.45 - 24.55
ELIZABETHTOWN T	3.22	6.03		16.61 - 19.15	25.86 - 28.40	1.0000	25.86 - 28.40
ESSEX T	3.22	7.58		14.33 - 19.15	25.13 - 29.95	1.0000	25.13 - 29.95
JAY T	3.22	8.93		11.95 - 15.07	24.10 - 27.22	1.0000	24.10 - 27.22
KEENE T	3.22	4.74		11.95 - 15.09	19.91 - 23.05	1.0000	19.91 - 23.05
LEWIS T	3.22	5.36		14.34 - 19.15	22.92 - 27.73	1.0000	22.92 - 27.73
MINERVA T	3.22	5.42		11.38 - 16.45	20.02 - 25.09	1.0000	20.02 - 25.09
MORIAH T	3.22	10.96		13.39 - 19.15	27.57 - 33.33	1.0000	27.57 - 33.33
PORT HENRY V	3.22	8.57	10.53	13.39	35.71	1.0000	35.71
NEWCOMB T	3.22	9.82		10.06	23.10	1.0000	23.10
NORTH ELBA T	3.22	1.85		11.48 - 13.35	16.55 - 18.42	1.0000	16.55 - 18.42
LAKE PLACID V	3.22	1.21	10.47	11.48	26.38	1.0000	26.38
SARANAC LAKE V	3.22	1.21	12.76	13.35	30.54	1.0000	30.54
NORTH HUDSON T	3.22	3.87		8.82	15.91	1.0000	15.91
ST. ARMAND T	3.22	4.48		13.11	20.81	1.0000	20.81
SARANAC LAKE V	3.22	3.62	12.76	13.11	32.71	1.0000	32.71
SCHROON T	3.22	5.10		8.82 - 11.38	17.14 - 19.70	1.0000	17.14 - 19.70
TICONDEROGA T	3.22	8.37		8.63 - 13.28	20.22 - 24.87	1.0000	20.22 - 24.87
WESTPORT T	3.22	4.32		13.39 - 19.15	20.93 - 26.69	1.0000	20.93 - 26.69
WILLSBORO T	3.22	4.51		14.33 - 15.05	22.06 - 22.78	1.0000	22.06 - 22.78
WILMINGTON T	3.22	6.96		11.48 - 15.07	21.66 - 25.25	1.0000	21.66 - 25.25

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

FRANKLIN COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ALTAMONT T	6.08	6.06		14.75	26.89	.9235	24.83
TUPPER LAKE V	6.08	4.24	14.07	14.75	39.14	.9446	36.43
BANGOR T	5.63	5.42		14.90 - 18.50	25.95 - 29.55	1.0000	25.95 - 29.55
BELLMONT T	5.61	5.63		11.80 - 18.50	23.04 - 29.74	1.0000	23.04 - 29.74
BOMBAY T	121.66	93.13		319.68 - 351.60	534.47 - 566.39	.0466	24.90 - 26.38
BRANDON T	6.67	12.35		18.25 - 22.03	37.27 - 41.05	.8396	31.28 - 34.46
BRIGHTON T	5.80	4.28		13.56	23.64	.9655	22.82
BURKE T	118.62	184.37		327.03 - 386.04	630.02 - 689.03	.0480	30.24 - 33.07
BURKE V	118.62	138.73	100.00	386.04	743.39	.0480	35.68
CHATEAUGAY T	5.63	8.59		16.31	30.53	1.0000	30.53
CHATEAUGAY V	5.63	6.17	66.00	16.31	94.11	.1224	36.18
CONSTABLE T	34.79	40.11		110.64	185.54	.1672	31.02
DICKINSON T	5.62	7.45		13.25 - 16.42	26.32 - 29.49	1.0000	26.32 - 29.49
DUANE T	5.59	5.05		18.50	29.14	1.0000	29.14
FORT COVINGTON T	44.59	61.24		117.71	223.54	.1266	28.29
FRANKLIN T	5.59	6.80		13.11 - 18.50	25.50 - 30.89	1.0000	25.50 - 30.89
HARRIETSTOWN T	5.60	2.33		13.11	21.04	1.0000	21.04
SARANAC LAKE V	5.60	1.48	13.88	13.11	34.07	.9195	32.95
MALONE T	6.10	7.56		19.79	33.45	.9348	31.26
MALONE V	6.10	2.97	18.76	19.79	47.62	.9356	44.52
MOIRA T	5.60	6.06		15.32	26.98	1.0000	26.98
BRUSHTON V	5.60	3.32	3.27	15.32	27.51	1.0000	27.51
SANTA CLARA T	5.59	1.75		13.01 - 13.25	20.35 - 20.59	1.0000	20.35 - 20.59
WAVERLY T	5.80	8.84		13.75	28.39	.9632	27.34
WESTVILLE T	5.63	6.76		14.90 - 18.50	27.29 - 30.89	1.0000	27.29 - 30.89

FULTON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
GLOVERSVILLE C	13.06		19.77	18.61 - 21.47	51.44 - 54.30	.9681	49.80 - 52.57
JOHNSTOWN C	13.93		15.54	20.13 - 21.94	49.60 - 51.41	.8950	44.39 - 46.01
BLEECKER T	14.54	4.01		17.15 - 25.03	35.70 - 43.58	.8304	29.64 - 36.18
BROADALBIN T	14.35	1.64		14.47 - 18.39	30.46 - 34.38	.8554	26.05 - 29.40
BROADALBIN V	14.35	1.64	3.75	14.47	34.21	.8832	29.36
CAROGA T	12.56	4.90		15.62 - 22.00	33.08 - 39.46	.9445	31.24 - 37.27
EPHRATAH T	11.74	6.65		12.96 - 25.02	31.35 - 43.41	1.0283	32.24 - 44.64
JOHNSTOWN T	13.02	1.51		13.00 - 21.82	27.53 - 36.35	.9525	26.21 - 34.61
MAYFIELD T	14.49	.35		14.67 - 24.62	29.51 - 39.46	.8440	24.90 - 33.30
BROADALBIN V	14.49	.35	3.78	14.67	33.29	.8744	28.20
MAYFIELD V	14.49	.35	4.25	18.64	37.73	.8744	31.97
NORTHAMPTON T	12.89	1.27		8.82 - 16.86	22.98 - 31.02	.9328	21.43 - 28.93
NORTHVILLE V	12.89	1.27	7.80	15.26	37.22	.9770	35.05
OPPENHEIM T	14.39	8.72		15.31 - 20.06	38.42 - 43.17	.8704	33.44 - 37.57
DOLGEVILLE V	14.39	4.20	15.63	15.31	49.53	.8720	43.13
PERTH T	15.02	2.66		14.89 - 28.44	32.57 - 46.12	.8316	27.08 - 39.62
STRATFORD T	15.80	7.99		17.75 - 23.36	41.54 - 47.15	.7508	31.19 - 35.40

GENESEE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BATAVIA C	9.16		7.68	23.27	40.11	.9405	37.68
ALABAMA T	8.64	1.91		18.51 - 25.61	29.06 - 36.16	1.0000	29.06 - 36.16
ALEXANDER T	8.83	1.73		15.25 - 24.52	25.81 - 35.08	.9793	25.27 - 34.35
ALEXANDER V	8.83	1.73	2.26	24.52	37.34	1.0000	36.61
ATTICA V	8.83	1.73	11.70	15.25	37.51	.9958	36.92
BATAVIA T	8.64	.00		19.55 - 25.61	28.19 - 34.25	1.0000	28.19 - 34.25
BERGEN T	8.64	2.35		21.47 - 23.14	32.46 - 34.13	1.0000	32.46 - 34.13
BERGEN V	8.64	2.35	4.95	23.14	39.08	1.0002	39.08
BETHANY T	8.63	2.39		15.09 - 24.02	26.11 - 35.04	1.0000	26.11 - 35.04
BYRON T	8.84	.00		21.83 - 23.14	30.67 - 31.98	1.0000	30.67 - 31.98

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

GENESEE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
DARIEN T	8.64	.00		14.94 - 24.02	23.58 - 32.66	1.0000	23.58 - 32.66
CORFU V	8.64	.00	3.25	19.55	31.44	1.0000	31.44
ELBA T	8.63	3.66		19.74 - 25.61	32.03 - 37.90	1.0000	32.03 - 37.90
ELBA V	8.64	2.09	2.05	21.83	34.61	1.0045	34.61
LE ROY T	8.64	.32		19.31 - 23.14	28.27 - 32.10	1.0000	28.27 - 32.10
LE ROY V	8.63	.32	9.32	21.47	39.74	1.0000	39.74
OAKFIELD T	8.63	2.57		21.83 - 25.61	33.03 - 36.81	1.0000	33.03 - 36.81
OAKFIELD V	8.63	1.97	3.65	25.61	39.86	1.0054	39.87
PAVILLION T	8.63	1.09		21.47 - 22.60	31.19 - 32.32	1.0000	31.19 - 32.32
PEMBROKE T	8.16	.50		18.51 - 25.61	27.17 - 34.27	1.0000	27.17 - 34.27
CORFU V	8.63	.50	3.25	19.55	31.93	1.0000	31.93
STAFFORD T	8.64	1.30		21.47 - 23.14	31.41 - 33.08	1.0000	31.41 - 33.08

GREENE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ASHLAND T	4.64	6.72		10.68 - 14.22	22.04 - 25.58	.9655	21.27 - 24.69
ATHENS T	4.48	2.47		15.97 - 18.37	22.92 - 25.32	1.0000	22.92 - 25.32
ATHENS V	4.48	1.63	6.65	15.97 - 18.37	28.73 - 31.13	1.0000	28.73 - 31.13
CAIRO T	4.48	5.22		15.97 - 18.36	25.67 - 28.06	1.0000	25.67 - 28.06
CATSKILL T	4.48	3.97		16.08 - 18.37	24.53 - 26.82	1.0000	24.53 - 26.82
CATSKILL V	4.48	1.49	16.71	18.37	41.05	1.0112	41.23
COXSACKIE T	4.48	3.98		15.97 - 18.06	24.43 - 26.52	1.0000	24.43 - 26.52
COXSACKIE V	4.48	1.42	119.68	15.97	141.55	.0751	30.85
DURHAM T	5.38	8.51		12.38 - 21.67	26.27 - 35.56	.8336	21.89 - 29.63
GREENVILLE T	77.05	77.14		276.30 - 310.40	430.49 - 464.59	.0582	25.05 - 27.04
HALCOTT T	4.75	3.68		10.11	18.54	.9439	17.49
HUNTER T	4.84	3.69		14.37	22.90	1.0000	22.90
HUNTER V	4.84	2.75	5.21	14.37	27.17	1.0817	27.59
TANNERSVILLE V	4.84	2.75	6.99	14.37	28.95	1.0250	29.12
JEWETT T	4.48	3.04		10.32 - 14.37	17.84 - 21.89	1.0000	17.84 - 21.89
LEXINGTON T	4.58	4.45		9.75 - 15.76	18.78 - 24.79	.9780	18.37 - 24.24
NEW BALTIMORE T	4.48	4.93		15.97 - 18.94	25.38 - 28.35	1.0000	25.38 - 28.35
PRATTSVILLE T	4.68	10.65		10.76 - 14.33	26.09 - 29.66	.9584	25.00 - 28.42
WINDHAM T	4.74	3.87		10.89	19.50	.9469	18.46

HAMILTON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ARIETTA T	23.00	46.51		24.58 - 135.58	94.09 - 205.09	.0817	7.68 - 16.75
BENSON T	20.98	49.73		157.51	228.22	.0904	20.63
HOPE T	23.06	71.31		133.14 - 171.14	227.51 - 265.51	.0832	18.93 - 22.09
INDIAN LAKE T	1.96	4.62		9.41	15.99	.9624	15.39
INLET T	1.88	4.99		4.06	10.93	1.0000	10.93
LAKE PLEASANT T	2.13	4.39		9.17 - 11.51	15.69 - 18.03	.9620	15.09 - 17.34
SPECULATOR V	2.13	3.59	6.37	9.17	21.26	1.0000	20.69
LONG LAKE T	1.89	4.01		2.01 - 7.92	7.91 - 13.82	1.0000	7.91 - 13.82
MOREHOUSE T	22.29	47.20		42.13 - 160.25	111.62 - 229.74	.0846	9.43 - 19.43
WELLS T	1.90	5.04		11.08	18.02	1.0000	18.02

HERKIMER COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
LITTLE FALLS C	21.15		65.70	82.63	169.48	.2358	39.95
COLUMBIA T	5.64	2.99		14.17 - 22.85	22.80 - 31.48	.8955	20.41 - 28.18

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

HERKIMER COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
DANUBE T	5.15	3.50		19.28 - 26.30	27.93 - 34.95	.9784	27.32 - 34.19
FAIRFIELD T	5.50	3.88		14.25 - 20.85	23.63 - 30.23	.9351	22.10 - 28.27
MIDDLEVILLE V	5.50	3.37	6.20	17.71	32.78	.9703	30.86
FRANKFORT T	4.75	4.05		12.11 - 21.56	20.91 - 30.36	1.0509	21.97 - 31.90
FRANKFORT V	4.75	3.29	11.15	17.59	36.78	1.0667	38.83
GERMAN FLATTS T	5.71	3.52		13.77 - 21.73	23.00 - 30.96	.9238	21.24 - 28.59
ILION V	5.71	2.12	15.87	13.77	37.47	.9419	34.89
MOHAWK V	5.71	2.12	12.83	17.06	37.72	.9419	35.07
HERKIMER T	81.54	50.76		195.71 - 299.70	328.01 - 432.00	.0650	21.31 - 28.07
HERKIMER V	81.54	36.82	263.30	272.69	654.35	.0681	43.34
LITCHFIELD T	5.45	2.80		17.24 - 22.37	25.49 - 30.62	.9145	23.31 - 28.00
LITTLE FALLS T	5.15	3.73		16.37 - 20.85	25.25 - 29.73	.9627	24.30 - 28.61
MANHEIM T	5.02	1.81		13.79 - 20.17	20.62 - 27.00	1.0000	20.62 - 27.00
DOLGEVILLE V	5.02	1.81	12.93	13.79	33.55	1.0540	34.24
NEWPORT T	5.28	2.34		14.12 - 17.26	21.74 - 24.88	.9601	20.87 - 23.88
MIDDLEVILLE V	5.28	2.22	5.49	17.26	30.25	.9855	29.18
NEWPORT V	5.28	2.22	4.74	17.26	29.50	.9855	28.44
POLAND V	5.28	2.22	3.63	14.12	25.25	.9855	24.33
NORWAY T	5.02	6.60		13.56 - 16.56	25.18 - 28.18	1.0000	25.18 - 28.18
OHIO T	60.73	35.61		168.68 - 253.04	265.02 - 349.38	.0804	21.30 - 28.08
RUSSIA T	5.09	4.24		13.99 - 20.99	23.32 - 30.32	.9692	22.60 - 29.38
COLD BROOK V	5.09	3.86	N/A	13.99	N/A	N/A	N/A
POLAND V	5.09	3.86	5.00	13.99	27.94	1.0000	27.23
SALISBURY T	5.03	3.53		13.33 - 13.56	21.89 - 22.12	1.0000	21.89 - 22.12
SCHUYLER T	5.12	2.47		13.18 - 21.98	20.77 - 29.57	.9653	20.04 - 28.54
STARK T	5.11	5.65		20.22 - 20.82	30.98 - 31.58	.9641	29.86 - 30.44
WARREN T	5.05	4.94		12.97 - 20.52	22.96 - 30.51	.9784	22.46 - 29.85
WEBB T	5.20	2.37		7.33 - 18.36	14.90 - 25.93	.9351	13.92 - 24.24
WINFIELD T	5.36	1.63		21.85	28.84	.9364	27.00
WEST WINFIELD V	5.36	1.63	6.20	21.85	35.04	.9577	32.94

N/A - NOT AVAILABLE

JEFFERSON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
WATERTOWN C	9.70			13.17	36.09	1.0000	36.09
ADAMS T	9.80	1.90		9.97 - 16.30	21.67 - 28.00	.9634	20.88 - 26.97
ADAMS V	9.80	1.57	9.91	13.30	34.58	.9911	33.58
ALEXANDRIA T	11.77	.20		7.86 - 16.42	19.83 - 28.39	.8000	15.86 - 22.71
ALEXANDRIA BAY V	11.77	.20	8.22	15.41	35.60	.8146	28.60
ANTWERP T	6.83	13.57		7.49 - 18.15	27.89 - 38.55	.8400	23.42 - 32.38
ANTWERP V	11.24	8.92	8.75	7.49	36.40	.8435	30.60
BROWNVILLE T	9.45	2.74		12.38 - 14.40	24.57 - 26.59	1.0000	24.57 - 26.59
BROWNVILLE V	9.45	2.74	5.00	12.65	29.84	1.0000	29.84
DEXTER V	9.45	2.74	9.36	12.65	34.20	1.0000	34.20
GLEN PARK V	9.45	2.74	8.82	12.65	33.66	1.0000	33.66
CAPE VINCENT T	10.20	1.56		14.89 - 17.31	26.65 - 29.07	.8319	22.17 - 24.18
CAPE VINCENT V	11.34	1.56	8.25	17.31	38.46	.8620	32.24
CHAMPION T	9.46	3.40		12.96 - 17.55	25.82 - 30.41	1.0000	25.82 - 30.41
WEST CARTHAGE V	9.46	3.40	10.00	17.55	40.41	.9534	39.94
CLAYTON T	10.84	1.94		14.21 - 16.52	26.99 - 29.30	.8717	23.53 - 25.54
CLAYTON V	10.84	1.94	8.43	16.52	37.73	.9005	33.13
ELLISBURG T	6.52	2.32		9.92 - 18.43	18.76 - 27.27	.9684	18.16 - 26.40
ELLISBURG V	9.75	2.32	1.75	9.92	23.74	1.0000	23.04
MANNVILLE V	9.75	2.32	3.95	13.23	29.25	1.0000	28.44
HENDERSON T	9.77	.12		9.94 - 16.26	19.83 - 26.15	.9661	19.15 - 25.26
HOUNSFIELD T	11.50	2.34		15.42 - 19.15	29.26 - 32.99	.8203	24.00 - 27.06
SACKETS HARBOR V	11.50	2.34	7.95	19.15	40.94	.8501	33.82
LE RAY T	8.27	2.39		6.29 - 17.55	16.95 - 28.21	1.0000	16.95 - 28.21
BLACK RIVER V	9.46	2.39	7.50	17.55	36.90	.9570	36.57
EVANS MILLS V	9.46	2.39	8.27	6.29	26.41	.9570	26.05
LORRAINE T	11.65	7.23		15.79	34.67	.8116	28.14
LYME T	15.92	1.52		20.92 - 24.36	38.36 - 41.80	.5920	22.70 - 24.74
CHAUMONT V	15.92	1.52	5.96	20.92	44.32	.6128	26.35
ORLEANS T	10.37	.20		6.91 - 15.82	17.48 - 26.39	.9100	15.90 - 24.01
PAMELIA T	9.44	.00		6.29 - 13.22	15.73 - 22.66	1.0000	15.73 - 22.66
GLEN PARK V	9.44	.00	8.78	12.65	30.87	1.0046	30.91

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

JEFFERSON COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
PHILADELPHIA T	9.16	7.66		6.09	22.91	1.0336	23.67
PHILADELPHIA V	9.16	7.66	8.25	6.09	31.16	.7953	30.23
RODMAN T	9.26	.67		12.54	22.47	1.0219	22.95
RUTLAND T	10.40	2.84		14.08 - 19.28	27.32 - 32.52	.9100	24.85 - 29.58
BLACK RIVER V	10.40	2.84	7.50	19.28	40.02	.9062	36.38
THERESA T	9.47	4.93		6.29 - 13.14	20.69 - 27.54	1.0000	20.69 - 27.54
THERESA V	9.47	4.79	5.91	6.29	26.46	1.0000	26.46
WATERTOWN T	7.20	.72		12.65 - 13.22	20.57 - 21.14	1.0000	20.57 - 21.14
WILNA T	9.46	2.09		17.55	29.10	1.0000	29.10
CARTHAGE V	9.46	2.09	10.30	17.55	39.40	1.0000	39.40
DEFERIET V	9.46	2.09	5.00	17.55	34.10	1.0000	34.10
HERRINGS V	9.46	2.09	5.00	17.55	34.10	1.0000	34.10
WORTH T	14.68	14.51		34.48	63.67	.3717	23.66

LEWIS COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CROGHAN T	7.30	5.57		10.41 - 18.25	23.28 - 31.12	1.0000	23.28 - 31.12
CROGHAN V	7.30	2.96	18.25	10.41	38.92	.2244	24.76
DENMARK T	17.26	17.33		30.15 - 41.49	64.74 - 76.08	.4229	27.37 - 32.17
CASTORLAND V	17.26	11.73	18.32	30.15	77.46	.4279	32.84
COPENHAGEN V	17.26	11.73	26.34	30.64	85.97	.4279	36.48
DIANA T	7.30	5.84		17.55 - 18.25	30.69 - 31.39	1.0000	30.69 - 31.39
HARRISVILLE V	7.30	4.44	10.82	18.25	40.81	.9486	40.25
GREIG T	7.30	4.86		12.80 - 13.97	24.96 - 26.13	1.0000	24.96 - 26.13
HARRISBURG T	9.73	12.04		16.98 - 17.28	38.75 - 39.05	.7500	29.06 - 29.28
LEWIS T	16.76	20.02		39.43	76.21	.4355	33.18
LEYDEN T	7.30	5.40		13.97 - 17.17	26.67 - 29.87	1.0000	26.67 - 29.87
PORT LEYDEN V	7.30	3.74	5.81	13.97	30.82	1.0000	30.82
LOWVILLE T	12.42	13.86		21.70	47.98	.5875	28.18
LOWVILLE V	12.42	7.30	24.25	21.70	65.67	.5932	38.71
LYONSDALE T	7.68	8.67		14.70 - 18.07	31.05 - 34.42	.9503	29.50 - 32.70
LYONS FALLS V	7.68	6.45	76.25	14.70	105.08	.1225	36.73
PORT LEYDEN V	7.68	6.45	5.81	14.70	34.64	1.0000	33.20
MARTINSBURG T	135.90	163.37		237.71 - 261.15	536.98 - 560.42	.0537	28.83 - 30.08
MONTAGUE T	7.70	8.39		13.45	29.54	.9474	27.98
NEW BREMEN T	46.81	57.47		66.82 - 81.65	171.10 - 185.93	.1559	26.67 - 28.98
CROGHAN V	46.81	33.92	18.25	66.82	165.80	.2244	27.10
OSCEOLA T	20.01	27.99		38.30 - 48.93	86.30 - 96.93	.3647	31.47 - 35.34
PINCKNEY T	9.69	14.15		16.95 - 17.22	40.79 - 41.06	.7530	30.71 - 30.92
TURIN T	7.30	10.24		12.76 - 13.97	30.30 - 31.51	1.0000	30.30 - 31.51
TURIN V	7.30	7.22	5.77	13.97	34.26	1.0240	34.39
WATSON T	80.73	81.95		115.13 - 154.52	277.81 - 317.20	.0904	25.11 - 28.67
WEST TURIN T	84.46	78.26		142.47 - 198.70	305.19 - 361.42	.0864	26.36 - 31.22
CONSTABLEVILLE V	84.46	55.15	75.00	161.67	376.28	.0866	32.52
LYONS FALLS V	84.46	55.15	76.25	161.67	377.53	.1225	35.37

LIVINGSTON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
AVON T	7.15	3.62		17.73 - 23.72	28.50 - 34.49	.9729	27.72 - 33.55
AVON V	7.51	2.25	5.78	23.72	39.26	1.0000	38.35
CALEDONIA T	7.22	3.85		19.38 - 25.91	30.45 - 36.98	.9700	29.53 - 35.86
CALEDONIA V	7.59	1.77	9.25	19.38	37.99	1.0000	37.12
CONESUS T	6.98	6.35		12.05 - 18.02	25.38 - 31.35	.9573	24.29 - 30.00
GENESEO T	7.18	3.48		17.96 - 18.37	28.62 - 29.03	.9606	27.48 - 27.88
GENESEO V	7.58	2.33	6.91	18.37	35.19	1.0000	34.07
GROVELAND T	7.30	4.52		16.82 - 21.64	28.64 - 33.46	1.0000	28.64 - 33.46
LEICESTER T	7.14	5.99		17.12 - 21.64	30.25 - 34.77	1.0000	30.25 - 34.77
LEICESTER V	7.53	4.22	4.96	18.48	35.19	1.0000	35.19

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

LIVINGSTON COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
LIMA T	7.12	4.69		17.72 - 23.70	29.53 - 35.51	.9736	28.74 - 34.56
LIMA V	7.49	3.10	4.68	21.86	37.13	1.0000	36.27
LIVONIA T	7.04	4.64		16.76 - 22.22	28.44 - 33.90	.9578	27.23 - 32.46
LIVONIA V	7.38	2.98	8.93	18.01	37.30	1.0000	36.10
MOUNT MORRIS T	7.57	7.20		20.43 - 21.64	35.20 - 36.41	1.0000	35.20 - 36.41
MOUNT MORRIS V	7.57	3.48	12.75	21.64	45.44	1.0000	45.44
NORTH DANSVILLE T	6.73	4.01		16.82	27.56	1.0000	27.56
DANSVILLE V	7.17	2.94	11.59	16.82	38.52	.9859	38.35
NUNDA T	7.30	7.83		20.43	35.56	1.0000	35.56
NUNDA V	7.30	4.33	9.25	20.43	41.31	1.0000	41.31
OSSIAN T	7.29	8.19		16.82 - 18.81	32.30 - 34.29	1.0000	32.30 - 34.29
PORTAGE T	7.14	9.51		20.43	37.08	1.0000	37.08
SPARTA T	7.28	7.16		11.49 - 17.64	25.93 - 32.08	1.0000	25.93 - 32.08
SPRINGWATER T	6.84	7.18		11.50 - 17.25	25.52 - 31.27	1.0000	25.52 - 31.27
WEST SPARTA T	8.70	10.50		20.02 - 25.76	39.22 - 44.96	.8401	32.94 - 37.76
YORK T	7.47	4.53		18.48 - 23.08	30.48 - 35.08	1.0000	30.48 - 35.08

MADISON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ONEIDA C	8.57		6.95	16.03 - 17.92	31.55 - 33.44	1.0000	31.55 - 33.44
BROOKFIELD T	6.82	6.20		14.46 - 20.46	27.48 - 33.48	1.0000	27.48 - 33.48
CAZENOVIA T	7.34	1.09		19.75 - 26.64	28.18 - 35.07	.9281	26.15 - 32.54
CAZENOVIA V	9.24	.97	6.43	19.75	36.39	.9603	33.97
DE RUYTER T	6.81	3.17		18.83	28.81	1.0000	28.81
DE RUYTER V	8.58	2.87	6.07	18.83	36.35	1.0000	36.35
EATON T	7.09	2.38		17.02 - 22.55	26.49 - 32.02	.9615	25.46 - 30.78
HAMILTON V	8.91	2.31	11.63	19.93	42.78	1.0000	41.57
MORRISVILLE V	8.91	2.31	10.35	17.31	38.88	1.0000	37.77
FENNER T	7.51	6.30		18.34 - 20.21	32.15 - 34.02	.9076	29.18 - 30.87
GEORGETOWN T	7.08	9.32		19.06 - 20.41	35.46 - 36.81	.9615	34.09 - 35.38
HAMILTON T	7.00	2.69		16.46 - 20.15	26.15 - 29.84	.9736	25.46 - 29.05
EARLVILLE V	8.81	1.74	10.05	20.15	40.75	1.0000	39.94
HAMILTON V	8.81	1.74	11.63	19.68	41.86	1.0000	41.06
LEBANON T	7.09	7.14		17.31 - 20.41	31.54 - 34.64	.9615	30.32 - 33.30
LENOX T	6.84	1.61		16.03 - 22.91	24.48 - 31.36	1.0000	24.48 - 31.36
CANASTOTA V	8.62	1.84	9.72	18.34	38.52	1.0000	38.52
WAMPVILLE V	6.84	.45	2.97	16.03 - 18.34	26.29 - 28.60	1.0000	26.29 - 28.60
LINCOLN T	6.82	3.17		16.03 - 22.91	26.02 - 32.90	1.0000	26.02 - 32.90
MADISON T	6.81	4.35		16.02 - 21.68	27.18 - 32.84	1.0000	27.18 - 32.84
HAMILTON V	8.57	4.16	11.63	19.16	43.52	1.0000	43.52
MADISON V	6.82	2.93	4.68	21.68	36.11	1.0000	36.11
NELSON T	7.03	3.41		17.18 - 19.58	27.62 - 30.02	.9689	26.76 - 29.08
SMITHFIELD T	6.81	7.04		16.36 - 18.34	30.21 - 32.19	1.0000	30.21 - 32.19
STOCKBRIDGE T	6.84	4.28		16.36 - 21.68	27.48 - 32.80	1.0000	27.48 - 32.80
MUNNSVILLE V	8.72	5.57	1.33	16.36	31.98	1.0000	31.98
SULLIVAN T	6.84	3.67		18.33 - 24.72	28.84 - 35.23	1.0000	28.84 - 35.23
CHITTENANGO V	8.63	3.37	6.95	22.91	41.86	1.0000	41.86

MONROE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
ROCHESTER C	8.10		8.80	19.89	36.79	1.0000	36.79	
BRIGHTON T	6.07	5.15		18.38 - 24.51	29.60 - 35.73	.9651	28.56 - 34.47	
CHILI T	5.42	3.61		16.81 - 23.08	25.84 - 32.11	1.0000	25.84 - 32.11	
CLARKSON T	10.40	7.82		34.28 - 43.93	52.50 - 62.15	.5202	27.30 - 32.32	
BROCKPORT V	15.61	5.64	112.78	38.61	172.64	.0640	38.35	
EAST ROCHESTER T			COTERMINUS TOWN/VILLAGE - SEE LINE BELOW					
EAST ROCHESTER V	8.12	.00	12.28	20.91	41.31	1.0000	41.31	

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

MONROE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
GATES T	5.47	4.43		22.11 - 22.57	32.01 - 32.47	1.0000	32.01 - 32.47
GREECE T	5.48	5.47		20.09 - 22.11	31.04 - 33.06	1.0000	31.04 - 33.06
HAMLIN T	9.52	5.81		32.90 - 37.08	48.23 - 52.41	.5420	26.13 - 28.40
HENRIETTA T	71.66	13.87		218.51 - 252.75	304.04 - 338.28	.0812	24.68 - 27.46
IRONDEQUOIT T	5.36	6.42		23.60 - 25.57	35.38 - 37.35	1.0000	35.38 - 37.35
MENDON T	6.21	2.11		19.75 - 20.52	28.07 - 28.84	1.0000	28.07 - 28.84
OGDEN T	5.48	5.45		20.09 - 22.17	31.02 - 33.10	1.0000	31.02 - 33.10
SPENCERPORT V	8.11	3.62	1.77	22.11	35.61	.9743	35.56
PARMA T	6.14	2.52		21.52 - 23.69	30.18 - 32.35	.9333	28.16 - 30.19
HILTON V	8.69	2.28	2.32	21.53	34.82	.9479	32.52
PENFIELD T	5.85	2.51		17.64 - 23.66	26.00 - 32.02	1.0000	26.00 - 32.02
PERINTON T	61.12	12.61		196.02 - 240.67	269.75 - 314.40	.0983	26.51 - 30.90
FAIRPORT V	82.60	9.46	45.32	217.07	354.45	.1004	34.93
PITTSFORD T	6.31	3.07		18.18 - 24.24	27.56 - 33.62	.9760	26.89 - 32.81
PITTSFORD V	8.32	2.58	2.05	20.23	33.18	.9992	32.42
RIGA T	5.72	1.44		17.25 - 22.75	24.41 - 29.91	.9742	23.77 - 29.13
CHURCHVILLE V	8.34	.89	2.92	22.75	34.90	1.0000	34.07
RUSH T	6.20	3.20		18.43 - 23.16	27.83 - 32.56	.9624	26.78 - 31.33
SWEDEN T	5.80	3.49		19.98 - 22.17	29.27 - 31.46	1.0000	29.27 - 31.46
BROCKPORT V	8.12	1.89	112.78	20.08	142.87	.0640	37.30
WEBSTER T	5.99	4.23		18.03 - 19.41	28.25 - 29.63	.9783	27.63 - 28.98
WEBSTER V	8.30	3.67	.60	19.41	31.98	.9999	31.29
WHEATLAND T	5.52	3.99		16.81 - 23.08	26.32 - 32.59	1.0000	26.32 - 32.59
SCOTTSVILLE V	8.13	3.34	4.30	23.08	38.85	.9768	38.75

MONTGOMERY COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
AMSTERDAM C	13.88		11.84	24.93	50.65	1.0000	50.65
AMSTERDAM T	95.05	.00		85.73 - 164.66	180.78 - 259.71	.1444	26.10 - 38.65
FORT JOHNSON V	95.05	.00	64.72	164.66	324.43	.1514	48.45
HAGAMAN V	95.05	.00	14.30	164.66	274.01	.1514	40.82
CANAJOHARIE T	14.03	1.64		14.03 - 26.50	29.70 - 42.17	.9710	28.83 - 40.94
AMES V	14.03	1.64	3.25	20.04	38.96	1.0000	37.92
CANAJOHARIE V	14.03	1.64	13.23	20.04	48.94	1.0000	47.90
FORT PLAIN V	14.03	1.64	9.70	26.50	51.87	1.0000	50.64
CHARLESTON T	25.62	7.79		34.83 - 36.94	68.24 - 70.35	.5323	36.32 - 37.44
FLORIDA T	15.33	.00		22.36 - 27.32	37.69 - 42.65	.8782	33.10 - 38.39
GLEN T	14.34	1.08		20.70	36.12	.9489	34.27
FULTONVILLE V	14.34	1.08	8.53	20.70	44.65	1.0000	42.80
MINDEN T	14.08	3.63		14.08 - 26.61	31.79 - 44.32	.9671	30.74 - 42.85
FORT PLAIN V	14.08	1.55	9.70	26.61	51.94	1.0000	50.54
MOHAWK T	25.14	1.67		35.95 - 43.98	62.76 - 70.79	.5414	33.97 - 39.44
FONDA V	25.14	.81	20.00	36.27	82.22	.5669	45.02
PALATINE T	14.16	3.38		18.73 - 26.76	36.27 - 44.30	.9619	34.89 - 42.61
FORT PLAIN V	14.16	3.38	9.70	26.76	54.00	1.0000	52.31
NELLISTON V	14.16	3.38	5.73	26.76	50.03	1.0000	48.34
PALATINE BRIDGE V	14.16	3.38	3.00	20.23	40.77	1.0000	39.33
ROOT T	23.03	4.52		24.16 - 33.23	51.71 - 60.78	.5909	30.55 - 35.91
ST. JOHNSVILLE T	28.01	3.64		38.78	70.43	.4865	34.26
ST. JOHNSVILLE V	28.01	2.73	26.35	38.78	95.87	.5084	47.22

NASSAU COUNTY (1)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
GLEN COVE C	95.06		6.22	532.63	633.91	1.0000	26.21
LONG BEACH C	108.51		104.91	514.56	727.98	.0733	27.31

(1)For localities within Nassau County, computed average rates are reflected for county, town, city, certain villages and school district rates. Rates of up to four different classes of property may apply (See Appendix A). County rates reflect certain additional county wide rates other than the General Fund, that were not reflected in editions of this data prior to 1994.

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

NASSAU COUNTY (1) (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HEMPSTEAD T	93.09	46.71		402.95 - 865.30	542.75 - 1005.10	.0304	16.49 - 30.55
ATLANTIC BEACH V	93.09	8.43	88.14	536.46	726.12	.0288	21.93
BELLEROSE V	93.09	8.43	38.24	597.26	737.02	.1814	28.18
CEDARHURST V	93.09	8.43	39.50	536.46	677.48	.0531	21.49
EAST ROCKAWAY V	93.09	8.43	155.82	591.73 - 698.50	849.07 - 955.84	.0361	26.70 - 29.94
FLORAL PARK V	93.09	8.43	67.10	597.26 - 615.26	765.88 - 783.88	.1508	31.36 - 31.90
FREEPORT V	93.09	8.43	280.50	649.28 - 745.95	1031.30 - 1127.97	.0337	32.27 - 35.21
GARDEN CITY V	93.09	8.43	296.59	444.12 - 817.90	842.23 - 1216.01	.0344	26.78 - 38.14
HEMPSTEAD V	93.09	8.43	309.60	444.12 - 817.90	855.24 - 1229.02	.0483	31.53 - 42.89
HEWLETT BAY PARK V	93.09	8.43	43.70	690.97	836.19	.0279	25.31
HEWLETT HARBOR V	93.09	8.43	19.00	637.58 - 690.97	758.10 - 811.49	.0260	22.95 - 24.58
HEWLETT NECK V	93.09	8.43	39.37	690.97	831.86	.0335	25.41
ISLAND PARK V	93.09	8.43	198.43	402.95	702.90	.0289	21.06
LAWRENCE V	93.09	8.43	107.00	536.46	744.98	.0267	22.25
LYNBROOK V	93.09	8.43	100.32	637.58 - 704.01	839.42 - 905.85	.1229	34.79 - 36.81
MALVERNE V	93.09	8.43	364.51	630.42 - 699.31	1096.45 - 1165.34	.0267	31.97 - 34.07
MINEOLA V	93.09	8.43	153.24	453.45	708.21	.0328	21.89
NEW HYDE PARK V	93.09	8.43	129.55	538.11 - 597.26	769.18 - 828.33	.0268	22.91 - 24.71
ROCKVILLE CENTRE V	93.09	8.43	219.19	591.73 - 817.90	912.44 - 1138.61	.0283	27.27 - 34.14
SOUTH FLORAL PARK V	93.09	8.43	99.99	615.26	816.77	.0271	24.49
STEWART MANOR V	93.09	8.43	15.67	453.45 - 615.26	570.64 - 732.45	.1904	19.84 - 24.76
VALLEY STREAM V	93.09	8.43	219.77	601.31 - 704.01	922.60 - 1025.30	.0288	27.69 - 30.81
WOODSBURGH V	93.09	8.43	19.90	536.46 - 690.97	657.88 - 812.39	.0837	21.06 - 25.76
NORTH HEMPSTEAD T	94.25	55.51		383.32 - 664.08	533.08 - 813.84	.0278	14.82 - 22.62
BAXTER ESTATES V	94.25	11.08	79.60	595.85	780.78	.0245	21.43
EAST HILLS V	94.25	11.08	98.80	505.08 - 646.07	709.21 - 850.20	.0227	19.21 - 23.13
EAST WILLISTON V	94.25	11.08	137.40	646.07	888.80	.0230	24.04
FLORAL PARK V	94.25	11.08	67.10	595.13	767.56	.1508	29.58
FLOWER HILL V	94.25	11.08	60.00	483.96 - 640.44	649.29 - 805.77	.0240	17.81 - 22.16
GARDEN CITY V	94.25	11.08	296.59	599.19	1001.11	.0344	29.79
GREAT NECK V	94.25	11.08	167.68	454.32	727.33	.0236	19.51
GREAT NECK ESTATES V	94.25	11.08	226.00	454.32	785.65	.0291	22.13
GREAT NECK PLAZA V	94.25	11.08	31.50	454.32	591.15	.0600	17.44
KENSINGTON V	94.25	11.08	326.05	454.32 - 483.96	885.70 - 915.34	.0235	23.22 - 24.04
KINGS POINT V	94.25	11.08	172.90	454.32	732.55	.0224	19.43
LAKE SUCCESS V	94.25	11.08	242.34	454.32 - 483.96	801.99 - 831.63	.0219	20.86 - 21.68
MANORHAVEN V	94.25	11.08	118.08	595.85	819.26	.0310	23.14
MINEOLA V	94.25	11.08	153.24	564.42 - 646.07	822.99 - 904.64	.0328	23.64 - 25.91
MUNSEY PARK V	94.25	11.08	52.38	483.96	641.67	.0278	17.83
NEW HYDE PARK V	94.25	11.08	129.55	551.96 - 595.13	786.84 - 830.01	.0268	21.73 - 22.93
NORTH HILLS V	94.25	11.08	1.49	454.32 - 640.44	561.14 - 747.26	.0310	15.60 - 20.77
OLD WESTBURY V	94.25	11.08	174.40	505.08 - 664.08	784.81 - 943.81	.0242	21.18 - 25.60
PLANDOME V	94.25	11.08	174.80	483.96	764.09	.0228	20.36
PLANDOME HEIGHTS V	94.25	11.08	51.50	483.96	640.79	.0278	17.80
PLANDOME MANOR V	94.25	11.08	55.32	483.96 - 595.85	644.61 - 756.50	.0278	17.91 - 21.02
ROSLYN V	94.25	11.08	185.33	640.44	931.10	.0306	26.39
ROSLYN ESTATES V	94.25	11.08	107.80	640.44	853.57	.0238	23.29
ROSLYN HARBOR V	94.25	11.08	49.40	383.32 - 640.44	538.05 - 795.17	.0248	14.81 - 21.95
RUSSELL GARDENS V	94.25	11.08	70.00	454.32	629.65	.0328	17.85
SADDLE ROCK V	94.25	11.08	59.60	454.32	619.25	.0221	16.87
SANDS POINT V	94.25	11.08	210.00	595.85	911.18	.0226	24.23
THOMASTON V	94.25	11.08	286.27	454.32 - 483.96	845.92 - 875.56	.0130	19.27 - 20.09
WESTBURY V	94.25	11.08	118.43	564.42 - 664.08	788.18 - 887.84	.0271	21.82 - 24.59
WILLISTON PARK V	94.25	11.08	175.80	579.62 - 599.19	860.75 - 880.32	.0275	23.87 - 24.42
OYSTER BAY T	95.29	38.00		426.22 - 728.31	559.51 - 861.60	.0288	16.11 - 24.81
BAYVILLE V	95.29	11.04	157.00	426.22	689.55	.0250	19.26
BROOKVILLE V	95.29	11.04	57.75	447.55 - 518.23	611.63 - 682.31	.0273	17.52 - 19.56
CENTRE ISLAND V	95.29	11.04	209.80	426.22	742.35	.0263	20.85
COVE NECK V	95.29	11.04	168.80	426.22	701.35	.0246	19.49
EAST HILLS V	95.29	11.04	98.80	518.23 - 591.37	723.36 - 796.50	.0227	20.23 - 22.33
FARMINGDALE V	95.29	11.04	97.60	728.31	932.24	.0320	27.16
LATTINGTOWN V	95.29	11.04	25.00	663.65	794.98	.0251	22.79
LAUREL HOLLOW V	95.29	11.04	169.00	426.22 - 499.82	701.55 - 775.15	.0240	19.39 - 21.50
MASSAPEQUA PARK V	95.29	11.04	71.00	614.54 - 728.31	791.87 - 905.64	.0265	22.64 - 25.92
MATINECOCK V	95.29	11.04	76.00	447.55 - 663.65	629.88 - 845.98	.0256	17.89 - 24.11
MILL NECK V	95.29	11.04	90.00	426.22 - 663.65	622.55 - 859.98	.0244	17.53 - 24.36
MUTTONTOWN V	95.29	11.04	65.50	426.22 - 553.40	598.05 - 725.23	.0262	17.05 - 20.71

(1)For localities within Nassau County, computed average rates are reflected for county, town, city, certain villages and school district rates. Rates of up to four different classes of property may apply (See Appendix A). County rates reflect certain additional county wide rates other than the General Fund, that were not reflected in editions of this data prior to 1994.

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

NASSAU COUNTY (1)(CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
OLD BROOKVILLE V	95.29	11.04	84.50	447.55 - 553.40	638.38 - 744.23	.0279	18.30 - 21.35
OLD WESTBURY V	95.29	11.04	174.40	518.23 - 591.37	798.96 - 872.10	.0242	22.21 - 24.31
OYSTER BAY COVE V	95.29	11.04	101.02	426.22 - 553.40	633.57 - 760.75	.0243	17.79 - 21.45
ROSLYN HARBOR V	95.29	11.04	49.40	462.06 - 591.37	617.79 - 747.10	.0248	17.59 - 21.31
SEA CLIFF V	95.29	11.04	208.90	462.06	777.29	.0271	22.03
UPPER BROOKVILLE V	95.29	11.04	83.57	426.22 - 553.40	616.12 - 743.30	.0240	17.34 - 21.00

NIAGARA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
LOCKPORT C	8.88		12.65	23.68	45.21	1.0000	45.21
NIAGARA FALLS C	8.16		19.89	19.35	47.40	1.0837	51.36
NORTH TONAWANDA C	9.07		10.47	22.27	41.81	1.0000	41.81
CAMBRIA T	8.85	1.20		16.13 - 25.00	26.18 - 35.05	1.0000	26.18 - 35.05
HARTLAND T	9.03	1.21		18.59 - 21.82	28.83 - 32.06	1.0000	28.83 - 32.06
MIDDLEPORT V	9.03	1.21	7.30	21.82	39.36	1.0000	39.36
LEWISTON T	8.80	.00		16.35 - 20.83	25.15 - 29.63	1.0000	25.15 - 29.63
LEWISTON V	8.80	.00	4.43	20.83	34.06	1.0000	34.06
LOCKPORT T	8.91	.00		18.51 - 25.00	27.42 - 33.91	1.0000	27.42 - 33.91
NEWFANE T	8.84	.00		18.59 - 25.00	27.43 - 33.84	1.0000	27.43 - 33.84
NIAGARA T	11.18	.00		23.22	34.40	.7940	27.31
PENDLETON T	8.79	1.22		19.30 - 23.54	29.31 - 33.55	1.0000	29.31 - 33.55
PORTER T	8.79	.74		20.83 - 22.55	30.36 - 32.08	1.0000	30.36 - 32.08
YOUNGSTOWN V	8.79	.74	5.32	20.83	35.68	1.0000	35.68
ROYALTON T	8.81	.74		18.51 - 21.82	28.06 - 31.37	1.0000	28.06 - 31.37
MIDDLEPORT V	8.81	.36	7.30	21.82	38.29	1.0000	38.29
SOMERSET T	8.33	1.07		17.74	27.14	1.0482	28.45
BARKER V	8.33	.85	6.00	17.74	32.92	1.1135	34.90
WHEATFIELD T	10.34	.00		19.80 - 22.58	30.14 - 32.92	.8544	25.75 - 28.12
WILSON T	8.83	2.87		22.55 - 25.00	34.25 - 36.70	1.0000	34.25 - 36.70
WILSON V	8.83	2.87	6.56	22.55	40.81	1.0000	40.81

ONEIDA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ROME C	7.28		16.72	17.29 - 24.29	41.29 - 48.29	1.0000	41.93 - 49.18
SHERRILL C	7.11	.60	5.75	16.03 - 17.87	29.49 - 31.33	1.0532	30.25 - 32.04
UTICA C	7.71		13.05	18.77	39.53	.9726	38.45
ANNSVILLE T	9.59	4.49		21.90 - 28.96	35.98 - 43.04	.7723	27.78 - 33.24
AUGUSTA T	7.56	9.07		16.36 - 21.68	32.99 - 38.31	1.0000	32.99 - 38.31
ORISKANY FALLS V	7.56	5.44	7.37	19.29	39.66	.8672	38.68
AVA T	48.85	79.03		123.51	251.39	.1390	34.94
BOONVILLE T	7.55	.94		18.48 - 21.90	26.97 - 30.39	.9288	25.04 - 28.22
BOONVILLE V	7.55	.94	6.86	18.48	33.83	.9409	31.49
BRIDGEWATER T	79.03	99.84		160.23 - 204.59	339.10 - 383.46	.1000	33.90 - 38.34
BRIDGEWATER V	79.03	75.23	38.21	204.59	397.06	.1049	39.89
CAMDEN T	201.40	27.48		479.52	708.40	.0353	25.00
CAMDEN V	201.40	27.48	238.00	479.52	946.40	.0356	33.48
DEERFIELD T	27.13	3.84		52.77 - 82.58	83.74 - 113.55	.2569	21.51 - 29.16
FLORENCE T	23.74	19.23		58.82	101.79	.2875	29.26
FLOYD T	7.06	2.04		19.43 - 21.34	28.53 - 30.44	1.0000	28.53 - 30.44
FORESTPORT T	7.03	1.14		7.22 - 21.41	15.39 - 29.58	.9502	14.62 - 28.10
KIRKLAND T	7.01	4.48		17.84 - 22.66	29.33 - 34.15	1.0000	29.33 - 34.15
CLINTON V	7.01	4.48	6.21	21.84	39.54	1.0046	39.56
LEE T	145.74	.00		338.23 - 447.19	483.97 - 592.93	.0500	24.19 - 29.64
MARCY T	7.46	.70		20.28 - 22.15	28.44 - 30.31	.9579	27.24 - 29.03

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TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ONEIDA COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
MARSHALL T	7.13	2.61		17.58 - 21.36	27.32 - 31.10	1.0227	27.94 - 31.80
WATERVILLE V	7.13	2.61	6.35	18.86	34.95	1.0548	35.94
NEW HARTFORD T	7.15	1.97		17.98 - 22.66	27.10 - 31.78	1.0000	27.10 - 31.78
NEW HARTFORD V	7.16	1.97	42.14	22.66	73.93	.0878	35.48
NEW YORK MILLS V	7.16	1.97	25.21	22.39	56.73	.2188	37.03
PARIS T	7.32	3.96		17.98 - 22.66	29.26 - 33.94	1.0000	29.26 - 33.94
CLAYVILLE V	7.32	3.96	8.41	17.98	37.67	1.0166	37.80
REMSSEN T	7.00	3.17		17.17 - 20.34	27.34 - 30.51	1.0000	27.34 - 30.51
REMSSEN V	7.00	3.17	4.22	20.34	34.73	.9908	34.69
SANGERFIELD T	7.46	3.71		16.85 - 20.28	28.02 - 31.45	.9508	26.63 - 29.89
WATERVILLE V	7.46	3.33	6.35	20.28	37.42	.9811	35.76
STUBEN T	7.39	7.73		17.17 - 20.35	32.29 - 35.47	1.0000	32.29 - 35.47
TRENTON T	9.95	2.62		27.75 - 30.31	40.32 - 42.88	.7000	28.22 - 30.01
BARNEVELD V	9.95	2.62	2.61	27.75	42.93	.7337	30.14
HOLLAND PATENT V	9.95	2.62	6.00	27.75	46.32	.7337	32.63
PROSPECT V	9.95	2.62	4.57	27.75	44.89	.7337	31.58
REMSSEN V	9.95	2.62	5.83	29.06	47.46	.7337	33.41
VERNON T	7.12	.60		16.03 - 25.11	23.75 - 32.83	1.0000	23.80 - 32.83
ONEIDA CASTLE V	7.12	.60	.50	16.03	24.25	1.0030	24.30
VERNON V	7.12	.60	6.80	17.87	32.39	1.0030	32.41
VERONA T	7.42	.00		16.75 - 22.97	24.17 - 30.39	.9568	23.56 - 29.07
VIENNA T	7.20	1.71		16.03 - 18.29	24.94 - 27.20	1.0000	24.74 - 27.20
SYLVAN BEACH V	7.20	1.71	3.46	16.03 - 16.91	28.40 - 29.28	.9876	28.15 - 29.23
WESTERN T	7.85	4.30		18.86 - 24.41	31.01 - 36.56	.9102	28.22 - 33.27
WESTMORELAND T	7.90	.00		18.60 - 26.15	26.50 - 34.05	.9433	25.00 - 32.12
WHITESTOWN T	7.25	1.82		20.73 - 24.50	29.80 - 33.57	1.0000	29.80 - 33.57
NEW YORK MILLS V	7.25	1.82	25.21	22.39	56.67	.2188	36.97
ORISKANY V	7.25	1.82	9.50	20.73	39.30	1.0280	39.56
WHITESBORO V	7.25	1.82	6.84	21.21	37.12	1.0280	37.31
YORKVILLE V	7.25	1.82	7.76	21.21 - 22.39	38.04 - 39.22	1.0280	38.25 - 39.43

ONONDAGA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
SYRACUSE C	12.98		5.83	14.47	33.28	.9740	32.41
CAMILLUS T	4.04	7.49		18.51 - 21.47	30.04 - 33.00	1.0000	30.04 - 33.00
CAMILLUS V	9.13	4.71	4.98	20.15	38.97	1.0339	39.13
CICERO T	70.59	47.07		263.84 - 345.54	381.50 - 463.20	.0663	25.29 - 30.71
NORTH SYRACUSE V	132.93	10.42	123.03	294.43	560.81	.0694	37.56
CLAY T	54.30	31.74		283.43 - 402.15	369.47 - 488.19	.0617	22.79 - 30.11
NORTH SYRACUSE V	141.55	.00	132.58	316.43	590.56	.0644	36.79
DE WITT T	6.32	4.47		20.08 - 25.36	30.87 - 36.15	.9749	30.09 - 35.23
EAST SYRACUSE V	8.83	.96	107.99	20.08 - 22.26	137.86 - 140.04	.1019	40.12 - 42.24
ELBRIDGE T	3.76	4.45		21.60 - 23.01	29.81 - 31.22	.9332	27.82 - 29.13
ELBRIDGE V	5.48	3.11	1.00	23.01	32.60	.9552	30.44
JORDAN V	5.48	3.11	3.70	23.01	35.30	.9552	33.01
FABIUS T	4.24	6.94		17.14 - 20.81	28.32 - 31.99	.9361	26.50 - 29.94
FABIUS V	4.24	4.64	2.12	20.81	31.81	.9449	29.79
GEDDES T	9.66	4.29		19.52 - 23.22	33.47 - 37.17	.9575	32.04 - 35.58
SOLVAY V	9.66	2.21	8.99	19.52	40.38	1.0000	39.04
LA FAYETTE T	4.56	4.01		16.75 - 25.27	25.32 - 33.84	.9581	24.25 - 32.41
LYSANDER T	4.32	1.70		18.96 - 22.92	24.98 - 28.94	1.0000	24.98 - 28.94
BALDWINVILLE V	8.70	.76	6.63	21.27	37.36	1.0000	37.36
MANLIUS T	4.80	4.04		19.26 - 24.73	28.10 - 33.57	1.0000	28.10 - 33.57
FAYETTEVILLE V	8.70	3.02	6.39	24.73	42.84	1.0000	42.84
MANLIUS V	8.70	3.02	5.80	24.73	42.25	1.0000	42.25
MINOA V	8.70	3.02	6.40	21.70	39.82	1.0000	39.82
MARCELLUS T	4.57	4.97		18.17 - 25.95	27.71 - 35.49	.9332	25.86 - 33.12
MARCELLUS V	9.45	3.40	4.23	19.83	36.91	.9552	34.54
ONONDAGA T	4.03	2.81		16.04 - 24.24	22.88 - 31.08	1.0000	22.88 - 31.08
OTISCO T	118.79	154.57		446.43 - 672.62	719.79 - 945.98	.0360	25.91 - 34.05
POMPEY T	5.80	2.36		19.58 - 26.41	27.74 - 34.57	.9361	25.96 - 32.35
SALINA T	3.59	3.09		20.17 - 24.80	26.85 - 31.48	1.0000	26.85 - 31.48
LIVERPOOL V	9.07	.90	11.08	24.80	45.85	.9622	45.43

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ONONDAGA COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
SKANEATELES T	6.96	3.98		14.88 - 23.31	25.82 - 34.25	.9214	23.78 - 31.55
SKANEATELES V	9.42	2.77	5.96	18.40	36.55	.9590	33.89
SPAFFORD T	7.15	3.68		17.53 - 20.22	28.36 - 31.05	.9154	25.96 - 28.42
TULLY T	5.49	5.18		17.05 - 19.23	27.72 - 29.90	.9409	26.07 - 28.12
TULLY V	9.25	3.81	4.48	17.05	34.59	.9702	32.67
VAN BUREN T	2.79	4.67		20.16 - 21.48	27.62 - 28.94	1.0000	27.62 - 28.94
BALDWINVILLE V	8.82	1.91	6.63	21.27	38.63	1.0000	38.63

ONTARIO COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CANANDAIGUA C	6.80		6.62	17.62	31.04	1.0000	31.04
GENEVA C	6.71		15.96	19.25	41.92	1.0000	41.92
BRISTOL T	6.48	2.56		16.44 - 22.65	25.48 - 31.69	.9770	24.89 - 30.96
CANADICE T	6.55	2.06		12.64 - 18.34	21.25 - 26.95	.9652	20.51 - 26.01
CANANDAIGUA T	6.71	.78		17.40 - 23.49	24.89 - 30.98	.9421	23.44 - 29.18
EAST BLOOMFIELD T	6.42	2.16		17.62 - 22.12	26.20 - 30.70	1.0000	26.20 - 30.70
BLOOMFIELD V	6.42	2.16	1.35	22.12	32.05	1.0000	32.05
FARMINGTON T	6.34	1.40		17.62 - 27.02	25.36 - 34.76	1.0000	25.36 - 34.76
GENEVA T	6.47	.00		14.08 - 19.26	20.55 - 25.73	1.0000	20.55 - 25.73
GORHAM T	5.57	.00		17.62 - 17.99	23.19 - 23.56	1.0000	23.19 - 23.56
RUSHVILLE V	5.57	.00	1.55	17.99	25.11	1.0000	25.11
HOPEWELL T	6.86	.75		18.07 - 27.74	25.68 - 35.35	.9747	25.02 - 34.45
MANCHESTER T	6.58	1.06		22.90 - 27.55	30.54 - 35.19	.9802	29.93 - 34.48
CLIFTON SPRINGS V	6.58	1.06	7.62	26.75	42.01	1.0000	41.32
MANCHESTER V	6.58	1.06	4.25	27.55	39.44	1.0000	38.73
SHORTSVILLE V	6.58	1.06	5.60	27.55	40.79	1.0000	40.08
NAPLES T	6.54	4.42		12.20 - 16.43	23.16 - 27.39	1.0000	23.16 - 27.39
NAPLES V	6.54	4.42	4.25	16.43	31.64	.9680	31.50
PHELPS T	6.60	2.03		19.26 - 26.23	27.89 - 34.86	1.0000	27.89 - 34.86
CLIFTON SPRINGS V	6.60	.67	7.42	26.23	40.92	1.0000	40.92
PHELPS V	6.60	.67	5.91	26.23	39.41	1.0000	39.41
RICHMOND T	6.61	.45		16.93 - 23.35	23.99 - 30.41	.9480	22.74 - 28.83
SENECA T	7.44	.99		14.09 - 26.22	22.52 - 34.65	1.0000	22.52 - 34.65
SOUTH BRISTOL T	6.57	.82		17.11 - 18.77	24.50 - 26.16	.9386	22.99 - 24.55
VICTOR T	6.25	1.15		19.67 - 22.13	27.07 - 29.53	1.0000	27.07 - 29.53
VICTOR V	6.25	1.15	4.10	19.67	31.17	1.0000	31.17
WEST BLOOMFIELD T	6.41	.55		16.11 - 22.13	23.07 - 29.09	1.0000	23.07 - 29.09

ORANGE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
MIDDLETOWN C	11.08		41.67	75.50	128.25	.2900	37.19
NEWBURGH C	5.87		31.40	35.10	72.37	.5335	38.61
PORT JERVIS C	4.96		13.35	34.21	52.52	.6474	34.00
BLOOMING GROVE T	13.41	15.12		84.20 - 87.00	112.73 - 115.53	.2400	27.05 - 27.72
WASHINGTONVILLE V	13.41	8.57	23.93	87.00	132.91	.2605	32.38
CHESTER T	3.70	4.41		19.92 - 23.46	28.03 - 31.57	.8701	24.38 - 27.46
CHESTER V	3.70	2.92	5.25	23.23	35.10	.9557	30.98
CORNWALL T	3.45	3.70		20.11 - 22.43	27.26 - 29.58	.9310	25.37 - 27.53
CORNWALL-ON-HUDSON V	3.45	1.63	5.95	21.46	32.49	1.0002	30.65
CRAWFORD T	6.11	9.45		33.77 - 41.63	49.33 - 57.19	.5242	25.85 - 29.97
DEERPARK T	3.86	3.60		19.90 - 26.59	27.36 - 34.05	.8330	22.79 - 28.36
GOSHEN T	3.67	2.88		19.84 - 25.04	26.39 - 31.59	.8738	23.06 - 27.60
CHESTER V	3.67	1.32	5.25	23.13	33.37	.9557	29.58
FLORIDA V	3.67	1.32	16.64	22.43	44.06	.2330	27.83
GOSHEN V	3.67	1.32	6.31	19.84	31.14	.9086	27.43
GREENVILLE T	4.05	4.16		24.07	32.28	.7945	25.64
HAMPTONBURGH T	3.83	2.09		20.73 - 24.97	26.65 - 30.89	.8361	22.27 - 25.82
MAYBROOK V	3.83	1.35	7.37	21.17	33.72	.9213	28.81

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ORANGE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HIGHLANDS T	3.54	7.34		17.47 - 30.34	28.35 - 41.22	.9108	25.81 - 37.53
HIGHLAND FALLS V	3.54	4.84	6.56	17.47	32.41	.9489	29.76
MINISINK T	4.58	3.43		27.32	35.33	.7000	24.72
UNIONVILLE V	4.58	2.07	7.53	27.32	41.50	.7780	29.63
MONROE T	11.26	8.04		40.43 - 71.36	59.73 - 90.66	.2861	20.70 - 25.94
HARRIMAN V	11.26	5.52	21.36	71.36	109.50	.3058	31.75
KIRYAS JOEL V	11.26	5.52	14.13	40.43	71.34	.3754	25.28
MONROE V	11.26	5.52	16.77	71.36	104.91	.3058	30.34
MONTGOMERY T	3.79	3.83		20.86 - 25.72	28.48 - 33.34	.8487	24.16 - 28.29
MAYBROOK V	3.79	1.01	7.40	20.86	33.06	.9213	28.59
MONTGOMERY V	3.79	1.01	11.22	20.86	36.88	.9231	32.13
WALDEN V	3.79	1.01	12.76	20.86	38.42	.9231	33.55
MOUNT HOPE T	3.88	5.16		23.02 - 26.66	32.06 - 35.70	.8306	26.62 - 29.64
OTISVILLE V	3.88	3.76	7.27	23.02	37.93	.9094	32.07
NEWBURGH T	6.79	5.84		32.07 - 51.00	44.70 - 63.63	.4742	21.19 - 30.16
NEW WINDSOR T	12.09	17.31		66.52 - 78.47	95.92 - 107.87	.2661	25.52 - 28.70
TUXEDO T	14.12	18.34		32.78 - 121.18	65.24 - 153.64	.2280	14.87 - 35.03
TUXEDO PARK V	14.12	8.48	31.32	32.78	86.70	.2050	19.04
WALLKILL T	9.70	14.92		52.28 - 72.03	76.90 - 96.65	.3316	25.50 - 32.05
WARWICK T	15.51	11.56		36.07 - 97.48	63.14 - 124.55	.2072	13.07 - 25.80
FLORIDA V	15.51	4.35	16.64	94.58	131.08	.2330	27.59
GREENWOOD LAKE V	15.51	4.35	37.11	97.48	154.45	.2294	32.82
WARWICK V	15.51	4.35	19.44	93.89	133.19	.2314	28.06
WAWAYANDA T	3.22	3.20		17.34 - 22.01	23.76 - 28.43	1.0000	23.76 - 28.43
WOODBURY T	5.75	10.41		35.72 - 49.39	51.88 - 65.55	.5594	29.01 - 36.66
HARRIMAN V	5.75	3.31	9.98	36.49	55.53	.6153	31.61

ORLEANS COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ALBION T	7.54	3.81		19.75 - 22.77	31.10 - 34.12	1.0000	31.10 - 34.12
ALBION V	7.53	2.24	13.26	19.75	42.78	.9843	42.57
BARRE T	7.54	8.56		19.75 - 25.61	35.85 - 41.71	1.0000	35.85 - 41.71
CARLTON T	7.49	2.95		16.11 - 21.73	26.55 - 32.17	1.0000	26.55 - 32.17
CLARENDON T	7.54	5.29		22.85 - 23.14	35.68 - 35.97	1.0000	35.68 - 35.97
GAINES T	7.51	4.66		16.11 - 19.75	28.28 - 31.92	1.0000	28.28 - 31.92
ALBION V	7.57	3.81	13.26	19.75	44.39	.9843	44.18
KENDALL T	6.70	4.66		19.75 - 21.73	31.11 - 33.09	1.0000	31.11 - 33.09
MURRAY T	7.52	4.22		19.75 - 22.85	31.49 - 34.59	1.0000	31.49 - 34.59
HOLLEY V	7.50	2.86	14.03	22.85	47.24	1.0000	47.24
RIDGEWAY T	7.56	2.80		16.11 - 21.82	26.47 - 32.18	1.0000	26.47 - 32.18
MEDINA V	7.55	2.02	13.85	21.08	44.50	1.0018	44.52
SHELBY T	7.55	3.75		21.08 - 21.82	32.38 - 33.12	1.0000	32.38 - 33.12
MEDINA V	7.54	2.69	13.85	21.08	45.16	1.0018	45.18
YATES T	7.51	5.89		16.11 - 18.59	29.51 - 31.99	1.0000	29.51 - 31.99
LYNDONVILLE V	7.48	3.94	10.39	16.11	37.92	.9791	37.70

OSWEGO COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
FULTON C	7.76		14.73	22.32	44.81	1.0000	44.81
OSWEGO C	7.93		8.55	17.86	34.34	.9748	33.92
ALBION T	7.61	6.73		18.61 - 19.41	32.95 - 33.75	1.0000	32.95 - 33.75
ALTMAR V	7.61	5.31	5.68	18.61	37.21	1.0000	37.21
AMBOY T	7.57	8.41		18.29 - 18.61	34.27 - 34.59	1.0000	34.27 - 34.59
BOYLSTON T	7.55	6.62		12.82 - 17.85	26.99 - 32.02	1.0000	26.99 - 32.02
CONSTANTIA T	8.81	3.58		19.20 - 20.77	31.59 - 33.16	.8806	27.82 - 29.20
CLEVELAND V	8.81	2.41	7.25	20.77	39.24	.8928	34.64
GRANBY T	8.54	2.48		17.85 - 25.77	28.87 - 36.79	.8891	25.66 - 32.70
HANNIBAL T	7.69	3.42		15.87 - 17.38	26.98 - 28.49	1.0000	26.98 - 28.49
HANNIBAL V	7.69	2.29	3.13	15.87	28.98	.9551	28.83

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

OSWEGO COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HASTINGS T	8.03	4.27		17.68 - 24.15	29.98 - 36.45	.9482	28.42 - 34.56
CENTRAL SQUARE V	8.03	2.56	4.51	19.29	34.39	.9783	32.74
MEXICO T	76.49	51.66		167.72 - 186.06	295.87 - 314.21	.1000	29.58 - 31.42
MEXICO V	76.49	38.06	44.00	167.72	326.27	.1007	32.65
MINETTO T	7.73	5.23		16.99 - 21.79	29.95 - 34.75	1.0244	30.67 - 35.59
NEW HAVEN T	292.07	212.89		633.68	1138.64	.0265	30.17
ORWELL T	5.42	6.37		13.07 - 13.62	24.86 - 25.41	1.3658	33.95 - 34.70
OSWEGO T	8.23	2.14		16.91 - 23.78	27.28 - 34.15	.9383	25.59 - 32.03
PALERMO T	7.17	5.66		15.76 - 21.54	28.59 - 34.37	1.0642	30.42 - 36.57
PARISH T	7.62	6.37		16.77 - 18.61	30.76 - 32.60	1.0000	30.76 - 32.60
PARISH V	7.62	4.72	5.32	18.61	36.27	1.0000	36.27
REDFIELD T	7.48	8.44		17.85	33.77	1.0000	33.77
RICHLAND T	7.61	5.82		16.77 - 19.41	30.20 - 32.84	1.0000	30.20 - 32.84
PULASKI V	7.61	4.03	4.66	19.41	35.71	1.0000	35.71
SANDY CREEK T	7.60	5.17		17.85 - 19.41	30.62 - 32.18	1.0000	30.62 - 32.18
LACONA V	7.60	3.96	60.00	17.85	89.41	.0409	31.86
SANDY CREEK V	7.60	3.96	60.00	17.85	89.41	.0409	31.86
SCHROEPPPEL T	7.13	3.45		17.10 - 21.42	27.68 - 32.00	1.0697	29.60 - 34.22
PHOENIX V	7.13	3.29	10.12	21.42	41.96	1.1012	45.19
SCRIBA T	154.16	9.75		84.99 - 126.29	248.90 - 290.20	.1767	43.98 - 51.28
VOLNEY T	7.26	3.03		15.94 - 21.79	26.23 - 32.08	1.0517	27.58 - 33.74
WEST MONROE T	148.26	74.47		355.10 - 361.27	577.83 - 584.00	.0515	29.76 - 30.08
WILLIAMSTOWN T	8.13	7.61		19.00 - 19.81	34.74 - 35.55	.9391	32.62 - 33.38

OTSEGO COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ONEONTA C	4.73		13.41	21.36	39.50	1.0000	39.50
BURLINGTON T	4.72	11.59		15.08 - 16.03	31.39 - 32.34	.9586	30.09 - 31.00
BUTTERNUTS T	4.63	6.23		14.65 - 19.70	25.51 - 30.56	.9693	24.72 - 29.62
GILBERTSVILLE V	4.63	4.74	7.00	14.65	31.02	.9988	30.27
CHERRY VALLEY T	7.48	14.09		22.87 - 31.40	44.44 - 52.97	.5956	26.46 - 31.54
CHERRY VALLEY V	7.48	10.20	13.94	22.87	54.49	.5956	32.45
DECATUR T	5.26	8.83		15.46 - 21.93	29.55 - 36.02	.8799	25.99 - 31.69
EDMESTON T	5.20	7.20		17.33 - 24.52	29.73 - 36.92	.8343	24.80 - 30.80
EXETER T	5.56	5.83		15.82 - 25.50	27.21 - 36.89	.8022	21.82 - 29.59
HARTWICK T	6.42	7.41		20.33 - 25.06	34.16 - 38.89	.7600	25.96 - 29.56
LAURENS T	7.14	8.12		30.42 - 34.42	45.68 - 49.68	.6204	28.33 - 30.81
LAURENS V	7.14	5.64	1.00	30.69	44.47	.6385	27.60
MARYLAND T	5.19	5.80		14.30 - 20.35	25.29 - 31.34	.9460	23.92 - 29.64
MIDDLEFIELD T	6.25	2.98		19.69 - 27.14	28.92 - 36.37	.6919	20.00 - 25.16
COOPERSTOWN V	6.25	2.27	11.30	21.56	41.38	.7278	29.03
MILFORD T	4.73	2.30		20.16 - 22.94	27.19 - 29.97	.9315	25.32 - 27.91
MILFORD V	4.73	2.05	4.41	20.16	31.35	.9539	29.30
MORRIS T	4.93	5.71		15.54 - 21.62	26.18 - 32.26	.8978	23.50 - 28.96
MORRIS V	4.93	4.12	7.92	21.62	38.59	.9229	34.84
NEW LISBON T	5.00	5.96		16.13 - 21.66	27.09 - 32.62	.8962	24.28 - 29.23
ONEONTA T	4.60	3.50		19.86 - 22.22	27.96 - 30.32	.9615	26.88 - 29.14
OTEGO T	5.21	8.02		19.33 - 22.54	32.56 - 35.77	.8472	27.58 - 30.30
OTEGO V	5.21	5.08	4.72	22.54	37.55	.8738	31.94
OTSEGO T	6.24	4.25		18.47 - 21.82	28.96 - 32.31	.6872	19.89 - 22.19
COOPERSTOWN V	6.24	3.18	11.30	21.82	42.54	.7278	29.68
PITTSFIELD T	4.50	7.76		14.99 - 20.13	27.25 - 32.39	.9645	26.28 - 31.24
PLAINFIELD T	4.85	5.98		14.49 - 20.46	25.32 - 31.29	1.0000	25.32 - 31.29
RICHFIELD T	4.89	4.67		14.19 - 22.88	23.75 - 32.44	.8942	21.23 - 29.00
RICHFIELD SPRINGS V	4.89	2.45	10.65	14.19	32.18	.8888	28.71
ROSEBOOM T	5.56	5.46		16.41 - 23.02	27.43 - 34.04	.8300	22.76 - 28.25
SPRINGFIELD T	4.52	3.79		12.69 - 20.07	21.00 - 28.38	1.0000	21.00 - 28.38
UNADILLA T	4.94	4.83		15.86 - 25.58	25.63 - 35.35	.8988	23.03 - 31.77
UNADILLA V	4.94	3.16	8.08	21.25	37.43	.9222	33.83
WESTFORD T	5.33	5.96		15.83 - 22.44	27.12 - 33.73	.8600	23.31 - 29.00
WORCESTER T	4.43	4.93		12.73 - 18.17	22.09 - 27.53	1.0621	23.46 - 29.24

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

PUTNAM COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CARMEL T		2.84	4.43	20.66 - 27.90	27.93 - 35.17	.8140	22.73 - 28.62
KENT T		2.33	6.02	16.29 - 20.32	24.64 - 28.67	1.0000	24.64 - 28.67
PATERSON T		2.30	4.45	17.41 - 20.32	24.16 - 27.07	1.0000	24.16 - 27.07
PHILIPSTOWN T		2.87	3.00	12.67 - 24.55	18.54 - 30.42	.8010	14.85 - 24.36
COLD SPRING V		2.87	1.21	6.22 19.28	29.58	.8899	24.24
NELSONVILLE V		2.87	1.21	4.49 19.28	27.85	.8899	22.70
PUTNAM VALLEY T		2.98	4.08	13.14 - 26.97	20.20 - 34.03	.7723	15.60 - 26.28
SOUTHEAST T		2.30	1.83	17.31 - 20.32	21.44 - 24.45	1.0000	21.44 - 24.45
BREWSTER V		2.30	.79	5.44 19.88	28.41	.9047	27.89

RENSSELAER COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
RENSSELAER C		9.09		28.71 53.16	90.96	.5031	45.75
TROY C		20.14		59.06 77.97 - 92.17	157.17 - 171.37	.2373	38.27 - 40.66
BERLIN T		12.31	8.37	48.39 - 51.90	69.07 - 72.58	.3777	26.09 - 27.41
EAST GREENBUSH T		10.99	12.85	46.68 - 50.19	70.52 - 74.03	.4200	29.62 - 31.09
GRAFTON T		33.11	34.86	111.96 - 149.39	179.93 - 217.36	.1401	25.21 - 30.45
HOOSICK T		11.67	5.99	37.77 - 44.74	55.43 - 62.40	.4147	22.98 - 25.87
HOOSICK FALLS V		11.67	4.42	34.95 37.77	88.81	.1996	29.30
NASSAU T		5.22	4.10	17.51 - 23.80	26.83 - 33.12	.8898	23.87 - 29.47
EAST NASSAU V		5.22	2.89	1.33 17.51 - 23.80	26.95 - 33.24	.9155	24.01 - 29.61
NASSAU V		5.22	2.89	9.71 23.80	41.62	.9282	37.40
NORTH GREENBUSH T		11.80	8.28	22.38 - 53.52	42.46 - 73.60	.4016	17.05 - 29.55
PETERSBURGH T		4.85	5.15	15.66 - 18.28	25.66 - 28.28	1.0000	25.66 - 28.28
PITTSWON T		4.78	3.75	15.66 - 21.87	24.19 - 30.40	1.0000	24.19 - 30.40
VALLEY FALLS V		4.78	3.75	N/A 21.25	N/A	N/A	N/A
POESTENKILL T		11.23	8.87	44.00 - 50.38	64.10 - 70.48	.4154	26.62 - 29.27
SAND LAKE T		10.91	6.92	46.68 - 49.46	64.51 - 67.29	.4200	27.09 - 28.25
SCHAGHTICOKE T		11.79	6.80	39.64 - 53.34	58.23 - 71.93	.4100	23.87 - 29.49
SCHAGHTICOKE V		11.79	6.80	11.50 51.83	81.92	.4057	33.53
VALLEY FALLS V		11.79	6.80	N/A 51.83	N/A	N/A	N/A
SCHODACK T		12.08	11.35	41.88 - 57.46	65.31 - 80.89	.3934	25.69 - 31.81
CASTLETON-ON-HUDSON V		12.08	6.35	5.26 57.46	81.15	.9505	34.84
NASSAU V		12.08	6.35	9.71 54.15	82.29	.9282	37.56
STEPHENTOWN T		9.10	6.61	30.87 - 38.85	46.58 - 54.56	.5046	23.50 - 27.52

N/A - NOT AVAILABLE

ROCKLAND COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CLARKSTOWN T		3.73	12.37	31.55 - 42.56	47.65 - 58.66	.4357	20.76 - 25.55
NYACK V		3.73	11.66	6.20 42.25	63.84	.4998	28.21
SPRING VALLEY V		3.73	5.62	118.16 42.56	170.07	.1359	38.67
UPPER NYACK V		3.73	9.76	5.04 42.25	60.78	.5160	26.88
HAVERSTRAW T		18.39	38.95	215.63 - 281.95	272.97 - 339.29	.0860	23.47 - 29.18
HAVERSTRAW V		18.39	16.65	127.71 281.95	444.70	.1407	45.23
POMONA V		18.39	35.58	4.02 215.63 - 281.95	273.62 - 339.94	.3672	24.65 - 30.36
WEST HAVERSTRAW V		18.39	35.58	48.50 281.95	384.42	.1419	35.77
ORANGETOWN T		3.07	7.51	22.42 - 26.99	33.00 - 37.57	.7047	23.25 - 26.47
GRAND VIEW-ON-HUDSON		3.07	1.47	7.74 22.42	34.70	.7969	25.16
NYACK V		3.07	1.47	4.04 26.99	35.57	.7969	25.43
PIERMONT V		3.07	1.47	12.84 26.99	44.37	.7021	31.23
SOUTH NYACK V		3.07	1.47	9.32 26.99	40.85	.7927	29.60
RAMAPO T		6.45	11.75	77.98 - 84.33	96.18 - 102.53	.2378	22.86 - 24.37
AIRMONT V		6.45	5.23	6.90 84.33	102.91	.2378	24.46
CHESTNUT RIDGE V		6.45	5.23	5.78 77.98 - 84.33	95.44 - 101.79	.2632	22.83 - 24.34

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

ROCKLAND COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
HILLBURN V	6.45	5.23	15.20	84.33	111.21	.2968	27.33
KASER V	6.45	5.23	2.08	77.98	91.74	.2632	21.86
MONTEBELLO V	6.45	5.23	6.24	84.33	102.25	.2378	24.30
NEW HEMPSTEAD V	6.45	5.23	4.67	77.98	94.33	.2378	22.42
NEW SQUARE V	6.45	5.23	6.94	84.33	102.95	.2632	24.65
POMONA V	6.45	5.23	4.02	77.98	93.68	.3672	22.79
SLOATSBURG V	6.45	5.23	17.60	84.33	113.61	.2378	27.01
SPRING VALLEY V	6.45	5.23	118.16	77.98	207.82	.1359	37.37
SUFFERN V	6.45	5.23	34.68	84.33	130.69	.2632	31.95
WESLEY HILLS V	6.45	5.23	6.67	77.98 - 84.33	96.33 - 102.68	.2632	23.07 - 24.58
STONY POINT T	7.23	19.90		103.66	130.79	.2093	27.37

ST. LAWRENCE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
OGDENSBURG C	9.06		17.51	17.42 - 18.76	43.99 - 45.33	1.0000	43.99 - 45.33
BRASHER T	7.89	6.11		14.90 - 16.57	28.90 - 30.57	1.0000	28.90 - 30.57
CANTON T	7.89	2.72		7.80 - 22.12	18.41 - 32.73	1.0000	18.41 - 32.73
CANTON V	7.89	2.72	8.04	18.76	37.41	1.0244	37.60
RENSSELAER FALLS V	7.89	2.72	3.50	18.76	32.87	1.0000	32.87
CLARE T	100.69	117.19		177.71	395.59	.0439	17.36
CLIFTON T	6.27	8.88		18.27	33.42	.8523	28.48
COLTON T	80.69	103.50		226.91 - 256.99	411.10 - 441.18	.0530	21.79 - 23.38
DE KALB T	4.30	10.47		16.24 - 20.46	31.01 - 35.23	.9389	29.11 - 33.07
RICHVILLE V	4.30	7.59	7.72	16.24	35.85	.1000	27.18
DE PEYSTER T	7.69	8.63		15.01 - 18.72	31.33 - 35.04	1.0262	32.14 - 35.95
EDWARDS T	7.91	9.07		7.80 - 15.24	24.78 - 32.22	1.0000	24.78 - 32.22
EDWARDS V	7.91	8.19	4.65	7.80	28.55	1.0789	28.91
FINE T	4.15	10.71		7.59 - 12.45	22.45 - 27.31	1.0277	23.07 - 28.06
FOWLER T	16.71	34.85		61.69 - 73.89	113.25 - 125.45	.2471	27.98 - 31.00
GOVERNEUR T	7.89	4.05		15.24	27.18	1.0000	27.18
GOVERNEUR V	7.89	3.23	12.06	15.24	38.42	1.0000	38.42
HAMMOND T	7.89	.80		10.90 - 15.39	19.59 - 24.08	1.0000	19.59 - 24.08
HAMMOND V	7.89	.80	2.37	10.90	21.96	1.0000	21.96
HERMON T	17.79	43.48		32.84 - 69.38	94.11 - 130.65	.2376	22.35 - 31.03
HERMON V	33.43	29.29	60.58	69.38	192.68	.2077	43.96
HOPKINTON T	8.81	5.13		14.27 - 18.31	28.21 - 32.25	.8953	25.25 - 28.86
LAWRENCE T	7.89	7.14		13.25 - 16.40	28.28 - 31.43	1.0000	28.28 - 31.43
LISEON T	7.89	5.41		17.38 - 19.21	30.68 - 32.51	1.0000	30.68 - 32.51
LOUISVILLE T	8.76	1.23		18.42 - 20.56	28.41 - 30.55	.9000	25.57 - 27.49
MASSENA V	8.76	1.23	9.49	18.42	37.90	1.0056	35.11
MACOMB T	7.69	5.30		10.62 - 18.72	23.61 - 31.71	1.0262	24.22 - 32.53
MADRID T	7.89	10.64		17.33 - 18.50	35.86 - 37.03	1.0000	35.86 - 37.03
MASSENA T	7.90	3.06		16.41 - 16.57	27.37 - 27.53	1.0000	27.37 - 27.53
MASSENA V	7.90	3.06	9.49	16.57	37.02	1.0056	37.07
MORRISTOWN T	7.89	4.38		10.90 - 15.39	23.17 - 27.66	1.0000	23.17 - 27.66
MORRISTOWN V	7.89	4.38	12.04	15.39	39.70	1.0000	39.70
NORFOLK T	87.16	44.49		181.12 - 198.96	312.77 - 330.61	.0905	28.30 - 29.92
NORWOOD V	87.16	35.53	16.42	198.96	338.07	.7678	41.71
OSWEGATCHIE T	7.69	4.31		15.00 - 18.72	27.00 - 30.72	1.0262	27.70 - 31.52
HEUVELTON V	7.69	4.31	8.46	18.72	39.18	1.0293	40.23
PARISHVILLE T	97.50	41.26		148.65 - 273.54	287.41 - 412.30	.0809	23.25 - 33.35
PIERCEFIELD T	4.42	4.82		13.62	22.86	1.0000	22.86
PIERREFONT T	196.21	119.24		194.06 - 550.52	509.51 - 865.97	.0402	20.48 - 34.81
PITCAIRN T	7.89	5.87		12.79 - 18.25	26.55 - 32.01	1.0000	26.55 - 32.01
POTSDAM T	7.89	3.03		12.78 - 22.13	23.70 - 33.05	1.0000	23.70 - 33.05
NORWOOD V	7.89	2.70	16.42	18.01	45.02	.7678	41.20
POTSDAM V	7.89	2.70	18.97	22.13	51.69	1.0000	51.69
ROSSIE T	4.13	9.65		6.42 - 15.57	20.20 - 29.35	.9789	19.76 - 28.72
RUSSELL T	7.89	10.54		7.88 - 16.48	26.31 - 34.91	1.0000	26.31 - 34.91
STOCKHOLM T	8.18	4.26		13.25 - 22.96	25.69 - 35.40	.9641	24.76 - 34.13
WADDINGTON T	10.46	2.97		22.99 - 24.50	36.42 - 37.93	.7553	27.50 - 28.64
WADDINGTON V	10.46	2.97	4.65	24.50	42.58	.7747	32.24

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

SARATOGA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
MECHANICVILLE C		3.51		8.23	16.25	27.99	1.0000	27.99
SARATOGA SPRINGS C (1)		3.05		5.10	19.42	27.57	.9377	25.85
BALLSTON T		2.85	.00		20.97 - 23.22	23.82 - 26.07	.9735	23.18 - 25.37
BALLSTON SPA V		2.85	.00	76.09	23.22	102.16	.0715	30.81
CHARLTON T		2.93	.00		16.42 - 25.88	19.35 - 28.81	.9164	17.73 - 27.61
CLIFTON PARK T		2.25	.60		21.63 - 22.64	24.48 - 25.49	.9437	23.09 - 24.05
CORINTH T		5.90	10.79		33.48	50.17	.4933	24.75
CORINTH V		5.90	8.14	12.40	33.48	59.92	.6156	31.07
DAY T		2.78	2.53		8.04 - 16.97	13.35 - 22.28	.9720	12.97 - 21.65
EDINBURG T		2.68	.89		8.05 - 14.67	11.62 - 18.24	.9709	11.28 - 17.70
GALWAY T		2.72	1.00		12.76 - 15.51	16.48 - 19.23	.9698	15.97 - 18.64
GALWAY V		2.72	1.00	.00	15.51	19.23	1.0173	18.64
GREENFIELD T		2.69	2.33		16.50 - 18.32	21.52 - 23.34	1.0000	21.52 - 23.34
HADLEY T		2.30	3.78		12.04 - 14.21	18.12 - 20.29	1.1610	21.03 - 23.55
HALFMOON T		2.90	.00		17.68 - 26.55	20.58 - 29.45	.9191	18.91 - 27.06
MALTA T		2.62	.04		18.32 - 22.60	20.98 - 25.26	1.0000	20.98 - 25.26
ROUND LAKE V		2.62	.04	6.50	20.75	29.91	1.0000	29.91
MILTON T		2.68	.00		15.04 - 22.60	17.72 - 25.28	1.0000	17.72 - 25.28
BALLSTON SPA V		2.68	.00	76.09	22.60	101.37	.0715	30.72
MOREAU T		2.14	5.87		35.07 - 39.04	43.08 - 47.05	.4794	20.64 - 22.55
SOUTH GLENS FALLS V		5.54	4.55	13.87	35.07	59.03	.4666	28.11
NORTHUMBERLAND T		3.05	2.19		18.61 - 27.20	23.85 - 32.44	.9034	21.54 - 29.30
PROVIDENCE T		7.68	13.17		34.70 - 42.16	55.55 - 63.01	.3568	19.81 - 22.47
SARATOGA T		3.15	1.62		19.24 - 28.72	24.01 - 33.49	.8559	20.55 - 28.66
SCHUYLERVILLE V		3.15	1.62	8.67	28.72	42.16	.9056	36.51
VICTORY V		3.15	1.62	6.45	28.72	39.94	1.2912	36.99
STILLWATER T		3.08	2.82		17.95 - 27.13	23.85 - 33.03	.9052	21.59 - 29.90
STILLWATER V		3.08	1.44	3.25	18.19	25.96	.9604	23.68
WATERFORD T		4.56	6.84		40.05 - 47.13	51.45 - 58.53	.5181	26.65 - 30.32
WATERFORD V		5.53	6.84	129.10	47.13	188.60	.0500	37.28
WILTON T		3.30	.00		20.87 - 31.16	24.17 - 34.46	.7891	19.07 - 27.19

SCHENECTADY COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
SCHENECTADY C		8.31		14.69	24.83	47.83	1.0000	47.83
DUANESBURG T		15.43	1.57		36.59 - 49.19	53.59 - 66.19	.5068	27.15 - 33.54
DELANSON V		15.43	1.57	7.88	38.80	63.68	.5077	32.27
GLENVILLE T		8.32	3.05		15.97 - 25.46	27.34 - 36.83	.9421	25.76 - 35.64
SCOTIA V		8.32	1.25	10.49	23.26	43.32	.9792	41.19
NISKAYUNA T		8.29	3.34		17.55 - 22.84	29.18 - 34.47	.9391	27.40 - 32.37
PRINCETOWN T		14.26	.00		39.19 - 39.82	53.45 - 54.08	.5018	26.82 - 27.13
ROTTERDAM T		169.46	118.39		376.00 - 522.82	663.85 - 810.67	.0475	31.53 - 38.50

SCHOHARIE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
BLENHHEIM T		8.77	5.85		14.59 - 18.84	29.21 - 33.46	.9032	26.38 - 30.22
BROOME T		8.43	5.68		14.40 - 17.87	28.51 - 31.98	.9524	27.14 - 30.45
CARLISLE T		6.46	6.42		11.68 - 16.02	24.56 - 28.90	1.2236	30.04 - 35.35
COBLESKILL T		8.21	1.55		14.72 - 17.53	24.48 - 27.29	.9706	23.76 - 26.48
COBLESKILL V		8.21	.81	9.91	14.72	33.65	1.0076	33.02
CONESVILLE T		9.02	9.11		15.70 - 20.64	33.83 - 38.77	.8750	29.60 - 33.92

(1)The tax rate for city purposes is a computed average of inside and outside district rates and only reflects the general city budget exclusive of capital costs.

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

SCHOHARIE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ESPERANCE T	7.25	1.23		13.02 - 17.89	21.50 - 26.37	1.0974	23.59 - 28.93
ESPERANCE V	7.25	.81	5.37	16.90	30.33	1.0917	33.25
FULTON T	8.54	5.66		14.82 - 18.36	29.02 - 32.56	.9265	26.88 - 30.16
GILBOA T	208.62	112.34		350.49 - 556.26	671.45 - 877.22	.0376	25.24 - 32.98
JEFFERSON T	8.86	5.30		14.71 - 23.35	28.87 - 37.51	.8957	25.86 - 33.59
MIDDLEBURGH T	8.31	4.13		14.77 - 19.32	27.21 - 31.76	.9673	26.32 - 30.72
MIDDLEBURGH V	8.31	2.89	6.50	17.59	35.29	1.0041	34.36
RICHMONDVILLE T	8.52	6.22		15.04	29.78	.9512	28.33
RICHMONDVILLE V	8.52	4.11	6.58	15.04	34.25	.9882	32.82
SCHOHARIE T	7.35	4.08		13.02 - 17.92	24.45 - 29.35	1.0974	26.83 - 32.21
SCHOHARIE V	7.35	1.06	4.00	16.89	29.30	1.0917	32.13
SEWARD T	8.01	7.64		14.29 - 18.70	29.94 - 34.35	1.0000	29.94 - 34.35
SHARON T	7.90	7.36		18.70 - 19.46	33.96 - 34.72	1.0000	33.96 - 34.72
SHARON SPRINGS V	7.90	3.97	6.00	18.70	36.57	1.0460	36.84
SUMMIT T	9.44	5.61		15.33 - 19.50	30.38 - 34.55	.8596	26.11 - 29.69
WRIGHT T	7.22	6.01		15.48 - 17.92	28.71 - 31.15	1.0974	31.50 - 34.18

SCHUYLER COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
CATHARINE T	9.20	6.81		14.97	30.98	1.0000	30.98
ODESSA V	9.20	5.63	8.94	14.97	38.74	1.0000	38.74
CAYUTA T	9.94	9.37		14.28 - 17.11	33.59 - 36.42	.9559	32.10 - 34.81
DIX T	11.55	3.78		17.93 - 25.43	33.26 - 40.76	.7957	26.46 - 32.42
MONTOUR FALLS V	11.55	3.78	10.75	18.81	44.89	1.0288	38.22
WATKINS GLEN V	11.55	3.78	11.42	17.93	44.68	.7964	35.56
HECTOR T	9.38	5.26		14.57 - 20.40	29.21 - 35.04	.9790	28.59 - 34.30
BURDETT V	9.38	4.58	5.78	14.57	34.31	.9804	33.59
MONTOUR T	9.25	6.17		14.97	30.39	1.0000	30.39
MONTOUR FALLS V	9.25	4.66	10.75	14.97	39.63	1.0288	39.93
ODESSA V	9.25	4.66	8.94	14.97	37.82	1.0000	37.82
ORANGE T	9.21	7.15		14.27 - 20.23	30.63 - 36.59	1.0000	30.63 - 36.59
READING T	13.49	2.97		20.24 - 20.97	36.70 - 37.43	.6802	24.96 - 25.45
WATKINS GLEN V	13.49	2.97	13.65	20.97	51.08	.6781	34.71
TYRONE T	8.97	3.31		13.45 - 16.76	25.73 - 29.04	1.0242	26.35 - 29.74

SENECA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
COVERT T	6.32	3.94		15.73 - 19.97	25.99 - 30.23	1.0000	25.99 - 30.23
INTERLAKEN V	6.32	2.38	11.50	15.73	35.93	.9355	35.18
FAYETTE T	6.31	2.09		16.38 - 20.98	24.78 - 29.38	1.0000	24.78 - 29.38
WATERLOO V	6.31	1.08	15.26	17.20	39.85	.9415	38.95
JUNIUS T	6.81	3.87		18.42 - 28.11	29.10 - 38.79	.9333	27.15 - 36.20
LODI T	6.32	6.46		15.73	28.51	1.0000	28.51
LODI V	6.32	3.36	2.00	15.73	27.41	.9355	27.28
OVID T	6.31	4.34		15.73	26.38	1.0000	26.38
OVID V	6.31	1.28	5.65	15.73	28.97	.9355	28.60
ROMULUS T	6.32	4.48		15.73 - 16.38	26.53 - 27.18	1.0000	26.53 - 27.18
OVID V	6.32	2.23	5.65	15.73	29.93	.9355	29.56
SENECA FALLS T	6.31	1.97		17.20 - 20.98	25.48 - 29.26	1.0000	25.48 - 29.26
SENECA FALLS V	6.31	.40	16.48	20.98	44.17	.9450	43.26
WATERLOO V	6.31	.40	15.26	17.20	39.17	.9450	38.33
TYRE T	6.31	6.38		17.20 - 24.10	29.89 - 36.79	1.0000	29.89 - 36.79
VARICK T	6.31	2.36		16.38	25.05	1.0000	25.05
WATERLOO T	6.77	4.18		18.42 - 20.64	29.37 - 31.59	.9333	27.40 - 29.47
WATERLOO V	6.77	3.08	15.26	18.42	43.53	.9651	41.10

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

STEBUEN COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
CORNING C		8.74		7.49	20.23	36.46	1.0000	36.46
HORNELL C		8.80		13.76	14.90	37.46	1.0000	37.46
ADDISON T		6.57	7.35		10.08 - 22.13	24.00 - 36.05	1.0000	24.00 - 36.05
ADDISON V		8.85	4.63	N/A	22.13	N/A	N/A	N/A
AVOCA T		8.72	5.39		12.19 - 16.82	26.30 - 30.93	1.0000	26.30 - 30.93
AVOCA V		8.83	6.04	9.25	16.82	40.94	1.0000	40.94
BATH T		12.52	5.93		14.41 - 28.87	32.86 - 47.32	.7000	23.00 - 33.12
BATH V		12.58	2.74	13.66	21.46	50.44	.7041	35.36
SAVONA V		12.64	2.74	12.34	14.41	42.13	.7041	29.54
BRADFORD T		54.35	104.62		100.84 - 201.75	259.81 - 360.72	.1000	25.97 - 36.07
CAMERON T		8.88	7.49		10.19 - 22.37	26.56 - 38.74	.9890	26.26 - 38.30
CAMPBELL T		221.64	83.36		248.39 - 498.37	553.39 - 803.37	.0406	22.46 - 32.61
CANISTEO T		5.44	3.83		14.77 - 23.65	24.04 - 32.92	.9356	22.49 - 30.80
CANISTEO V		9.47	3.17	10.66	21.60	44.90	.9320	41.97
CATON T		6.41	9.85		23.47 - 25.51	39.73 - 41.77	.7931	31.50 - 33.12
COHOCTON T		14.66	11.36		20.49 - 28.27	46.51 - 54.29	.5952	27.68 - 32.31
COHOCTON V		14.73	12.53	12.07	20.49	59.82	.5899	35.54
CORNING T		5.35	5.03		21.26	31.64	.9518	30.11
RIVERSIDE V		9.18	1.94	2.50	21.26	34.88	1.0321	33.40
SOUTH CORNING V		5.67	3.45	7.00	21.26	37.38	1.0321	36.14
DANSVILLE T		5.37	7.86		12.20 - 21.22	25.43 - 34.45	1.0000	25.43 - 34.45
ERWIN T		5.35	4.76		10.08 - 22.13	20.19 - 32.24	1.0000	20.19 - 32.24
PAINTED POST V		8.74	1.77	9.68	20.23	40.42	1.0018	40.43
FREMONT T		5.09	6.59		12.20 - 21.22	23.88 - 32.90	1.0000	23.88 - 32.90
GREENWOOD T		74.76	189.76		287.28 - 331.84	551.80 - 596.36	.0686	37.85 - 40.90
HARTSVILLE T		7.05	6.06		27.94 - 31.27	41.05 - 44.38	.7233	29.69 - 32.10
HORNEY T		8.73	7.35		20.23	36.31	1.0000	36.31
HORNELLVILLE T		7.44	4.10		14.90 - 22.62	26.44 - 34.16	1.0000	26.44 - 34.16
ALMOND V		5.43	1.26	7.59	22.62	36.90	1.0077	36.95
ARKPORT V		8.85	1.82	3.52	21.22	35.41	1.0077	35.43
NORTH HORNELL V		8.88	1.82	5.13	14.90	30.73	1.0077	30.76
HOWARD T		11.19	7.77		18.81 - 25.91	37.77 - 44.87	.7800	29.45 - 34.99
JASPER T		79.76	129.69		213.08 - 311.34	422.53 - 520.79	.0649	27.42 - 33.80
LINDLEY T		85.30	126.67		330.38 - 360.97	542.35 - 572.94	.0613	33.24 - 35.12
PRATTSBURGH T		8.70	7.67		12.19 - 16.82	28.56 - 33.19	1.0000	28.56 - 33.19
PULTENEY T		5.64	3.62		13.79 - 15.76	23.05 - 25.02	.9483	21.86 - 23.73
RATHBONE T		8.71	7.51		13.82 - 22.13	30.04 - 38.35	1.0000	30.04 - 38.35
THURSTON T		68.82	124.95		134.93 - 295.79	328.70 - 489.56	.0748	24.58 - 36.62
TROUPSBURG T		6.07	8.02		15.69 - 25.13	29.78 - 39.22	.8805	26.22 - 34.53
TUSCARORA T		80.72	146.47		349.53	576.72	.0633	36.51
URBANA T		5.07	9.02		13.08 - 17.16	27.17 - 31.25	1.0000	27.17 - 31.25
HAMMONDSPOORT V		8.74	4.12	11.53	14.95	39.34	1.0444	39.85
WAYLAND T		5.43	6.74		12.98 - 18.55	25.15 - 30.72	.9400	23.63 - 28.87
WAYLAND V		9.29	4.36	6.85	12.98	33.48	.9410	31.47
WAYNE T		5.35	2.23		14.95 - 17.16	22.53 - 24.74	1.0000	22.53 - 24.74
WEST UNION T		8.69	10.53		19.70 - 22.01	38.92 - 41.23	1.0000	38.92 - 41.23
WHEELER T		9.18	5.77		13.76 - 17.70	28.71 - 32.65	.9507	27.29 - 31.04
WOODHULL T		71.95	101.30		185.47 - 296.98	358.72 - 470.23	.0745	26.72 - 35.03

N/A - NOT AVAILABLE

SUFFOLK COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE	
BABYLON T		19.52	138.84		728.85 - 1205.33	887.21 - 1363.69	.0206	18.27 - 28.09
AMITYVILLE V		19.52	78.79	163.42	1155.62 - 1167.43	1417.35 - 1429.16	.0556	34.92 - 35.16
BABYLON V		19.52	78.79	96.60	1108.93 - 1205.33	1303.84 - 1400.24	.0489	29.58 - 31.57
LINDENHURST V		19.52	78.79	85.10	1108.55	1291.96	.0312	27.52
BROOKHAVEN T		28.95	132.10		129.05 - 1554.65	290.10 - 1715.70	.0161	4.67 - 27.62
BELLE TERRE V		28.95	58.86	170.16	891.56	1149.53	.0223	19.55
BELLPORT V		28.95	58.86	13.30	1277.73	1378.84	.0205	24.74
LAKE GROVE V		28.95	58.86	75.30	1218.68 - 1267.44	1381.79 - 1430.55	.0175	22.35 - 23.14
OLD FIELD V		28.95	58.86	122.58	1218.68	1429.07	.0178	23.21
PATCHOGUE V		28.95	58.86	54.50	1101.35	1243.66	.0922	24.16
POQUOTT V		28.95	58.86	100.00	1218.68	1406.49	.0178	22.81
PORT JEFFERSON V		28.95	58.86	90.00	891.56	1069.37	.0181	17.39
SHOREHAM V		28.95	58.86	303.92	1250.80	1642.53	.0243	28.93

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

SUFFOLK COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
EAST HAMPTON T	34.34	173.70		128.35 - 584.49	336.39 - 792.53	.0139	4.67 - 11.01
EAST HAMPTON V	34.34	70.55	186.00	273.98	564.87	.0154	8.13
SAG HARBOR V	34.34	70.55	69.63	584.49	759.01	.0660	14.17
HUNTINGTON T	33.29	176.82		1009.19 - 1368.07	1219.30 - 1578.18	.0141	17.19 - 22.25
ASHAROKEN V	33.29	87.10	80.26	1009.95	1210.60	.0801	22.36
HUNTINGTON BAY V	33.29	87.10	241.73	1346.20	1708.32	.0157	24.47
LLOYD HARBOR V	33.29	87.10	210.00	1009.19	1339.58	.0159	19.26
NORTHPORT V	33.29	87.10	310.97	1009.95	1441.31	.0244	23.52
ISLIP T	2.18	9.82		9.89 - 149.96	21.89 - 161.96	.2092	4.58 - 33.88
BRIGHTWATERS V	2.18	6.96	19.92	114.53	143.59	.2336	30.52
ISLANDIA V	2.18	6.96	5.50	67.34 - 149.96	81.98 - 164.60	.2092	17.15 - 34.43
OCEAN BEACH V	2.18	6.96	55.47	9.89	74.50	.1883	14.42
SALTAIRE V	2.18	6.96	35.00	9.89	54.03	.1744	10.08
RIVERHEAD T	1.41	27.79		48.32 - 80.64	77.52 - 109.84	.2665	20.66 - 29.27
SHELTER ISLAND T	.53	4.18		6.33	11.04	.7207	7.95
DERING HARBOR V	.53	3.74	5.05	6.33	15.65	.8373	11.86
SMITHTOWN T	21.31	166.98		589.30 - 883.31	777.59 - 1071.60	.0222	17.25 - 23.78
HEAD OF THE HARBOR V	21.31	109.63	118.54	815.99	1065.47	.0236	23.81
NISSEQUOGUE V	21.31	109.63	150.00	815.99	1096.93	.0246	24.70
VILLAGE OF THE BRANCH	21.31	109.63	53.50	815.99	1000.43	.0246	22.33
SOUTHAMPTON T	18.02	98.28		40.81 - 998.32	157.11 - 1114.62	.0237	3.72 - 26.41
NORTH HAVEN V	18.02	36.18	40.00	295.67	389.87	.0273	9.38
QUOGUE V	18.02	36.18	93.76	107.95	255.91	.0279	6.45
SAG HARBOR V	18.02	36.18	69.63	295.67	419.50	.0660	12.88
SOUTHAMPTON V	18.02	36.18	98.30	199.59	352.09	.0278	8.74
WESTHAMPTON BEACH V	18.02	36.18	147.60	287.96	489.76	.0275	12.16
WEST HAMPTON DUNES V	18.02	36.18	N/A	239.21	N/A	N/A	N/A
SOUTHOLD T	17.31	167.52		242.03 - 570.17	426.86 - 755.00	.0230	9.82 - 17.36
GREENPORT V	17.31	139.11	110.34	570.17	836.93	.0255	19.52

N/A - NOT AVAILABLE

SULLIVAN COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BETHEL T	7.28	6.28		15.77 - 26.90	29.33 - 40.46	.9304	27.28 - 37.64
CALLICOON T	7.60	5.45		13.51 - 16.26	26.56 - 29.31	.9024	23.96 - 26.44
JEFFERSONVILLE V	7.60	3.87	3.80	16.26	31.53	.9897	28.78
COCHECTON T	6.77	5.85		14.67	27.29	1.0000	27.29
DELAWARE T	7.44	7.39		16.03	30.86	.9151	28.24
FALLSBURG T	6.34	8.92		17.25 - 26.33	32.51 - 41.59	1.0657	34.64 - 44.32
WOODRIDGE V	6.34	4.39	11.37	26.33	48.43	1.0739	51.70
FORESTBURGH T	33.39	34.69		96.27 - 110.73	164.35 - 178.81	.2000	32.86 - 35.76
FREMONT T	8.55	3.97		15.40 - 18.53	27.92 - 31.05	.7918	22.10 - 24.58
HIGHLAND T	6.75	4.80		16.58	28.13	1.0000	28.13
LIBERTY T	6.87	6.96		13.80 - 25.02	27.63 - 38.85	1.0000	27.63 - 38.85
LIBERTY V	6.87	4.43	18.70	25.02	55.02	1.0183	55.36
LUMBERLAND T	5.44	5.27		13.40	24.11	1.2370	29.82
MAMAKATING T	7.34	4.17		20.74 - 30.43	32.25 - 41.94	.9221	29.73 - 38.67
BLOOMINGBURG V	7.34	2.47	5.74	23.65	39.20	1.0000	36.59
WURTSBORO V	7.34	2.47	4.17	20.88	34.86	1.0000	32.46
NEVERSINK T	103.54	75.99		213.56 - 387.35	393.09 - 566.88	.0646	25.39 - 36.61
ROCKLAND T	7.71	4.73		13.61 - 27.95	26.05 - 40.39	.8952	23.31 - 36.15
THOMPSON T	5.69	4.05		16.32 - 23.78	26.06 - 33.52	1.1799	30.75 - 39.55
MONTICELLO V	5.69	2.50	19.81	16.32	44.32	1.1810	52.31
TUSTEN T	6.80	5.81		14.67 - 16.58	27.28 - 29.19	1.0000	27.28 - 29.19

TIOGA COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BARTON T	97.73	51.61		150.65 - 165.89	299.99 - 315.23	.0823	24.69 - 25.94
WAVERLY V	70.49	27.22	16.09	150.65	264.45	.6409	30.75

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

TIOGA COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BERKSHIRE T	129.44	132.71		327.92	590.07	.0627	36.99
CANDOR T	82.07	59.55		131.33 - 220.47	272.95 - 362.09	.0975	26.60 - 35.30
CANDOR V	82.07	46.38	58.69	177.90	365.04	.0994	35.70
NEWARK VALLEY T	7.78	4.15		19.87 - 27.85	31.80 - 39.78	1.0331	32.85 - 41.09
NEWARK VALLEY V	7.78	3.97	7.78	19.87	39.40	1.0834	41.09
NICHOLS T	24.38	16.45		38.78 - 65.14	79.61 - 105.97	.3300	26.27 - 34.97
NICHOLS V	24.38	13.33	5.19	38.78	81.68	.3315	26.96
OWEGO T	92.84	29.21		236.80 - 332.11	358.85 - 454.16	.0867	31.11 - 39.37
OWEGO V	92.84	10.14	145.38	247.94	496.30	.1117	46.66
RICHFORD T	6.01	13.68		15.45 - 23.81	35.14 - 43.50	.9248	32.49 - 40.22
SPENCER T	25.17	21.27		43.29 - 54.99	89.73 - 101.43	.3154	28.29 - 31.98
SPENCER V	25.17	13.45	12.00	43.29	93.91	.3138	29.59
TIOGA T	82.56	29.79		131.24 - 220.47	243.59 - 332.82	.0975	23.75 - 32.45

TOMPKINS COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ITHACA C	5.70		10.29	19.94	35.93	1.0000	35.93
CAROLINE T	1.58	7.05		17.33 - 22.02	25.96 - 30.65	1.0000	25.96 - 30.65
DANBY T	2.27	6.31		13.65 - 19.94	22.23 - 28.52	1.0000	22.23 - 28.52
DRYDEN T	5.70	1.71		16.86 - 200.00	24.27 - 207.41	1.0000	24.27 - 207.41
DRYDEN V	5.70	1.71	5.76	22.02	35.19	1.0000	35.19
FREEVILLE V	5.70	1.71	2.97	22.02	32.40	1.0000	32.40
ENFIELD T	5.70	1.57		14.97 - 19.97	22.24 - 27.24	1.0000	22.24 - 27.24
GROTON T	1.02	7.15		18.00 - 22.02	26.17 - 30.19	1.0000	26.17 - 30.19
GROTON V	5.70	5.13	7.40	18.15	36.38	1.0000	36.38
ITHACA T	5.69	1.26		18.69 - 19.94	25.64 - 26.89	1.0000	25.64 - 26.89
CAYUGA HEIGHTS V	5.69	1.26	5.74	19.94	32.63	1.0000	32.63
LANSING T	5.69	1.53		13.71 - 19.94	20.93 - 27.16	1.0000	20.93 - 27.16
LANSING V	5.69	1.53	1.70	19.46 - 19.94	28.38 - 28.86	1.0000	28.38 - 28.86
NEWFIELD T	.60	5.56		13.65 - 19.94	19.81 - 26.10	1.0000	19.81 - 26.10
ULYSSES T	3.65	1.80		19.94 - 19.97	25.39 - 25.42	1.0000	25.39 - 25.42
TRUMANSBURG V	5.69	1.80	4.47	19.97	31.93	1.0000	31.93

ULSTER COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
KINGSTON C	7.71		29.69	46.99	84.39	.4499	37.96
DENNING T	12.08	26.77		65.32	104.17	.2815	29.32
ESOPUS T	3.46	3.59		20.17 - 24.29	27.22 - 31.34	1.0000	27.22 - 31.34
GARDINER T	4.12	3.04		23.77 - 26.19	30.93 - 33.35	.8329	25.76 - 27.77
HARDENBURGH T	3.82	5.03		10.75 - 15.55	19.60 - 24.40	.8873	17.39 - 21.65
HURLEY T	4.07	4.37		17.95 - 22.28	26.39 - 30.72	.8585	22.65 - 26.37
KINGSTON T	165.59	306.57		1026.55	1498.71	.0213	31.92
LLOYD T	3.93	5.34		24.21 - 27.68	33.48 - 36.95	.8774	29.37 - 32.42
MARBLETOWN T	3.44	2.53		15.41 - 24.05	21.38 - 30.02	1.0000	21.38 - 30.02
MARLBOROUGH T	4.01	6.36		17.60 - 28.12	27.97 - 38.49	.8639	24.15 - 33.24
NEW PALTZ T	3.81	9.69		23.44 - 26.80	36.94 - 40.30	.9062	33.47 - 36.52
NEW PALTZ V	3.81	7.40	7.27	23.44	41.92	1.0000	38.66
OLIVE T	248.47	315.53		1109.04	1673.04	.0139	23.25
PLATTEKILL T	4.01	4.18		17.60 - 28.13	25.79 - 36.32	.8635	22.27 - 31.36
ROCHESTER T	3.69	5.19		19.78 - 28.54	28.66 - 37.42	.9295	26.64 - 34.78
ROSENDALE T	3.93	6.58		22.54 - 27.25	33.05 - 37.76	.8827	29.17 - 33.32
SAUGERTIES T	3.48	5.66		19.94 - 23.58	29.08 - 32.72	1.0000	29.08 - 32.72
SAUGERTIES V	3.48	1.92	N/A	19.94	N/A	N/A	N/A
SHANDAKEN T	8.07	13.61		22.54 - 36.40	44.22 - 58.08	.4233	18.71 - 24.58
SHAWANGUNK T	11.54	12.50		58.82 - 72.52	82.86 - 96.56	.3009	24.93 - 29.05
ULSTER T	3.44	4.91		19.94 - 23.77	28.29 - 32.12	1.0000	28.29 - 32.12
WAWARSING T	106.09	195.41		560.60 - 860.76	862.10 - 1162.26	.0328	28.27 - 38.11
ELLENVILLE V	106.09	57.05	147.27	808.94	1119.35	.1353	51.80
WOODSTOCK T	4.19	5.20		18.82 - 24.35	28.21 - 33.74	.8188	23.09 - 27.62

N/A - NOT AVAILABLE

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

WARREN COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
GLENS FALLS C	4.44		9.78	12.37 - 17.81	26.59 - 32.03	.9655	25.66 - 30.92
BOLTON T	2.90	1.22		8.71 - 26.41	12.83 - 30.53	.8790	11.28 - 26.83
CHESTER T	5.30	1.96		10.92 - 28.67	18.18 - 35.93	.8095	14.71 - 29.08
HAGUE T	3.25	.81		7.83 - 11.63	11.89 - 15.69	.9778	11.62 - 15.33
HORICON T	4.76	1.68		8.51 - 25.78	14.95 - 32.22	.9003	13.45 - 29.00
JOHNSBURG T	106.39	66.34		279.51 - 570.29	452.24 - 743.02	.0407	18.41 - 30.24
LAKE GEORGE T	3.28	2.28		10.25 - 26.41	15.81 - 31.97	.8790	13.89 - 28.09
LAKE GEORGE V	4.88	2.28	8.98	10.25	26.39	.9051	23.43
LAKE LUZERNE T	6.56	7.55		21.39 - 25.24	35.50 - 39.35	.6537	23.20 - 25.72
QUEENSBURY T	4.44	.00		9.33 - 19.38	13.77 - 23.82	.9655	13.29 - 22.99
STONY CREEK T	201.93	240.77		653.28 - 1084.62	1095.98 - 1527.32	.0214	23.45 - 32.68
THURMAN T	4.29	5.99		11.38 - 23.21	21.66 - 33.49	1.0000	21.66 - 33.49
WARRENSBURG T	4.45	4.08		11.80 - 24.07	20.33 - 32.60	.9642	19.60 - 31.43

WASHINGTON COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ARGYLE T	7.78	4.53		17.34 - 21.97	29.65 - 34.28	.9368	27.77 - 32.11
ARGYLE V	7.78	2.59	2.57	17.34	30.28	.9319	28.34
CAMBRIDGE T	8.32	5.70		21.51 - 24.66	35.53 - 38.68	.8619	30.62 - 33.33
CAMBRIDGE V	8.32	3.41	8.54	21.51	41.78	.9514	36.77
DRESDEN T	6.63	3.23		8.63 - 16.77	18.49 - 26.63	1.0000	18.49 - 26.63
EASTON T	177.01	101.63		414.75 - 619.33	693.39 - 897.97	.0397	27.53 - 35.65
GREENWICH V	177.01	25.19	8.81	518.31	729.32	.9596	37.06
FORT ANN T	7.79	2.93		10.29 - 21.37	21.01 - 32.09	.8757	18.39 - 28.09
FORT ANN V	7.79	1.72	4.44	19.96	33.91	.8924	29.76
FORT EDWARD T	7.06	6.91		16.25 - 24.46	30.22 - 38.43	1.0000	30.22 - 38.43
FORT EDWARD V	7.06	2.25	8.25	18.72 - 20.31	36.28 - 37.87	1.0040	36.31 - 37.90
GRANVILLE T	6.96	4.17		16.91 - 18.48	28.04 - 29.61	1.0000	28.04 - 29.61
GRANVILLE V	6.96	2.40	11.12	18.48	38.96	1.0000	38.96
GREENWICH T	7.16	3.68		16.24 - 24.57	27.08 - 35.41	1.0000	27.08 - 35.41
GREENWICH V	7.16	1.86	8.81	20.58	38.41	.9596	38.05
HAMPTON T	6.95	4.41		16.91 - 18.48	28.27 - 29.84	1.0000	28.27 - 29.84
HARTFORD T	84.61	59.19		186.94 - 215.36	330.74 - 359.16	.0869	28.74 - 31.20
HEBRON T	8.00	5.94		18.08 - 22.90	32.02 - 36.84	.8985	28.76 - 33.10
JACKSON T	11.63	5.94		27.82 - 34.19	45.39 - 51.76	.6019	27.31 - 31.15
KINGSBURY T	7.02	3.55		16.88 - 18.72	27.45 - 29.29	1.0000	27.45 - 29.29
HUDSON FALLS V	7.02	2.50	9.90	18.72	38.14	1.0000	38.14
PUTNAM T	6.59	4.02		8.63	19.24	1.0000	19.24
SALEM T	7.08	4.69		16.74 - 20.58	28.51 - 32.35	1.0000	28.51 - 32.35
SALEM V	7.08	2.79	5.61	16.74	32.22	1.0000	32.22
WHITE CREEK T	206.25	136.70		445.01 - 527.08	787.96 - 870.03	.0352	27.73 - 30.62
CAMBRIDGE V	206.25	25.40	8.54	527.08	767.27	.9514	34.82
WHITEHALL T	7.09	5.88		17.17 - 18.90	30.14 - 31.87	.9782	29.48 - 31.17
WHITEHALL V	7.09	3.31	19.19	17.17	46.76	.9778	45.73

WAYNE COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ARCADIA T	8.16	3.47		20.71 - 26.66	32.34 - 38.29	.9354	30.24 - 35.81
NEWARK V	8.49	1.64	12.66	22.05	44.84	.9588	42.24
BUTLER T	7.40	5.23		10.78 - 21.52	23.41 - 34.15	1.0254	23.99 - 35.01
WOLCOTT V	7.75	4.38	10.14	16.69	38.96	1.0002	39.68
GALEN T	8.02	4.21		20.39 - 23.23	32.62 - 35.46	.9500	30.98 - 33.68
CLYDE V	8.37	3.15	16.74	23.23	51.49	.9443	48.82
HURON T	8.08	3.22		17.65	28.95	.9694	28.06
LYONS T	7.60	6.48		17.11 - 24.84	31.19 - 38.92	1.0000	31.19 - 38.92
LYONS V	7.95	4.58	17.29	19.37	49.19	1.0000	49.19
MACEDON T	7.75	3.98		18.07 - 24.57	29.80 - 36.30	1.0000	29.80 - 36.30
MACEDON V	7.94	2.57	5.29	24.57	40.37	1.0000	40.37
MARION T	7.66	5.95		20.62 - 22.31	34.23 - 35.92	1.0000	34.23 - 35.92

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

WAYNE COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
ONTARIO T	7.80	2.83		18.07 - 22.31	28.70 - 32.94	1.0000	28.70 - 32.94
PALMYRA T	7.68	3.37		20.62 - 24.57	31.67 - 35.62	1.0000	31.67 - 35.62
PALMYRA V	7.94	2.36	8.78	24.57	43.65	1.0000	43.65
ROSE T	7.65	5.46		17.11 - 22.07	30.22 - 35.18	1.0000	30.22 - 35.18
SAVANNAH T	7.65	6.03		17.08 - 22.07	30.76 - 35.75	1.0000	30.76 - 35.75
SODUS T	7.91	2.84		17.61 - 24.58	28.36 - 35.33	.9719	27.56 - 34.33
SODUS V	8.17	2.33	10.80	24.58	45.88	.9717	44.58
SODUS POINT V	8.17	2.33	4.99	24.58	40.07	.9717	38.94
WALWORTH T	7.75	3.98		18.09 - 24.56	29.82 - 36.29	1.0000	29.82 - 36.29
WILLIAMSON T	7.73	4.13		18.07 - 22.31	29.93 - 34.17	1.0000	29.93 - 34.17
WOLCOTT T	7.67	3.10		11.06 - 17.11	21.83 - 27.88	1.0000	21.83 - 27.88
RED CREEK V	7.94	2.81	10.20	11.06	32.01	.9710	31.71
WOLCOTT V	7.94	2.81	10.44	17.11	38.30	.9710	37.99

WESTCHESTER COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
MOUNT VERNON C	83.82			194.60	353.96	.0539	36.45
NEW ROCHELLE C	61.16			104.53	340.17	.0545	27.56
PEEKSKILL C	54.73			147.97	244.61 - 293.80	.0663	30.68 - 34.14
RYE C	91.72			88.18	302.32 - 410.73	.0379	19.51 - 24.06
WHITE PLAINS C	54.36			91.48	300.71	.0635	28.35
YONKERS C	62.58			113.80	246.66	.0573	24.23
BEDFORD T	23.51	20.67			75.76 - 115.92	.1422	18.63 - 25.17
CORTLANDT T	114.33	156.44			501.74 - 653.51	.0335	27.99 - 33.71
BUCHANAN V	114.33	22.77	52.24	501.74	691.08	.0385	25.52
CROTON-ON-HUDSON V	114.33	22.77	147.23	501.74	642.98	.0825	35.65 - 40.97
EASTCHESTER T	125.92	164.78			293.76 - 585.69	.0283	23.44 - 26.32
BRONXVILLE V	125.92	18.70	64.67	293.76	503.05	.0518	22.66
TUCKAHOE V	125.92	18.70	252.64	504.56	585.69	.0317	27.69 - 30.20
GREENBURGH T	62.64	98.06			123.57 - 421.27	.0565	16.73 - 35.19
ARDSLEY V	62.64	3.69	145.74	319.49	531.56	.0621	32.60
DOBBS FERRY V	62.64	3.69	120.90	319.49	407.19	.0614	30.98 - 36.42
ELMSFORD V	62.64	3.69	99.26	248.16	268.64	.0639	25.47 - 26.74
HASTINGS-ON-HUDSON V	62.64	3.69	119.88	319.49	421.27	.0626	31.06 - 37.37
IRVINGTON V	62.64	3.69	139.23	268.64	407.19	.0622	29.06 - 37.65
TARRYTOWN V	62.64	3.69	130.55	287.80	334.99	.0597	29.38 - 32.31
HARRISON T	COTERMINUS TOWN/VILLAGE - SEE LINE BELOW						
HARRISON V	141.46	153.02	25.72	392.70	712.90	.0233	18.22
LEWISBORO T	25.29	11.28		124.69	161.26	.1376	23.92
MAMARONECK T	116.72	124.77		423.41	459.82	.0279	20.79 - 22.00
LARCHMONT V	116.72	11.17	195.90	423.41	747.20	.0334	24.17
MAMARONECK V	116.72	11.17	188.32	423.41	739.62	.0359	24.38
MOUNT KISCO T	COTERMINUS TOWN/VILLAGE - SEE LINE BELOW						
MOUNT KISCO V	11.62	.00	52.75	36.21	100.58	.1890	27.66
MOUNT PLEASANT T	135.82	72.32		267.03	846.27	.0254	12.92 - 29.48
BRIARCLIFF MANOR V	135.82	4.21	197.59	846.27	1183.89	.0286	33.40
PLEASANTVILLE V	135.82	4.21	52.85	547.33	704.94	.1589	27.60 - 32.11
SLEEPY HOLLOW V	135.82	4.21	20.18	267.03	723.89	.3771	18.80 - 31.86
NEW CASTLE T	12.41	7.96		40.34	69.97	.2700	17.96 - 27.12
NORTH CASTLE T	102.70	91.50		288.13	469.50	.0341	17.40 - 24.18
NORTH SALEM T	23.59	26.13		113.33	116.95	.1412	25.43 - 26.01
OSSINING T	41.11	57.00		240.14	261.31	.0879	31.03 - 33.00
BRIARCLIFF MANOR V	41.11	4.59	60.56	240.14	261.31	.0933	32.07 - 34.04
OSSINING V	41.11	4.59	112.76	240.14	398.60	.0879	36.33
PELHAM T	3.43	.81		19.48	23.72	1.0000	23.72
PELHAM V	3.43	.81	8.75	19.48	32.47	1.0000	32.47
PELHAM MANOR V	3.43	.81	8.36	19.48	32.08	1.0000	32.08
POUND RIDGE T	17.41	10.63		58.10	86.00	.1935	18.24 - 24.39
RYE T	107.84	3.76		309.32	504.58	.0316	14.59 - 21.58
MAMARONECK V	107.84	3.76	188.32	504.58	804.50	.0359	28.34
PORT CHESTER V	107.84	3.76	215.15	474.57	801.32	.0361	28.28
RYE BROOK V	107.84	3.76	147.66	474.57	484.14	.0357	25.78 - 26.12
SCARSDALE T	COTERMINUS TOWN/VILLAGE - SEE LINE BELOW						
SCARSDALE V	126.16	.00	135.49	489.23	750.88	.0271	22.15

OVERLAPPING REAL PROPERTY TAXES

TABLE II
OVERLAPPING REAL PROPERTY TAX RATES IN CITIES TOWNS AND VILLAGES
Fiscal Years Ended in 2002

---Tax Rates Per \$1,000 Assessed Valuation---

WESTCHESTER COUNTY (CONTINUED)

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
SOMERS T	19.72	7.13		81.59 - 114.16	108.44 - 141.01	.1735	20.55 - 26.90
YORKTOWN T	97.94	101.64		536.09 - 576.44	735.67 - 776.02	.0364	28.49 - 30.09

WYOMING COUNTY

ARCADE T	5.77	4.32		12.89	22.98	1.0000	22.98
ARCADE V	5.77	2.24	9.90	12.89	30.80	1.0048	30.84
ATTICA T	5.71	4.12		14.94 - 24.02	24.77 - 33.85	1.0000	24.77 - 33.85
ATTICA V	5.71	2.15	11.70	14.94	34.50	.9958	34.45
BENNINGTON T	8.00	5.43		20.90 - 33.60	34.33 - 47.03	.7147	24.53 - 33.60
CASTILE T	6.05	3.40		16.09 - 17.45	25.54 - 26.90	1.0000	25.54 - 26.90
CASTILE V	6.05	1.51	6.67	16.09	30.32	.9994	30.31
PERRY V	6.05	1.51	11.99	17.45	37.00	1.0000	37.00
COVINGTON T	6.44	6.73		15.40 - 23.07	28.57 - 36.24	.9800	27.99 - 35.51
EAGLE T	6.12	9.79		12.89 - 16.09	28.80 - 32.00	1.0000	28.80 - 32.00
GAINESVILLE T	6.10	5.83		16.09 - 19.68	28.02 - 31.61	1.0000	28.02 - 31.61
GAINESVILLE V	6.10	3.17	5.07	16.09	30.43	1.0000	30.43
SILVER SPRINGS V	6.10	3.17	8.28	16.09	33.64	1.1314	34.72
GENESEE FALLS T	6.27	11.86		14.87 - 21.19	33.00 - 39.32	1.0000	33.00 - 39.32
JAVA T	6.00	4.58		12.89 - 19.68	23.47 - 30.26	1.0000	23.47 - 30.26
MIDDLEBURY T	6.03	8.04		15.24 - 24.51	29.31 - 38.58	.9800	28.72 - 37.80
WYOMING V	6.03	3.70	7.58	15.40	32.71	1.0122	32.29
ORANGEVILLE T	6.11	6.62		14.94 - 19.68	27.67 - 32.41	1.0000	27.67 - 32.41
PERRY T	6.03	5.02		15.09 - 18.48	26.14 - 29.53	1.0000	26.14 - 29.53
PERRY V	6.03	2.66	11.99	17.45	38.13	1.0000	38.13
PIKE T	6.90	8.38		14.87 - 16.09	30.15 - 31.37	1.0000	30.15 - 31.37
PIKE V	6.90	4.42	6.35	16.09	33.76	1.0000	33.76
SHELDON T	5.96	4.69		12.89 - 16.23	23.54 - 26.88	1.0000	23.54 - 26.88
WARSAW T	5.75	6.50		15.09 - 19.68	27.34 - 31.93	1.0000	27.34 - 31.93
WARSAW V	5.75	3.18	10.98	19.68	39.59	1.0030	39.62
WETHERSFIELD T	7.42	7.00		12.89 - 19.68	27.31 - 34.10	1.0000	27.31 - 34.10

YATES COUNTY

CITY OR TOWN VILLAGE	COUNTY	TOWN	CITY OR VILLAGE	SCHOOL DISTRICT RANGE	TOTAL OVERALL RANGE	EQ. RATE	TOTAL OVERALL FULL VALUE RANGE
BARRINGTON T	8.38	4.84		13.77 - 14.09	26.99 - 27.31	1.0000	26.99 - 27.31
BENTON T	9.21	4.73		15.42 - 21.09	29.36 - 35.03	.9133	26.81 - 31.99
PENN YAN V	9.21	2.80	14.22	15.42	41.65	.9389	38.39
ITALY T	8.62	11.03		13.52 - 18.59	33.17 - 38.24	.9676	32.09 - 37.00
JERUSALEM T	9.08	3.36		13.58 - 18.69	26.02 - 31.13	.9532	24.79 - 29.67
PENN YAN V	9.08	2.02	14.17	14.78	40.05	.9830	38.59
MIDDLESEX T	8.37	6.77		16.42 - 17.99	31.56 - 33.13	1.0000	31.56 - 33.13
MILO T	8.87	2.58		14.61 - 14.94	26.06 - 26.39	.9429	24.57 - 24.88
PENN YAN V	8.87	1.04	14.21	14.94	39.06	.9663	37.16
POTTER T	8.37	11.20		14.09 - 17.99	33.66 - 37.56	1.0000	33.66 - 37.56
RUSHVILLE V	8.37	5.85	8.39	17.99	40.60	.7655	38.63
STARKEY T	8.46	4.31		13.77	26.54	1.0000	26.54
DUNDEE V	8.46	2.29	12.24	13.77	36.76	1.0000	36.76
TORREY T	8.67	3.20		14.59	26.46	.9652	25.53
DRESDEN V	8.67	2.27	9.89	14.59	35.42	.9562	34.09
NEW YORK CITY (1)	.00		41.21	62.45	103.66	.2453	25.42

(1) New York City rates are computed average rates from derived levies (see Table 1 of this publication) and are provided only for comparison purposes with other localities. See Appendix A for actual tax rates per \$1000 assessed valuation per class of property.

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

ALBANY COUNTY				ALLEGANY COUNTY			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
100	ALBANY C ALBANY CSD	22.71	21.62	92	ALFRED T ALFRED-ALMOND	22.62	22.62
				8	ANDOVER	22.77	22.77
100	COHOES C COHOES CSD	22.50	22.50		ALLEN T BELFAST	14.07	14.81
				44	FILLMORE	14.13	14.87
100	WATERVLIET C WATERVLIET CSD	16.54	16.03	31	GENESEE VALLEY	13.17	13.86
					ALMA T BOLIVAR-RICHBURG	12.03	12.03
90	BERNE T BERNE-KNOX-WESTERLO	19.70	18.69	1	SCIO	21.58	21.58
				22	WELLSVILLE	19.52	19.52
5	GREENVILLE	19.04	18.06		ALMOND T ALFRED-ALMOND	22.62	22.62
5	MIDDLEBURGH	17.94	17.02	18	ARKPORT	21.22	21.22
				5	CANASERAGA	18.81	18.81
	VOORHEESVILLE	22.35	21.20		AMITY T GENESEE VALLEY	14.59	13.86
				8	SCIO	22.72	21.58
	BETHLEHEM T BETHLEHEM	23.85	25.35		ANDOVER T ANDOVER	23.96	22.76
76	GUILDERLAND	19.61	20.84	93	GREENWOOD	20.74	19.70
6	RAVENA-COEYMANS-SELKIRK	17.82	18.94	2	SCIO	22.71	21.57
				4	WELLSVILLE	20.55	19.52
	COEYMANS T GREENVILLE	18.06	18.06		ANGELICA T BELFAST	14.82	14.82
3	RAVENA-COEYMANS-SELKIRK	18.94	18.94	3	GENESEE VALLEY	13.87	13.87
				97	BELFAST T BELFAST	14.82	14.82
	COLONIE T MAPLEWOOD-COLONIE	22.95	22.95	94	CUBA-RUSHFORD	14.07	14.07
1	MENANDS	16.90	16.90	4	FRIENDSHIP	18.78	18.78
5	NISKAYUNA	22.70	22.70	2	GENESEE VALLEY	13.86	13.86
2	NORTH COLONIE	15.50	15.50		BIRDSALL T ARKPORT	21.22	21.22
49	ROTTERDAM-MOHONASEN	17.86	17.86	11	CANASERAGA	18.81	18.81
1	SOUTH COLONIE	17.73	17.73	54	FILLMORE	14.87	14.87
42	WATERVLIET CSD	16.03	16.03	2	GENESEE VALLEY	13.87	13.87
				33	BOLIVAR T BOLIVAR-RICHBURG	12.04	12.04
	GREEN ISLAND T GREEN ISLAND	252.81	23.46	96	SCIO	21.58	21.58
100				4	BURNS T ARKPORT	21.22	21.22
	GUILDERLAND T GUILDERLAND	21.73	20.84	7	CANASERAGA	18.81	18.81
91	ROTTERDAM-MOHONASEN	18.62	17.86	93	CANEADEA T BELFAST	14.82	14.82
2	SCHALMONT	20.83	19.98	18	CUBA-RUSHFORD	14.06	14.06
1	SOUTH COLONIE	21.41	20.53	48	FILLMORE	14.88	14.88
6	VOORHEESVILLE	22.11	21.21		CENTERVILLE T CUBA-RUSHFORD	14.06	14.06
				14	FILLMORE	14.87	14.87
	KNOX T BERNE-KNOX-WESTERLO	19.28	18.65	73	LETCHWORTH	16.09	16.09
86	DUANESBURG	20.32	19.66	5	YORKSHIRE-PIONEER	12.89	12.89
3	GUILDERLAND	21.54	20.84	8	CLARKSVILLE T BOLIVAR-RICHBURG	12.04	12.04
10	SCHOHARIE	19.16	18.54	24	CUBA-RUSHFORD	14.06	14.06
1				1	HINSDALE	15.41	15.41
	NEW SCOTLAND T BERNE-KNOX-WESTERLO	19.47	18.69	22	PORTVILLE	15.89	15.89
1	BETHLEHEM	26.41	25.35				
26	GREENVILLE	18.81	18.05				
	GUILDERLAND	21.72	20.85				
1	RAVENA-COEYMANS-SELKIRK	19.73	18.94				
6	VOORHEESVILLE	22.09	21.20				
65							
	RENSSELAERVILLE T BERNE-KNOX-WESTERLO	19.97	18.68				
	CAIRO-DURHAM	17.19	16.08				
4	GREENVILLE	19.30	18.06				
61	MIDDLEBURGH	18.19	17.02				
35							
	WESTERLO T BERNE-KNOX-WESTERLO	1,253.54	18.68				
42	GREENVILLE	1,212.13	18.06				
58							

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

ALLEGANY COUNTY (CONTINUED)				BROOME COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	CUBA T				BARKER T		
	BOLIVAR-RICHBURG	12.00	12.00	40	CHENANGO FORKS	21.40	21.40
97	CUBA-RUSHFORD	14.06	14.06	60	WHITNEY POINT	14.29	14.29
3	FRIENDSHIP	18.78	18.78		BINGHAMTON T		
	FRIENDSHIP T			18	SOUTH MOUNTAIN-HICKORY	7.69	8.53
1	BOLIVAR-RICHBURG	12.03	12.03	79	SUSQUEHANNA VALLEY	20.66	22.91
1	CUBA-RUSHFORD	14.09	14.09	3	VESTAL	20.07	22.25
94	FRIENDSHIP	18.77	18.77		CHENANGO T		
5	GENESEEE VALLEY	13.86	13.86	44	CHENANGO FORKS	21.40	21.40
	SCIO	21.47	21.47	46	CHENANGO VALLEY	22.44	22.44
	GENESEEE T			5	JOHNSON CITY	23.41	23.41
48	BOLIVAR-RICHBURG	12.41	12.04	5	WHITNEY POINT	14.29	14.29
52	PORTVILLE	16.38	15.89		COLESVILLE T		
	GRANGER T			4	AFTON	189.13	21.50
28	DALTON-NUNDA	21.19	21.19	4	CHENANGO VALLEY	197.32	22.44
72	FILLMORE	14.87	14.87	83	HARPURSVILLE	118.06	13.42
	GROVE T			8	WINDSOR	166.53	18.93
61	CANASERAGA	18.81	18.81		CONKLIN T		
39	DALTON-NUNDA	21.19	21.19	100	SUSQUEHANNA VALLEY	24.71	22.91
	HUME T				DICKINSON T		
100	FILLMORE	14.42	14.87	19	BINGHAMTON CSD	20.21	20.67
	LETCWORTH	15.59	16.08	58	CHENANGO VALLEY	21.93	22.43
	INDEPENDENCE T			23	JOHNSON CITY	22.88	23.41
42	ANDOVER	22.77	22.77		FENTON T		
8	WELLSVILLE	19.52	19.52	36	CHENANGO FORKS	22.67	21.40
50	WHITESVILLE	22.01	22.01	58	CHENANGO VALLEY	23.77	22.44
	NEW HUDSON T			6	HARPURSVILLE	14.22	13.42
9	BELFAST	17.32	14.82		KIRKWOOD T		
91	CUBA-RUSHFORD	16.44	14.06	9	CHENANGO VALLEY	20.24	22.44
	RUSHFORD T			2	HARPURSVILLE	12.11	13.43
100	CUBA-RUSHFORD	14.06	14.06	15	SUSQUEHANNA VALLEY	20.66	22.90
	SCIO T			74	WINDSOR	17.08	18.93
90	SCIO	21.58	21.58		LISLE T		
10	WELLSVILLE	19.52	19.52	18	MARATHON	19.27	19.27
	WARD T			82	WHITNEY POINT	14.29	14.29
58	ALFRED-ALMOND	25.37	22.62		MAINE T		
	ANDOVER	25.52	22.75	2	CHENANGO FORKS	21.40	21.40
	GENESEEE VALLEY	15.53	13.84	13	JOHNSON CITY	23.41	23.41
41	SCIO	24.21	21.58	84	MAINE-ENDWELL	28.79	28.79
	WELLSVILLE T				NEWARK VALLEY	20.53	20.53
2	ANDOVER	22.77	22.77	1	WHITNEY POINT	14.29	14.29
	SCIO	21.58	21.58		NANTICOKE T		
98	WELLSVILLE	19.52	19.52	3	MAINE-ENDWELL	28.79	28.79
	WEST ALMOND T			1	NEWARK VALLEY	20.53	20.53
38	ALFRED-ALMOND	24.02	22.62	96	WHITNEY POINT	14.29	14.29
62	GENESEEE VALLEY	14.72	13.86		SANFORD T		
	WILLING T			11	AFTON	20.51	21.50
86	WELLSVILLE	18.66	19.43	1	BAINBRIDGE-GUILFORD	19.71	20.66
14	WHITESVILLE	21.14	22.01	83	DEPOSIT	14.03	14.71
	WIRT T			1	HARPURSVILLE	12.80	13.42
83	BOLIVAR-RICHBURG	12.04	12.04	4	WINDSOR	18.06	18.93
10	FRIENDSHIP	18.73	18.73		TRIANGLE T		
6	SCIO	21.58	21.58	1	CHENANGO FORKS	21.40	21.40
				1	CINCINNATUS	13.85	13.85
				1	GREENE	20.10	20.10
					MARATHON	19.27	19.27
				97	WHITNEY POINT	14.29	14.29
					UNION T		
				33	JOHNSON CITY	334.39	23.41
				19	MAINE-ENDWELL	411.50	28.81
				48	UNION-ENDICOTT	377.95	26.46
					BROOME COUNTY		
	BINGHAMTON C						
100	BINGHAMTON CSD	19.91	23.38				

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

CHAUTAUQUA COUNTY (CONTINUED)				CHAUTAUQUA COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
99	CHAUTAUQUA T			4	POMFRET T		
1	CHAUTAUQUA LAKE	9.71	9.71	5	BROCTON	78.26	22.70
	SHERMAN	17.15	17.15	91	CASSADAGA VALLEY	59.66	17.30
					FREDONIA	63.78	18.50
11	CHERRY CREEK T			76	PORTLAND T		
89	CASSADAGA VALLEY	17.30	17.30	3	BROCTON	28.15	22.70
	PINE VALLEY	19.56	19.56	12	CHAUTAUQUA LAKE	12.05	9.72
				9	FREDONIA	22.94	18.50
99	CLYMER T				WESTFIELD	27.81	22.43
1	CLYMER	15.18	15.18	77	RIPLEY T		
	SHERMAN	17.15	17.15	18	RIPLEY	27.20	24.71
99	DUNKIRK T			5	SHERMAN	18.88	17.15
1	DUNKIRK CSD	21.91	21.24		WESTFIELD	24.68	22.42
	FREDONIA	19.08	18.50				
93	ELLERY T			14	SHERIDAN T		
3	BEMUS POINT	15.36	15.36	23	DUNKIRK CSD	25.05	21.24
4	CASSADAGA VALLEY	17.31	17.31	27	FORESTVILLE	18.66	15.83
	CHAUTAUQUA LAKE	9.71	9.71	36	FREDONIA	21.81	18.50
					SILVER CREEK	19.94	16.91
12	ELLCOTT T						
	BEMUS POINT	15.36	15.36	2	SHERMAN T		
48	CASSADAGA VALLEY	17.30	17.30	98	CLYMER	15.18	15.18
2	FALCONER	19.79	19.79		PANAMA	17.70	17.70
37	JAMESTOWN CSD	17.52	17.52		SHERMAN	17.15	17.15
	SOUTHWESTERN	20.31	20.31				
12	ELLINGTON T			1	STOCKTON T		
64	CASSADAGA VALLEY	17.30	17.30	93	BROCTON	27.83	22.73
17	FALCONER	19.79	19.79	6	CASSADAGA VALLEY	21.18	17.30
7	PINE VALLEY	19.56	19.56		CHAUTAUQUA LAKE	11.89	9.71
	RANDOLPH	13.49	13.49				
96	FRENCH CREEK T			33	VILLENOVA T		
4	CLYMER	15.18	15.18	67	FORESTVILLE	15.83	15.83
	SHERMAN	17.15	17.15		PINE VALLEY	19.56	19.56
3	GERRY T			1	WESTFIELD T		
89	BEMUS POINT	15.36	15.36	4	CHAUTAUQUA LAKE	12.72	9.72
8	CASSADAGA VALLEY	17.30	17.30	95	SHERMAN	22.45	17.15
	FALCONER	19.79	19.79		WESTFIELD	29.36	22.43
28	HANOVER T						
72	FORESTVILLE	16.29	15.83		CHEMUNG COUNTY		
	GOWANDA	16.11	15.66	100	ELMIRA C		
	SILVER CREEK	17.40	16.91		ELMIRA CSD	18.21	18.61
97	HARMONY T			99	ASHLAND T		
3	PANAMA	18.27	17.70	1	ELMIRA CSD	658.70	18.64
	SOUTHWESTERN	20.97	20.31		WAVERLY	437.82	12.39
47	KIANTONE T			77	BALDWIN T		
53	FREWSBURG	22.60	21.89	16	ELMIRA CSD	565.46	18.66
	JAMESTOWN CSD	18.09	17.52	7	HORSEHEADS	495.55	16.35
77	MINA T				SPENCER-VAN ETTEN	413.71	13.65
23	CLYMER	15.18	15.18		WAVERLY	375.46	12.39
	SHERMAN	17.15	17.15	2	BIG FLATS T		
69	NORTH HARMONY T			6	CORNING CSD	21.23	20.24
29	CHAUTAUQUA LAKE	9.71	9.71	4	ELMIRA CSD	19.53	18.62
2	PANAMA	17.70	17.70	89	ELMIRA HEIGHTS	17.78	16.95
	SHERMAN	17.15	17.15		HORSEHEADS	17.16	16.36
82	POLAND T			37	CATLIN T		
12	FALCONER	19.79	19.79	61	CORNING CSD	19.74	20.24
5	FREWSBURG	21.89	21.89	2	HORSEHEADS	15.95	16.35
	RANDOLPH	13.49	13.49		WATKINS GLEN	13.92	14.27
				8	CHEMUNG T		
				1	ELMIRA CSD	22.64	18.61
				91	SPENCER-VAN ETTEN	16.60	13.65
					WAVERLY	15.07	12.39

OVERLAPPING REAL PROPERTY TAXES

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

CHEMUNG COUNTY (CONTINUED)				CHENANGO COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	ELMIRA T				LINCKLAEN T		
78	ELMIRA CSD	19.64	18.62	3	CINCINNATUS	16.13	13.85
22	ELMIRA HEIGHTS	17.64	16.72	57	DE RUYTER	21.93	18.83
	ERIN T			40	GEORGETOWN-SOUTH OTSELIC	22.10	18.98
	ELMIRA CSD	21.90	18.62		MC DONOUGH T		
65	HORSEHEADS	19.24	16.35		CINCINNATUS	20.80	13.84
34	SPENCER-VAN ETTEN	16.06	13.65	4	GREENE	30.20	20.10
	HORSEHEADS T			9	NORWICH CSD	33.29	22.15
	ELMIRA CSD	18.62	18.62	87	OXFORD	31.88	21.22
22	ELMIRA HEIGHTS	16.95	16.95		NEW BERLIN T		
78	HORSEHEADS	16.35	16.35	1	NORWICH CSD	22.16	22.16
	SOUTHPORT T				SHERBURNE-EARLVILLE	19.62	19.62
	CORNING CSD	21.04	20.23	99	UNADILLA VALLEY	16.08	16.08
100	ELMIRA CSD	19.36	18.62		NORTH NORWICH T		
	VAN ETTEN T			41	NORWICH CSD	24.80	22.15
	NEWFIELD	21.66	18.41	57	SHERBURNE-EARLVILLE	21.97	19.63
1	ODESSA-MONTOUR	17.61	14.97	1	UNADILLA VALLEY	18.08	16.15
99	SPENCER-VAN ETTEN	16.06	13.65		NORWICH T		
	VETERAN T				BAINBRIDGE-GUILFORD	32.50	20.66
88	HORSEHEADS	16.35	16.35	88	GILBERTSVILLE - MOUNT UPTON	21.21	13.48
12	ODESSA-MONTOUR	14.97	14.97	3	NORWICH CSD	34.86	22.16
	CHENANGO COUNTY			8	OXFORD	33.37	21.21
					UNADILLA VALLEY	25.16	15.99
					OTSELIC T		
				1	DE RUYTER	30.22	18.82
				97	GEORGETOWN-SOUTH OTSELIC	30.46	18.97
				2	SHERBURNE-EARLVILLE	31.51	19.62
	NORWICH C				OXFORD T		
100	NORWICH CSD	26.65	22.16	11	BAINBRIDGE-GUILFORD	20.15	20.67
	AFTON T				GREENE	19.59	20.09
87	AFTON	21.50	21.50	2	NORWICH CSD	21.60	22.16
8	BAINBRIDGE-GUILFORD	20.66	20.66	87	OXFORD	20.69	21.22
6	HARPURSVILLE	13.42	13.42		PHARSALIA T		
	BAINBRIDGE T			26	CINCINNATUS	18.69	13.84
1	AFTON	20.46	21.51	41	GEORGETOWN-SOUTH OTSELIC	25.61	18.97
99	BAINBRIDGE-GUILFORD	19.66	20.67	32	NORWICH CSD	29.91	22.15
	COLUMBUS T			1	OXFORD	28.64	21.21
1	BROOKFIELD	22.17	16.02		PITCHER T		
27	SHERBURNE-EARLVILLE	27.15	19.62	74	CINCINNATUS	23.08	13.85
71	UNADILLA VALLEY	22.35	16.15	26	GEORGETOWN-SOUTH OTSELIC	31.62	18.97
	COVENTRY T				PLYMOUTH T		
55	AFTON	24.11	21.50	2	GEORGETOWN-SOUTH OTSELIC	20.09	18.97
3	BAINBRIDGE-GUILFORD	23.17	20.67	90	NORWICH CSD	23.47	22.16
21	GREENE	22.54	20.10	8	SHERBURNE-EARLVILLE	20.78	19.62
19	HARPURSVILLE	15.05	13.42		PRESTON T		
2	OXFORD	23.79	21.22	36	NORWICH CSD	34.10	22.16
	GERMAN T			64	OXFORD	32.65	21.22
95	CINCINNATUS	22.04	13.85		SHERBURNE T		
5	GREENE	31.98	20.09	100	SHERBURNE-EARLVILLE	24.81	19.62
	GREENE T				UNADILLA VALLEY	20.40	16.13
3	CHENANGO FORKS	28.54	21.41		SMITHVILLE T		
97	GREENE	26.80	20.10	82	GREENE	24.06	20.09
	HARPURSVILLE	17.90	13.43	16	OXFORD	25.41	21.22
	WHITNEY POINT	19.05	14.29	2	WHITNEY POINT	17.11	14.29
	GUILFORD T				SMYRNA T		
54	BAINBRIDGE-GUILFORD	22.35	20.66	8	GEORGETOWN-SOUTH OTSELIC	34.28	18.97
36	GILBERTSVILLE - MOUNT UPTON	15.65	14.47		NORWICH CSD	40.05	22.16
2	NORWICH CSD	23.96	22.15		SHERBURNE-EARLVILLE	35.46	19.62
8	SIDNEY	24.87	22.99	92			

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

CLINTON COUNTY				COLUMBIA COUNTY			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
100	PLATTSBURGH C PLATTSBURGH CSD	20.52	20.52	100	HUDSON C HUDSON CSD	19.93	18.24
5	ALTONA T BEEKMANTOWN	15.60	15.60	48	ANCRAM T COPAKE-TACONIC HILLS	16.32	16.32
3	NORTHEASTERN CLINTON	20.31	20.31		GERMANTOWN	15.14	15.14
92	NORTHERN ADIRONDACK	11.80	11.80	7	NORTHEAST	14.63	14.63
				44	PINE PLAINS	14.27	14.27
83	AUSABLE T AUSABLE VALLEY	15.06	15.06		AUSTERLITZ T CHATHAM	15.04	15.04
17	PERU	16.89	16.89	22	COPAKE-TACONIC HILLS	16.30	16.30
95	BEEKMANTOWN T BEEKMANTOWN	15.60	15.60		CANAAN T CHATHAM	15.04	15.04
1	CHAZY	19.81	19.81	67	NEW LEBANON	15.58	15.58
1	NORTHERN ADIRONDACK	11.80	11.80	33			
3	SARANAC	18.41	18.41		CHATHAM T CHATHAM	16.35	15.04
80	BLACK BROOK T AUSABLE VALLEY	14.67	15.07	65	EAST GREENBUSH	24.14	22.20
7	PERU	16.45	16.89	13	KINDERHOOK	17.91	16.47
11	SARANAC	17.92	18.40	23	NEW LEBANON	16.94	15.58
1	SARANAC LAKE	12.66	13.00		CLAVERACK T COPAKE-TACONIC HILLS	16.32	16.32
9	CHAMPLAIN T CHAZY	19.81	19.81	63	HUDSON CSD	18.24	18.24
91	NORTHEASTERN CLINTON	20.30	20.30	37			
20	CHAZY T BEEKMANTOWN	15.60	15.60	50	CLERMONT T GERMANTOWN	15.14	15.14
69	CHAZY	19.81	19.81	9	PINE PLAINS	14.27	14.27
11	NORTHEASTERN CLINTON	20.30	20.30	41	RED HOOK	19.92	19.92
	NORTHERN ADIRONDACK	11.80	11.80		COPAKE T COPAKE-TACONIC HILLS	16.32	16.32
26	CLINTON T CHATEAUGAY	16.06	16.06	100			
74	NORTHERN ADIRONDACK	11.80	11.80		GALLATIN T COPAKE-TACONIC HILLS	18.72	16.43
65	DANNEMORA T NORTHERN ADIRONDACK	11.80	11.80	2	GERMANTOWN	17.25	15.14
35	SARANAC	18.41	18.41	33	PINE PLAINS	16.26	14.27
4	ELLENBURG T CHATEAUGAY	15.97	15.97	65			
96	NORTHERN ADIRONDACK	11.80	11.80	100	GERMANTOWN T GERMANTOWN	17.12	15.15
89	MOOERS T NORTHEASTERN CLINTON	20.30	20.30		GHENT T CHATHAM	15.04	15.04
11	NORTHERN ADIRONDACK	11.80	11.80	70	COPAKE-TACONIC HILLS	16.32	16.32
2	PERU T AUSABLE VALLEY	15.07	15.07	16	HUDSON CSD	18.24	18.24
98	PERU	16.89	16.89	4	KINDERHOOK	16.47	16.47
65	PLATTSBURGH T BEEKMANTOWN	15.60	15.60	10			
16	PERU	16.89	16.89		GREENPORT T HUDSON CSD	18.24	18.24
19	SARANAC	18.41	18.41	100	HILLSDALE T COPAKE-TACONIC HILLS	16.32	16.32
2	SARANAC T NORTHERN ADIRONDACK	11.80	11.80		KINDERHOOK T CHATHAM	15.04	15.04
98	PERU	16.89	16.89	5	KINDERHOOK	16.47	16.47
	SARANAC	18.41	18.41	95			
56	SCHUYLER FALLS T PERU	16.89	16.89		LIVINGSTON T COPAKE-TACONIC HILLS	15.81	16.18
44	SARANAC	18.41	18.41	2	GERMANTOWN	14.80	15.15
				39	HUDSON CSD	17.82	18.24
				31	PINE PLAINS	13.94	14.27
				18	RED HOOK	19.46	19.92
				10			
					NEW LEBANON T CHATHAM	15.04	15.04
				7	NEW LEBANON	15.58	15.58
				93			
					STOCKPORT T HUDSON CSD	18.24	18.24
				31	KINDERHOOK	16.47	16.47
				69			

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

DELAWARE COUNTY (CONTINUED)				DUTCHESS COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	HARPERSFIELD T				BEEKMAN T		
12	CHARLOTTE VALLEY	33.66	13.52	98	ARLINGTON	20.59	17.67
15	JEFFERSON	32.80	13.18	2	PAWLING	20.28	17.41
5	SOUTH KORTRIGHT	41.02	16.48				
68	STAMFORD	52.05	20.91		CLINTON T		
	WORCESTER	48.31	19.41	46	HYDE PARK	23.55	18.65
				12	MILLBROOK	16.74	13.26
	KORTRIGHT T			6	PINE PLAINS	18.01	14.27
12	CHARLOTTE VALLEY	13.52	13.52	36	RHINEBECK	18.32	14.51
2	DELHI	14.78	14.78				
4	JEFFERSON	13.18	13.18		DOVER T		
72	SOUTH KORTRIGHT	16.48	16.48	95	DOVER	27.59	19.31
10	STAMFORD	20.92	20.92		NORTHEAST	20.90	14.63
				4	PAWLING	24.87	17.41
	MASONVILLE T						
10	BAINBRIDGE-GUILFORD	20.66	20.66		EAST FISHKILL T		
5	DEPOSIT	14.71	14.71	9	ARLINGTON	90.20	15.83
79	SIDNEY	22.99	22.99	10	CARMEL	103.54	18.17
5	WALTON	11.89	11.89		PAWLING	99.20	17.41
				81	WAPPINGERS	74.53	13.08
	MEREDITH T						
10	CHARLOTTE VALLEY	25.75	13.53		FISHKILL T		
83	DELHI	28.13	14.78	27	BEACON CSD	23.00	18.14
6	FRANKLIN	31.18	16.38	1	HALDANE	19.59	15.45
1	SOUTH KORTRIGHT	31.38	16.48	73	WAPPINGERS	20.08	15.84
	MIDDLETOWN T				HYDE PARK T		
	ANDES	13.42	12.76		ARLINGTON	23.66	20.13
91	MARGARETVILLE	10.03	9.54	99	HYDE PARK	21.93	18.66
8	ROXBURY	18.35	17.45	1	RHINEBECK	17.06	14.51
	ROXBURY T				LA GRANGE T		
4	GILBOA-CONESVILLE	24.72	13.73	91	ARLINGTON	18.55	17.99
4	MARGARETVILLE	17.17	9.54	3	MILLBROOK	13.67	13.26
92	ROXBURY	31.40	17.45	6	WAPPINGERS	14.76	14.32
	STAMFORD	37.64	20.91				
					MILAN T		
	SIDNEY T			36	PINE PLAINS	14.27	14.27
	BAINBRIDGE-GUILFORD	67.88	20.66	47	RED HOOK	19.91	19.91
2	FRANKLIN	53.81	16.38	16	RHINEBECK	14.51	14.51
9	OTEGO-UNADILLA	62.73	19.10				
89	SIDNEY	75.54	22.99		NORTH EAST T		
	WALTON	39.06	11.89	4	COPAKE-TACONIC HILLS	32.33	16.32
				82	NORTHEAST	28.98	14.63
	STAMFORD T			14	PINE PLAINS	28.26	14.27
71	SOUTH KORTRIGHT	41.54	16.48				
29	STAMFORD	52.71	20.92		PAWLING T		
				1	ARLINGTON	31.42	19.51
	TOMPKINS T			99	PAWLING	28.04	17.41
27	DEPOSIT	262.17	14.71				
1	DOWNSVILLE	195.92	10.99		PINE PLAINS T		
19	HANCOCK	360.60	20.23	100	PINE PLAINS	19.71	14.27
52	WALTON	211.93	11.89				
					PLEASANT VALLEY T		
	WALTON T			85	ARLINGTON	20.44	18.35
3	DOWNSVILLE	26.50	10.99	13	HYDE PARK	20.79	18.66
1	FRANKLIN	39.49	16.38	2	MILLBROOK	14.77	13.26
	SIDNEY	55.15	22.88				
96	WALTON	28.66	11.89		POUGHKEEPSIE T		
				26	ARLINGTON	21.95	18.57
				11	HYDE PARK	22.06	18.66
				31	SPACKENKILL	26.77	22.65
				31	WAPPINGERS	18.34	15.52
					RED HOOK T		
	BEACON C			99	RED HOOK	22.53	19.91
100	BEACON CSD	29.61	16.95	1	RHINEBECK	16.42	14.51
	POUGHKEEPSIE C				RHINEBECK T		
100	POUGHKEEPSIE CSD	73.81	17.16	1	HYDE PARK	24.12	18.98
				1	RED HOOK	25.30	19.91
	AMENIA T			98	RHINEBECK	18.44	14.51
13	DOVER	21.95	19.31				
87	NORTHEAST	16.63	14.63				

OVERLAPPING REAL PROPERTY TAXES

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

DUTCHESS COUNTY (CONTINUED)				ERIE COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	STANFORD T				CLARENCE T		
8	MILLBROOK	12.63	13.26		AKRON	14.77	14.77
7	NORTHEAST	13.94	14.63	78	CLARENCE	15.88	15.88
81	PINE PLAINS	13.59	14.27	22	WILLIAMSVILLE	18.77	18.77
5	RHINEBECK	13.83	14.52				
	UNION VALE T				COLDEN T		
45	ARLINGTON	30.49	18.05	1	EAST AURORA	23.95	16.41
6	DOVER	32.64	19.33	36	HOLLAND	20.26	13.88
49	MILLBROOK	22.40	13.26	62	SPRINGVILLE-GRIFFITH INSTITUTE	23.22	15.91
	WAPPINGER T				COLLINS T		
2	ARLINGTON	31.04	18.27	71	GOWANDA	14.22	11.90
6	BEACON CSD	31.41	18.49	5	NORTH COLLINS	25.74	21.53
92	WAPPINGERS	25.71	15.13	25	SPRINGVILLE-GRIFFITH INSTITUTE	19.01	15.90
	WASHINGTON T				CONCORD T		
6	DOVER	134.95	19.32	2	EDEN	23.16	14.19
92	MILLBROOK	92.60	13.26		HOLLAND	22.87	14.01
2	NORTHEAST	102.16	14.63	6	NORTH COLLINS	35.16	21.54
				92	SPRINGVILLE-GRIFFITH INSTITUTE	25.97	15.91
					EDEN T		
				97	EDEN	15.79	14.21
				1	EVANS-BRANT	19.51	17.56
					FRONTIER	17.06	15.35
				2	HAMBURG	19.40	17.46
					NORTH COLLINS	23.93	21.54
					ELMA T		
				3	EAST AURORA	265.37	16.43
				93	IROQUOIS	218.75	13.54
				1	LANCASTER	267.88	16.58
				2	ORCHARD PARK	292.47	18.10
					EVANS T		
				5	EDEN	17.59	14.21
				94	EVANS-BRANT	21.73	17.56
				1	NORTH COLLINS	26.66	21.54
					GRAND ISLAND T		
				100	GRAND ISLAND	30.41	18.94
					HAMBURG T		
				62	FRONTIER	18.55	15.35
				33	HAMBURG	21.10	17.46
				4	ORCHARD PARK	21.84	18.07
				1	WEST SENECA	21.21	17.55
					HOLLAND T		
				100	HOLLAND	16.36	13.58
					YORKSHIRE-PIONEER	11.43	9.49
					LANCASTER T		
				2	ALDEN	22.86	19.43
				2	CLARENCE	18.69	15.89
				11	DEPEW	23.94	20.35
					IROQUOIS	15.93	13.54
				85	LANCASTER	18.97	16.12
					MARILLA T		
				29	ALDEN	30.24	19.43
				71	IROQUOIS	21.07	13.54
					NEWSTEAD T		
				83	AKRON	14.77	14.77
				1	ALDEN	19.43	19.43
				16	CLARENCE	15.88	15.88
					NORTH COLLINS T		
				6	EDEN	14.25	14.25
					GOWANDA	11.84	11.84
				94	NORTH COLLINS	21.53	21.53

ERIE COUNTY

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

GENESEE COUNTY (CONTINUED)				GREENE COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	ELBA T				HUNTER T		
	ALBION	19.74	19.74	100	HUNTER-TANNERSVILLE	14.37	14.37
2	BYRON-BERGEN	23.14	23.14		JEWETT T		
97	ELBA	21.83	21.83	41	HUNTER-TANNERSVILLE	14.37	14.37
1	OAKFIELD-ALABAMA	25.61	25.61	59	WINDHAM-ASHLAND-JEWETT	10.32	10.32
	LE ROY T				LEXINGTON T		
2	BYRON-BERGEN	23.14	23.14		GILBOA-CONESVILLE	14.04	13.73
3	CALEDONIA-MUMFORD	19.31	19.31	69	HUNTER-TANNERSVILLE	14.70	14.38
95	LE ROY	21.47	21.47		MARGARETVILLE	9.75	9.54
	PAVILION	22.60	22.60	16	ONTEORA	15.76	15.41
	OAKFIELD T			15	WINDHAM-ASHLAND-JEWETT	10.55	10.32
3	ELBA	21.83	21.83		NEW BALTIMORE T		
97	OAKFIELD-ALABAMA	25.61	25.61	40	COXSACKIE-ATHENS	15.97	15.97
	PAVILION T			27	GREENVILLE	18.06	18.06
2	LE ROY	21.47	21.47	33	RAVENA-COEYMANS-SELKIRK	18.94	18.94
98	PAVILION	22.60	22.60		PRATTSVILLE T		
	PEMBROKE T			96	GILBOA-CONESVILLE	14.33	13.73
6	AKRON	18.51	18.51	4	WINDHAM-ASHLAND-JEWETT	10.76	10.31
	OAKFIELD-ALABAMA	25.61	25.61		WINDHAM T		
94	PEMBROKE	19.55	19.55	100	WINDHAM-ASHLAND-JEWETT	10.89	10.31
	STAFFORD T				HAMILTON COUNTY		
23	BATAVIA CSD	21.85	21.85	7	ARIETTA T		
26	BYRON-BERGEN	23.14	23.14	73	LONG LAKE	96.98	7.92
	ELBA	21.83	21.83	4	PISECO	43.62	3.56
39	LE ROY	21.47	21.47	16	RAQUETTE LAKE	24.58	2.01
12	PAVILION	22.60	22.60		WELLS	135.58	11.08
	GREENE COUNTY						
	ASHLAND T				BENSON T		
6	GILBOA-CONESVILLE	14.22	13.73	100	NORTHVILLE	157.51	14.24
94	WINDHAM-ASHLAND-JEWETT	10.68	10.31		HOPE T		
	ATHENS T			53	NORTHVILLE	171.14	14.24
3	CAIRO-DURHAM	16.08	16.08	47	WELLS	133.14	11.08
32	CATSKILL	18.37	18.37		INDIAN LAKE T		
65	COXSACKIE-ATHENS	15.97	15.97	100	INDIAN LAKE	9.41	9.06
	CAIRO T				INLET T		
96	CAIRO-DURHAM	16.08	16.08	100	INLET	4.06	4.06
	CATSKILL	18.36	18.36		LAKE PLEASANT T		
2	COXSACKIE-ATHENS	15.97	15.97	99	LAKE PLEASANT	9.17	8.82
2	GREENVILLE	18.06	18.06	1	WELLS	11.51	11.07
	CATSKILL T				LONG LAKE T		
1	CAIRO-DURHAM	16.08	16.08	66	LONG LAKE	7.92	7.92
99	CATSKILL	18.37	18.37	34	RAQUETTE LAKE	2.01	2.01
	COXSACKIE T				MOREHOUSE T		
94	CAIRO-DURHAM	16.08	16.08	24	PISECO	42.13	3.56
	COXSACKIE-ATHENS	15.97	15.97	76	POLAND	160.25	13.56
6	GREENVILLE	18.06	18.06		WELLS T		
	DURHAM T			100	WELLS	11.08	11.08
95	CAIRO-DURHAM	19.29	16.08		HERKIMER COUNTY		
4	GREENVILLE	21.67	18.06		LITTLE FALLS C		
1	WINDHAM-ASHLAND-JEWETT	12.38	10.32	100	LITTLE FALLS CSD	82.63	19.48
	GREENVILLE T						
6	CAIRO-DURHAM	276.30	16.08				
94	GREENVILLE	310.40	18.07				
	HALCOTT T						
100	MARGARETVILLE	10.11	9.54				

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

HERKIMER COUNTY (CONTINUED)				HERKIMER COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	COLUMBIA T				SALISBURY T		
24	BRIDGEWATER-LEONARDSVILLE	22.85	20.46	93	DOLGEVILLE	13.33	13.33
45	MOHAWK	17.60	15.76	7	POLAND	13.56	13.56
28	RICHFIELD SPRINGS	14.17	12.69		SCHUYLER T		
2	VAN HORNESVILLE-OWEN D. YOUNG	22.42	20.08	33	FRANKFORT-SCHUYLER	19.15	18.49
	DANUBE T			1	ILION	13.18	12.72
16	FORT PLAIN	26.30	25.73	13	WEST CANADA VALLEY	17.17	16.57
57	LITTLE FALLS CSD	19.93	19.50	53	WHITESBORO	21.98	21.22
24	SAINT JOHNESVILLE	19.28	18.86		STARK T		
4	VAN HORNESVILLE-OWEN D. YOUNG	20.52	20.08	2	LITTLE FALLS CSD	20.22	19.49
	FAIRFIELD T			98	VAN HORNESVILLE-OWEN D. YOUNG	20.82	20.07
1	DOLGEVILLE	14.25	13.33		WARREN T		
4	LITTLE FALLS CSD	20.85	19.50	52	CHERRY VALLEY-SPRINGFIELD	13.64	13.35
95	WEST CANADA VALLEY	17.71	16.56	48	RICHFIELD SPRINGS	12.97	12.69
	FRANKFORT T			48	VAN HORNESVILLE-OWEN D. YOUNG	20.52	20.08
1	BRIDGEWATER-LEONARDSVILLE	19.47	20.46		WEBB T		
80	FRANKFORT-SCHUYLER	17.59	18.49	1	ADIRONDACK	18.36	17.17
6	ILION	12.11	12.73	1	POLAND	14.50	13.56
5	NEW HARTFORD	21.56	22.66	98	TOWN OF WEBB	7.33	6.85
9	SAUQUOIT VALLEY	17.11	17.98		WINFIELD T		
	GERMAN FLATTS T			100	BRIDGEWATER-LEONARDSVILLE	21.85	20.46
61	ILION	13.77	12.72		JEFFERSON COUNTY		
39	MOHAWK	17.06	15.76		WATERTOWN C		
	VAN HORNESVILLE-OWEN D. YOUNG	21.73	20.07	100	WATERTOWN CSD	13.22	13.22
	HERKIMER T				ADAMS T		
96	HERKIMER	272.69	17.72	4	BELLEVILLE-HENDERSON	9.97	9.61
1	ILION	195.71	12.72	1	SACKETS HARBOR	16.30	15.70
1	LITTLE FALLS CSD	299.70	19.48	95	SOUTH JEFFERSON	13.30	12.81
2	WEST CANADA VALLEY	254.64	16.55		ALEXANDRIA T		
	LITCHFIELD T			96	ALEXANDRIA	15.41	12.33
79	BRIDGEWATER-LEONARDSVILLE	22.37	20.46	1	HAMMOND	13.62	10.90
	MOHAWK	17.24	15.77		INDIAN RIVER	7.86	6.29
21	SAUQUOIT VALLEY	19.67	17.99	3	LAFARGEVILLE	16.42	13.14
	LITTLE FALLS T				ANTWERP T		
13	HERKIMER	18.41	17.72	3	GOUVERNEUR	18.15	15.25
72	LITTLE FALLS CSD	20.25	19.49	97	INDIAN RIVER	7.49	6.29
10	MOHAWK	16.37	15.76		BROWNVILLE T		
5	VAN HORNESVILLE-OWEN D. YOUNG	20.85	20.07	98	GENERAL BROWN	12.65	12.65
	MANHEIM T			2	LYME	12.38	12.38
58	DOLGEVILLE	13.79	13.79		THOUSAND ISLANDS	14.40	14.40
26	LITTLE FALLS CSD	20.17	20.17		CAPE VINCENT T		
4	OPPENHEIM-EPHRATAH	18.06	18.06	1	LYME	14.89	12.39
10	SAINT JOHNESVILLE	19.52	19.52	99	THOUSAND ISLANDS	17.31	14.40
	WEST CANADA VALLEY	17.30	17.30		CHAMPION T		
	NEWPORT T			94	CARTHAGE	17.55	17.55
14	POLAND	14.12	13.56	6	COPENHAGEN	12.96	12.96
86	WEST CANADA VALLEY	17.26	16.57		CLAYTON T		
	NORWAY T			6	LAFARGEVILLE	15.07	13.14
27	POLAND	13.56	13.56	1	LYME	14.21	12.39
73	WEST CANADA VALLEY	16.56	16.56	93	THOUSAND ISLANDS	16.52	14.40
	OHIO T				ELLISBURG T		
19	ADIRONDACK	213.53	17.17	68	BELLEVILLE-HENDERSON	9.92	9.61
74	POLAND	168.68	13.56	1	SANDY CREEK	18.43	17.85
7	REMSSEN	253.04	20.34	31	SOUTH JEFFERSON	13.23	12.81
	RUSSIA T						
6	ADIRONDACK	17.71	17.16				
82	HOLLAND PATENT	20.04	19.42				
12	POLAND	13.99	13.56				
	REMSSEN	20.99	20.34				

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

JEFFERSON COUNTY (CONTINUED)				LEWIS COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	HENDERSON T				DENMARK T		
97	BELLEVILLE-HENDERSON	9.94	9.60	25	CARTHAGE	41.49	17.55
3	SACKETS HARBOR	16.26	15.71	43	COPENHAGEN	30.64	12.96
	HOUNSFIELD T			32	LOWVILLE	30.15	12.75
10	GENERAL BROWN	15.42	12.65		DIANA T		
88	SACKETS HARBOR	19.15	15.71	6	CARTHAGE	17.55	17.55
2	SOUTH JEFFERSON	15.62	12.81	94	HARRISVILLE	18.25	18.25
	LE RAY T				GREIG T		
16	CARTHAGE	17.55	17.55	2	LOWVILLE	12.80	12.80
57	INDIAN RIVER	6.29	6.29	98	SOUTH LEWIS	13.97	13.97
	LAFARGEVILLE	13.14	13.14		HARRISBURG T		
27	WATERTOWN CSD	13.22	13.22	52	COPENHAGEN	17.28	12.96
	LORRAINE T			48	LOWVILLE	16.98	12.74
100	SOUTH JEFFERSON	15.79	12.82		LEWIS T		
	LYME T			100	ADIRONDACK	39.43	17.17
1	GENERAL BROWN	21.36	12.65		LEYDEN T		
97	LYME	20.92	12.38	25	ADIRONDACK	17.17	17.17
1	THOUSAND ISLANDS	24.36	14.42	75	SOUTH LEWIS	13.97	13.97
	ORLEANS T				LOWVILLE T		
	ALEXANDRIA	13.54	12.32	100	LOWVILLE	21.70	12.75
	INDIAN RIVER	6.91	6.29		LYONSDALE T		
83	LAFARGEVILLE	14.44	13.14	4	ADIRONDACK	18.07	17.17
17	THOUSAND ISLANDS	15.82	14.40	96	SOUTH LEWIS	14.70	13.97
	PAMELIA T				MARTINSBURG T		
82	GENERAL BROWN	12.65	12.65	66	LOWVILLE	237.71	12.77
10	INDIAN RIVER	6.29	6.29	34	SOUTH LEWIS	261.15	14.02
	LAFARGEVILLE	13.14	13.14		MONTAGUE T		
7	WATERTOWN CSD	13.22	13.22	100	LOWVILLE	13.45	12.74
	PHILADELPHIA T				NEW BREMEN T		
100	INDIAN RIVER	6.09	6.29	96	BEAVER RIVER	66.82	10.42
	RODMAN T			4	LOWVILLE	81.65	12.73
100	SOUTH JEFFERSON	12.54	12.81		OSCEOLA T		
	RUTLAND T			95	CAMDEN	46.37	16.91
63	CARTHAGE	19.28	17.54	3	SANDY CREEK	48.93	17.84
31	COPENHAGEN	14.24	12.96	3	SOUTH LEWIS	38.30	13.97
3	SOUTH JEFFERSON	14.08	12.81		PINCKNEY T		
3	WATERTOWN CSD	14.53	13.22	40	COPENHAGEN	17.22	12.97
	THERESA T			59	LOWVILLE	16.95	12.76
2	ALEXANDRIA	12.33	12.33	2	SOUTH JEFFERSON	17.02	12.82
94	INDIAN RIVER	6.29	6.29		TURIN T		
4	LAFARGEVILLE	13.14	13.14	10	LOWVILLE	12.76	12.76
	WATERTOWN T			90	SOUTH LEWIS	13.97	13.97
7	COPENHAGEN	12.96	12.96		WATSON T		
	GENERAL BROWN	12.65	12.65	30	BEAVER RIVER	115.13	10.41
23	SOUTH JEFFERSON	12.82	12.82	44	LOWVILLE	141.06	12.75
69	WATERTOWN CSD	13.22	13.22	26	SOUTH LEWIS	154.52	13.97
	WILNA T				WEST TURIN T		
100	CARTHAGE	17.55	17.55	1	ADIRONDACK	198.70	17.17
	WORTH T				LOWVILLE	142.47	12.31
100	SOUTH JEFFERSON	34.48	12.82	98	SOUTH LEWIS	161.67	13.97
	LEWIS COUNTY						
	CROGHAN T						
88	BEAVER RIVER	10.41	10.41				
10	CARTHAGE	17.55	17.55				
2	HARRISVILLE	18.25	18.25				

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

MADISON COUNTY (CONTINUED)				MONROE COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	LENOX T				GATES T		
90	CANASTOTA	18.34	18.34	82	GATES-CHILI	22.57	22.57
2	CHITTENANGO	22.91	22.91	18	SPENCERPORT	22.11	22.11
8	ONEIDA CSD	16.03	16.03				
	LINCOLN T				GREECE T		
66	CANASTOTA	18.34	18.34	86	GREECE	20.78	20.78
6	CAZENOVIA	18.33	18.33	11	HILTON	20.09	20.09
1	CHITTENANGO	22.91	22.91	3	SPENCERPORT	22.11	22.11
2	MORRISVILLE-EATON	16.64	16.64		HAMLIN T		
17	ONEIDA CSD	16.03	16.03	54	BROCKPORT	37.03	20.07
7	STOCKBRIDGE	16.36	16.36	32	HILTON	37.08	20.10
	MADISON T			14	KENDALL	32.90	17.83
1	BROOKFIELD	16.02	16.02		HENRIETTA T		
47	HAMILTON	19.16	19.16		HONEOYE FALLS-LIMA	252.75	20.52
50	MADISON	21.68	21.68	100	RUSH-HENRIETTA	218.51	17.74
2	WATERVILLE	19.29	19.29				
	NELSON T				IRONDEQUOIT T		
74	CAZENOVIA	18.92	18.33	52	EAST IRONDEQUOIT	23.60	23.60
1	DE RUYTER	19.43	18.83	48	WEST IRONDEQUOIT	25.57	25.57
2	GEORGETOWN-SOUTH OTSELIC	19.58	18.97		MENDON T		
23	MORRISVILLE-EATON	17.18	16.65	93	HONEOYE FALLS-LIMA	20.52	20.52
	SMITHFIELD T			7	PITTSFORD	19.75	19.75
6	CANASTOTA	18.34	18.34		OGDEN T		
81	MORRISVILLE-EATON	16.64	16.64	5	BROCKPORT	20.09	20.09
13	STOCKBRIDGE	16.36	16.36	27	CHURCHVILLE-CHILI	22.17	22.17
	STOCKBRIDGE T			68	SPENCERPORT	22.11	22.11
2	MADISON	21.68	21.68		PARMA T		
1	MORRISVILLE-EATON	16.64	16.64	6	BROCKPORT	21.52	20.08
97	STOCKBRIDGE	16.36	16.36	74	HILTON	21.53	20.09
	SULLIVAN T			21	SPENCERPORT	23.69	22.11
2	CANASTOTA	18.34	18.34		PENFIELD T		
1	CAZENOVIA	18.33	18.33	66	PENFIELD	23.66	23.66
90	CHITTENANGO	22.91	22.91		PITTSFORD	19.75	19.75
6	EAST SYRACUSE-MINOA	21.70	21.70		WAYNE	17.64	17.64
	FAYETTEVILLE-MANLIUS	24.72	24.72	34	WEBSTER	18.99	18.99
	MONROE COUNTY				PERINTON T		
				1	EAST ROCHESTER	212.76	20.91
				79	FAIRPORT	217.07	21.34
				1	PENFIELD	240.67	23.66
				16	PITTSFORD	200.91	19.75
				2	VICTOR	196.02	19.27
	ROCHESTER C				PITTSFORD T		
100	ROCHESTER CSD	19.89	19.89	1	BRIGHTON	23.82	23.25
	BRIGHTON T			6	EAST ROCHESTER	21.43	20.92
66	BRIGHTON	24.09	23.25		PENFIELD	24.24	23.66
12	PENFIELD	24.51	23.65	92	PITTSFORD	20.23	19.74
5	PITTSFORD	20.46	19.75		RUSH-HENRIETTA	18.18	17.74
16	RUSH-HENRIETTA	18.38	17.74		RIGA T		
1	WHEATLAND-CHILI	23.92	23.09	7	BYRON-BERGEN	20.51	19.98
	CHILI T			2	CALEDONIA-MUMFORD	17.25	16.80
1	CALEDONIA-MUMFORD	16.81	16.81	91	CHURCHVILLE-CHILI	22.75	22.16
46	CHURCHVILLE-CHILI	22.17	22.17		RUSH T		
41	GATES-CHILI	22.57	22.57	5	AVON	23.16	22.29
11	WHEATLAND-CHILI	23.08	23.08	8	HONEOYE FALLS-LIMA	21.33	20.53
	CLARKSON T			87	RUSH-HENRIETTA	18.43	17.74
89	BROCKPORT	38.61	20.08		SWEDEN T		
10	HILTON	38.63	20.10	100	BROCKPORT	20.08	20.08
1	HOLLEY	43.93	22.85		BYRON-BERGEN	19.98	19.98
	KENDALL	34.28	17.83		CHURCHVILLE-CHILI	22.17	22.17
	EAST ROCHESTER T						
100	EAST ROCHESTER	20.91	20.91				

OVERLAPPING REAL PROPERTY TAXES

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

MONROE COUNTY (CONTINUED)				NASSAU COUNTY (1)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	WEBSTER T				GLEN COVE C		
100	WAYNE	18.03	17.64	100	GLEN COVE CSD	532.63	16.78
	WEBSTER	19.41	18.99				
	WHEATLAND T				LONG BEACH C		
29	CALEDONIA-MUMFORD	16.81	16.81	100	LONG BEACH CSD	514.56	16.21
71	WHEATLAND-CHILI	23.08	23.08				
MONTGOMERY COUNTY							
	AMSTERDAM C				HEMPSTEAD T		
100	AMSTERDAM CSD	24.93	24.93	4	BALDWIN	745.95	22.68
	AMSTERDAM T			2	BELLMORE	700.27	21.29
89	AMSTERDAM CSD	164.66	24.93	6	EAST MEADOW	709.43	21.57
7	BROADALBIN-PERTH	85.73	12.38	1	EAST ROCKAWAY	698.50	21.23
4	FONDA-FULTONVILLE	136.00	19.64	4	ELMONT	615.26	18.70
	GALWAY	104.07	15.03	2	FLORAL PARK-BELLEROSE	597.26	18.16
	SCOTIA-GLENVILLE	151.78	21.92	3	FRANKLIN SQUARE	600.94	18.27
	CANAJOHARIE T			4	FREEPORT	649.28	19.74
95	CANAJOHARIE	20.04	19.46	6	GARDEN CITY	453.45	13.78
4	CHERRY VALLEY-SPRINGFIELD	14.03	13.62	3	HEMPSTEAD	817.90	24.86
1	FORT PLAIN	26.50	25.73	4	HEWLETT-WOODMERE	690.97	21.01
	SHARON SPRINGS	19.26	18.70	3	ISLAND PARK	402.95	12.25
	CHARLESTON T			2	ISLAND TREES	685.54	20.84
3	CANAJOHARIE	36.56	19.46	7	LAWRENCE	536.46	16.31
9	DUANESBURG	36.94	19.66	4	LEVITTOWN	865.30	26.31
77	FONDA-FULTONVILLE	36.89	19.64	1	LONG BEACH CSD	507.17	15.42
11	SCHOHARIE	34.83	18.54	3	LYNBROOK	637.58	19.38
	FLORIDA T			2	MALVERNE	699.31	21.26
78	AMSTERDAM CSD	27.32	24.93	3	MERRICK	650.46	19.77
1	DUANESBURG	22.39	19.66		NEW HYDE PARK-GARDEN CITY PARK	538.11	16.36
16	FONDA-FULTONVILLE	22.36	19.64	3	NORTH BELLMORE	657.93	20.00
6	SCHALMONT	22.75	19.98	1	NORTH MERRICK	703.60	21.39
	GLEN T			6	OCEANSIDE	591.73	17.99
100	FONDA-FULTONVILLE	20.70	19.64	4	ROCKVILLE CENTRE	701.51	21.33
	MINDEN T			1	ROOSEVELT	651.45	19.80
9	CANAJOHARIE	20.12	19.46	2	SEAFORD	673.78	20.48
85	CHERRY VALLEY-SPRINGFIELD	14.08	13.62	9	UNIONDALE	444.12	13.50
5	FORT PLAIN	26.61	25.73	3	VALLEY STREAM THIRTEEN	630.42	19.16
	SAINT JOHNSVILLE	19.51	18.87	3	VALLEY STREAM THIRTY	601.31	18.28
	VAN HORNESVILLE-OWEN D. YOUNG	20.76	20.08	2	VALLEY STREAM TWENTY-FOUR	704.01	21.40
	MOHAWK T			2	WANTAGH	704.06	21.40
	AMSTERDAM CSD	43.98	24.93	2	WEST HEMPSTEAD	635.65	19.32
	CANAJOHARIE	35.95	19.46		WESTBURY	610.69	18.56
99	FONDA-FULTONVILLE	36.27	19.64		NORTH HEMPSTEAD T		
	PALATINE T			4	CARLE PLACE	564.42	15.69
50	CANAJOHARIE	20.23	19.46	4	EAST WILLISTON	646.07	17.96
44	FONDA-FULTONVILLE	20.41	19.63	1	FLORAL PARK-BELLEROSE	595.13	16.54
1	FORT PLAIN	26.76	25.74	25	GREAT NECK	454.32	12.63
5	JOHNSTOWN CSD	18.73	18.02	8	HERRICKS	579.62	16.11
	SAINT JOHNSVILLE	19.61	18.86	1	JERICHO	505.08	14.04
	ROOT T			11	MANHASSET	483.96	13.45
78	CANAJOHARIE	32.94	19.46	8	MINEOLA	599.19	16.66
20	COBLESKILL-RICHMONDVILLE CENT	24.16	14.28	6	NEW HYDE PARK-GARDEN CITY PARK	551.96	15.34
2	FONDA-FULTONVILLE	33.23	19.64	3	NORTH SHORE	383.32	10.66
	SHARON SPRINGS	31.65	18.70	13	PORT WASHINGTON	595.85	16.56
	ST. JOHNSVILLE T			9	ROSLYN	640.44	17.80
100	SAINT JOHNSVILLE	38.78	18.87	6	WESTBURY	664.08	18.46
					OYSTER BAY T		
				1	AMITYVILLE	691.45	19.91
				6	BETHPAGE	588.18	16.94
				1	COLD SPRING HARBOR	499.82	14.39
				7	FARMINGDALE	728.31	20.98
				12	HICKSVILLE	467.47	13.46
				9	JERICHO	518.23	14.93
				8	LOCUST VALLEY	447.55	12.89
				13	MASSAPEQUA	614.54	17.70
				7	NORTH SHORE	462.06	13.31
				6	OYSTER BAY-EAST NORWICH	426.22	12.28
				4	PLAINEDGE	726.71	20.93
				9	PLAINVIEW-OLD BETHPAGE	663.65	19.11
					ROSLYN	591.37	17.03
				16	SYOSSET	553.40	15.94

(1) Computed average rates are reflected. Rates of up to four different classes of property may apply in Nassau County.

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

NIAGARA COUNTY				ONEIDA COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
100	LOCKPORT C LOCKPORT CSD	23.68	23.68	1 99	SHERRILL C ONEIDA CSD SHERRILL CSD	16.03 17.87	16.08 17.87
100	NIAGARA FALLS C NIAGARA FALLS CSD	19.35	20.97	100	UTICA C UTICA CSD	18.77	18.26
100	NORTH TONAWANDA C NORTH TONAWANDA CSD	22.27	22.27	4 90 6	ANNSVILLE T ADIRONDACK CAMDEN ROME CSD	22.23 21.90 28.96	17.17 16.91 22.37
2 2 6 69 20	CAMBRIA T LOCKPORT CSD NEWFANE NIAGARA-WHEATFIELD STARPOINT WILSON	24.09 25.00 16.13 19.30 22.55	24.09 25.00 16.13 19.30 22.55	58 42	AUGUSTA T MADISON STOCKBRIDGE WATERVILLE	21.68 16.36 19.29	21.68 16.36 19.29
45 2 53	HARTLAND T BARKER MEDINA ROYALTON-HARTLAND	18.59 21.08 21.82	18.59 21.08 21.82	100	AVA T ADIRONDACK	123.51	17.17
85 15	LEWISTON T LEWISTON-PORTER NIAGARA-WHEATFIELD	20.83 16.35	20.83 16.35	97 3	BOONVILLE T ADIRONDACK REMSEN	18.48 21.90	17.16 20.34
74 6 3 17	LOCKPORT T AKRON LOCKPORT CSD NEWFANE ROYALTON-HARTLAND STARPOINT	18.51 23.51 25.00 21.82 19.30	18.51 23.51 25.00 21.82 19.30	97 3	BRIDGEWATER T BRIDGEWATER-LEONARDSVILLE BROOKFIELD SAUQUOIT VALLEY	204.59 160.23 179.84	20.46 16.02 17.98
2 98	NEWFANE T BARKER NEWFANE WILSON	18.59 25.00 22.55	18.59 25.00 22.55	100	CAMDEN T CAMDEN	479.52	16.93
100	NIAGARA T NIAGARA-WHEATFIELD	23.22	18.44	1 11 87	DEERFIELD T HOLLAND PATENT POLAND WEST CANADA VALLEY WHITESBORO	75.62 52.77 64.32 82.58	19.43 13.56 16.52 21.21
3 97	PENDLETON T LOCKPORT CSD STARPOINT	23.54 19.30	23.54 19.30	87	FLORENCE T CAMDEN	58.82	16.91
82 18	PORTER T LEWISTON-PORTER WILSON	20.83 22.55	20.83 22.55	100 79 21	FLOYD T HOLLAND PATENT ORISKANY	19.43 21.34	19.43 21.34
17 83	ROYALTON T AKRON ROYALTON-HARTLAND STARPOINT	18.51 21.82 19.30	18.51 21.82 19.30	45 7 48	FORESTPORT T ADIRONDACK REMSEN TOWN OF WEBB	18.07 21.41 7.22	17.17 20.34 6.86
100	SOMERSET T BARKER	17.74	18.60	97 2	KIRKLAND T CLINTON NEW HARTFORD SAUQUOIT VALLEY SHERRILL CSD WATERVILLE	21.84 22.66 17.98 17.84 19.29	21.84 22.66 17.98 17.84 19.29
86 14	WHEATFIELD T NIAGARA-WHEATFIELD STARPOINT	19.80 22.58	16.92 19.29	1 12 1 87	LEE T ADIRONDACK CAMDEN ROME CSD	343.36 338.23 447.19	17.17 16.91 22.36
2 98	WILSON T NEWFANE WILSON	25.00 22.55	25.00 22.55	13 3 84	MARCY T HOLLAND PATENT ORISKANY WHITESBORO	20.28 21.87 22.15	19.43 20.95 21.22
3 94 2 1	ROME C ORISKANY ROME CSD SHERRILL CSD WESTMORELAND	20.55 21.78 17.29 24.29	21.31 22.58 17.93 25.18	8 1 4 87	MARSHALL T CLINTON MADISON SAUQUOIT VALLEY WATERVILLE	21.36 21.20 17.58 18.86	21.84 21.68 17.98 19.29

OVERLAPPING REAL PROPERTY TAXES

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

ONEIDA COUNTY (CONTINUED)				ONONDAGA COUNTY			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	NEW HARTFORD T				SYRACUSE C		
2	CLINTON	21.84	21.84	100	SYRACUSE CSD	14.47	14.09
84	NEW HARTFORD	22.66	22.66		CAMILLUS T		
10	NEW YORK MILLS	22.39	22.39	1	JORDAN-ELBRIDGE	21.47	21.47
4	SAUQUOIT VALLEY	17.98	17.98	2	MARCELLUS	18.51	18.51
	PARIS T			1	SOLVAY	19.52	19.52
	BRIDGEWATER-LEONARDSVILLE	20.47	20.47	95	WEST GENESEE	20.15	20.15
	CLINTON	21.84	21.84		CICERO T		
1	NEW HARTFORD	22.66	22.66	13	CENTRAL SQUARE	263.84	17.49
98	SAUQUOIT VALLEY	17.98	17.98		CHITTENANGO	345.54	22.91
	WATERVILLE	19.14	19.14	2	EAST SYRACUSE-MINOA	327.32	21.70
	REMSSEN T			85	NORTH SYRACUSE	294.43	19.52
1	ADIRONDACK	17.17	17.17		CLAY T		
1	HOLLAND PATENT	19.43	19.43	5	BALDWINSVILLE	344.75	21.27
98	REMSSEN	20.34	20.34	1	CENTRAL SQUARE	283.43	17.49
	SANGERFIELD T			53	LIVERPOOL	402.15	24.81
1	BROOKFIELD	16.85	16.02	39	NORTH SYRACUSE	316.43	19.52
99	WATERVILLE	20.28	19.28	1	PHOENIX	371.41	22.92
	STEUBEN T				DE WITT T		
6	ADIRONDACK	17.17	17.17	45	EAST SYRACUSE-MINOA	22.26	21.70
36	HOLLAND PATENT	19.43	19.43	3	FAYETTEVILLE-MANLIUS	25.36	24.72
58	REMSSEN	20.35	20.35	52	JAMESVILLE-DEWITT	20.08	19.58
	TRENTON T				ELBRIDGE T		
95	HOLLAND PATENT	27.75	19.43	99	JORDAN-ELBRIDGE	23.01	21.47
3	REMSSEN	29.06	20.34	1	WEST GENESEE	21.60	20.16
2	WHITESBORO	30.31	21.22		FABIUS T		
	VERNON T			3	DE RUYTER	20.11	18.82
	CLINTON	21.84	21.84	78	FABIUS-POMPEY	20.81	19.48
	MADISON	21.68	21.68	2	LAFAYETTE	19.32	18.09
25	ONEIDA CSD	16.03	16.08	16	TULLY	17.14	16.04
73	SHERRILL CSD	17.87	17.87		GEDDES T		
1	STOCKBRIDGE	16.36	16.36	59	SOLVAY	19.52	18.69
	WATERVILLE	19.27	19.27	11	WEST GENESEE	21.03	20.14
	WESTMORELAND	25.11	25.11	31	WESTHILL	23.22	22.23
	VERONA T				LA FAYETTE T		
30	ONEIDA CSD	16.75	16.47	2	FABIUS-POMPEY	20.29	19.44
1	ROME CSD	22.97	21.98	15	JAMESVILLE-DEWITT	20.10	19.26
69	SHERRILL CSD	18.23	17.44	81	LAFAYETTE	18.88	18.09
	VIENNA T			1	ONONDAGA	25.27	24.21
74	CAMDEN	16.91	16.91	2	TULLY	16.75	16.05
11	CENTRAL SQUARE	18.29	18.29		LYSANDER T		
15	ONEIDA CSD	16.03	15.83	91	BALDWINSVILLE	21.27	21.27
1	SHERRILL CSD	18.15	18.15	1	CATO-MERIDIAN	18.96	18.96
	WESTERN T			2	JORDAN-ELBRIDGE	21.47	21.47
7	ADIRONDACK	18.86	17.17	5	PHOENIX	22.92	22.92
40	HOLLAND PATENT	21.34	19.42		MANLIUS T		
53	ROME CSD	24.41	22.22	26	CHITTENANGO	22.91	22.91
	WESTMORELAND T			74	EAST SYRACUSE-MINOA	21.70	21.70
8	CLINTON	23.16	21.85		FAYETTEVILLE-MANLIUS	24.73	24.73
5	SHERRILL CSD	18.60	17.55		JAMESVILLE-DEWITT	19.26	19.26
87	WESTMORELAND	26.15	24.67		MARCELLUS T		
	WHITESTOWN T			97	MARCELLUS	19.83	18.51
	CLINTON	21.84	21.84	1	ONONDAGA	25.95	24.22
16	NEW YORK MILLS	22.39	22.39	2	SKANEATELES	18.17	16.96
14	ORISKANY	20.73	20.73				
2	WESTMORELAND	24.50	24.50				
67	WHITESBORO	21.21	21.21				

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

ONONDAGA COUNTY (CONTINUED)				ONTARIO COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
ONONDAGA T				EAST BLOOMFIELD T			
4	JAMESVILLE-DEWITT	19.26	19.26		CANANDAIGUA CSD	17.62	17.62
5	LAFAYETTE	18.09	18.09	98	EAST BLOOMFIELD	22.12	22.12
12	MARCELLUS	18.51	18.51	2	VICTOR	19.67	19.67
26	ONONDAGA	24.24	24.24	FARMINGTON T			
	TULLY	16.04	16.04	20	CANANDAIGUA CSD	17.62	17.62
23	WEST GENESEE	20.15	20.15	9	MANCHESTER-SHORTSVILLE	27.02	27.02
31	WESTHILL	22.25	22.25	3	PALMYRA-MACEDON	25.66	25.66
OTISCO T				67	VICTOR	19.66	19.66
31	MARCELLUS	514.76	18.53	GENEVA T			
1	ONONDAGA	672.62	24.21	100	GENEVA CSD	19.26	19.26
68	TULLY	446.43	16.07		PENN YAN	14.08	14.08
POMPEY T				GORHAM T			
8	CAZENOVIA	19.58	18.33		CANANDAIGUA CSD	17.62	17.62
36	FABIUS-POMPEY	20.81	19.48	100	GORHAM-MIDDLESEX	17.99	17.99
49	FAYETTEVILLE-MANLIUS	26.41	24.72	HOPEWELL T			
8	JAMESVILLE-DEWITT	20.57	19.26	56	CANANDAIGUA CSD	18.07	17.61
SALINA T				17	GORHAM-MIDDLESEX	18.46	17.99
65	LIVERPOOL	24.80	24.80	9	MANCHESTER-SHORTSVILLE	27.74	27.04
11	LYNCOURT	20.70	20.70	19	PHELPS-CLIFTON SPRINGS	26.91	26.23
24	NORTH SYRACUSE	20.17	20.17	MANCHESTER T			
SKANEATELES T				52	MANCHESTER-SHORTSVILLE	27.55	27.00
3	JORDAN-ELBRIDGE	23.31	21.48	4	NEWARK	22.90	22.45
4	MARCELLUS	20.09	18.51	4	PALMYRA-MACEDON	26.18	25.66
	MORAVIA	14.88	13.71	40	PHELPS-CLIFTON SPRINGS	26.75	26.22
93	SKANEATELES	18.40	16.95	NAPLES T			
SPAFFORD T				100	NAPLES	16.43	16.43
10	HOMER	19.67	18.01		WAYLAND-COHOCTON CENTRAL	12.20	12.20
20	MARCELLUS	20.22	18.51	PHELPS T			
66	SKANEATELES	18.53	16.96	4	GENEVA CSD	19.26	19.26
4	TULLY	17.53	16.05	2	LYONS	21.50	21.50
TULLY T				2	NEWARK	22.45	22.45
	LAFAYETTE	19.23	18.09	92	PHELPS-CLIFTON SPRINGS	26.23	26.23
100	TULLY	17.05	16.04	RICHMOND T			
VAN BUREN T				1	EAST BLOOMFIELD	23.35	22.14
85	BALDWINVILLE	21.27	21.27	99	HONEOYE	16.93	16.05
6	JORDAN-ELBRIDGE	21.48	21.48		HONEOYE FALLS-LIMA	23.01	21.81
10	WEST GENESEE	20.16	20.16	1	NAPLES	17.33	16.43
ONTARIO COUNTY				SENECA T			
CANANDAIGUA C				27	GENEVA CSD	19.26	19.26
100	CANANDAIGUA CSD	17.62	17.62	52	GORHAM-MIDDLESEX	17.99	17.99
GENEVA C				1	PENN YAN	14.09	14.09
100	GENEVA CSD	19.25	19.25	20	PHELPS-CLIFTON SPRINGS	26.22	26.22
BRISTOL T				SOUTH BRISTOL T			
11	CANANDAIGUA CSD	18.03	17.62		CANANDAIGUA CSD	18.77	17.62
32	EAST BLOOMFIELD	22.65	22.13	6	HONEOYE	17.11	16.06
50	HONEOYE	16.44	16.06	94	NAPLES	17.50	16.43
8	NAPLES	16.72	16.34	VICTOR T			
CANADICE T				4	EAST BLOOMFIELD	22.13	22.13
82	HONEOYE	16.63	16.05	95	HONEOYE FALLS-LIMA	21.81	21.81
1	LIVONIA	18.34	17.70		PITTSFORD	20.97	20.97
2	NAPLES	17.02	16.43		VICTOR	19.67	19.67
15	WAYLAND-COHOCTON CENTRAL	12.64	12.20	WEST BLOOMFIELD T			
CANANDAIGUA T				79	EAST BLOOMFIELD	22.13	22.13
99	CANANDAIGUA CSD	18.70	17.62		HONEOYE	16.11	16.11
1	EAST BLOOMFIELD	23.49	22.13	20	HONEOYE FALLS-LIMA	21.81	21.81
1	NAPLES	17.40	16.39				

OVERLAPPING REAL PROPERTY TAXES

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

ORANGE COUNTY				ORANGE COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
100	MIDDLETOWN C MIDDLETOWN CSD	75.50	21.90	41	NEWBURGH T MARLBORO	32.07	15.21
100	NEWBURGH C NEWBURGH CSD	35.10	18.73	47	NEWBURGH CSD VALLEY	44.92	21.30
100	PORT JERVIS C PORT JERVIS CSD	34.21	22.15	5	WALLKILL	37.33	17.70
14	BLOOMING GROVE T CHESTER	84.20	20.21	8	NEW WINDSOR T CORNWALL	75.09	19.98
86	MONROE-WOODBURY WASHINGTONVILLE	85.07	20.42	70	NEWBURGH CSD VALLEY	70.36	18.72
46	CHESTER T CHESTER	23.23	20.21	1	WASHINGTONVILLE TUXEDO T	66.52	17.70
1	GOSHEN	19.92	17.33	20	WASHINGTONVILLE TUXEDO T	78.47	20.88
32	MONROE-WOODBURY	23.46	20.41	2	HAVERSTRAW-STONY POINT	121.18	27.63
22	WARWICK VALLEY	22.36	19.46	24	MONROE-WOODBURY	89.54	20.42
99	CORNWALL T CORNWALL	21.46	19.98	4	RAMAPO	87.95	20.05
1	NEWBURGH CSD	20.11	18.72	70	TUXEDO	32.78	7.47
84	CRAWFORD T PINE BUSH	41.63	21.82	13	WALLKILL T GOSHEN	52.28	17.34
16	VALLEY	33.77	17.70	48	MIDDLETOWN CSD	72.03	23.89
1	DEERPARK T ELDRID	19.90	16.58	4	MINISINK VALLEY	57.67	19.12
99	PORT JERVIS CSD	26.59	22.15	31	PINE BUSH	69.37	23.00
4	GOSHEN T CHESTER	23.13	20.21	3	VALLEY	53.38	17.70
5	FLORIDA	22.43	19.60	14	WARWICK T FLORIDA	94.58	19.60
91	GOSHEN	19.84	17.34	21	GREENWOOD LAKE	97.48	20.20
100	MIDDLETOWN CSD	25.04	21.88	1	TUXEDO	36.07	7.47
38	HAMPTONBURGH T GOSHEN	20.73	17.33	64	WARWICK VALLEY	93.89	19.45
8	VALLEY	21.17	17.70	19	WAWAYANDA T GOSHEN	17.34	17.34
54	WASHINGTONVILLE	24.97	20.88	10	MIDDLETOWN CSD	22.01	22.01
2	HIGHLANDS T HAVERSTRAW-STONY POINT	30.34	27.63	70	MINISINK VALLEY	19.12	19.12
98	HIGHLAND FALLS-FORT MONTGOMERY	17.47	15.91	8	WOODBURY T CORNWALL	35.72	19.98
100	MINISINK T MINISINK VALLEY	27.32	19.12	2	HAVERSTRAW-STONY POINT	49.39	27.63
13	MONROE T KIRYAS JOEL VILLAGE	40.43	15.18	90	MONROE-WOODBURY	36.49	20.41
87	MONROE-WOODBURY	71.36	20.42	100	ORLEANS COUNTY ALBION T	19.75	19.75
2	MONTGOMERY T PINE BUSH	25.72	21.83	100	ALBION	19.75	19.75
98	VALLEY	20.86	17.70	100	HOLLEY	22.77	22.77
1	MOUNT HOPE T MINISINK VALLEY	23.02	19.12	100	MEDINA	21.08	21.08
1	PORT JERVIS CSD	26.66	22.14	100	BARRE T ALBION	19.75	19.75
				100	HOLLEY	22.85	22.85
				5	MEDINA	21.08	21.08
				3	OAKFIELD-ALABAMA	25.61	25.61
				50	CARLTON T ALBION	19.75	19.75
				17	KENDALL	21.73	21.73
				33	LYNDONVILLE	16.11	16.11
				4	CLARENDON T BROCKPORT	23.06	23.06
				1	BYRON-BERGEN	23.14	23.14
				95	HOLLEY	22.85	22.85
				99	GAINES T ALBION	19.75	19.75
				1	LYNDONVILLE	16.11	16.11

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

OTSEGO COUNTY (CONTINUED)				OTSEGO COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	BUTTERNUTS T				OTEGO T		
89	GILBERTSVILLE - MOUNT UPTON	14.65	14.20		FRANKLIN	19.33	16.38
2	OTEGO-UNADILLA	19.70	19.10		LAURENS	22.53	19.09
10	UNADILLA VALLEY	16.50	15.99	99	OTEGO-UNADILLA	22.54	19.10
	CHERRY VALLEY T				OTSEGO T		
92	CHERRY VALLEY-SPRINGFIELD	22.87	13.62		CHERRY VALLEY-SPRINGFIELD	19.88	13.66
8	SHARON SPRINGS	31.40	18.70	93	COOPERSTOWN	21.82	14.99
	DECATUR T			1	EDMESTON	21.04	14.46
3	CHERRY VALLEY-SPRINGFIELD	15.46	13.60	7	RICHFIELD SPRINGS	18.47	12.69
3	COBLESKILL-RICHMONDVILLE CENT	16.24	14.29		PITTSFIELD T		
2	SCHENEVUS	21.70	19.09	4	EDMESTON	14.99	14.46
92	WORCESTER	21.93	19.30	24	MORRIS	20.13	19.42
	EDMESTON T			72	UNADILLA VALLEY	16.75	16.16
3	BRIDGEWATER-LEONARDSVILLE	24.52	20.46		PLAINFIELD T		
89	EDMESTON	17.33	14.46	99	BRIDGEWATER-LEONARDSVILLE	20.46	20.46
9	UNADILLA VALLEY	19.36	16.15	1	EDMESTON	14.49	14.49
	EXETER T				RICHFIELD T		
18	BRIDGEWATER-LEONARDSVILLE	25.50	20.46	6	BRIDGEWATER-LEONARDSVILLE	22.88	20.46
5	EDMESTON	18.03	14.46	94	RICHFIELD SPRINGS	14.19	12.69
77	RICHFIELD SPRINGS	15.82	12.69		ROSEBOOM T		
	HARTWICK T			91	CHERRY VALLEY-SPRINGFIELD	16.41	13.62
84	COOPERSTOWN	20.33	15.45	3	COBLESKILL-RICHMONDVILLE CENT	17.21	14.28
1	LAURENS	25.06	19.05	4	SCHENEVUS	23.02	19.11
15	MILFORD	24.71	18.78	2	SHARON SPRINGS	22.53	18.70
	LAURENS T				SPRINGFIELD T		
93	LAURENS	30.69	19.04	89	CHERRY VALLEY-SPRINGFIELD	13.62	13.62
	MILFORD	30.42	18.87	6	RICHFIELD SPRINGS	12.69	12.69
3	MORRIS	31.29	19.41	5	VAN HORNESVILLE-OWEN D. YOUNG	20.07	20.07
4	ONEONTA CSD	34.42	21.35		UNADILLA T		
	OTEGO-UNADILLA	30.78	19.10	2	BAINBRIDGE-GUILFORD	22.99	20.66
	MARYLAND T			5	GILBERTSVILLE - MOUNT UPTON	15.86	14.25
5	CHARLOTTE VALLEY	14.30	13.53	72	OTEGO-UNADILLA	21.25	19.10
	MILFORD	19.83	18.76	20	SIDNEY	25.58	22.99
	ONEONTA CSD	16.15	15.28		WESTFORD T		
95	SCHENEVUS	20.20	19.11	4	CHERRY VALLEY-SPRINGFIELD	15.83	13.61
	WORCESTER	20.35	19.25	11	MILFORD	21.84	18.78
	MIDDLEFIELD T			76	SCHENEVUS	22.22	19.11
23	CHERRY VALLEY-SPRINGFIELD	19.69	13.62	9	WORCESTER	22.44	19.30
66	COOPERSTOWN	21.56	14.92		WORCESTER T		
11	MILFORD	27.14	18.78	6	CHARLOTTE VALLEY	12.73	13.52
	MILFORD T			5	COBLESKILL-RICHMONDVILLE CENT	13.45	14.29
1	LAURENS	20.44	19.04	89	WORCESTER	18.17	19.30
75	MILFORD	20.16	18.78				
24	ONEONTA CSD	22.94	21.37	PUTNAM COUNTY			
	SCHENEVUS	20.53	19.12		CARMEL T		
	MORRIS T			1	BREWSTER	27.16	22.11
5	GILBERTSVILLE - MOUNT UPTON	15.54	13.95	19	CARMEL	24.96	20.32
1	LAURENS	21.21	19.04	4	LAKELAND	24.23	19.72
84	MORRIS	21.62	19.41	74	MAHOPAC	23.65	19.25
9	UNADILLA VALLEY	17.82	16.00	1	NORTH SALEM	20.66	16.82
	NEW LISBON T				PUTNAM VALLEY	27.90	22.71
	COOPERSTOWN	16.59	14.87		KENT T		
13	EDMESTON	16.13	14.46	100	CARMEL	20.32	20.32
24	LAURENS	21.25	19.04		WAPPINGERS	16.29	16.29
63	MORRIS	21.66	19.41		PATTERSON T		
	ONEONTA T			45	BREWSTER	19.41	19.41
99	ONEONTA CSD	22.22	21.36	53	CARMEL	20.32	20.32
1	OTEGO-UNADILLA	19.86	19.10	2	PAWLING	17.41	17.41

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

PUTNAM COUNTY (CONTINUED)				RENSSELAER COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	PHILIPSTOWN T				PITTSBURY T		
40	GARRISON	12.67	10.15	44	BRUNSWICK	20.93	20.93
47	HALDANE	19.28	15.44		CAMBRIDGE	18.55	18.55
12	LAKELAND	24.55	19.66	49	HOOSIC VALLEY	21.25	21.25
	WAPPINGERS	20.97	16.80	7	HOOSICK FALLS	15.66	15.66
	PUTNAM VALLEY T				LANSINGBURGH	21.87	21.87
3	CARMEL	26.31	20.32		POESTENKILL T		
3	GARRISON	13.14	10.15	93	AVERILL PARK	47.19	19.60
1	HALDANE	20.01	15.45	5	BERLIN	44.00	18.28
5	LAKELAND	24.41	18.85	2	BRUNSWICK	50.38	20.93
11	MAHOPAC	24.91	19.24		WYNANTSKILL	44.59	18.52
78	PUTNAM VALLEY	26.97	20.83		SAND LAKE T		
	SOUTHEAST T			95	AVERILL PARK	46.68	19.61
90	BREWSTER	19.88	19.88	5	EAST GREENBUSH	49.46	20.77
	CARMEL	20.32	20.32		SCHAGHTICOKE T		
10	NORTH SALEM	17.31	17.31		BRUNSWICK	51.05	20.93
	RENSSELAER COUNTY				CAMBRIDGE	45.24	18.55
	RENSSELAER C			54	HOOSIC VALLEY	51.83	21.25
100	RENSSELAER CSD	53.16	26.74	30	LANSINGBURGH	53.34	21.87
	TROY C			15	MECHANICVILLE CSD	39.64	16.25
28	LANSINGBURGH	92.17	21.87		STILLWATER	40.16	16.47
72	TROY CSD	77.97	19.48		SCHODACK T		
	BERLIN T			2	AVERILL PARK	49.83	19.60
10	AVERILL PARK	51.90	19.60	44	EAST GREENBUSH	54.15	21.30
90	BERLIN	48.39	18.28	3	KINDERHOOK	41.88	16.48
	BRUNSWICK T			52	SCHODACK	57.46	22.60
15	AVERILL PARK	48.56	19.60		STEPHENTOWN T		
41	BRUNSWICK	51.84	20.93	12	AVERILL PARK	38.85	19.60
12	LANSINGBURGH	54.18	21.87	65	BERLIN	36.22	18.28
31	TROY CSD	47.04	19.48	24	NEW LEBANON	30.87	15.58
	EAST GREENBUSH T				ROCKLAND COUNTY		
1	AVERILL PARK	46.68	19.61		CLARKSTOWN T		
99	EAST GREENBUSH	50.19	21.08	66	CLARKSTOWN	31.55	13.75
	GRAFTON T			8	EAST RAMAPO	42.56	18.54
76	BERLIN	130.47	18.28	13	NANUET	34.09	14.85
16	BRUNSWICK	149.39	20.93	13	NYACK	42.25	18.41
8	HOOSICK FALLS	111.96	15.69		HAVERSTRAW T		
	HOOSICK T			11	EAST RAMAPO	215.63	18.54
5	CAMBRIDGE	44.74	18.55	87	HAVERSTRAW-STONY POINT	281.95	24.25
95	HOOSICK FALLS	37.77	15.66	2	RAMAPO	233.17	20.05
	NASSAU T				ORANGETOWN T		
38	AVERILL PARK	22.03	19.60	13	NANUET	24.49	17.26
49	EAST GREENBUSH	23.80	21.18	14	NYACK	26.99	19.02
2	KINDERHOOK	18.50	16.46	29	PEARL RIVER	26.43	18.63
12	NEW LEBANON	17.51	15.58	44	SOUTH ORANGETOWN	22.42	15.80
	NORTH GREENBUSH T				RAMAPO T		
14	AVERILL PARK	48.81	19.60	61	EAST RAMAPO	77.98	18.54
43	EAST GREENBUSH	53.52	21.49	39	RAMAPO	84.33	20.05
17	NORTH GREENBUSH	22.38	8.99		STONY POINT T		
26	WYNANTSKILL	46.12	18.52	100	HAVERSTRAW-STONY POINT	103.66	21.70
	PETERSBURGH T				ST. LAWRENCE COUNTY		
77	BERLIN	18.28	18.28		OGDENSBURG C		
23	HOOSICK FALLS	15.66	15.66	1	LISBON	17.42	17.42
				99	OGDENSBURG CSD	18.76	18.76

OVERLAPPING REAL PROPERTY TAXES

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

ST. LAWRENCE COUNTY (CONTINUED)				ST. LAWRENCE COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	BRASHER T				LISBON T		
79	BRASHER FALLS	16.40	16.40	7	CANTON	18.75	18.75
1	BRUSHTON-MOIRA	15.32	15.32	3	HEUVELTON	19.21	19.21
13	MASSENA	16.57	16.57	89	LISBON	17.38	17.38
7	SALMON RIVER	14.90	14.90	2	MADRID-WADDINGTON	18.50	18.50
					OGDENSBURG CSD	18.76	18.76
	CANTON T				LOUISVILLE T		
97	CANTON	18.76	18.76	5	MADRID-WADDINGTON	20.56	18.50
	EDWARDS-KNOX	7.80	7.80	95	MASSENA	18.42	16.58
3	HERMON-DE KALB	16.48	16.48		NORWOOD-NORFOLK	20.01	18.01
	HEUVELTON	19.21	19.21				
	POTSDAM	22.12	22.12		MACOMB T		
	CLARE T			43	GOVERNEUR	14.85	15.24
100	EDWARDS-KNOX	177.71	7.80	6	HAMMOND	10.62	10.90
	CLIFTON T			12	HEUVELTON	18.72	19.21
100	CLIFTON-FINE	18.27	15.57	39	MORRISTOWN	15.00	15.39
	COLTON T				MADRID T		
91	COLTON-PIERREPONT	226.91	12.03	2	LISBON	17.33	17.33
9	TUPPER LAKE	256.99	13.62	85	MADRID-WADDINGTON	18.50	18.50
	DE KALB T			12	NORWOOD-NORFOLK	18.01	18.01
20	CANTON	19.98	18.76		MASSENA T		
22	GOVERNEUR	16.24	15.25	100	BRASHER FALLS	16.41	16.41
48	HERMON-DE KALB	17.56	16.49		MASSENA	16.57	16.57
9	HEUVELTON	20.46	19.21		MORRISTOWN T		
	DE PEYSTER T			11	HAMMOND	10.90	10.90
100	HEUVELTON	18.72	19.21	89	MORRISTOWN	15.39	15.39
	MORRISTOWN	15.01	15.40		NORFOLK T		
	EDWARDS T				BRASHER FALLS	181.12	16.39
92	EDWARDS-KNOX	7.80	7.80	22	MASSENA	183.13	16.57
8	GOVERNEUR	15.24	15.24	78	NORWOOD-NORFOLK	198.96	18.01
	FINE T				OSWEGATCHIE T		
95	CLIFTON-FINE	12.45	12.79	41	CANTON	18.27	18.75
5	EDWARDS-KNOX	7.59	7.80	17	HEUVELTON	18.72	19.21
	FOWLER T			17	MORRISTOWN	15.00	15.39
100	GOVERNEUR	61.69	15.24	42	OGDENSBURG CSD	18.28	18.76
	HARRISVILLE	73.89	18.26		PARISHVILLE T		
	GOVERNEUR T			27	COLTON-PIERREPONT	148.65	12.03
100	GOVERNEUR	15.24	15.24	73	PARISHVILLE-HOPKINTON	157.98	12.78
	HAMMOND T				POTSDAM	273.54	22.13
7	ALEXANDRIA	12.33	12.33		PIERCEFIELD T		
93	HAMMOND	10.90	10.90	100	TUPPER LAKE	13.62	13.62
	MORRISTOWN	15.39	15.39		PIERREPONT T		
2	EDWARDS-KNOX	32.84	7.80	12	CANTON	466.54	18.75
7	GOVERNEUR	64.15	15.24	37	COLTON-PIERREPONT	299.16	12.03
91	HERMON-DE KALB	69.38	16.48	6	EDWARDS-KNOX	194.06	7.80
	HOPKINTON T			44	POTSDAM	550.52	22.13
7	BRASHER FALLS	18.31	16.39		PITCAIRN T		
72	PARISHVILLE-HOPKINTON	14.27	12.78	1	CLIFTON-FINE	12.79	12.79
22	SAINT REGIS FALLS	14.80	13.25	2	GOVERNEUR	15.24	15.24
	LAWRENCE T			97	HARRISVILLE	18.25	18.25
85	BRASHER FALLS	16.40	16.40		POTSDAM T		
15	BRUSHTON-MOIRA	15.32	15.32	2	CANTON	18.75	18.75
	SAINT REGIS FALLS	13.25	13.25	3	MADRID-WADDINGTON	18.50	18.50
				18	NORWOOD-NORFOLK	18.01	18.01
					PARISHVILLE-HOPKINTON	12.78	12.78
				77	POTSDAM	22.13	22.13
					ROSSIE T		
				53	GOVERNEUR	15.57	15.24
				41	HAMMOND	11.13	10.90
				6	INDIAN RIVER	6.42	6.28

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

SENECA COUNTY (CONTINUED)				STEUBEN COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	JUNIUS T				CAMPBELL T		
1	CLYDE-SAVANNAH	25.82	24.10	69	CAMPBELL-SAVONA	248.39	10.08
9	LYONS	23.04	21.50	31	CORNING CSD	498.37	20.23
5	PHELPS-CLIFTON SPRINGS	28.11	26.24		CANISTEO T		
86	WATERLOO	18.42	17.19		ADDISON	23.65	22.13
	LODI T			96	CANISTEO	21.60	20.21
100	SOUTH SENECA	15.73	15.73	2	GREENWOOD	21.06	19.70
	OVID T			1	JASPER-TROUPSBURG	14.77	13.82
100	SOUTH SENECA	15.73	15.73		CATON T		
	ROMULUS T			99	CORNING CSD	25.51	20.23
38	ROMULUS	16.38	16.38	1	ELMIRA CSD	23.47	18.61
62	SOUTH SENECA	15.73	15.73		COHOCTON T		
	SENECA FALLS T			5	AVOCA	28.27	16.83
86	SENECA FALLS	20.98	20.98	5	NAPLES	27.60	16.43
14	WATERLOO	17.20	17.20	90	WAYLAND-COHOCTON CENTRAL	20.49	12.20
	TYRE T				CORNING T		
16	CLYDE-SAVANNAH	24.10	24.10	100	CORNING CSD	21.26	20.24
53	SENECA FALLS	20.98	20.98		DANSVILLE T		
31	WATERLOO	17.20	17.20	39	ARKPORT	21.22	21.22
	VARICK T			3	CANASERAGA	18.81	18.81
100	ROMULUS	16.38	16.38	45	DANSVILLE	17.44	17.44
	WATERLOO T			13	WAYLAND-COHOCTON CENTRAL	12.20	12.20
1	GENEVA CSD	20.64	19.26		ERWIN T		
99	WATERLOO	18.42	17.19	2	ADDISON	22.13	22.13
					CAMPBELL-SAVONA	10.08	10.08
				97	CORNING CSD	20.23	20.23
					FREMONT T		
				59	ARKPORT	21.22	21.22
				13	AVOCA	17.26	17.26
				24	HORNELL CSD	14.90	14.90
				4	WAYLAND-COHOCTON CENTRAL	12.20	12.20
					GREENWOOD T		
				2	ANDOVER	331.84	22.76
				98	CANISTEO	294.54	20.21
					GREENWOOD	287.28	19.71
					HARTSVILLE T		
				16	ALFRED-ALMOND	31.27	22.62
				84	CANISTEO	27.94	20.21
					HORNBY T		
				100	CORNING CSD	20.23	20.23
					HORNELLSVILLE T		
				11	ALFRED-ALMOND	22.62	22.62
				35	ARKPORT	21.22	21.22
				13	CANISTEO	20.21	20.21
				41	HORNELL CSD	14.90	14.90
					HOWARD T		
				49	AVOCA	21.57	16.82
					BATH	18.81	14.67
				35	CANISTEO	25.91	20.21
				16	HORNELL CSD	19.10	14.90
					JASPER T		
				1	CANISTEO	311.34	20.21
				9	GREENWOOD	303.56	19.70
				90	JASPER-TROUPSBURG	213.08	13.83
					LINDLEY T		
					ADDISON	360.97	22.13
				100	CORNING CSD	330.38	20.25

STEUBEN COUNTY

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

STEBUEN COUNTY (CONTINUED)				SUFFOLK COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	PRATTSBURGH T				BROOKHAVEN T		
5	AVOCA	16.82	16.82	1	BAYPORT-BLUE POINT	1,554.65	25.03
16	NAPLES	16.43	16.43	5	BROOKHAVEN-COMSEWOGUE	1,222.28	19.68
79	PRATTSBURG	13.08	13.08	2	CENTER MORICHES	1,281.91	20.64
	WAYLAND-COHOCTON CENTRAL	12.19	12.19	1	EAST MORICHES	1,287.02	20.72
				2	EASTPORT	1,531.13	24.65
	PULTENEY T			1	FIRE ISLAND	129.05	2.08
85	HAMMONDSPORT	15.76	14.95	11	LONGWOOD	1,338.09	21.54
	PENN YAN	14.85	14.08	11	MIDDLE COUNTRY	1,173.50	18.89
14	PRATTSBURG	13.79	13.08	3	MILLER PLACE	1,474.16	23.73
				3	MOUNT SINAI	1,457.66	23.47
	RATHBONE T			9	PATCHOGUE-MEDFORD	1,101.35	17.73
89	ADDISON	22.13	22.13	5	PORT JEFFERSON	891.56	14.35
11	JASPER-TROUPSBURG	13.82	13.82		RIVERHEAD	1,122.77	18.08
				4	ROCKY POINT	1,322.10	21.29
	THURSTON T			12	SACHEM	1,267.44	20.41
13	ADDISON	295.79	22.13	4	SHOREHAM-WADING RIVER	1,250.80	20.14
7	BATH	200.79	15.02	5	SOUTH COUNTRY	1,277.73	20.57
81	CAMPBELL-SAVONA	134.93	10.09	2	SOUTH MANOR	1,332.27	21.45
				12	THREE VILLAGE	1,218.68	19.62
	TROUPSBURG T			7	WILLIAM FLOYD	1,391.72	22.41
2	ADDISON	25.13	22.13		EAST HAMPTON T		
	GREENWOOD	22.37	19.70	14	AMAGANSETT	205.29	2.85
98	JASPER-TROUPSBURG	15.69	13.82	47	EAST HAMPTON	273.98	3.81
				17	MONTAUK	329.76	4.58
	TUSCARORA T			2	SAG HARBOR	584.49	8.12
100	ADDISON	349.53	22.13	13	SPRINGS	457.15	6.35
				6	WAINSCOTT	128.35	1.78
	URBANA T				HUNTINGTON T		
7	BATH	15.02	15.02	6	COLD SPRING HARBOR	1,009.19	14.23
1	BRADFORD	17.16	17.16	6	COMMACK	1,339.95	18.89
92	HAMMONDSPORT	14.95	14.95	5	ELWOOD	1,279.79	18.05
1	PRATTSBURG	13.08	13.08	25	HALF HOLLOW HILLS	1,060.57	14.95
				7	HARBORFIELDS	1,331.34	18.77
	WAYLAND T			13	HUNTINGTON	1,346.20	18.98
2	DANSVILLE	18.55	17.44	23	NORTHPORT-EAST NORTHPORT	1,009.95	14.24
98	WAYLAND-COHOCTON CENTRAL	12.98	12.20	14	SOUTH HUNTINGTON	1,368.07	19.29
					SYOSSET	1,086.58	15.32
	WAYNE T				ISLIP T		
1	BRADFORD	17.16	17.16	11	BAY SHORE	114.53	23.96
99	HAMMONDSPORT	14.95	14.95	3	BAYPORT-BLUE POINT	115.62	24.19
				16	BRENTWOOD	102.59	21.46
	WEST UNION T			7	CENTRAL ISLIP	149.96	31.37
52	GREENWOOD	19.70	19.70	15	CONNETQUOT	98.74	20.66
48	WHITESVILLE	22.01	22.01	8	EAST ISLIP	106.43	22.27
				5	FIRE ISLAND	9.89	2.07
	WHEELER T			7	HAUPPAUGE	67.34	14.09
36	AVOCA	17.70	16.83	6	ISLIP	98.73	20.65
24	BATH	15.80	15.02	8	SACHEM	97.14	20.32
1	HAMMONDSPORT	15.73	14.95	6	SAYVILLE	122.05	25.53
39	PRATTSBURG	13.76	13.08	9	WEST ISLIP	102.06	21.35
					RIVERHEAD T		
	WOODHULL T			1	MATTITUCK-CUTCHOGUE	48.32	12.88
82	ADDISON	296.98	22.13	87	RIVERHEAD	67.47	17.98
18	JASPER-TROUPSBURG	185.47	13.82	12	SHOREHAM-WADING RIVER	75.70	20.17
					SOUTH MANOR	80.64	21.49
					SHELTER ISLAND T		
	SUFFOLK COUNTY			100	SHELTER ISLAND	6.33	4.56
	BABYLON T				SMITHTOWN T		
8	AMITYVILLE	1,155.62	23.81	19	COMMACK	778.20	17.28
7	BABYLON	1,205.33	24.83	16	HAUPPAUGE	589.30	13.08
12	COPIAGUE	1,167.43	24.05	18	KINGS PARK	712.60	15.82
14	DEER PARK	1,159.48	23.89	2	SACHEM	883.31	19.61
6	FARMINGDALE	1,010.67	20.82	46	SMITHTOWN	815.99	18.11
8	HALF HOLLOW HILLS	728.85	15.01		THREE VILLAGE	861.08	19.12
17	LINDENHURST	1,108.55	22.84				
13	NORTH BABYLON	1,108.93	22.84				
13	WEST BABYLON	1,134.06	23.36				
4	WYANDANCH	1,061.31	21.86				

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

SUFFOLK COUNTY (CONTINUED)				SULLIVAN COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
8	SOUTHAMPTON T BRIDGEHAMPTON	174.45	4.13	100	LUMBERLAND T ELDRED	13.40	16.58
4	EAST QUOGUE	489.07	11.59		MAMAKATING T		
1	EASTPORT	998.32	23.66	11	ELLENVILLE	28.77	26.53
9	HAMPTON BAYS	430.39	10.20	2	FALLSBURG	30.43	28.06
7	QUOGUE	107.95	2.56	5	MINISINK VALLEY	20.74	19.12
5	REMSENBURG-SPEONK	239.21	5.67	35	MONTICELLO	20.88	19.25
3	RIVERHEAD	763.14	18.09	40	PINE BUSH	23.65	21.81
10	SAG HARBOR	295.67	7.01	7	PORT JERVIS CSD	24.02	22.15
5	SAGAPONACK	40.81	.97		NEVERSINK T		
33	SOUTHAMPTON	199.59	4.73	1	LIBERTY	387.35	25.02
5	TUCKAHOE	327.91	7.77	3	LIVINGSTON MANOR	213.56	13.80
	WAINSCOTT	70.55	1.67	97	TRI-VALLEY	284.63	18.39
10	WESTHAMPTON BEACH	287.96	6.82		ROCKLAND T		
	SOUTHOLD T			1	LIBERTY	27.95	25.02
8	FISHERS ISLAND	242.03	5.57	72	LIVINGSTON MANOR	15.41	13.80
13	GREENPORT	570.17	13.11	27	ROSCOE	13.61	12.18
37	MATTITUCK-CUTCHOGUE	566.54	13.03		THOMPSON T		
2	NEW SUFFOLK	296.99	6.83		FALLSBURG	23.78	28.06
12	OYSTERPONDS	276.75	6.37		LIBERTY	21.21	25.03
28	SOUTHOLD	505.81	11.63	99	MONTICELLO	16.32	19.26
	SULLIVAN COUNTY				TUSTEN T		
	BETHEL T			94	DELAWARE VALLEY	14.67	14.67
16	DELAWARE VALLEY	15.77	14.67	6	ELDRED	16.58	16.58
13	LIBERTY	26.90	25.03		TIOGA COUNTY		
71	MONTICELLO	20.69	19.25		BARTON T		
	CALLICOON T			4	SPENCER-VAN ETTEN	165.89	13.65
82	DELAWARE VALLEY	16.26	14.67	11	TIOGA	155.48	12.80
14	LIVINGSTON MANOR	15.29	13.80	85	WAVERLY	150.65	12.40
4	ROSCOE	13.51	12.19		BERKSHIRE T		
	COCHECTON T			100	NEWARK VALLEY	327.92	20.56
100	DELAWARE VALLEY	14.67	14.67		CANDOR T		
	DELAWARE T			84	CANDOR	177.90	17.35
100	DELAWARE VALLEY	16.03	14.67	1	ITHACA CSD	204.40	19.93
	FALLSBURG T			11	NEWARK VALLEY	210.57	20.53
80	FALLSBURG	26.33	28.06	2	OWEGO-APALACHIN	220.47	21.50
3	LIBERTY	23.48	25.02	3	TIOGA	131.33	12.80
2	MONTICELLO	18.07	19.26		NEWARK VALLEY T		
15	TRI-VALLEY	17.25	18.38	3	MAINE-ENDWELL	27.85	28.77
	FORESTBURGH T			96	NEWARK VALLEY	19.87	20.53
83	MONTICELLO	96.27	19.25	1	OWEGO-APALACHIN	20.81	21.50
17	PORT JERVIS CSD	110.73	22.15		NICHOLS T		
	FREMONT T			31	OWEGO-APALACHIN	65.14	21.50
66	DELAWARE VALLEY	18.53	14.67	69	TIOGA	38.78	12.80
34	ROSCOE	15.40	12.19		OWEGO T		
	HIGHLAND T			1	MAINE-ENDWELL	332.11	28.79
100	ELDRED	16.58	16.58	4	NEWARK VALLEY	236.80	20.53
	LIBERTY T			61	OWEGO-APALACHIN	247.94	21.50
2	DELAWARE VALLEY	14.67	14.67	16	UNION-ENDICOTT	305.15	26.46
94	LIBERTY	25.02	25.02	18	VESTAL	256.84	22.27
4	LIVINGSTON MANOR	13.80	13.80		RICHFORD T		
	TRI-VALLEY	18.39	18.39	3	DRYDEN	23.81	22.02
				3	ITHACA CSD	21.55	19.93
				3	MARATHON	20.84	19.27
				82	NEWARK VALLEY	22.20	20.53
				9	WHITNEY POINT	15.45	14.29

TABLE III
REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
Fiscal Year Ended in 2002

TIOGA COUNTY (CONTINUED)				ULSTER COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	SPENCER T				KINGSTON C		
2	CANDOR	54.99	17.34	100	KINGSTON CSD	46.99	21.14
98	SPENCER-VAN ETEN	43.29	13.65		DENNING T		
	TIOGA T			100	TRI-VALLEY	65.32	18.39
2	CANDOR	177.90	17.35		ESOPUS T		
37	OWEGO-APALACHIN	220.47	21.50	7	HIGHLAND	24.29	24.29
3	SPENCER-VAN ETEN	140.02	13.65	85	KINGSTON CSD	20.17	20.17
58	TIOGA	131.24	12.80	8	NEW PALTZ	21.24	21.24
	TOMPKINS COUNTY				GARDINER T		
	ITHACA C			74	NEW PALTZ	25.50	21.24
100	ITHACA CSD	19.94	19.94	1	PINE BUSH	26.19	21.81
	CAROLINE T			25	WALLKILL	23.77	19.80
12	CANDOR	17.33	17.33		HARDENBURGH T		
2	DRYDEN	22.02	22.02	64	LIVINGSTON MANOR	15.55	13.80
79	ITHACA CSD	19.94	19.94	36	MARGARETVILLE	10.75	9.54
7	NEWARK VALLEY	20.53	20.53		HURLEY T		
	DANBY T			38	KINGSTON CSD	22.28	19.13
81	CANDOR	17.32	17.32	62	ONTEORA	17.95	15.41
8	ITHACA CSD	19.94	19.94		KINGSTON T		
11	NEWFIELD	18.69	18.69	100	KINGSTON CSD	1,026.55	21.87
	SPENCER-VAN ETEN	13.65	13.65		LLOYD T		
	DRYDEN T			97	HIGHLAND	27.68	24.29
65	CORTLAND CSD	16.86	16.86	3	NEW PALTZ	24.21	21.24
	DRYDEN	22.02	22.02		MARBLETOWN T		
2	GEORGE JUNIOR REPUBLIC	200.00	200.00	2	KINGSTON CSD	21.85	21.85
33	GROTON	18.15	18.15	98	ONTEORA	15.41	15.41
1	ITHACA CSD	19.94	19.94		RONDOUT VALLEY	24.05	24.05
	LANSING	19.46	19.46		MARLBOROUGH T		
	ENFIELD T			3	HIGHLAND	28.12	24.29
69	ITHACA CSD	19.94	19.94	97	MARLBORO	17.60	15.20
2	NEWFIELD	18.69	18.69		NEW PALTZ T		
3	ODESSA-MONTOUR	14.97	14.97	1	HIGHLAND	26.80	24.29
26	TRUMANSBURG	19.97	19.97		KINGSTON CSD	23.68	21.46
	GROTON T			99	NEW PALTZ	23.44	21.24
16	DRYDEN	22.02	22.02		OLIVE T		
82	GROTON	18.15	18.15	100	ONTEORA	1,109.04	15.42
1	HOMER	18.00	18.00		PLATTEKILL T		
	LANSING	19.46	19.46	14	HIGHLAND	28.13	24.29
	ITHACA T			7	MARLBORO	17.60	15.20
100	ITHACA CSD	19.94	19.94	1	NEW PALTZ	24.60	21.24
	NEWFIELD	18.69	18.69	78	WALLKILL	22.93	19.80
	LANSING T				ROCHESTER T		
33	GROTON	18.15	18.15	1	ELLENVILLE	28.54	26.53
67	ITHACA CSD	19.94	19.94	3	NEW PALTZ	22.85	21.24
	LANSING	19.46	19.46	95	RONDOUT VALLEY	25.88	24.06
	MORAVIA	13.71	13.71		TRI-VALLEY	19.78	18.39
	SOUTHERN CAYUGA	16.84	16.84		ROSENDALE T		
	NEWFIELD T			56	KINGSTON CSD	22.54	19.90
96	ITHACA CSD	19.94	19.94	3	NEW PALTZ	24.06	21.24
3	NEWFIELD	18.69	18.69	41	RONDOUT VALLEY	27.25	24.05
	SPENCER-VAN ETEN	13.65	13.65		SAUGERTIES T		
	ULYSSES T				KINGSTON CSD	23.58	23.58
33	ITHACA CSD	19.94	19.94	100	SAUGERTIES	19.94	19.94
67	TRUMANSBURG	19.97	19.97		SHANDAKEN T		
				2	MARGARETVILLE	22.54	9.54
				98	ONTEORA	36.40	15.41

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

ULSTER COUNTY (CONTINUED)				WARREN COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	SHAWANGUNK T				STONY CREEK T		
47	PINE BUSH	72.52	21.82	92	HADLEY-LUZERNE	653.28	13.98
2	VALLEY	58.82	17.70	8	WARRENSBURG	1,084.62	23.21
51	WALLKILL	65.80	19.80		THURMAN T		
	ULSTER T			16	JOHNSBURG	15.55	15.60
95	KINGSTON CSD	23.77	23.77		NORTH WARREN	11.38	11.38
5	SAUGERTIES	19.94	19.94	84	WARRENSBURG	23.21	23.21
	WAWARSING T				WARRENSBURG T		
89	ELLENVILLE	808.94	26.53	1	HADLEY-LUZERNE	14.50	13.98
1	FALLSBURG	860.76	28.23	10	NORTH WARREN	11.80	11.38
9	RONDOUT VALLEY	734.41	24.09	89	WARRENSBURG	24.07	23.21
1	TRI-VALLEY	560.60	18.39				
	WOODSTOCK T				WASHINGTON COUNTY		
16	KINGSTON CSD	23.53	19.27		ARGYLE T		
78	ONTEORA	18.82	15.41	96	ARGYLE	17.34	16.24
6	SAUGERTIES	24.35	19.94	2	GREENWICH	21.97	20.58
	WARREN COUNTY			2	HARTFORD	18.07	16.93
				1	HUDSON FALLS	19.98	18.72
					CAMBRIDGE T		
	GLENS FALLS C			92	CAMBRIDGE	21.51	18.54
23	GLENS FALLS	12.37	11.94	7	GREENWICH	23.87	20.57
77	GLENS FALLS CSD	17.81	17.20	1	HOOSIC VALLEY	24.66	21.25
	BOLTON T				DRESDEN T		
87	BOLTON	8.71	7.66		PUTNAM	8.63	8.63
11	LAKE GEORGE	10.25	9.01	100	WHITEHALL	16.77	16.77
2	WARRENSBURG	26.41	23.21		EASTON T		
	CHESTER T			1	CAMBRIDGE	467.25	18.55
5	JOHNSBURG	20.61	17.10	81	GREENWICH	518.31	20.58
1	MINERVA	20.13	16.30	1	HOOSIC VALLEY	522.59	20.75
92	NORTH WARREN	14.05	11.37	13	SCHUYLERVILLE	619.33	24.59
2	SCHROON LAKE	10.92	8.84	5	STILLWATER	414.75	16.47
1	WARRENSBURG	28.67	23.21		FORT ANN T		
	HAGUE T			65	FORT ANN	19.96	17.48
2	BOLTON	7.83	7.66		HARTFORD	19.15	16.77
1	NORTH WARREN	11.63	11.37	2	HUDSON FALLS	21.37	18.71
97	TICONDEROGA	9.52	9.31	31	LAKE GEORGE	10.29	9.01
	HORICON T				WHITEHALL	19.31	16.91
	BOLTON	8.51	7.66		FORT EDWARD T		
98	NORTH WARREN	12.64	11.38	5	ARGYLE	16.25	16.25
2	WARRENSBURG	25.78	23.21	51	FORT EDWARD	20.31	20.31
	JOHNSBURG T				GREENWICH	20.58	20.58
97	JOHNSBURG	455.91	19.47	40	HUDSON FALLS	18.72	18.72
	NORTH WARREN	279.51	11.38	3	SCHUYLERVILLE	24.46	24.46
3	WARRENSBURG	570.29	23.21		GRANVILLE T		
	LAKE GEORGE T				FORT ANN	17.54	17.54
96	LAKE GEORGE	10.25	9.01	95	GRANVILLE	18.48	18.48
4	WARRENSBURG	26.41	23.21	5	HARTFORD	16.92	16.92
	LAKE LUZERNE T				WHITEHALL	16.91	16.91
11	CORINTH	25.24	16.50		GREENWICH T		
89	HADLEY-LUZERNE	21.39	13.98	1	ARGYLE	16.24	16.24
	QUEENSBURY T			90	GREENWICH	20.58	20.58
11	GLENS FALLS CSD	17.81	17.20	2	SALEM	16.74	16.74
	HUDSON FALLS	19.38	18.71	7	SCHUYLERVILLE	24.57	24.57
28	LAKE GEORGE	9.33	9.01		HAMPTON T		
60	QUEENSBURY	16.22	15.66	64	GRANVILLE	18.48	18.48
				36	WHITEHALL	16.91	16.91

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

WESTCHESTER COUNTY (CONTINUED)				WESTCHESTER COUNTY (CONTINUED)			
% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	RYE C				NORTH CASTLE T		
89	RYE CSD	302.32	12.70	3	BEDFORD	346.76	12.97
11	RYE NECK	410.73	17.25	81	BYRAM HILLS AT ARMONK	335.43	12.55
	WHITE PLAINS C				HARRISON	288.13	10.78
100	WHITE PLAINS CSD	300.71	19.10	1	MOUNT PLEASANT	409.51	15.32
	YONKERS C			14	VALHALLA	469.50	17.56
100	YONKERS CSD	246.66	14.13		NORTH SALEM T		
	BEDFORD T			3	KATONAH-LEWISBORO	116.95	19.00
69	BEDFORD	78.31	12.76	97	NORTH SALEM	113.33	18.42
	BYRAM HILLS AT ARMONK	75.76	12.35		OSSINING T		
30	KATONAH-LEWISBORO	115.92	18.89	27	BRIARCLIFF MANOR	261.31	24.38
	CORTLANDT T			73	OSSINING	240.14	22.41
22	CROTON-HARMON	642.98	24.24		PELHAM T		
52	HENDRICK HUDSON	501.74	18.92	100	PELHAM	19.48	19.48
23	LAKELAND	653.51	24.64		POUND RIDGE T		
2	PUTNAM VALLEY	648.92	24.46	95	BEDFORD	58.10	12.82
1	YORKTOWN	607.76	22.91	5	KATONAH-LEWISBORO	86.00	18.97
	EASTCHESTER T				RYE T		
34	BRONXVILLE	293.76	15.22	29	BLIND BROOK-RYE	484.14	17.33
49	EASTCHESTER	504.56	15.59		HARRISON	309.32	11.07
17	TUCKAHOE	585.69	18.10	53	PORT CHESTER-RYE	474.57	16.99
	GREENBURGH T			18	RYE NECK	504.58	18.06
12	ARDSLEY	319.49	19.81		SCARSDALE T		
7	DOBBS FERRY	407.19	25.25	100	SCARSDALE	489.23	15.07
12	EDGEMONT	325.15	20.16		SOMERS T		
9	ELMSFORD	268.64	16.66		LAKELAND	114.16	22.25
21	GREENBURGH	248.16	15.39	4	NORTH SALEM	95.02	18.52
8	HASTINGS-ON-HUDSON	421.27	26.12	96	SOMERS	81.59	15.90
14	IRVINGTON	287.80	17.84		YORKTOWN T		
7	POCANTICO HILLS	123.57	7.66	1	CROTON-HARMON	567.16	22.46
8	UFSD OF THE TARRYTOWNS	334.99	20.77	38	LAKELAND	576.44	22.83
2	VALHALLA	290.42	18.01	3	OSSINING	561.27	22.23
	HARRISON T			58	YORKTOWN	536.09	21.23
100	HARRISON	392.70	10.76		WYOMING COUNTY		
	LEWISBORO T				ARCADE T		
100	KATONAH-LEWISBORO	124.69	18.89	100	YORKSHIRE-PIONEER	12.89	12.89
	MAMARONECK T				ATTICA T		
95	MAMARONECK	423.41	14.06		ALEXANDER	24.02	24.02
5	SCARSDALE	459.82	15.27	2	ATTICA	14.94	14.94
	MOUNT KISCO T				WYOMING	15.09	15.09
100	BEDFORD	36.21	13.66		BENNINGTON T		
	MOUNT PLEASANT T			11	ALDEN	31.54	22.54
6	BRIARCLIFF MANOR	846.27	24.20	1	ALEXANDER	33.60	24.01
7	BYRAM HILLS AT ARMONK	448.12	12.82	87	ATTICA	20.90	14.94
4	CHAPPAQUA	676.64	19.35	1	IROQUOIS	21.47	15.34
31	MOUNT PLEASANT	547.33	15.65		CASTILE T		
18	PLEASANTVILLE	704.94	20.16	38	LETCHWORTH	16.09	16.09
12	POCANTICO HILLS	267.03	7.64	62	PERRY	17.45	17.45
12	UFSD OF THE TARRYTOWNS	723.89	20.70		COVINGTON T		
11	VALHALLA	627.47	17.95	82	PAVILION	23.07	22.61
	NEW CASTLE T			7	PERRY	17.80	17.44
5	BEDFORD	41.70	12.89	12	WYOMING	15.40	15.09
	BYRAM HILLS AT ARMONK	40.34	12.47				
86	CHAPPAQUA	60.88	18.82				
7	OSSINING	69.97	21.63				
1	YORKTOWN	66.83	20.66				

OVERLAPPING REAL PROPERTY TAXES

TABLE III
 REAL PROPERTY TAX RATES IN SCHOOL DISTRICTS BY CITY OR TOWN
 Fiscal Year Ended in 2002

WYOMING COUNTY (CONTINUED)

% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL	% OF CITY/TOWN	CITY OR TOWN SCHOOL DISTRICT	TAX RATE PER \$M ASSESSED	TAX RATE PER \$M FULL
	EAGLE T				BARRINGTON T		
73	LETCHWORTH	16.09	16.09	36	DUNDEE	13.77	13.77
27	YORKSHIRE-PIONEER	12.89	12.89	64	PENN YAN	14.09	14.09
	GAINESVILLE T				BENTON T		
79	LETCHWORTH	16.09	16.09	4	GENEVA CSD	21.09	19.26
21	WARSAW	19.68	19.68	5	GORHAM-MIDDLESEX	19.70	17.99
	GENESEE FALLS T			90	PENN YAN	15.42	14.08
34	DALTON-NUNDA	21.19	21.19		ITALY T		
5	FILLMORE	14.87	14.87	17	GORHAM-MIDDLESEX	18.59	17.99
60	LETCHWORTH	16.09	16.09	61	NAPLES	16.98	16.43
	JAVA T				PENN YAN	14.47	14.00
19	ATTICA	14.94	14.94	22	PRATTSBURG	13.52	13.08
4	HOLLAND	16.24	16.24		JERUSALEM T		
1	WARSAW	19.68	19.68		GORHAM-MIDDLESEX	18.69	17.82
76	YORKSHIRE-PIONEER	12.89	12.89	98	PENN YAN	14.78	14.09
	MIDDLEBURY T			2	PRATTSBURG	13.58	12.94
	ALEXANDER	24.51	24.02		MIDDLESEX T		
3	ATTICA	15.24	14.94	100	GORHAM-MIDDLESEX	17.99	17.99
4	PAVILION	23.07	22.61		NAPLES	16.42	16.42
4	WARSAW	20.08	19.68		MILO T		
89	WYOMING	15.40	15.09	10	DUNDEE	14.61	13.78
	ORANGEVILLE T			90	PENN YAN	14.94	14.09
44	ATTICA	14.94	14.94		POTTER T		
56	WARSAW	19.68	19.68	93	GORHAM-MIDDLESEX	17.99	17.99
	PERRY T			7	PENN YAN	14.09	14.09
99	PERRY	17.45	17.45		STARKEY T		
1	WYOMING	15.09	15.09	100	DUNDEE	13.77	13.77
	YORK	18.48	18.48		TORREY T		
	PIKE T			100	PENN YAN	14.59	14.08
4	FILLMORE	14.87	14.87				
96	LETCHWORTH	16.09	16.09				
	SHELDON T						
73	ATTICA	14.94	14.94				
20	HOLLAND	16.23	16.23				
7	YORKSHIRE-PIONEER	12.89	12.89				
	WARSAW T						
1	LETCHWORTH	16.09	16.09				
1	PERRY	17.45	17.45				
95	WARSAW	19.68	19.68				
2	WYOMING	15.09	15.09				
	WETHERSFIELD T						
1	ATTICA	14.94	14.94				
46	LETCHWORTH	16.09	16.09				
35	WARSAW	19.68	19.68				
19	YORKSHIRE-PIONEER	12.89	12.89				

NEW YORK CITY

100	NEW YORK CITY NEW YORK CITY CSD	62.45	15.32
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Note: Rates for New York City are computed from a derived levy and are provided only for comparison purposes with other localities. Please also refer to New York City data on Tables I and II and Appendix A of this publication.

TABLE IV
Villages Located In More Than One Town

VILLAGE	COUNTY OR COUNTIES	TOWNS
Albion Almond Attica Baldwinsville Ballston Spa	Orleans Allegany, Steuben Genesee, Wyoming Onondaga Saratoga	Albion, Gaines Almond, Hornellsville Attica, Alexander Lysander, Van Buren Milton, Ballston
Black River Briarcliff Manor Broadalbin Brockport Cambridge	Jefferson Westchester Fulton Monroe Washington	Rutland, Le Ray Ossining, Mt. Pleasant Broadalbin, Mayfield Sweden, Clarkson White Creek, Cambridge
Cato Chatham Chester Clifton Springs Cooperstown	Cayuga Columbia Orange Ontario Otsego	Ira, Cato Ghent, Chatham Chester, Goshen Manchester, Phelps Otsego, Middlefield
Corfu Croghan Dannemora Depew Deposit	Genesee Lewis Clinton Erie Broome, Delaware	Pembroke, Darien Croghan, New Bremen Dannemora, Saranac Cheektowaga, Lancaster Sanford, Deposit
Dolgeville Earlville East Hills East Randolph Elmira Heights	Herkimer, Fulton Chenango, Madison Nassau Cattaraugus Chemung	Manheim, Oppenheim Sherburne, Hamilton North Hempstead, Oyster Bay Randolph, Conewango Horseheads, Elmira
Floral Park Florida Fort Plain Garden City Glen Park	Nassau Orange Montgomery Nassau Jefferson	Hempstead, North Hempstead Warwick, Goshen Minden, Canajoharie, Palatine Hempstead, North Hempstead Brownville, Pamela
Gowanda Greenwich Hamilton Harriman Homer Keeseville	Cattaraugus, Erie Washington Madison Orange Cortland Clinton, Essex	Persia, Collins Greenwich, Easton Hamilton, Eaton, Madison Woodbury, Monroe Homer, Cortlandville Ausable, Chesterfield

TABLE IV (Concluded)
Villages Located In More Than One Town

VILLAGE	COUNTY OR COUNTIES	TOWNS
Lyons Falls Mamaroneck Massena Maybrook Medina	Lewis Westchester St. Lawrence Orange Orleans	West Turin, Lyonsdale Mamaroneck, Rye Massena, Louisville Montgomery, Hamptonburg Ridgeway, Shelby
Middleport Middleville Mineola Montour Falls Nassau	Niagara Herkimer Nassau Schuyler Rensselaer	Royalton, Hartland Fairfield, Newport North Hempstead, Hempstead Montour, Dix Nassau, Schodack
New Hyde Park New York Mills North Syracuse Norwood Nyack	Nassau Oneida Onondaga St. Lawrence Rockland	North Hempstead, Hempstead Whitestown, New Hartford Clay, Cicero Potsdam, Norfolk Orangetown, Clarkstown
Odessa Old Westbury Ovid Penn Yan Perry	Schuyler Nassau Seneca Yates Wyoming	Catharine, Montour North Hempstead, Oyster Bay Ovid, Romulus Milo, Benton, Jerusalem Perry, Castile
Poland Pomona Port Leyden Remsen Richburg	Herkimer Rockland Lewis Oneida Allegany	Russia, Newport Ramapo, Haverstraw Leyden, Lyonsdale Remsen, Trenton Bolivar, Wirt
Roslyn Harbor Rushville Sag Harbor Saranac Lake Sinclairville	Nassau Ontario, Yates Suffolk Franklin, Essex Chautauqua	North Hempstead, Oyster Bay Gorham, Potter Southampton, East Hampton Harrietstown, North Elba, and St. Armand Charlotte, Gerry
Spring Valley Stamford Valley Falls Wappinger Falls Waterloo	Rockland Delaware Rensselaer Dutchess Seneca	Ramapo, Clarkstown Stamford, Harpersfield Pittstown, Schaghticoke Wappinger, Poughkeepsie Waterloo, Fayette, Seneca Falls
Waterville Watkins Glen Williamsville Wolcott	Oneida Schuyler Erie Wayne	Sangerfield, Marshall Dix, Reading Amherst, Cheektowaga Wolcott, Butler

APPENDIX A

LISTING OF LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD RATES OR TAX RATES BY CLASS OF PROPERTY FOR 2002

Whereas most localities in New York State impose a tax rate that is uniformly applied to the various types of property in their tax base, exceptions do occur. In accordance with Articles 18 and 19 of the New York State Real Property Tax Law, certain localities impose separate tax rates based on different classifications of property. One type of classification used is homestead and non-homestead property, while other localities classify property according to various classes (typically up to four classes).

The following lists these exception localities:

LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD RATES

Localities are listed by county. School districts (S.D.) may impose homestead/non-homestead rates in all or some of the towns and/or cities in which the district is located.

Albany County

Albany City
 Colonie Town
 Albany S.D.
 Maplewood S.D.
 Menands S.D.
 Niskayuna S.D.
 North Colonie S.D.
 South Colonie S.D.

Broome County

Binghamton City
 Binghamton City S.D.

Chautauqua County

Chautauqua Town
 Mayville Central S.D.

Dutchess County

Beacon City
 Fishkill Town
 Poughkeepsie Town
 Wappinger Town
 Arlington Central S.D.
 Beacon City S.D.
 Spackenkill Union Free S.D.
 Wappingers Central S.D.

Erie County

Buffalo City
 Lackawanna City
 Tonawanda Town
 Kenmore Village
 Buffalo City S.D.
 Lackawanna City S.D.
 Kenmore-Town of Tonawanda Union
 Free S.D.
 Sweet Home Central S.D.

Essex County

Newcomb Town
 Newcomb Central S.D.

Monroe County

Rochester City
 Rochester City S.D.

Nassau County

Glen Cove City
 Long Beach City
 Lake Success Village

Niagara County

Niagara Falls City
 Niagara Town
 Niagara Falls City S.D.
 Niagara-Wheatfield Central S.D.

APPENDIX A - Concluded

Orange County

Newburgh City
Port Jervis City

Putnam County

Southeast Town
Brewster S.D.

Rensselaer County

East Greenbush Town
East Greenbush Central S.D.

Rockland County

Clarkstown Town
Orangetown Town
Stony Point Town
Clarkstown Central S.D.
Haverstraw-Stony Point Central S.D.
Nanuet Union Free S.D.
Nyack Union Free S.D.
Pearl River Union Free S.D.
South Orangetown Central S.D.

Saratoga County

Waterford Town
Waterford-Halfmoon Union Free S.D.

Schenectady County

Niskayuna Town
Niskayuna Central S.D.
South Colonie Central S.D.

Suffolk County

Islip Town
Bay Shore Union Free S.D.
Bayport-BluePoint
Union Free S.D.
Brentwood Union Free S.D.
Central Islip Union Free S.D.
Connetquot Cental S.D.
East Islip Union Free S.D.
Hauppauge Union Free S.D.
Islip Union Free S.D.
Sayville Union Free S.D.
West Islip Union Free S.D.

Ulster County

Kingston City
Kingston City S.D.

Westchester County

Pelham Town
Pelham Village
Pelham Manor Village
Sleepy Hollow Village
Pelham S. D.

NEW YORK CITY - RATES BY CLASS OF PROPERTY FOR THE 2002 FISCAL YEAR

As fixed by resolution of the city council, actual tax rates per \$1,000 assessed valuation by class of property for all purposes in New York City are as follows in 2002: all one, two and three family residential property - \$119.51; other residential property - \$107.92; utility real property - \$105.30; all other real property - \$96.25.

Also fixed by resolution, actual tax rates per \$1,000 assessed valuation on veteran's property exempted under State Law from tax on general purposes but subject to tax for school purposes are as follows by class of property in 2002: all one, two and three family residential property - \$72.08; other residential property - \$65.42; utility real property - \$0.00; all other real property - \$58.42.

LOCALITIES IN NASSAU COUNTY - RATES BY CLASS OF PROPERTY

In Nassau County, county tax rates imposed for the Cities of Glen Cove and Long Beach as well as the Towns of Hempstead, North Hempstead and Oyster Bay are computed for four different classes of property. Tax rates for town purposes, as well as for school districts within these jurisdictions are usually computed for four different classes as well. The Villages of Manor Haven, Munsey Park, Plandome Heights, and Plandome Manor may also impose rates by class. The different classes of property are generally as follows: Class one - all one, two and three family residential property; Class two - other residential property; Class three - utility real property; Class four - all other real property.

ADDITIONAL INFORMATION

Additional information on homestead and non-homestead rates and tax rates by class for local governments may be obtained by contacting the individual localities or the State Comptroller's Office.