

Financial Restructuring Board for Local Governments

RESOLUTION No. 2015-05

APPROVING THE DETERMINATION OF AUTOMATICALLY FISCALLY ELIGIBLE MUNICIPALITIES

WHEREAS, the Financial Restructuring Board for Local Governments ("the Board"), created pursuant to Chapter 67 of the Laws of 2013, is empowered by §160.05 of the Local Finance Law to, among other things, deem certain municipalities as Fiscally Eligible Municipalities; and

WHEREAS, municipalities with an average full value property tax rate greater than the average full value property tax rate of seventy-five percent of counties, cities, towns, and villages with local fiscal years ending in the same calendar year as of the most recently available information, or municipalities with an average fund balance percentage below five percent, must be deemed a Fiscally Eligible Municipality; and

WHEREAS, municipalities that have not reported the necessary information to the Office of the State Comptroller cannot be deemed a Fiscally Eligible Municipality; and

WHEREAS, the Office of the State Comptroller has supplied data for 2009 through 2013 to make this eligibility determination;

NOW THEREFORE BE IT RESOLVED that the Board approves the list of automatically Fiscally Eligible Municipalities attached hereto.

BE IT FURTHER RESOLVED that this Resolution shall supersede anything to the contrary set forth in Board Resolution 2013-01 and any list attached thereto.

This resolution shall take effect immediately and remain in effect until modified, replaced, or repealed by resolution of the Board.

No. 2015-05

Dated: 2-24-15

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a horizontal line extending to the right.

**Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria**

Sorted by Name

#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.0554)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1	Adams	Town	Jefferson	2.6059		16.03%		No
2	Adams	Village	Jefferson	<b>7.1015</b>		120.81%		Yes
3	Addison	Town	Steuben	4.9101		76.85%		No
4	Addison	Village	Steuben		2009, 2010, 2011, 2012, 2013	35.11%		No
5	Afton	Town	Chenango	2.8980		113.88%		No
6	Afton	Village	Chenango	<b>7.2456</b>		57.91%		Yes
7	Airmont	Village	Rockland	1.6048		16.65%		No
8	Akron	Village	Erie	5.8007		7.28%		No
9	Alabama	Town	Genesee	2.0626		112.88%		No
10	Albany	City	Albany	<b>11.1086</b>		13.60%		Yes
11	Albany	County	Albany	3.2447		7.34%		No
12	Albion	Town	Oswego	5.3677		70.26%		No
13	Albion	Town	Orleans	5.4360		78.03%		No
14	Albion	Village	Orleans	<b>15.3791</b>		36.72%		Yes
15	Alden	Town	Erie	4.4225		77.06%		No
16	Alden	Village	Erie	5.9946		83.31%		No
17	Alexander	Town	Genesee	4.6680		71.54%		No
18	Alexander	Village	Genesee	1.6648		144.51%		No
19	Alexandria	Town	Jefferson	0.8525		28.25%		No
20	Alexandria Bay	Village	Jefferson	<b>7.4550</b>		87.14%		Yes
21	Alfred	Town	Allegany	5.2240			2011, 2012, 2013	No
22	Alfred	Village	Allegany	<b>16.8233</b>		54.27%		Yes
23	Allegany	County	Allegany	<b>15.8318</b>		25.12%		Yes
24	Allegany	Town	Cattaraugus	4.3236		29.29%		No
25	Allegany	Village	Cattaraugus	<b>7.8499</b>		167.36%		Yes
26	Allen	Town	Allegany	<b>7.4057</b>		9.35%		Yes
27	Alma	Town	Allegany	<b>18.4016</b>		15.67%		Yes
28	Almond	Town	Allegany	<b>7.8745</b>		72.14%		Yes
29	Almond	Village	Allegany	<b>7.5544</b>		204.38%		Yes
30	Altamont	Village	Albany	2.1617		50.05%		No
31	Altona	Town	Clinton	3.7458		180.72%		No
32	Amboy	Town	Oswego	<b>8.9849</b>		23.97%		Yes
33	Amenia	Town	Dutchess	2.3170		53.44%		No
34	Ames	Village	Montgomery	2.9250		111.95%		No
35	Amherst	Town	Erie	<b>9.0112</b>		23.41%		Yes
36	Amity	Town	Allegany	<b>7.7422</b>		97.04%		Yes
37	Amityville	Village	Suffolk	<b>7.5428</b>		<b>-2.99%</b>		Yes
38	Amsterdam	City	Montgomery		2013		2012, 2013	No
39	Amsterdam	Town	Montgomery	1.6727		24.37%		No
40	Ancram	Town	Columbia	2.6742		120.94%		No
41	Andes	Town	Delaware	2.6986		79.59%		No
42	Andover	Town	Allegany	<b>8.9723</b>		23.67%		Yes
43	Andover	Village	Allegany	11.7454			2009, 2010	No
44	Angelica	Town	Allegany	4.3905		132.58%		No
45	Angelica	Village	Allegany	<b>14.4895</b>		52.77%		Yes
46	Angola	Village	Erie	5.5507		28.40%		No
47	Annsville	Town	Oneida	6.7572		28.27%		No
48	Antwerp	Town	Jefferson	6.5723			2013	No
49	Antwerp	Village	Jefferson	<b>7.6114</b>		53.89%		Yes
50	Arcade	Town	Wyoming	4.2152		46.87%		No
51	Arcade	Village	Wyoming	<b>11.5521</b>		7.84%		Yes
52	Arcadia	Town	Wayne	4.1183		49.34%		No
53	Ardasley	Village	Westchester	<b>7.1856</b>		13.78%		Yes
54	Argyle	Town	Washington	4.5368		52.15%		No
55	Argyle	Village	Washington	2.1658		68.62%		No
56	Arietta	Town	Hamilton	2.9380		79.83%		No
57	Arkport	Village	Steuben	3.8496		156.37%		No
58	Arkwright	Town	Chautauqua	6.5266		113.15%		No
59	Asharoken	Village	Suffolk	4.2185		69.12%		No
60	Ashford	Town	Cattaraugus	2.0530		255.68%		No
61	Ashland	Town	Chemung	4.6507		65.32%		No
62	Ashland	Town	Greene	3.4845		124.07%		No
63	Athens	Town	Greene	1.6363		198.38%		No
64	Athens	Village	Greene	6.2560		29.83%		No
65	Atlantic Beach	Village	Nassau	2.6725		12.84%		No
66	Attica	Town	Wyoming	4.0478		16.03%		No
67	Attica	Village	Wyoming	<b>11.4670</b>		77.24%		Yes
68	Auburn	City	Cayuga	<b>11.7966</b>		25.27%		Yes
69	Augusta	Town	Oneida	6.7848		66.94%		No
70	Aurelius	Town	Cayuga	1.7828		45.19%		No

\*Data supplied by the Office of the State Comptroller

**Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria**

Sorted by Name

#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.0554)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
71	Aurora	Town	Erie	3.7124		63.14%		No
72	Aurora	Village	Cayuga	1.7685		179.71%		No
73	Ausable	Town	Clinton	6.5203		39.63%		No
74	Austerlitz	Town	Columbia	1.5232		97.29%		No
75	Ava	Town	Oneida	3.0353		57.19%		No
76	Avoca	Town	Steuben	<b>7.3567</b>		65.73%		Yes
77	Avoca	Village	Steuben	<b>12.0758</b>		30.32%		Yes
78	Avon	Town	Livingston	3.2755		31.80%		No
79	Avon	Village	Livingston	5.8055		56.83%		No
80	Babylon	Town	Suffolk	4.2699		26.43%		No
81	Babylon	Village	Suffolk	2.7339			2013	No
82	Bainbridge	Town	Chenango	3.0143		40.69%		No
83	Bainbridge	Village	Chenango	6.6266			2012, 2013	No
84	Baldwin	Town	Chemung	4.6498			2011, 2012, 2013	No
85	Baldwinsville	Village	Onondaga	6.5282		35.89%		No
86	Ballston	Town	Saratoga	1.3029			2012, 2013	No
87	Ballston Spa	Village	Saratoga	3.5054		17.27%		No
88	Bangor	Town	Franklin	<b>7.7103</b>		23.67%		Yes
89	Barker	Town	Broome	2.4197		537.78%		No
90	Barker	Village	Niagara	6.0320		82.65%		No
91	Barneveld	Village	Oneida	1.7638		32.38%		No
92	Barre	Town	Orleans	<b>10.2726</b>		74.09%		Yes
93	Barrington	Town	Yates	4.9700		162.31%		No
94	Barton	Town	Tioga	2.1566		129.73%		No
95	Batavia	City	Genesee	<b>10.3715</b>		26.07%		Yes
96	Batavia	Town	Genesee	2.5991		148.38%		No
97	Bath	Town	Steuben	3.3821		25.08%		No
98	Bath	Village	Steuben	<b>10.9815</b>		50.98%		Yes
99	Baxter Estates	Village	Nassau		2009, 2010, 2011, 2012, 2013	121.23%		No
100	Bayville	Village	Nassau	3.3334		<b>1.85%</b>		Yes
101	Beacon	City	Dutchess	<b>7.4667</b>		22.78%		Yes
102	Bedford	Town	Westchester	3.3986		36.95%		No
103	Beekman	Town	Dutchess	1.5990			2013	No
104	Beekmantown	Town	Clinton	2.0698		27.96%		No
105	Belfast	Town	Allegany	<b>13.7922</b>		25.04%		Yes
106	Belle Terre	Village	Suffolk	2.2813		57.47%		No
107	Bellerose	Village	Nassau	4.9982		24.43%		No
108	Bellmont	Town	Franklin	4.8269		65.08%		No
109	Bellport	Village	Suffolk	2.4737		5.99%		No
110	Belmont	Village	Allegany	<b>11.8661</b>		32.55%		Yes
111	Bemus Point	Village	Chautauqua	1.5363		135.99%		No
112	Bennington	Town	Wyoming	4.4936		41.91%		No
113	Benson	Town	Hamilton	2.8585			2013	No
114	Benton	Town	Yates	5.9769		66.52%		No
115	Bergen	Town	Genesee	3.6197		58.07%		No
116	Bergen	Village	Genesee	5.5615		73.04%		No
117	Berkshire	Town	Tioga	6.7474		74.78%		No
118	Berlin	Town	Rensselaer	2.5051		197.09%		No
119	Berne	Town	Albany	3.1398		152.26%		No
120	Bethany	Town	Genesee	4.7078		210.09%		No
121	Bethel	Town	Sullivan	4.5861		43.45%		No
122	Bethlehem	Town	Albany	3.3630		24.64%		No
123	Big Flats	Town	Chemung	2.9738		121.27%		No
124	Binghamton	City	Broome	<b>22.1585</b>		15.61%		Yes
125	Binghamton	Town	Broome	4.1854		41.46%		No
126	Birdsall	Town	Allegany	<b>7.1215</b>		69.19%		Yes
127	Black Brook	Town	Clinton	<b>7.9134</b>		82.63%		Yes
128	Black River	Village	Jefferson	5.2319		36.32%		No
129	Blasdell	Village	Erie	<b>11.0614</b>		62.35%		Yes
130	Bleecker	Town	Fulton	2.6574		107.26%		No
131	Blenheim	Town	Schoharie	6.7265		11.94%		No
132	Bloomfield	Village	Ontario	3.0834		97.20%		No
133	Blooming Grove	Town	Orange	4.8533		56.16%		No
134	Bloomingburg	Village	Sullivan	3.4939		128.74%		No
135	Bolivar	Town	Allegany	<b>10.7191</b>		145.60%		Yes
136	Bolivar	Village	Allegany	<b>15.1405</b>		58.02%		Yes
137	Bolton	Town	Warren	0.4964		87.65%		No
138	Bombay	Town	Franklin	5.2636		48.97%		No
139	Boonville	Town	Oneida	1.0096		62.64%		No
140	Boonville	Village	Oneida	6.8543		31.23%		No

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141	Boston	Town	Erie	5.1964		131.56%		No
142	Bovina	Town	Delaware	4.4184			2013	No
143	Boylston	Town	Oswego	<b>9.2324</b>		45.43%		Yes
144	Bradford	Town	Steuben	<b>10.1389</b>		119.67%		Yes
145	Brandon	Town	Franklin	<b>8.1481</b>		102.78%		Yes
146	Brant	Town	Erie	6.6564		48.11%		No
147	Brasher	Town	St. Lawrence	5.8295		128.04%		No
148	Brewster	Village	Putnam	3.7047		30.43%		No
149	Briarcliff Manor	Village	Westchester	4.6865		14.27%		No
150	Bridgewater	Town	Oneida	9.9353			2013	No
151	Bridgewater	Village	Oneida	3.1398			2011, 2012, 2013	No
152	Brighton	Town	Monroe	6.7341		51.50%		No
153	Brighton	Town	Franklin	2.4359		51.23%		No
154	Brightwaters	Village	Suffolk	2.3220		<b>-1.69%</b>		Yes
155	Bristol	Town	Ontario	3.5318		102.96%		No
156	Broadalbin	Town	Fulton	0.7992			2013	No
157	Broadalbin	Village	Fulton	2.7544		208.08%		No
158	Brockport	Village	Monroe	<b>11.0493</b>		35.30%		Yes
159	Brocton	Village	Chautauqua	7.0553		124.90%		No
160	Bronxville	Village	Westchester	2.6837		18.06%		No
161	Brookfield	Town	Madison	6.6385		30.13%		No
162	Brookhaven	Town	Suffolk	2.9503		36.03%		No
163	Brookville	Village	Nassau	1.6537		77.72%		No
164	Broome	County	Broome	6.8453		<b>4.38%</b>		Yes
165	Broome	Town	Schoharie	6.8900		128.20%		No
166	Brownville	Town	Jefferson	1.5518		38.20%		No
167	Brownville	Village	Jefferson	4.7356		27.42%		No
168	Brunswick	Town	Rensselaer	3.6801		44.97%		No
169	Brushton	Village	Franklin	2.4314			2010, 2011, 2012, 2013	No
170	Brutus	Town	Cayuga	2.8860		142.68%		No
171	Buchanan	Village	Westchester	4.9021			2013	No
172	Buffalo	City	Erie	<b>11.5403</b>		38.77%		Yes
173	Burdett	Village	Schuyler		2010, 2011, 2012, 2013	177.48%		No
174	Burke	Town	Franklin	6.9062		49.42%		No
175	Burke	Village	Franklin	4.6280		173.20%		No
176	Burlington	Town	Otsego	<b>7.8625</b>		102.39%		Yes
177	Burns	Town	Allegany	<b>7.7401</b>		184.83%		Yes
178	Busti	Town	Chautauqua	3.0285		80.61%		No
179	Butler	Town	Wayne	5.8328		95.90%		No
180	Butternuts	Town	Otsego	6.2438		104.95%		No
181	Byron	Town	Genesee	5.1937		176.90%		No
182	Cairo	Town	Greene	4.9235		62.50%		No
183	Caledonia	Town	Livingston	3.0046		84.96%		No
184	Caledonia	Village	Livingston	<b>9.0589</b>		41.09%		Yes
185	Callicoon	Town	Sullivan	5.0869		42.65%		No
186	Cambria	Town	Niagara	6.6672		76.51%		No
187	Cambridge	Town	Washington	3.1023		39.72%		No
188	Cambridge	Village	Washington	6.9679			2009, 2013	No
189	Camden	Town	Oneida	0.9323		13.32%		No
190	Camden	Village	Oneida	6.2278		83.25%		No
191	Cameron	Town	Steuben	6.5790		72.09%		No
192	Camillus	Town	Onondaga	<b>9.4025</b>		19.31%		Yes
193	Camillus	Village	Onondaga	6.2986		40.83%		No
194	Campbell	Town	Steuben	5.0138		17.77%		No
195	Canaan	Town	Columbia	1.9428		33.85%		No
196	Canadice	Town	Ontario	3.2612		105.87%		No
197	Canajoharie	Town	Montgomery	1.7269		63.50%		No
198	Canajoharie	Village	Montgomery	<b>10.5482</b>		48.82%		Yes
199	Canandaigua	City	Ontario	6.4357		36.58%		No
200	Canandaigua	Town	Ontario	2.1154			2013	No
201	Canaseraga	Village	Allegany	<b>12.2254</b>		125.13%		Yes
202	Canastota	Village	Madison	<b>9.7764</b>		41.81%		Yes
203	Candor	Town	Tioga	5.2963		102.21%		No
204	Candor	Village	Tioga	5.2783		81.20%		No
205	Caneadea	Town	Allegany	<b>12.7344</b>		24.20%		Yes
206	Canisteo	Town	Steuben	4.7520		16.30%		No
207	Canisteo	Village	Steuben	6.9391		40.48%		No
208	Canton	Town	St. Lawrence	3.0089		21.76%		No
209	Canton	Village	St. Lawrence	10.6219			2011, 2012, 2013	No
210	Cape Vincent	Town	Jefferson	1.0862		63.01%		No

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211	Cape Vincent	Village	Jefferson	4.5321			2013	No
212	Carlisle	Town	Schoharie	3.3949		207.51%		No
213	Carlton	Town	Orleans	6.9343		50.97%		No
214	Carmel	Town	Putnam	5.8410		24.25%		No
215	Caroga	Town	Fulton	3.2246			2013	No
216	Caroline	Town	Tompkins	6.4458		57.27%		No
217	Carroll	Town	Chautauqua	9.7730			2011, 2012, 2013	No
218	Carrollton	Town	Cattaraugus	3.7209			2011, 2012, 2013	No
219	Carthage	Village	Jefferson	<b>7.9275</b>		46.69%		Yes
220	Cassadaga	Village	Chautauqua	4.5375		62.50%		No
221	Castile	Town	Wyoming	5.3754		108.20%		No
222	Castile	Village	Wyoming	6.1214		81.00%		No
223	Castleton-On-Hudson	Village	Rensselaer	3.9904		26.93%		No
224	Castorland	Village	Lewis	<b>7.1681</b>		175.54%		Yes
225	Catharine	Town	Schuyler	6.6780		56.94%		No
226	Catlin	Town	Chemung	3.3880		90.65%		No
227	Cato	Town	Cayuga	4.4654		18.02%		No
228	Cato	Village	Cayuga	4.3518		95.43%		No
229	Caton	Town	Steuben	6.0890			2013	No
230	Catskill	Town	Greene	3.0205		30.90%		No
231	Catskill	Village	Greene	<b>12.7604</b>		<b>-3.80%</b>		Yes
232	Cattaraugus	County	Cattaraugus	<b>12.1384</b>		19.47%		Yes
233	Cattaraugus	Village	Cattaraugus	<b>13.7063</b>		33.78%		Yes
234	Cayuga	County	Cayuga	8.2226			2013	No
235	Cayuga	Village	Cayuga	6.9175		37.05%		No
236	Cayuga Heights	Village	Tompkins	5.6059		40.14%		No
237	Cayuta	Town	Schuyler	<b>9.7456</b>		97.76%		Yes
238	Cazenovia	Town	Madison	1.6439		64.24%		No
239	Cazenovia	Village	Madison	4.6386		39.08%		No
240	Cedarhurst	Village	Nassau	1.3932		15.94%		No
241	Celoron	Village	Chautauqua	6.3139		25.73%		No
242	Centerville	Town	Allegany	<b>10.7047</b>		13.85%		Yes
243	Central Square	Village	Oswego	3.7436		7.65%		No
244	Centre Island	Village	Nassau	4.3465		89.86%		No
245	Champion	Town	Jefferson	3.0436		5.90%		No
246	Champlain	Town	Clinton	2.0219		27.24%		No
247	Champlain	Village	Clinton	4.3261		76.96%		No
248	Charleston	Town	Montgomery	5.0730		38.54%		No
249	Charlotte	Town	Chautauqua	<b>7.8750</b>		54.27%		Yes
250	Charlton	Town	Saratoga	0.3272		78.20%		No
251	Chateaugay	Town	Franklin	5.4753		135.55%		No
252	Chateaugay	Village	Franklin	5.7477		107.11%		No
253	Chatham	Town	Columbia	2.4750		67.24%		No
254	Chatham	Village	Columbia	4.6919		<b>3.62%</b>		Yes
255	Chaumont	Village	Jefferson		2009, 2010, 2011, 2012, 2013		2009	No
256	Chautauqua	County	Chautauqua	<b>8.7828</b>		16.27%		Yes
257	Chautauqua	Town	Chautauqua	1.0898		12.73%		No
258	Chazy	Town	Clinton	4.2175		80.33%		No
259	Cheektowaga	Town	Erie	<b>14.8186</b>		44.40%		Yes
260	Chemung	County	Chemung	<b>9.3223</b>		15.45%		Yes
261	Chemung	Town	Chemung	0.9116		132.65%		No
262	Chenango	County	Chenango	<b>9.4583</b>		36.13%		Yes
263	Chenango	Town	Broome	3.4991		51.03%		No
264	Cherry Creek	Town	Chautauqua	<b>7.7043</b>		18.06%		Yes
265	Cherry Creek	Village	Chautauqua	<b>7.8262</b>		17.67%		Yes
266	Cherry Valley	Town	Otsego	6.8972		<b>3.74%</b>		Yes
267	Cherry Valley	Village	Otsego	6.0215		23.05%		No
268	Chester	Town	Orange	4.9823		9.00%		No
269	Chester	Town	Warren	1.4376			2013	No
270	Chester	Village	Orange	6.5696		60.17%		No
271	Chesterfield	Town	Essex	4.9055		27.63%		No
272	Chestnut Ridge	Village	Rockland	1.1344		36.80%		No
273	Chili	Town	Monroe	5.2105		134.38%		No
274	Chittenango	Village	Madison	<b>7.0575</b>		30.39%		Yes
275	Churchville	Village	Monroe	3.5163		89.00%		No
276	Cicero	Town	Onondaga	5.9085		70.29%		No
277	Cincinnatus	Town	Cortland	2.0344		68.79%		No
278	Clare	Town	St. Lawrence	6.9394		19.36%		No
279	Clarence	Town	Erie	3.4684		46.29%		No
280	Clarendon	Town	Orleans	<b>8.0547</b>		23.80%		Yes

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281	Clarkson	Town	Monroe	4.5802		29.70%		No
282	Clarkstown	Town	Rockland	<b>7.2234</b>		22.10%		Yes
283	Clarksville	Town	Allegany	<b>9.7183</b>		38.38%		Yes
284	Claverack	Town	Columbia	1.4664		116.91%		No
285	Clay	Town	Onondaga	5.3439		48.77%		No
286	Clayton	Town	Jefferson	1.2519		17.01%		No
287	Clayton	Village	Jefferson	5.9038		52.34%		No
288	Clayville	Village	Oneida	9.6792			2012, 2013	No
289	Clermont	Town	Columbia	0.4435		137.76%		No
290	Cleveland	Village	Oswego	5.1085		31.26%		No
291	Clifton	Town	St. Lawrence	4.8720			2013	No
292	Clifton Park	Town	Saratoga	1.4126		69.92%		No
293	Clifton Springs	Village	Ontario	6.4335		34.31%		No
294	Clinton	County	Clinton	4.6565		18.29%		No
295	Clinton	Town	Clinton	2.0099		162.49%		No
296	Clinton	Town	Dutchess	1.5731		23.85%		No
297	Clinton	Village	Oneida	4.2378		6.12%		No
298	Clyde	Village	Wayne	<b>16.7138</b>		119.43%		Yes
299	Clymer	Town	Chautauqua	4.8336		30.72%		No
300	Cobleskill	Town	Schoharie	3.3148		85.06%		No
301	Cobleskill	Village	Schoharie	<b>8.7510</b>		25.47%		Yes
302	Cochecton	Town	Sullivan	5.1080		148.15%		No
303	Coeymans	Town	Albany	2.9879		6.27%		No
304	Cohocton	Town	Steuben	4.1065		104.25%		No
305	Cohocton	Village	Steuben	<b>10.1328</b>		88.99%		Yes
306	Cohoes	City	Albany	<b>9.3823</b>		19.06%		Yes
307	Colchester	Town	Delaware	2.8817		86.95%		No
308	Cold Brook	Village	Herkimer	2.1485		97.31%		No
309	Cold Spring	Village	Putnam	4.3910		9.70%		No
310	Colden	Town	Erie	3.9435		148.48%		No
311	Coldspring	Town	Cattaraugus	1.2606		38.11%		No
312	Colesville	Town	Broome	3.3988		64.69%		No
313	Collins	Town	Erie	4.6697		92.51%		No
314	Colonie	Town	Albany	3.7935		<b>-16.71%</b>		Yes
315	Colonie	Village	Albany	1.4183		116.85%		No
316	Colton	Town	St. Lawrence	2.6101		67.90%		No
317	Columbia	County	Columbia	5.1915		15.09%		No
318	Columbia	Town	Herkimer	5.1421		150.86%		No
319	Columbus	Town	Chenango	<b>7.4998</b>		172.49%		Yes
320	Concord	Town	Erie	3.0351		58.11%		No
321	Conesus	Town	Livingston	5.8685		40.80%		No
322	Conesville	Town	Schoharie	5.5504		50.59%		No
323	Conewango	Town	Cattaraugus	5.8435		84.03%		No
324	Conklin	Town	Broome	4.0512		32.14%		No
325	Conquest	Town	Cayuga	2.9998		88.75%		No
326	Constable	Town	Franklin	5.6349		22.60%		No
327	Constableville	Village	Lewis	5.6325		38.15%		No
328	Constantia	Town	Oswego	5.5482		32.55%		No
329	Cooperstown	Village	Otsego	4.9165		61.24%		No
330	Copake	Town	Columbia	1.7372		60.96%		No
331	Copenhagen	Village	Lewis	<b>7.8080</b>		22.82%		Yes
332	Corfu	Village	Genesee	2.9774		101.84%		No
333	Corinth	Town	Saratoga	3.0801		95.56%		No
334	Corinth	Village	Saratoga	6.1632		59.66%		No
335	Corning	City	Steuben	<b>10.2891</b>		39.15%		Yes
336	Corning	Town	Steuben	4.6825		115.63%		No
337	Cornwall	Town	Orange	3.8515		22.82%		No
338	Cornwall-On-Hudson	Village	Orange	4.7803		13.17%		No
339	Cortland	City	Cortland	<b>14.7982</b>		12.66%		Yes
340	Cortland	County	Cortland	<b>13.8833</b>		12.50%		Yes
341	Cortlandt	Town	Westchester	3.1487		30.30%		No
342	Cortlandville	Town	Cortland	4.6776		33.58%		No
343	Cove Neck	Village	Nassau	2.7406		32.61%		No
344	Coventry	Town	Chenango	4.9082		53.76%		No
345	Covert	Town	Seneca	4.4280		26.94%		No
346	Covington	Town	Wyoming	<b>7.2594</b>		137.29%		Yes
347	Coxsackie	Town	Greene	3.4383		21.22%		No
348	Coxsackie	Village	Greene	<b>8.6869</b>		31.33%		Yes
349	Crawford	Town	Orange	4.8032		18.75%		No
350	Croghan	Town	Lewis	3.6918		60.18%		No

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351	Croghan	Village	Lewis	3.0353		41.96%		No
352	Croton-On-Hudson	Village	Westchester	<b>8.0842</b>		39.09%		Yes
353	Crown Point	Town	Essex	6.3335		56.16%		No
354	Cuba	Town	Allegany	<b>9.0184</b>		19.52%		Yes
355	Cuba	Village	Allegany	<b>13.7780</b>		32.27%		Yes
356	Cuyler	Town	Cortland	<b>7.0969</b>		106.10%		Yes
357	Danby	Town	Tompkins	6.1111		86.97%		No
358	Dannemora	Town	Clinton	<b>8.3894</b>		107.84%		Yes
359	Dannemora	Village	Clinton	5.0549		36.97%		No
360	Dansville	Town	Steuben	<b>8.6555</b>		49.06%		Yes
361	Dansville	Village	Livingston	<b>12.8081</b>		31.22%		Yes
362	Danube	Town	Herkimer	3.6603		107.17%		No
363	Darien	Town	Genesee	1.5306		195.89%		No
364	Davenport	Town	Delaware	3.9175			2010, 2011, 2012, 2013	No
365	Day	Town	Saratoga	1.5131		92.03%		No
366	Dayton	Town	Cattaraugus	4.4341		7.65%		No
367	De Kalb	Town	St. Lawrence	5.8095		35.25%		No
368	De Peyster	Town	St. Lawrence	5.9675		93.16%		No
369	De Ruyter	Town	Madison	2.7740		57.67%		No
370	De Ruyter	Village	Madison	5.0598		102.58%		No
371	Decatur	Town	Otsego	<b>7.1031</b>		63.61%		Yes
372	Deerfield	Town	Oneida	1.9018		236.00%		No
373	Deerpark	Town	Orange	4.6738		31.28%		No
374	Deferiet	Village	Jefferson	<b>7.7180</b>		<b>3.90%</b>		Yes
375	Delanson	Village	Schenectady	3.3764		33.61%		No
376	Delaware	County	Delaware	4.6751		24.16%		No
377	Delaware	Town	Sullivan	6.2768		77.55%		No
378	Delevan	Village	Cattaraugus	2.3724		89.81%		No
379	Delhi	Town	Delaware	3.8875			2013	No
380	Delhi	Village	Delaware	<b>8.2684</b>		50.96%		Yes
381	Denmark	Town	Lewis	6.7981		59.62%		No
382	Denning	Town	Ulster	5.2368		228.59%		No
383	Depew	Village	Erie	<b>10.9638</b>		21.10%		Yes
384	Deposit	Town	Delaware	3.0883			2013	No
385	Deposit	Village	Broome	<b>8.1566</b>		45.31%		Yes
386	Dering Harbor	Village	Suffolk	2.3584		14.46%		No
387	DeWitt	Town	Onondaga	6.0926		52.73%		No
388	Dexter	Village	Jefferson	6.9060		27.13%		No
389	Diana	Town	Lewis	3.8627		100.62%		No
390	Dickinson	Town	Broome	2.6978		99.01%		No
391	Dickinson	Town	Franklin	<b>7.5672</b>		21.13%		Yes
392	Dix	Town	Schuyler	4.7837		70.23%		No
393	Dobbs Ferry	Village	Westchester	6.2155		22.82%		No
394	Dolgeville	Village	Herkimer	<b>14.2035</b>		15.56%		Yes
395	Dover	Town	Dutchess	3.5754		47.18%		No
396	Dresden	Town	Washington	2.2511			2009, 2010, 2011, 2012, 2013	No
397	Dresden	Village	Yates	<b>10.8256</b>		53.11%		Yes
398	Dryden	Town	Tompkins	3.2375		114.70%		No
399	Dryden	Village	Tompkins	6.8536		31.79%		No
400	Duane	Town	Franklin	3.8410		139.49%		No
401	Duanesburg	Town	Schenectady	2.9054		277.27%		No
402	Dundee	Village	Yates	<b>11.7637</b>		60.92%		Yes
403	Dunkirk	City	Chautauqua	<b>14.7386</b>		39.91%		Yes
404	Dunkirk	Town	Chautauqua	2.4143		297.67%		No
405	Durham	Town	Greene	5.8501		69.60%		No
406	Dutchess	County	Dutchess	3.1275		10.67%		No
407	Eagle	Town	Wyoming	0.2252		482.88%		No
408	Earlville	Village	Chenango	<b>7.2049</b>		65.32%		Yes
409	East Aurora	Village	Erie	<b>7.3258</b>		42.35%		Yes
410	East Bloomfield	Town	Ontario	2.6145			2013	No
411	East Fishkill	Town	Dutchess	2.9414		32.92%		No
412	East Greenbush	Town	Rensselaer	6.4136		<b>-13.79%</b>		Yes
413	East Hampton	Town	Suffolk	1.9151		6.75%		No
414	East Hampton	Village	Suffolk	1.9490		20.24%		No
415	East Hills	Village	Nassau	3.2792		73.67%		No
416	East Nassau	Village	Rensselaer	1.2623		80.08%		No
417	East Otto	Town	Cattaraugus	6.3525			2011, 2012, 2013	No
418	East Rochester <sup>3</sup>	Town	Monroe	0.0000			2009, 2010, 2011, 2012, 2013	No
419	East Rochester	Village	Monroe	<b>13.5163</b>		23.52%		Yes
420	East Rockaway	Village	Nassau	4.4182		17.84%		No

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421	East Syracuse	Village	Onondaga	15.4089		25.04%		Yes
422	East Williston	Village	Nassau	2.2792		23.23%		No
423	Eastchester	Town	Westchester	2.4053		44.68%		No
424	Easton	Town	Washington	2.7453		91.29%		No
425	Eaton	Town	Madison	2.6792			2013	No
426	Eden	Town	Erie	6.5323		42.44%		No
427	Edinburg	Town	Saratoga	0.7668		145.62%		No
428	Edmeston	Town	Otsego	5.4947		241.33%		No
429	Edwards	Town	St. Lawrence	10.2028		9.92%		Yes
430	Elba	Town	Genesee	2.2894		61.69%		No
431	Elba	Village	Genesee	3.3300		6.13%		No
432	Elbridge	Town	Onondaga	5.7554		114.03%		No
433	Elbridge	Village	Onondaga	1.9230		74.08%		No
434	Elizabethtown	Town	Essex	5.1770			2013	No
435	Ellenburg	Town	Clinton	4.6222		63.47%		No
436	Ellenville	Village	Ulster	17.5521		102.29%		Yes
437	Ellery	Town	Chautauqua	1.7971		57.87%		No
438	Ellicott	Town	Chautauqua	4.9548		3.50%		Yes
439	Ellicottville	Town	Cattaraugus	1.3227		19.60%		No
440	Ellicottville	Village	Cattaraugus	1.8860		42.41%		No
441	Ellington	Town	Chautauqua	10.4602		50.89%		Yes
442	Ellisburg	Town	Jefferson	3.2949		44.92%		No
443	Ellisburg	Village	Jefferson	1.6562		82.87%		No
444	Elma	Town	Erie	1.6171		59.69%		No
445	Elmira	City	Chemung	16.6183		15.41%		Yes
446	Elmira	Town	Chemung	2.9889		41.76%		No
447	Elmira Heights	Village	Chemung	12.7596		25.90%		Yes
448	Elmsford	Village	Westchester	6.8931		13.49%		No
449	Endicott	Village	Broome	15.0700		12.54%		Yes
450	Enfield	Town	Tompkins	5.0891		157.25%		No
451	Ephratah	Town	Fulton	9.7564			2013	No
452	Erie	County	Erie	6.1298		8.52%		No
453	Erin	Town	Chemung	1.8177		98.03%		No
454	Erwin	Town	Steuben	7.4990		41.85%		Yes
455	Esopus	Town	Ulster	3.8354		41.75%		No
456	Esperance	Town	Schoharie	2.2619		37.02%		No
457	Esperance	Village	Schoharie	5.5033		115.51%		No
458	Essex	County	Essex	2.2057		38.75%		No
459	Essex	Town	Essex	4.2627		99.29%		No
460	Evans	Town	Erie	10.7429			2011, 2012, 2013	No
461	Evans Mills	Village	Jefferson	5.3940		37.92%		No
462	Exeter	Town	Otsego	5.2601			2011, 2012, 2013	No
463	Fabius	Town	Onondaga	7.3941		41.85%		Yes
464	Fabius	Village	Onondaga	2.3691			2012, 2013	No
465	Fair Haven	Village	Cayuga	3.5192		19.07%		No
466	Fairfield	Town	Herkimer	4.1181		71.29%		No
467	Fairport	Village	Monroe	6.0968		52.55%		No
468	Falconer	Village	Chautauqua	8.7678		43.49%		Yes
469	Fallsburg	Town	Sullivan	8.8730		51.28%		Yes
470	Farmersville	Town	Cattaraugus	8.3859		33.66%		Yes
471	Farmingdale	Village	Nassau	3.5067		42.25%		No
472	Farmington	Town	Ontario	2.7517		300.61%		No
473	Farnham	Village	Erie	9.9940		144.43%		Yes
474	Fayette	Town	Seneca	4.2842		73.21%		No
475	Fayetteville	Village	Onondaga	6.7103		26.93%		No
476	Fenner	Town	Madison	4.1637		104.75%		No
477	Fenton	Town	Broome	2.2655		140.09%		No
478	Fine	Town	St. Lawrence	8.7534		28.98%		Yes
479	Fishkill	Town	Dutchess	2.5194			2013	No
480	Fishkill	Village	Dutchess	3.1145		21.92%		No
481	Fleischmanns	Village	Delaware	6.4322		57.30%		No
482	Fleming	Town	Cayuga	3.2505		60.40%		No
483	Floral Park	Village	Nassau	8.0752		12.42%		Yes
484	Florence	Town	Oneida	4.6424			2013	No
485	Florida	Town	Montgomery	1.1672		226.75%		No
486	Florida	Village	Orange	4.0336		36.65%		No
487	Flower Hill	Village	Nassau	0.9620		36.55%		No
488	Floyd	Town	Oneida	5.6425		33.56%		No
489	Fonda	Village	Montgomery	7.3450		115.16%		Yes
490	Forestburgh	Town	Sullivan	5.1800			2013	No

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491	Forestport	Town	Oneida	1.4583		102.38%		No
492	Forestville	Village	Chautauqua	4.7693		66.42%		No
493	Fort Ann	Town	Washington	2.6224		93.76%		No
494	Fort Ann	Village	Washington	3.1413		23.14%		No
495	Fort Covington	Town	Franklin	<b>7.8174</b>		105.86%		Yes
496	Fort Edward	Town	Washington	3.2650		42.91%		No
497	Fort Edward	Village	Washington	<b>9.9872</b>		30.88%		Yes
498	Fort Johnson	Village	Montgomery	<b>7.2414</b>		46.42%		Yes
499	Fort Plain	Village	Montgomery	<b>9.3254</b>		37.97%		Yes
500	Fowler	Town	St. Lawrence	5.5207		104.15%		No
501	Frankfort	Town	Herkimer	4.8411			2013	No
502	Frankfort	Village	Herkimer	<b>10.5745</b>		22.33%		Yes
503	Franklin	County	Franklin	3.8012		8.48%		No
504	Franklin	Town	Delaware	4.8836			2009, 2010, 2011, 2012, 2013	No
505	Franklin	Town	Franklin	4.3778		38.83%		No
506	Franklin	Village	Delaware	4.5552		77.84%		No
507	Franklinville	Town	Cattaraugus	5.8978		79.58%		No
508	Franklinville	Village	Cattaraugus	<b>9.0471</b>		26.94%		Yes
509	Fredonia	Village	Chautauqua	6.4161		28.36%		No
510	Freedom	Town	Cattaraugus	4.6696		44.71%		No
511	Freeport	Village	Nassau	<b>9.5972</b>		6.27%		Yes
512	Freetown	Town	Cortland	<b>7.6045</b>		91.74%		Yes
513	Freeville	Village	Tompkins	4.0193		48.24%		No
514	Fremont	Town	Sullivan	3.3784			2013	No
515	Fremont	Town	Steuben	10.5050			2013	No
516	French Creek	Town	Chautauqua	2.9727		43.41%		No
517	Friendship	Town	Allegany	<b>11.8761</b>		36.55%		Yes
518	Fulton	City	Oswego	<b>16.6271</b>		9.45%		Yes
519	Fulton	County	Fulton	<b>8.3181</b>		31.25%		Yes
520	Fulton	Town	Schoharie	4.4590		66.46%		No
521	Fultonville	Village	Montgomery	<b>7.0746</b>		32.75%		Yes
522	Gaines	Town	Orleans	6.1279			2013	No
523	Gainesville	Town	Wyoming	<b>7.2542</b>		43.04%		Yes
524	Gainesville	Village	Wyoming	5.0720		119.05%		No
525	Galen	Town	Wayne	3.7521		54.44%		No
526	Gallatin	Town	Columbia	1.6172		104.38%		No
527	Galway	Town	Saratoga	1.2903		21.73%		No
528	Galway	Village	Saratoga	0.0000		392.77%		No
529	Garden City	Village	Nassau	6.4566		16.42%		No
530	Gardiner	Town	Ulster	1.9870		48.91%		No
531	Gates	Town	Monroe	6.5890		43.60%		No
532	Geddes	Town	Onondaga	7.6569			2013	No
533	Genesee	County	Genesee	<b>9.6522</b>		24.25%		Yes
534	Genesee	Town	Allegany	<b>10.1655</b>		86.37%		Yes
535	Genesee Falls	Town	Wyoming	<b>14.7018</b>		19.11%		Yes
536	Geneseo	Town	Livingston	3.1275		95.22%		No
537	Geneseo	Village	Livingston	6.4519		61.36%		No
538	Geneva	City	Ontario	<b>17.8688</b>		16.67%		Yes
539	Geneva	Town	Ontario	0.8545		179.12%		No
540	Genoa	Town	Cayuga	1.2497		91.16%		No
541	Georgetown	Town	Madison	<b>7.6830</b>		74.84%		Yes
542	German	Town	Chenango	4.7716		61.18%		No
543	German Flatts	Town	Herkimer	2.9129		23.04%		No
544	Germantown	Town	Columbia	2.2140			2013	No
545	Gerry	Town	Chautauqua	6.0450		84.17%		No
546	Ghent	Town	Columbia	1.3563		114.60%		No
547	Gilbertsville	Village	Otsego	5.1368		153.82%		No
548	Gilboa	Town	Schoharie	3.3626		75.17%		No
549	Glen	Town	Montgomery	1.2920		32.52%		No
550	Glen Cove	City	Nassau	<b>7.0615</b>		<b>-5.17%</b>		Yes
551	Glen Park	Village	Jefferson	6.1283		42.21%		No
552	Glens Falls	City	Warren	<b>8.6781</b>		5.16%		Yes
553	Glenville	Town	Schenectady	3.4784		29.30%		No
554	Gloversville	City	Fulton	20.7051			2013	No
555	Gorham	Town	Ontario	0.6930		164.59%		No
556	Goshen	Town	Orange	2.7532		16.00%		No
557	Goshen	Village	Orange	6.6006		13.90%		No
558	Gouverneur	Town	St. Lawrence	3.0618		31.69%		No
559	Gouverneur	Village	St. Lawrence	<b>11.9071</b>		43.79%		Yes
560	Gowanda	Village	Cattaraugus	<b>12.7914</b>		24.67%		Yes

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561	Grafton	Town	Rensselaer	3.2445		18.69%		No
562	Granby	Town	Oswego	3.6807		66.77%		No
563	Grand Island	Town	Erie	6.2191		83.41%		No
564	Grand View-On-Hudson	Village	Rockland		2011, 2012, 2013	58.98%		No
565	Granger	Town	Allegany	<b>9.8635</b>		23.85%		Yes
566	Granville	Town	Washington	3.4092		75.45%		No
567	Granville	Village	Washington	<b>9.0457</b>		7.43%		Yes
568	Great Neck	Village	Nassau	2.6030		48.50%		No
569	Great Neck Estates	Village	Nassau	5.0658		22.20%		No
570	Great Neck Plaza	Village	Nassau	2.8774		35.89%		No
571	Great Valley	Town	Cattaraugus	4.3643		45.91%		No
572	Greece	Town	Monroe	<b>7.4182</b>		48.51%		Yes
573	Green Island <sup>3</sup>	Town	Albany	0.0000		79.96%		No
574	Green Island	Village	Albany	<b>11.4901</b>		39.56%		Yes
575	Greenburgh	Town	Westchester	3.4013			2013	No
576	Greene	County	Greene	3.5672		13.52%		No
577	Greene	Town	Chenango	4.3423		65.88%		No
578	Greene	Village	Chenango	6.5164		136.89%		No
579	Greenfield	Town	Saratoga	1.2371		123.87%		No
580	Greenport	Town	Columbia	5.0619		41.75%		No
581	Greenport	Village	Suffolk	1.9350		95.84%		No
582	Greenville	Town	Greene	4.6105		29.18%		No
583	Greenville	Town	Orange	2.4587		116.68%		No
584	Greenwich	Town	Washington	2.6897		60.14%		No
585	Greenwich	Village	Washington	<b>9.6141</b>		25.51%		Yes
586	Greenwood	Town	Steuben	<b>7.9468</b>		24.30%		Yes
587	Greenwood Lake	Village	Orange	5.8613		14.43%		No
588	Greig	Town	Lewis	3.6577		66.86%		No
589	Groton	Town	Tompkins	5.8962		109.67%		No
590	Groton	Village	Tompkins	<b>7.7387</b>		30.00%		Yes
591	Grove	Town	Allegany	<b>11.8889</b>		63.94%		Yes
592	Groveland	Town	Livingston	4.7082		42.90%		No
593	Guilfordland	Town	Albany	3.2382		32.84%		No
594	Guilford	Town	Chenango	6.1832		61.50%		No
595	Hadley	Town	Saratoga	4.9024		52.39%		No
596	Hagaman	Village	Montgomery	1.9261		6.44%		No
597	Hague	Town	Warren	0.4374		369.63%		No
598	Halcott	Town	Greene	3.4089		6.84%		No
599	Halfmoon	Town	Saratoga	1.9860		73.50%		No
600	Hamburg	Town	Erie	6.6777		39.42%		No
601	Hamburg	Village	Erie	<b>11.1532</b>		41.89%		Yes
602	Hamden	Town	Delaware	4.4129		93.01%		No
603	Hamilton	County	Hamilton	1.9044		30.71%		No
604	Hamilton	Town	Madison	2.0303		95.79%		No
605	Hamilton	Village	Madison	<b>10.4093</b>		55.70%		Yes
606	Hamlin	Town	Monroe	4.1590		77.53%		No
607	Hammond	Town	St. Lawrence	0.9185		81.71%		No
608	Hammond	Village	St. Lawrence	4.7937		76.58%		No
609	Hammondsport	Village	Steuben	<b>7.8290</b>		113.92%		Yes
610	Hampton	Town	Washington	3.7398		43.41%		No
611	Hamptonburgh	Town	Orange	1.2300		40.29%		No
612	Hancock	Town	Delaware	4.7676		22.53%		No
613	Hancock	Village	Delaware	<b>11.1567</b>		57.89%		Yes
614	Hannibal	Town	Oswego	<b>7.9171</b>		22.23%		Yes
615	Hannibal	Village	Oswego	2.8509		89.88%		No
616	Hanover	Town	Chautauqua	4.7210		84.34%		No
617	Hardenburgh	Town	Ulster	4.4727		65.42%		No
618	Harford	Town	Cortland	5.0792		96.01%		No
619	Harmony	Town	Chautauqua	3.8604		102.55%		No
620	Harpersfield	Town	Delaware	5.8860		10.78%		No
621	Harrietstown	Town	Franklin	2.0546		31.03%		No
622	Harriman	Village	Orange	6.9366		62.58%		No
623	Harrisburg	Town	Lewis	5.8498		186.28%		No
624	Harrison	Town	Westchester	4.3569		6.79%		No
625	Harrison	Village	Westchester	1.0287		<b>1.11%</b>		Yes
626	Harrisville	Village	Lewis	<b>12.0471</b>		78.62%		Yes
627	Hartford	Town	Washington	6.8362		135.68%		No
628	Hartland	Town	Niagara	<b>7.1881</b>		39.92%		Yes
629	Hartsville	Town	Steuben	6.2476		52.33%		No
630	Hartwick	Town	Otsego	2.8792		57.81%		No

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631	Hastings	Town	Oswego	6.2995		101.19%		No
632	Hastings-On-Hudson	Village	Westchester	6.5965		5.03%		No
633	Haverstraw	Town	Rockland	<b>7.9990</b>		34.70%		Yes
634	Haverstraw	Village	Rockland	<b>8.0922</b>		38.13%		Yes
635	Head Of The Harbor	Village	Suffolk		2009, 2010	29.20%		No
636	Hebron	Town	Washington	3.3660		207.93%		No
637	Hector	Town	Schuyler	5.0716		47.31%		No
638	Hempstead	Town	Nassau	3.2247		24.46%		No
639	Hempstead	Village	Nassau	<b>15.5282</b>		18.44%		Yes
640	Henderson	Town	Jefferson	0.2950		125.15%		No
641	Henrietta	Town	Monroe	2.0032		181.57%		No
642	Herkimer	County	Herkimer	5.3577		29.22%		No
643	Herkimer	Town	Herkimer	3.1335		97.78%		No
644	Herkimer	Village	Herkimer	<b>19.3106</b>		7.40%		Yes
645	Hermon	Town	St. Lawrence	<b>9.0306</b>		88.01%		Yes
646	Hermon	Village	St. Lawrence	<b>12.4174</b>		120.07%		Yes
647	Herrings	Village	Jefferson	4.0597		51.18%		No
648	Heuvelton	Village	St. Lawrence	<b>9.8355</b>		62.45%		Yes
649	Hewlett Bay Park	Village	Nassau	0.9989		199.73%		No
650	Hewlett Harbor	Village	Nassau	0.7398		81.01%		No
651	Hewlett Neck	Village	Nassau	1.1835		47.64%		No
652	Highland	Town	Sullivan	4.0996		72.37%		No
653	Highland Falls	Village	Orange	<b>7.4011</b>		13.04%		Yes
654	Highlands	Town	Orange	5.3481			2009	No
655	Hillburn	Village	Rockland	5.8459		34.45%		No
656	Hillsdale	Town	Columbia	2.0653		134.71%		No
657	Hilton	Village	Monroe	2.4756		56.88%		No
658	Hinsdale	Town	Cattaraugus	6.4025		42.70%		No
659	Hobart	Village	Delaware	4.4154		105.20%		No
660	Holland	Town	Erie	4.7340		97.62%		No
661	Holland Patent	Village	Oneida	2.7804		65.77%		No
662	Holley	Village	Orleans	<b>13.0877</b>		57.20%		Yes
663	Homer	Town	Cortland	1.3070		70.11%		No
664	Homer	Village	Cortland	<b>8.2204</b>		64.70%		Yes
665	Honeoye Falls	Village	Monroe	1.8580		49.15%		No
666	Hoosick	Town	Rensselaer	3.4644		80.98%		No
667	Hoosick Falls	Village	Rensselaer	<b>7.2783</b>		21.68%		Yes
668	Hope	Town	Hamilton	5.5221		79.14%		No
669	Hopewell	Town	Ontario	3.4942		57.60%		No
670	Hopkinton	Town	St. Lawrence	5.7619		88.20%		No
671	Horicon	Town	Warren	1.0878		34.26%		No
672	Hornby	Town	Steuben	<b>8.0855</b>		145.07%		Yes
673	Hornell	City	Steuben	<b>11.4169</b>		21.15%		Yes
674	Hornellville	Town	Steuben	3.1163		51.88%		No
675	Horseheads	Town	Chemung	0.6146		51.52%		No
676	Horseheads	Village	Chemung	4.9420		33.67%		No
677	Hounsfield	Town	Jefferson	1.9649		26.93%		No
678	Howard	Town	Steuben	8.4483			2013	No
679	Hudson	City	Columbia	<b>12.0346</b>		30.40%		Yes
680	Hudson Falls	Village	Washington	<b>7.5980</b>		60.84%		Yes
681	Hume	Town	Allegany	<b>12.1766</b>		118.40%		Yes
682	Humphrey	Town	Cattaraugus	4.8368		182.86%		No
683	Hunter	Town	Greene	2.7453		75.98%		No
684	Hunter	Village	Greene	3.0787		42.78%		No
685	Huntington	Town	Suffolk	2.9216		37.27%		No
686	Huntington Bay	Village	Suffolk	2.7049		11.43%		No
687	Hurley	Town	Ulster	2.7356		103.22%		No
688	Huron	Town	Wayne	4.1999		101.75%		No
689	Hyde Park	Town	Dutchess	3.1547		21.24%		No
690	Ilion	Village	Herkimer	<b>15.9398</b>		10.42%		Yes
691	Independence	Town	Allegany	<b>10.3659</b>		34.27%		Yes
692	Indian Lake	Town	Hamilton	4.9276		19.92%		No
693	Inlet	Town	Hamilton	5.1288			2013	No
694	Interlaken	Village	Seneca	<b>12.4415</b>		50.98%		Yes
695	Ira	Town	Cayuga	5.7140		78.56%		No
696	Irondequoit	Town	Monroe	<b>8.2185</b>		17.60%		Yes
697	Irvington	Village	Westchester	<b>7.8906</b>		20.54%		Yes
698	Ischua	Town	Cattaraugus	3.2742		33.30%		No
699	Island Park	Village	Nassau		2013	-1.36%		No
700	Islandia	Village	Suffolk	1.0634		19.46%		No

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701	Islip	Town	Suffolk	2.6241		54.78%		No
702	Italy	Town	Yates	<b>9.3704</b>		15.90%		Yes
703	Ithaca	City	Tompkins	12.6360			2013	No
704	Ithaca	Town	Tompkins	5.7376		71.04%		No
705	Jackson	Town	Washington	2.5826		27.84%		No
706	Jamestown	City	Chautauqua	<b>20.7383</b>		9.61%		Yes
707	Jasper	Town	Steuben	6.1301		<b>-2.72%</b>		Yes
708	Java	Town	Wyoming	4.3531		251.82%		No
709	Jay	Town	Essex	6.5738			2013	No
710	Jefferson	County	Jefferson	6.5502		21.13%		No
711	Jefferson	Town	Schoharie	4.9657		48.54%		No
712	Jeffersonville	Village	Sullivan	2.9891		41.58%		No
713	Jerusalem	Town	Yates	3.0322		75.32%		No
714	Jewett	Town	Greene	2.8351		74.00%		No
715	Johnsburg	Town	Warren	2.5045		52.19%		No
716	Johnson City	Village	Broome	13.5435			2013	No
717	Johnstown	City	Fulton	11.6498			2013	No
718	Johnstown	Town	Fulton	1.6927		97.15%		No
719	Jordan	Village	Onondaga	5.1173		84.31%		No
720	Junius	Town	Seneca	5.6859		300.43%		No
721	Kaser	Village	Rockland	0.3968		36.88%		No
722	Keene	Town	Essex	2.9928		52.03%		No
723	Keeseville	Village	Clinton	<b>7.6452</b>		18.11%		Yes
724	Kendall	Town	Orleans	5.3684		63.30%		No
725	Kenmore	Village	Erie	<b>14.1415</b>		42.84%		Yes
726	Kensington	Village	Nassau	5.6928		30.70%		No
727	Kent	Town	Putnam	<b>7.9128</b>		48.33%		Yes
728	Kiantone	Town	Chautauqua	3.9676		164.40%		No
729	Kinderhook	Town	Columbia	1.7655		23.11%		No
730	Kinderhook	Village	Columbia	1.6201		51.52%		No
731	Kings Point	Village	Nassau	3.2004		23.69%		No
732	Kingsbury	Town	Washington	2.6792		94.15%		No
733	Kingston	City	Ulster	<b>9.0894</b>		13.02%		Yes
734	Kingston	Town	Ulster	5.7351		28.05%		No
735	Kirkland	Town	Oneida	4.2230		50.74%		No
736	Kirkwood	Town	Broome	4.3703		92.80%		No
737	Kiryas Joel	Village	Orange	3.1716		9.42%		No
738	Knox	Town	Albany	1.0328		79.94%		No
739	Kortright	Town	Delaware	5.0678		117.69%		No
740	La Fayette	Town	Onondaga	6.5628		58.67%		No
741	La Grange	Town	Dutchess	2.9822		33.33%		No
742	Lackawanna	City	Erie	<b>18.7296</b>		27.13%		Yes
743	Lacona	Village	Oswego	4.1284		39.92%		No
744	Lake George	Town	Warren	2.0154		15.10%		No
745	Lake George	Village	Warren	5.1858		86.61%		No
746	Lake Grove	Village	Suffolk	0.8950		33.26%		No
747	Lake Luzerne	Town	Warren	3.2375		44.07%		No
748	Lake Placid	Village	Essex	5.4278		48.69%		No
749	Lake Pleasant	Town	Hamilton	4.2086		19.14%		No
750	Lake Success	Village	Nassau	6.5053		34.32%		No
751	Lakewood	Village	Chautauqua	<b>7.2490</b>		15.88%		Yes
752	Lancaster	Town	Erie	<b>7.6149</b>		26.45%		Yes
753	Lancaster	Village	Erie	<b>9.4544</b>		25.22%		Yes
754	Lansing	Town	Tompkins	2.0884		116.62%		No
755	Lansing	Village	Tompkins	1.1564		542.57%		No
756	Lapeer	Town	Cortland	<b>8.8724</b>		190.31%		Yes
757	Larchmont	Village	Westchester	4.9446		14.83%		No
758	Lattigtown	Village	Nassau	0.3841		62.73%		No
759	Laurel Hollow	Village	Nassau	3.1014		38.66%		No
760	Laurens	Town	Otsego	5.4282		47.79%		No
761	Laurens	Village	Otsego	0.7950		227.22%		No
762	Lawrence	Town	St. Lawrence	<b>9.7798</b>		33.46%		Yes
763	Lawrence	Village	Nassau	1.6898			2013	No
764	Le Ray	Town	Jefferson	2.0068		157.27%		No
765	Le Roy	Town	Genesee	1.1179		28.03%		No
766	Le Roy	Village	Genesee	<b>10.6944</b>		121.22%		Yes
767	Lebanon	Town	Madison	5.4544		181.80%		No
768	Ledyard	Town	Cayuga	0.8096		24.30%		No
769	Lee	Town	Oneida	0.2497		321.80%		No
770	Leicester	Town	Livingston	6.7039		51.80%		No

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771	Leicester	Village	Livingston	3.4060		221.24%		No
772	Lenox	Town	Madison	2.3838		65.59%		No
773	Leon	Town	Cattaraugus	<b>8.6035</b>		15.29%		Yes
774	Lewis	County	Lewis	7.0361		39.43%		No
775	Lewis	Town	Essex	3.7198		105.21%		No
776	Lewis	Town	Lewis	<b>7.9070</b>		143.78%		Yes
777	Lewisboro	Town	Westchester	1.7386		<b>2.48%</b>		Yes
778	Lewiston	Town	Niagara	2.4258		40.97%		No
779	Lewiston	Village	Niagara	5.5693		21.42%		No
780	Lexington	Town	Greene	3.1756		106.50%		No
781	Leyden	Town	Lewis	5.4357		79.76%		No
782	Liberty	Town	Sullivan	<b>7.9234</b>		54.10%		Yes
783	Liberty	Village	Sullivan	<b>13.7826</b>		<b>4.36%</b>		Yes
784	Lima	Town	Livingston	4.1812		68.70%		No
785	Lima	Village	Livingston	5.3050		121.43%		No
786	Lincklaen	Town	Chenango	<b>10.9882</b>		238.63%		Yes
787	Lincoln	Town	Madison	3.2661			2013	No
788	Lindenhurst	Village	Suffolk	1.8137		13.99%		No
789	Lindley	Town	Steuben	7.4320			2011, 2012, 2013	No
790	Lisbon	Town	St. Lawrence	4.1090		164.57%		No
791	Lisle	Town	Broome	6.2979		38.60%		No
792	Lisle	Village	Broome	3.7601		55.05%		No
793	Litchfield	Town	Herkimer	3.1123		198.46%		No
794	Little Falls	City	Herkimer	<b>18.8194</b>		<b>4.74%</b>		Yes
795	Little Falls	Town	Herkimer	3.3022		47.63%		No
796	Little Valley	Town	Cattaraugus	6.2782		30.91%		No
797	Little Valley	Village	Cattaraugus	<b>9.4634</b>		67.62%		Yes
798	Liverpool	Village	Onondaga	<b>10.8320</b>		49.09%		Yes
799	Livingston	County	Livingston	<b>7.5720</b>		33.55%		Yes
800	Livingston	Town	Columbia	1.3994		146.40%		No
801	Livonia	Town	Livingston	4.4024		80.36%		No
802	Livonia	Village	Livingston	<b>7.4045</b>		56.76%		Yes
803	Lloyd	Town	Ulster	4.9670		23.70%		No
804	Lloyd Harbor	Village	Suffolk	2.8047		22.69%		No
805	Locke	Town	Cayuga	5.5494		174.69%		No
806	Lockport	City	Niagara	14.4195			2013	No
807	Lockport	Town	Niagara	6.2636		136.57%		No
808	Lodi	Town	Seneca	<b>8.1856</b>		72.10%		Yes
809	Lodi	Village	Seneca	2.1582		101.12%		No
810	Long Beach	City	Nassau	5.5054		<b>2.88%</b>		Yes
811	Long Lake	Town	Hamilton	3.1419			2013	No
812	Lorraine	Town	Jefferson	<b>7.8626</b>		23.26%		Yes
813	Louisville	Town	St. Lawrence	1.4515		54.74%		No
814	Lowville	Town	Lewis	4.1735		102.67%		No
815	Lowville	Village	Lewis	<b>8.7920</b>		100.40%		Yes
816	Lumberland	Town	Sullivan	7.0100		71.14%		No
817	Lyme	Town	Jefferson	0.7594		43.74%		No
818	Lynbrook	Village	Nassau	<b>9.5304</b>		23.30%		Yes
819	Lyndon	Town	Cattaraugus	6.0739			2013	No
820	Lyndonville	Village	Orleans	<b>9.6347</b>		113.04%		Yes
821	Lyons	Town	Wayne	6.5643		221.43%		No
822	Lyons	Village	Wayne	<b>19.3907</b>		47.35%		Yes
823	Lyons Falls	Village	Lewis	<b>7.4402</b>		257.63%		Yes
824	Lyonsdale	Town	Lewis	5.9789		68.45%		No
825	Lysander	Town	Onondaga	2.2500		43.25%		No
826	Macedon	Town	Wayne	3.7971		44.49%		No
827	Macedon	Village	Wayne	5.2051		89.89%		No
828	Machias	Town	Cattaraugus	5.1005		117.91%		No
829	Macomb	Town	St. Lawrence	4.6663		155.28%		No
830	Madison	County	Madison	6.8949		20.62%		No
831	Madison	Town	Madison	3.9226		105.76%		No
832	Madison	Village	Madison	5.0267		105.34%		No
833	Madrid	Town	St. Lawrence	<b>11.2067</b>		37.69%		Yes
834	Maine	Town	Broome	3.3829		60.27%		No
835	Malone	Town	Franklin	5.0551			2013	No
836	Malone	Village	Franklin	<b>16.8520</b>		48.93%		Yes
837	Malta	Town	Saratoga	1.0567		64.18%		No
838	Malverne	Village	Nassau	<b>8.4473</b>		20.31%		Yes
839	Mamakating	Town	Sullivan	3.5683		46.62%		No
840	Mamaroneck	Town	Westchester	2.1197		22.90%		No

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841	Mamaroneck	Village	Westchester	5.0514		20.94%		No
842	Manchester	Town	Ontario	1.9837		59.65%		No
843	Manchester	Village	Ontario	5.6695		97.56%		No
844	Manheim	Town	Herkimer	2.3311		40.40%		No
845	Manlius	Town	Onondaga	5.8116		26.77%		No
846	Manlius	Village	Onondaga	7.5546			2013	No
847	Mannsville	Village	Jefferson	3.1519		35.08%		No
848	Manorhaven	Village	Nassau	3.0295		9.33%		No
849	Mansfield	Town	Cattaraugus	4.7592		6.81%		No
850	Marathon	Town	Cortland	2.8883		54.98%		No
851	Marathon	Village	Cortland		2010, 2011, 2012, 2013	26.30%		No
852	Marbletown	Town	Ulster	2.2146		59.15%		No
853	Marcellus	Town	Onondaga	7.1879			2011, 2012, 2013	No
854	Marcellus	Village	Onondaga	5.2436		23.77%		No
855	Marcy	Town	Oneida	3.5583		108.82%		No
856	Margaretville	Village	Delaware	2.7766		104.17%		No
857	Marilla	Town	Erie	3.1813		79.89%		No
858	Marion	Town	Wayne	5.9926		105.81%		No
859	Marlborough	Town	Ulster	6.6798			2013	No
860	Marshall	Town	Oneida	4.0419		119.20%		No
861	Martinsburg	Town	Lewis	6.9811		152.10%		No
862	Maryland	Town	Otsego	4.4627		45.06%		No
863	Masonville	Town	Delaware	4.5273		32.77%		No
864	Massapequa Park	Village	Nassau	1.3389		30.70%		No
865	Massena	Town	St. Lawrence	4.0019		60.63%		No
866	Massena	Village	St. Lawrence	<b>13.4843</b>		23.49%		Yes
867	Mastic Beach <sup>2</sup>	Village	Suffolk	0.5671			2009, 2010	No
868	Matinecock	Village	Nassau	1.7661		21.99%		No
869	Maybrook	Village	Orange	6.0202		63.35%		No
870	Mayfield	Town	Fulton	0.4071			2013	No
871	Mayfield	Village	Fulton	2.4978		37.01%		No
872	Mayville	Village	Chautauqua	6.9939		83.11%		No
873	Mc Donough	Town	Chenango	4.4636		92.75%		No
874	McGraw	Village	Cortland	<b>11.5686</b>		130.06%		Yes
875	Mechanicville	City	Saratoga	9.2617			2013	No
876	Medina	Village	Orleans	<b>15.4037</b>		5.15%		Yes
877	Menands	Village	Albany	4.0459		51.02%		No
878	Mendon	Town	Monroe	2.7121		52.32%		No
879	Mentz	Town	Cayuga	3.9238		67.13%		No
880	Meredith	Town	Delaware	5.3535		32.79%		No
881	Meridian	Village	Cayuga	3.8929		43.28%		No
882	Mexico	Town	Oswego	7.8897			2013	No
883	Mexico	Village	Oswego	5.5342		48.13%		No
884	Middleburgh	Town	Schoharie	3.3525		28.47%		No
885	Middleburgh	Village	Schoharie	5.5919		36.76%		No
886	Middlebury	Town	Wyoming	<b>8.4132</b>		77.17%		Yes
887	Middlefield	Town	Otsego	1.7474		33.42%		No
888	Middleport	Village	Niagara	<b>9.3004</b>		9.75%		Yes
889	Middlesex	Town	Yates	<b>7.2739</b>		76.46%		Yes
890	Middletown	City	Orange	<b>10.4115</b>		20.09%		Yes
891	Middletown	Town	Delaware	3.3648		47.59%		No
892	Middleville	Village	Herkimer	6.0001		37.32%		No
893	Milan	Town	Dutchess	2.7219		49.91%		No
894	Milford	Town	Otsego	1.8090			2013	No
895	Milford	Village	Otsego	4.5426		61.55%		No
896	Mill Neck	Village	Nassau	2.0995		34.70%		No
897	Millbrook	Village	Dutchess	3.2941		47.69%		No
898	Millerton	Village	Dutchess	4.4045		43.25%		No
899	Millport	Village	Chemung		2009, 2010, 2011, 2012, 2013		2010, 2011, 2012, 2013	No
900	Milo	Town	Yates	3.5079		62.32%		No
901	Milton	Town	Saratoga	0.7898		140.54%		No
902	Mina	Town	Chautauqua	3.1860		147.29%		No
903	Minden	Town	Montgomery	2.6372		22.31%		No
904	Mineola	Village	Nassau	4.7216		15.12%		No
905	Minerva	Town	Essex	4.7548		55.30%		No
906	Minetto	Town	Oswego	<b>8.4912</b>		40.50%		Yes
907	Minisink	Town	Orange	2.8516		<b>-25.46%</b>		Yes
908	Minoa	Village	Onondaga	<b>8.5600</b>		35.58%		Yes
909	Mohawk	Town	Montgomery	1.8846		27.01%		No
910	Mohawk	Village	Herkimer		2012, 2013	108.36%		No

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911	Moira	Town	Franklin	6.5746		52.09%		No
912	Monroe	County	Monroe	<b>9.9294</b>		<b>1.02%</b>		Yes
913	Monroe	Town	Orange	2.8405		30.28%		No
914	Monroe	Village	Orange	5.7090		22.70%		No
915	Montague	Town	Lewis	4.7126		20.44%		No
916	Montebello	Village	Rockland	1.2101		103.34%		No
917	Montezuma	Town	Cayuga	2.3547		193.09%		No
918	Montgomery	County	Montgomery	<b>12.1893</b>		17.50%		Yes
919	Montgomery	Town	Orange	2.4372		51.83%		No
920	Montgomery	Village	Orange	<b>7.1361</b>		24.73%		Yes
921	Monticello	Village	Sullivan	<b>14.7669</b>		17.03%		Yes
922	Montour	Town	Schuyler	5.2253		122.60%		No
923	Montour Falls	Village	Schuyler	<b>8.4001</b>		110.96%		Yes
924	Mooers	Town	Clinton	<b>7.0554</b>		83.68%		Yes
925	Moravia	Town	Cayuga	2.4781		43.81%		No
926	Moravia	Village	Cayuga	4.9821		66.38%		No
927	Moreau	Town	Saratoga	1.5818		118.39%		No
928	Morehouse	Town	Hamilton	4.6556			2010, 2011, 2012, 2013	No
929	Moriah	Town	Essex	<b>8.8409</b>		16.51%		Yes
930	Morris	Town	Otsego	4.9376		46.95%		No
931	Morris	Village	Otsego	5.4242		114.33%		No
932	Morristown	Town	St. Lawrence	3.2991		11.86%		No
933	Morristown	Village	St. Lawrence	<b>11.2449</b>		73.97%		Yes
934	Morrisville	Village	Madison	<b>7.6050</b>		42.60%		Yes
935	Mount Hope	Town	Orange	4.4826		67.85%		No
936	Mount Kisco <sup>3</sup>	Town	Westchester	0.0000			2009, 2010, 2011, 2012, 2013	No
937	Mount Kisco	Village	Westchester	<b>7.6044</b>		42.32%		Yes
938	Mount Morris	Town	Livingston	5.0405		11.12%		No
939	Mount Morris	Village	Livingston	<b>13.9728</b>		25.26%		Yes
940	Mount Pleasant	Town	Westchester	2.4776		19.31%		No
941	Mount Vernon	City	Westchester	9.5398			2013	No
942	Munnsville	Village	Madison	2.7422		15.13%		No
943	Munsey Park	Village	Nassau	1.2316		43.39%		No
944	Murray	Town	Orleans	5.3740		66.58%		No
945	Muttontown	Village	Nassau	1.2732		21.37%		No
946	Nanticoke	Town	Broome	2.9817		90.41%		No
947	Naples	Town	Ontario	5.5757		78.29%		No
948	Naples	Village	Ontario	4.3377		62.42%		No
949	Napoli	Town	Cattaraugus	<b>7.3966</b>		36.47%		Yes
950	Nassau	County	Nassau	4.2973		5.06%		No
951	Nassau	Town	Rensselaer	2.9312		35.57%		No
952	Nassau	Village	Rensselaer	4.7378		59.98%		No
953	Nelliston	Village	Montgomery	5.4153		17.07%		No
954	Nelson	Town	Madison	2.7494		22.26%		No
955	Nelsonville	Village	Putnam	2.3939		68.88%		No
956	Neversink	Town	Sullivan	3.9657		84.25%		No
957	New Albion	Town	Cattaraugus	6.0551		20.53%		No
958	New Baltimore	Town	Greene	3.6537		72.88%		No
959	New Berlin	Town	Chenango	6.0913			2013	No
960	New Berlin	Village	Chenango	<b>10.5764</b>		52.08%		Yes
961	New Bremen	Town	Lewis	6.0583		41.22%		No
962	New Castle	Town	Westchester	3.2898		28.75%		No
963	New Hartford	Town	Oneida	3.3851		12.20%		No
964	New Hartford	Village	Oneida	2.8506		31.99%		No
965	New Haven	Town	Oswego	<b>12.6366</b>		80.65%		Yes
966	New Hempstead	Village	Rockland	0.6546		86.76%		No
967	New Hudson	Town	Allegany	14.1284			2013	No
968	New Hyde Park	Village	Nassau	2.4430		13.94%		No
969	New Lebanon	Town	Columbia	3.8529		46.11%		No
970	New Lisbon	Town	Otsego	6.7453		133.68%		No
971	New Paltz	Town	Ulster	6.9621			2013	No
972	New Paltz	Village	Ulster	4.8070		37.23%		No
973	New Rochelle	City	Westchester	4.8024		6.96%		No
974	New Scotland	Town	Albany	2.5100		52.77%		No
975	New Square	Village	Rockland	1.7589		<b>1.88%</b>		Yes
976	New Windsor	Town	Orange	5.5871		15.33%		No
977	New York Mills	Village	Oneida	5.2838		22.38%		No
978	Newark	Village	Wayne	<b>11.6870</b>		27.16%		Yes
979	Newark Valley	Town	Tioga	3.3452		81.91%		No
980	Newark Valley	Village	Tioga	5.7639		61.76%		No

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981	Newburgh	City	Orange	14.2281		6.19%		Yes
982	Newburgh	Town	Orange	4.5721		36.59%		No
983	Newcomb	Town	Essex	8.2873		11.59%		Yes
984	Newfane	Town	Niagara	5.4424		30.67%		No
985	Newfield	Town	Tompkins	7.8082		17.34%		Yes
986	Newport	Town	Herkimer	2.6152		72.97%		No
987	Newport	Village	Herkimer	4.1708		84.89%		No
988	Newstead	Town	Erie	3.9828		63.95%		No
989	Niagara	County	Niagara	8.6876		25.74%		Yes
990	Niagara	Town	Niagara	4.3447		12.88%		No
991	Niagara Falls	City	Niagara	20.2048		18.59%		Yes
992	Nichols	Town	Tioga	3.0695		167.61%		No
993	Nichols	Village	Tioga	2.2620		60.87%		No
994	Niles	Town	Cayuga	1.0627		153.01%		No
995	Niskayuna	Town	Schenectady	4.4475		12.31%		No
996	Nissequoque	Village	Suffolk	2.2196		2.19%		Yes
997	Norfolk	Town	St. Lawrence	4.7300		43.79%		No
998	North Castle	Town	Westchester	3.6324			2013	No
999	North Collins	Town	Erie	7.9024		86.97%		Yes
1000	North Collins	Village	Erie	11.8511		21.33%		Yes
1001	North Dansville	Town	Livingston	3.3647		92.75%		No
1002	North East	Town	Dutchess	2.6855		79.97%		No
1003	North Elba	Town	Essex	1.7903		64.37%		No
1004	North Greenbush	Town	Rensselaer	5.3115		5.90%		No
1005	North Harmony	Town	Chautauqua	2.5387		102.92%		No
1006	North Haven	Village	Suffolk	0.4934		89.31%		No
1007	North Hempstead	Town	Nassau	2.2444		18.11%		No
1008	North Hills	Village	Nassau	0.0027		327.56%		No
1009	North Hornell	Village	Steuben	3.5157		155.13%		No
1010	North Hudson	Town	Essex	4.7124		109.35%		No
1011	North Norwich	Town	Chenango	3.5026		71.26%		No
1012	North Salem	Town	Westchester	3.4035		13.08%		No
1013	North Syracuse	Village	Onondaga	8.9603		20.67%		Yes
1014	North Tonawanda	City	Niagara	12.5534		21.45%		Yes
1015	Northampton	Town	Fulton	0.9765		124.88%		No
1016	Northport	Village	Suffolk	6.6212		19.78%		No
1017	Northumberland	Town	Saratoga	2.2139		150.54%		No
1018	Northville	Village	Fulton	4.8576		72.75%		No
1019	Norway	Town	Herkimer	6.1892		50.48%		No
1020	Norwich	City	Chenango	11.9790		16.97%		Yes
1021	Norwich	Town	Chenango	3.8146		185.53%		No
1022	Norwood	Village	St. Lawrence	14.0039		40.87%		Yes
1023	Nunda	Town	Livingston	7.2535		37.63%		Yes
1024	Nunda	Village	Livingston	9.0142		53.32%		Yes
1025	Nyack	Village	Rockland	3.9061		5.02%		No
1026	Oakfield	Town	Genesee	5.3823		47.79%		No
1027	Oakfield	Village	Genesee	4.0102		133.66%		No
1028	Ocean Beach	Village	Suffolk	5.8025		48.11%		No
1029	Odessa	Village	Schuyler	6.4094		65.52%		No
1030	Ogden	Town	Monroe	6.1109		82.12%		No
1031	Ogdensburg	City	St. Lawrence	16.0879		34.34%		Yes
1032	Ohio	Town	Herkimer	3.6045		65.31%		No
1033	Old Brookville	Village	Nassau	1.6554		14.70%		No
1034	Old Field	Village	Suffolk	1.6291		8.51%		No
1035	Old Westbury	Village	Nassau	3.4345		67.64%		No
1036	Olean	City	Cattaraugus	14.2405		25.52%		Yes
1037	Olean	Town	Cattaraugus	3.9331		107.78%		No
1038	Olive	Town	Ulster	2.7997		61.00%		No
1039	Oneida	City	Madison	5.8121		40.94%		No
1040	Oneida	County	Oneida	6.9936		8.18%		No
1041	Oneida Castle	Village	Oneida	0.6479		25.51%		No
1042	Oneonta	City	Otsego	9.1141		72.98%		Yes
1043	Oneonta	Town	Otsego	2.7120		128.74%		No
1044	Onondaga	County	Onondaga	7.6750		12.12%		Yes
1045	Onondaga	Town	Onondaga	5.7754		210.70%		No
1046	Ontario	County	Ontario	6.2619		37.41%		No
1047	Ontario	Town	Wayne	3.6400		89.03%		No
1048	Oppenheim	Town	Fulton	6.9887			2013	No
1049	Orange	County	Orange	3.2896		29.42%		No
1050	Orange	Town	Schuyler	7.9975			2009	No

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1051	Orangetown	Town	Rockland	5.8853		62.23%		No
1052	Orangeville	Town	Wyoming	<b>9.3153</b>		130.15%		Yes
1053	Orchard Park	Town	Erie	4.8958		105.86%		No
1054	Orchard Park	Village	Erie	1.8182		209.17%		No
1055	Oriskany	Village	Oneida	<b>9.1053</b>		34.94%		Yes
1056	Oriskany Falls	Village	Oneida	6.5006		68.67%		No
1057	Orleans	County	Orleans	<b>9.3024</b>		17.70%		Yes
1058	Orleans	Town	Jefferson	0.4658		200.47%		No
1059	Orwell	Town	Oswego	4.3751		85.52%		No
1060	Osceola	Town	Lewis	<b>9.0111</b>		79.30%		Yes
1061	Ossian	Town	Livingston	<b>10.6032</b>		91.49%		Yes
1062	Ossining	Town	Westchester	2.0964		21.54%		No
1063	Ossining	Village	Westchester	<b>9.2631</b>		22.87%		Yes
1064	Oswegatchie	Town	St. Lawrence	2.7580		73.36%		No
1065	Oswego	City	Oswego	<b>9.1911</b>		13.12%		Yes
1066	Oswego	County	Oswego	<b>8.3314</b>		33.19%		Yes
1067	Oswego	Town	Oswego	2.8814		60.23%		No
1068	Otego	Town	Otsego	4.0785		124.84%		No
1069	Otego	Village	Otsego	3.2789		9.83%		No
1070	Otisco	Town	Onondaga	6.0680		98.22%		No
1071	Otisville	Village	Orange	5.7761		23.19%		No
1072	Otsego	County	Otsego	2.6268		26.37%		No
1073	Otsego	Town	Otsego	0.4402		162.04%		No
1074	Otselic	Town	Chenango	5.1321		243.05%		No
1075	Otto	Town	Cattaraugus	<b>12.2962</b>		33.11%		Yes
1076	Ovid	Town	Seneca	6.0321		69.54%		No
1077	Ovid	Village	Seneca	<b>8.4011</b>		61.16%		Yes
1078	Owasco	Town	Cayuga	3.2319		55.97%		No
1079	Owego	Town	Tioga	2.4961		125.73%		No
1080	Owego	Village	Tioga	13.6767			2013	No
1081	Oxford	Town	Chenango	4.1678			2012, 2013	No
1082	Oxford	Village	Chenango	<b>14.1592</b>		62.61%		Yes
1083	Oyster Bay	Town	Nassau	3.2598		<b>1.20%</b>		Yes
1084	Oyster Bay Cove	Village	Nassau	3.1035		45.68%		No
1085	Painted Post	Village	Steuben	<b>15.2233</b>		34.40%		Yes
1086	Palatine	Town	Montgomery	2.4124		171.46%		No
1087	Palatine Bridge	Village	Montgomery	3.5885		83.35%		No
1088	Palermo	Town	Oswego	7.6467			2013	No
1089	Palmyra	Town	Wayne	5.8993		80.86%		No
1090	Palmyra	Village	Wayne	<b>11.7751</b>		21.56%		Yes
1091	Pamelia	Town	Jefferson	1.0975			2013	No
1092	Panama	Village	Chautauqua	2.4957		25.91%		No
1093	Paris	Town	Oneida	4.9561		86.01%		No
1094	Parish	Town	Oswego	6.1584		<b>-0.34%</b>		Yes
1095	Parish	Village	Oswego	4.3051		82.74%		No
1096	Parishville	Town	St. Lawrence	3.7684		48.15%		No
1097	Parma	Town	Monroe	2.7559		27.10%		No
1098	Patchogue	Village	Suffolk	4.7565		37.50%		No
1099	Patterson	Town	Putnam	6.5400		34.73%		No
1100	Pavilion	Town	Genesee	1.1676		216.34%		No
1101	Pawling	Town	Dutchess	2.7391		19.76%		No
1102	Pawling	Village	Dutchess	4.8402		26.53%		No
1103	Peekskill	City	Westchester	<b>7.4749</b>		24.47%		Yes
1104	Pelham	Town	Westchester	0.5178		21.51%		No
1105	Pelham	Village	Westchester	6.5909		8.53%		No
1106	Pelham Manor	Village	Westchester	6.2171		20.88%		No
1107	Pembroke	Town	Genesee	0.7840		221.30%		No
1108	Pendleton	Town	Niagara	2.9405		197.73%		No
1109	Penfield	Town	Monroe	3.6709		32.93%		No
1110	Penn Yan	Village	Yates	<b>14.3742</b>		35.77%		Yes
1111	Perinton	Town	Monroe	3.1316		68.02%		No
1112	Perry	Town	Wyoming	6.1983		153.82%		No
1113	Perry	Village	Wyoming	<b>15.8445</b>		68.96%		Yes
1114	Perrysburg	Town	Cattaraugus	<b>8.0818</b>		118.87%		Yes
1115	Persia	Town	Cattaraugus	3.2349		44.22%		No
1116	Perth	Town	Fulton	2.5615		52.08%		No
1117	Peru	Town	Clinton	5.1621		75.33%		No
1118	Petersburgh	Town	Rensselaer	4.3982		22.94%		No
1119	Pharsalia	Town	Chenango	1.8206			2010, 2011, 2012, 2013	No
1120	Phelps	Town	Ontario	2.4995		118.89%		No

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1121	Phelps	Village	Ontario	5.4994		109.56%		No
1122	Philadelphia	Town	Jefferson	6.4351		80.34%		No
1123	Philadelphia	Village	Jefferson	5.6000		273.48%		No
1124	Phillipstown	Town	Putnam	2.7863		2.39%		Yes
1125	Philmont	Village	Columbia	6.7166		83.04%		No
1126	Phoenix	Village	Oswego	10.9830		51.70%		Yes
1127	Piercefield	Town	St. Lawrence	2.4869		28.25%		No
1128	Piermont	Village	Rockland	6.1279			2013	No
1129	Pierrepoint	Town	St. Lawrence	4.9414		24.60%		No
1130	Pike	Town	Wyoming	10.8512		115.82%		Yes
1131	Pinckney	Town	Lewis	8.8003		57.23%		Yes
1132	Pine Plains	Town	Dutchess	3.6340		69.30%		No
1133	Pitcairn	Town	St. Lawrence	4.8698		116.73%		No
1134	Pitcher	Town	Chenango	6.2772		12.41%		No
1135	Pittsfield	Town	Otsego	4.8522		145.95%		No
1136	Pittsford	Town	Monroe	3.1548		179.20%		No
1137	Pittsford	Village	Monroe	2.3530		61.23%		No
1138	Pittstown	Town	Rensselaer	5.3365		177.04%		No
1139	Plainfield	Town	Otsego	6.2138			2009, 2010, 2011, 2012, 2013	No
1140	Plandome	Village	Nassau	3.7021		15.18%		No
1141	Plandome Heights	Village	Nassau	1.1479		65.04%		No
1142	Plandome Manor	Village	Nassau		2010, 2011, 2012, 2013	43.86%		No
1143	Plattekill	Town	Ulster	3.5539		58.64%		No
1144	Plattsburgh	City	Clinton	10.3913		27.01%		Yes
1145	Plattsburgh	Town	Clinton	2.7615		19.68%		No
1146	Pleasant Valley	Town	Dutchess	2.3070		42.08%		No
1147	Pleasantville	Village	Westchester	6.5103		25.73%		No
1148	Plymouth	Town	Chenango	6.5778		254.31%		No
1149	Poestenkill	Town	Rensselaer	3.8133		78.93%		No
1150	Poland	Town	Chautauqua	5.0667		78.41%		No
1151	Poland	Village	Herkimer	3.8415		34.18%		No
1152	Pomfret	Town	Chautauqua	1.5771		19.14%		No
1153	Pomona	Village	Rockland	1.9924		51.29%		No
1154	Pompey	Town	Onondaga	3.6780		65.00%		No
1155	Poquott	Village	Suffolk	1.1047		43.98%		No
1156	Port Byron	Village	Cayuga	8.5096		112.80%		Yes
1157	Port Chester	Village	Westchester	7.6429		24.49%		Yes
1158	Port Dickinson	Village	Broome	5.4386		36.92%		No
1159	Port Henry	Village	Essex	9.4635		53.32%		Yes
1160	Port Jefferson	Village	Suffolk	1.3690		9.02%		No
1161	Port Jervis	City	Orange	8.8957		20.19%		Yes
1162	Port Leyden	Village	Lewis	11.0223		55.83%		Yes
1163	Port Washington North	Village	Nassau	1.6098		54.32%		No
1164	Portage	Town	Livingston	13.4279		30.83%		Yes
1165	Porter	Town	Niagara	1.9888		49.07%		No
1166	Portland	Town	Chautauqua	3.8621		135.36%		No
1167	Portville	Town	Cattaraugus	4.0471		76.80%		No
1168	Portville	Village	Cattaraugus	8.9114		82.44%		Yes
1169	Potsdam	Town	St. Lawrence	2.9061		201.88%		No
1170	Potsdam	Village	St. Lawrence	15.2731		21.09%		Yes
1171	Potter	Town	Yates	11.1809		79.61%		Yes
1172	Poughkeepsie	City	Dutchess	8.4261		-17.13%		Yes
1173	Poughkeepsie	Town	Dutchess	7.0193		-14.73%		Yes
1174	Pound Ridge	Town	Westchester	2.2229			2013	No
1175	Prattsburgh	Town	Steuben	8.1102		85.18%		Yes
1176	Prattsville	Town	Greene	8.0289		143.49%		Yes
1177	Preble	Town	Cortland	1.2256		274.72%		No
1178	Preston	Town	Chenango	5.8971		163.12%		No
1179	Princetown	Town	Schenectady	2.3645		55.47%		No
1180	Prospect	Village	Oneida	2.8276			2013	No
1181	Providence	Town	Saratoga	4.0718		65.88%		No
1182	Pulaski	Village	Oswego	5.4431		17.39%		No
1183	Pulteney	Town	Steuben	3.6626		17.01%		No
1184	Putnam	County	Putnam	2.5712		24.79%		No
1185	Putnam	Town	Washington	3.0969		30.01%		No
1186	Putnam Valley	Town	Putnam	5.1349		16.28%		No
1187	Queensbury	Town	Warren	2.1428		51.80%		No
1188	Quogue	Village	Suffolk	1.7462		30.99%		No
1189	Ramapo	Town	Rockland	5.3127			2013	No
1190	Randolph	Town	Cattaraugus	8.9112		19.32%		Yes

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1191	Rathbone	Town	Steuben	8.6318		25.87%		Yes
1192	Ravena	Village	Albany	4.5097		49.29%		No
1193	Reading	Town	Schuyler	3.8399		28.34%		No
1194	Red Creek	Village	Wayne	9.9139		58.70%		Yes
1195	Red Hook	Town	Dutchess	2.0936		21.56%		No
1196	Red Hook	Village	Dutchess	5.0417		-3.71%		Yes
1197	Red House	Town	Cattaraugus	0.5047		158.09%		No
1198	Redfield	Town	Oswego	8.8342		54.94%		Yes
1199	Remsen	Town	Oneida	2.1347		102.36%		No
1200	Remsen	Village	Oneida	3.3998		107.17%		No
1201	Rensselaer	City	Rensselaer	14.0177		14.04%		Yes
1202	Rensselaer	County	Rensselaer	6.1612		6.96%		No
1203	Rensselaer Falls	Village	St. Lawrence	3.9592		123.89%		No
1204	Rensselaerville	Town	Albany	5.0791			2013	No
1205	Rhinebeck	Town	Dutchess	1.6812		44.19%		No
1206	Rhinebeck	Village	Dutchess	3.5820		41.45%		No
1207	Richburg	Village	Allegany	10.2138		176.27%		Yes
1208	Richfield	Town	Otsego	3.5301		69.34%		No
1209	Richfield Springs	Village	Otsego	10.0706		67.32%		Yes
1210	Richford	Town	Tioga	8.3721			2012, 2013	No
1211	Richland	Town	Oswego	6.2947		72.78%		No
1212	Richmond	Town	Ontario	1.6301		25.99%		No
1213	Richmondville	Town	Schoharie	6.1912		128.26%		No
1214	Richmondville	Village	Schoharie	5.4096		80.88%		No
1215	Richville	Village	St. Lawrence	5.4261		50.28%		No
1216	Ridgeway	Town	Orleans	5.6519		63.79%		No
1217	Riga	Town	Monroe	1.7584		217.81%		No
1218	Ripley	Town	Chautauqua	8.4193		72.96%		Yes
1219	Riverhead	Town	Suffolk	8.1401		25.85%		Yes
1220	Riverside	Village	Steuben		2013	1061.00%		No
1221	Rochester	City	Monroe	7.9516		15.01%		Yes
1222	Rochester	Town	Ulster	2.2957		49.40%		No
1223	Rockland	County	Rockland	3.2211		-4.83%		Yes
1224	Rockland	Town	Sullivan	5.5690		43.56%		No
1225	Rockville Centre	Village	Nassau	4.9432		8.19%		No
1226	Rodman	Town	Jefferson	1.7123		68.48%		No
1227	Rome	City	Oneida	13.3466			2013	No
1228	Romulus	Town	Seneca	6.1743		57.00%		No
1229	Root	Town	Montgomery	2.6218		233.92%		No
1230	Rose	Town	Wayne	8.3800		124.15%		Yes
1231	Roseboom	Town	Otsego	3.5823		96.03%		No
1232	Rosendale	Town	Ulster	5.3730		11.45%		No
1233	Roslyn	Village	Nassau	5.6863		8.46%		No
1234	Roslyn Estates	Village	Nassau	1.8884		26.02%		No
1235	Roslyn Harbor	Village	Nassau	1.4638		44.04%		No
1236	Rossie	Town	St. Lawrence	7.8687			2013	No
1237	Rotterdam	Town	Schenectady	4.8299		35.58%		No
1238	Round Lake	Village	Saratoga	4.7097		40.22%		No
1239	Rouses Point	Village	Clinton	4.0049		50.71%		No
1240	Roxbury	Town	Delaware	6.1914		37.56%		No
1241	Royalton	Town	Niagara	7.6319		56.59%		Yes
1242	Rush	Town	Monroe	4.5452		36.88%		No
1243	Rushford	Town	Allegany	8.7127		68.24%		Yes
1244	Rushville	Village	Ontario	7.0742		134.07%		Yes
1245	Russell	Town	St. Lawrence	11.5164		51.88%		Yes
1246	Russell Gardens	Village	Nassau	3.2245		14.36%		No
1247	Russia	Town	Herkimer	3.3577		113.59%		No
1248	Rutland	Town	Jefferson	2.8253		37.25%		No
1249	Rye	City	Westchester	2.9425		34.79%		No
1250	Rye	Town	Westchester	0.0630			2012, 2013	No
1251	Rye Brook	Village	Westchester	4.7090		27.33%		No
1252	Sackets Harbor	Village	Jefferson	3.3045		27.73%		No
1253	Saddle Rock	Village	Nassau	1.7749		46.51%		No
1254	Sag Harbor	Village	Suffolk	2.6923		35.98%		No
1255	Sagaponack	Village	Suffolk	0.0748		149.57%		No
1256	Salamanca	City	Cattaraugus	10.6752		28.92%		Yes
1257	Salamanca	Town	Cattaraugus	5.9719		67.40%		No
1258	Salem	Town	Washington	3.0844		38.35%		No
1259	Salem	Village	Washington	4.3851		33.28%		No
1260	Salina	Town	Onondaga	7.0692		26.78%		Yes

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1261	Salisbury	Town	Herkimer	3.0436		53.84%		No
1262	Saltaire	Village	Suffolk	4.1544		31.62%		No
1263	Sand Lake	Town	Rensselaer	2.3434		91.08%		No
1264	Sands Point	Village	Nassau	3.1794		24.45%		No
1265	Sandy Creek	Town	Oswego	5.7022		24.08%		No
1266	Sandy Creek	Village	Oswego	4.2160		15.15%		No
1267	Sanford	Town	Broome	4.8521		56.76%		No
1268	Sangerfield	Town	Oneida	3.3543		32.66%		No
1269	Santa Clara	Town	Franklin	1.8575		161.81%		No
1270	Saranac	Town	Clinton	6.1643		68.96%		No
1271	Saranac Lake	Village	Franklin	<b>10.6362</b>		52.04%		Yes
1272	Saratoga	County	Saratoga	2.7336		8.02%		No
1273	Saratoga	Town	Saratoga	1.7046		80.34%		No
1274	Saratoga Springs	City	Saratoga	4.7318		28.29%		No
1275	Sardinia	Town	Erie	0.3182		196.11%		No
1276	Saugerties	Town	Ulster	5.3906		<b>1.48%</b>		Yes
1277	Saugerties	Village	Ulster	6.5076		13.09%		No
1278	Savannah	Town	Wayne	6.5949		183.18%		No
1279	Savona	Village	Steuben	<b>7.9978</b>		41.41%		Yes
1280	Scarsdale <sup>3</sup>	Town	Westchester	0.0000			2009, 2010, 2011, 2012, 2013	No
1281	Scarsdale	Village	Westchester	3.8039		22.08%		No
1282	Schaghticoke	Town	Rensselaer	4.0153		79.86%		No
1283	Schaghticoke	Village	Rensselaer	3.3692		64.10%		No
1284	Schenectady	City	Schenectady	<b>13.3136</b>		19.47%		Yes
1285	Schenectady	County	Schenectady	6.5987		15.63%		No
1286	Schodack	Town	Rensselaer	5.0120		56.53%		No
1287	Schoharie	County	Schoharie	<b>8.1096</b>		19.47%		Yes
1288	Schoharie	Town	Schoharie	3.1682		50.09%		No
1289	Schoharie	Village	Schoharie	4.1209		88.52%		No
1290	Schroeppel	Town	Oswego	4.9715		39.95%		No
1291	Schroon	Town	Essex	3.1504		29.05%		No
1292	Schuyler	County	Schuyler	8.3760			2013	No
1293	Schuyler	Town	Herkimer	4.6238		128.01%		No
1294	Schuyler Falls	Town	Clinton	3.9070		429.25%		No
1295	Schuylerville	Village	Saratoga		2013	55.97%		No
1296	Scio	Town	Allegany	10.8706			2013	No
1297	Scipio	Town	Cayuga	2.0818		119.06%		No
1298	Scotia	Village	Schenectady	<b>9.5140</b>		29.06%		Yes
1299	Scott	Town	Cortland	3.8095		113.86%		No
1300	Scottsville	Village	Monroe	4.9158		118.30%		No
1301	Scriba	Town	Oswego	3.2130		112.45%		No
1302	Sea Cliff	Village	Nassau	4.1108		34.25%		No
1303	Sempronius	Town	Cayuga	3.2350		51.04%		No
1304	Seneca	County	Seneca	5.6236		57.00%		No
1305	Seneca	Town	Ontario	0.0717			2012, 2013	No
1306	Seneca Falls	Town	Seneca	2.6969		204.42%		No
1307	Sennett	Town	Cayuga	2.2612			2013	No
1308	Seward	Town	Schoharie	5.3551		197.69%		No
1309	Shandaken	Town	Ulster	4.5151		7.10%		No
1310	Sharon	Town	Schoharie	5.8070		313.49%		No
1311	Sharon Springs	Village	Schoharie		2009, 2010, 2011, 2012, 2013	8.34%		No
1312	Shawangunk	Town	Ulster	3.9140		47.34%		No
1313	Shelby	Town	Orleans	6.1431		67.67%		No
1314	Sheldon	Town	Wyoming	2.4618		68.02%		No
1315	Shelter Island	Town	Suffolk	2.1336		33.35%		No
1316	Sherburne	Town	Chenango	6.6168		127.05%		No
1317	Sherburne	Village	Chenango	5.7089		55.02%		No
1318	Sheridan	Town	Chautauqua	3.5182		137.13%		No
1319	Sherman	Town	Chautauqua	5.8714		55.93%		No
1320	Sherman	Village	Chautauqua	10.2432			2011, 2012, 2013	No
1321	Sherrill	City	Oneida	5.0965		54.28%		No
1322	Shoreham	Village	Suffolk	4.1297		70.44%		No
1323	Shortsville	Village	Ontario	<b>7.6301</b>		163.53%		Yes
1324	Sidney	Town	Delaware	3.8600		64.09%		No
1325	Sidney	Village	Delaware	<b>12.7634</b>		34.76%		Yes
1326	Silver Creek	Village	Chautauqua	<b>15.4408</b>		37.98%		Yes
1327	Silver Springs	Village	Wyoming	<b>8.3371</b>		87.04%		Yes
1328	Sinclairville	Village	Chautauqua	<b>8.9202</b>		31.86%		Yes
1329	Skaneateles	Town	Onondaga	2.6699		55.66%		No
1330	Skaneateles	Village	Onondaga	3.2860		25.21%		No

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1331	Sleepy Hollow	Village	Westchester	8.5176			2012, 2013	No
1332	Sloan	Village	Erie	<b>10.2120</b>		38.11%		Yes
1333	Sloatsburg	Village	Rockland	4.6722		19.15%		No
1334	Smithfield	Town	Madison	5.7058			2013	No
1335	Smithtown	Town	Suffolk	3.9946		40.87%		No
1336	Smithville	Town	Chenango	6.1568		133.22%		No
1337	Smyrna	Town	Chenango	5.5325		85.61%		No
1338	Smyrna	Village	Chenango	4.3389			2011, 2012, 2013	No
1339	Sodus	Town	Wayne	3.7905		58.92%		No
1340	Sodus	Village	Wayne	<b>10.3991</b>		106.26%		Yes
1341	Sodus Point	Village	Wayne	4.2257		79.20%		No
1342	Solon	Town	Cortland	<b>8.3469</b>		20.81%		Yes
1343	Solvay	Village	Onondaga	<b>11.6709</b>		<b>1.05%</b>		Yes
1344	Somers	Town	Westchester	1.6327		38.62%		No
1345	Somerset	Town	Niagara	5.8485		256.54%		No
1346	South Blooming Grove	Village	Orange	1.7426		40.97%		No
1347	South Bristol	Town	Ontario	1.1008		104.86%		No
1348	South Corning	Village	Steuben	5.1300		16.68%		No
1349	South Dayton	Village	Cattaraugus	<b>10.1892</b>		37.81%		Yes
1350	South Floral Park	Village	Nassau	1.6895		20.32%		No
1351	South Glens Falls	Village	Saratoga	4.7979		20.18%		No
1352	South Nyack	Village	Rockland	6.5907		34.22%		No
1353	South Valley	Town	Cattaraugus	2.9671		82.93%		No
1354	Southampton	Town	Suffolk	1.1581		36.32%		No
1355	Southampton	Village	Suffolk	1.5172		21.01%		No
1356	Southeast	Town	Putnam	2.2761		9.30%		No
1357	Southold	Town	Suffolk	3.1561		25.70%		No
1358	Southport	Town	Chemung	2.4104		117.25%		No
1359	Spafford	Town	Onondaga	2.7578		92.48%		No
1360	Sparta	Town	Livingston	6.9790		84.68%		No
1361	Speculator	Village	Hamilton	5.3863		45.61%		No
1362	Spencer	Town	Tioga	5.2185		36.69%		No
1363	Spencer	Village	Tioga	3.0956		106.83%		No
1364	Spencerport	Village	Monroe	3.3534		101.14%		No
1365	Spring Valley	Village	Rockland	<b>15.2269</b>		31.76%		Yes
1366	Springfield	Town	Otsego	2.0381		129.17%		No
1367	Springport	Town	Cayuga	2.9275		271.96%		No
1368	Springville	Village	Erie	<b>7.3519</b>		47.20%		Yes
1369	Springwater	Town	Livingston	<b>8.1376</b>		91.30%		Yes
1370	St. Armand	Town	Essex	4.4488		53.59%		No
1371	St. Johnsville	Town	Montgomery	2.6628		50.09%		No
1372	St. Johnsville	Village	Montgomery	15.5709			2013	No
1373	St. Lawrence	County	St. Lawrence	9.1327			2013	No
1374	Stafford	Town	Genesee	2.1406		77.95%		No
1375	Stamford	Town	Delaware	3.9697		42.35%		No
1376	Stamford	Village	Delaware	6.3819		42.81%		No
1377	Stanford	Town	Dutchess	2.0184			2013	No
1378	Stark	Town	Herkimer	5.5333		37.96%		No
1379	Starkey	Town	Yates	4.3007		210.61%		No
1380	Stephentown	Town	Rensselaer	2.4457		54.82%		No
1381	Sterling	Town	Cayuga	3.2356		110.01%		No
1382	Steuben	County	Steuben	<b>7.6791</b>		45.65%		Yes
1383	Steuben	Town	Oneida	6.5293		20.61%		No
1384	Stewart Manor	Village	Nassau	3.9253		28.14%		No
1385	Stillwater	Town	Saratoga	2.8040		21.80%		No
1386	Stillwater	Village	Saratoga	3.0578		67.27%		No
1387	Stockbridge	Town	Madison	5.4378		32.72%		No
1388	Stockholm	Town	St. Lawrence	4.7837		53.70%		No
1389	Stockport	Town	Columbia	4.0813		72.14%		No
1390	Stockton	Town	Chautauqua	6.1702		97.97%		No
1391	Stony Creek	Town	Warren	5.1220		77.40%		No
1392	Stony Point	Town	Rockland	6.9901		31.75%		No
1393	Stratford	Town	Fulton	4.2559			2013	No
1394	Stuyvesant	Town	Columbia	1.8551		65.11%		No
1395	Suffern	Village	Rockland	<b>7.4082</b>		<b>1.41%</b>		Yes
1396	Suffolk	County	Suffolk	2.5279		<b>-5.44%</b>		Yes
1397	Sullivan	County	Sullivan	5.8887		15.66%		No
1398	Sullivan	Town	Madison	4.3091		47.00%		No
1399	Summer Hill	Town	Cayuga	6.7462		20.54%		No
1400	Summit	Town	Schoharie	4.6732		38.50%		No

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1401	Sweden	Town	Monroe	4.3906		41.99%		No
1402	Sylvan Beach	Village	Oneida	3.8863		33.91%		No
1403	Syracuse	City	Onondaga	<b>7.2342</b>		23.17%		Yes
1404	Taghkanic	Town	Columbia	2.7061		76.43%		No
1405	Tannersville	Village	Greene	2.8856		17.62%		No
1406	Tarrytown	Village	Westchester	<b>7.1391</b>		22.41%		Yes
1407	Taylor	Town	Cortland	<b>10.2276</b>		184.50%		Yes
1408	Theresa	Town	Jefferson	1.2497		37.78%		No
1409	Theresa	Village	Jefferson	4.4713		89.77%		No
1410	Thomaston	Village	Nassau	2.2579		40.26%		No
1411	Thompson	Town	Sullivan	3.7384		113.26%		No
1412	Throop	Town	Cayuga	3.0471		174.94%		No
1413	Thurman	Town	Warren	3.7712		119.84%		No
1414	Thurston	Town	Steuben	<b>8.1357</b>		16.21%		Yes
1415	Ticonderoga	Town	Essex	6.9036			2013	No
1416	Tioga	County	Tioga	<b>8.5860</b>		20.24%		Yes
1417	Tioga	Town	Tioga	3.3982		109.22%		No
1418	Tivoli	Village	Dutchess	3.2899		17.88%		No
1419	Tompkins	County	Tompkins	6.3502			2013	No
1420	Tompkins	Town	Delaware	4.6725		44.09%		No
1421	Tonawanda	City	Erie	<b>16.1179</b>		23.07%		Yes
1422	Tonawanda	Town	Erie	<b>11.8806</b>		31.37%		Yes
1423	Torrey	Town	Yates	4.0386		50.54%		No
1424	Trenton	Town	Oneida	1.8809		46.40%		No
1425	Triangle	Town	Broome	3.6681		154.46%		No
1426	Troupsburg	Town	Steuben	6.1180		64.82%		No
1427	Troy	City	Rensselaer	<b>10.2283</b>		22.27%		Yes
1428	Trumansburg	Village	Tompkins	5.8562		67.16%		No
1429	Truxton	Town	Cortland	5.5678		122.16%		No
1430	Tuckahoe	Village	Westchester	6.3624		6.22%		No
1431	Tully	Town	Onondaga	5.8343		39.60%		No
1432	Tully	Village	Onondaga	4.7304		27.42%		No
1433	Tupper Lake	Town	Franklin	3.4478		28.96%		No
1434	Tupper Lake	Village	Franklin		2009, 2010, 2011, 2012, 2013	9.11%		No
1435	Turin	Town	Lewis	<b>9.0358</b>		48.82%		Yes
1436	Turin	Village	Lewis	5.5570		97.41%		No
1437	Tuscarora	Town	Steuben	6.2742		58.72%		No
1438	Tusten	Town	Sullivan	6.5953		112.73%		No
1439	Tuxedo	Town	Orange	4.5064		<b>4.55%</b>		Yes
1440	Tuxedo Park	Village	Orange	5.5099		24.15%		No
1441	Tyre	Town	Seneca	<b>9.9374</b>		104.05%		Yes
1442	Tyrone	Town	Schuyler	3.9149		25.89%		No
1443	Ulster	County	Ulster	4.0241		16.72%		No
1444	Ulster	Town	Ulster	<b>7.6415</b>		25.68%		Yes
1445	Ulysses	Town	Tompkins	2.4996		69.41%		No
1446	Unadilla	Town	Otsego	3.2400		56.04%		No
1447	Unadilla	Village	Otsego	6.7238		16.70%		No
1448	Union	Town	Broome	3.4942		39.42%		No
1449	Union Springs	Village	Cayuga	3.5027		61.37%		No
1450	Union Vale	Town	Dutchess	1.9638		17.40%		No
1451	Unionville	Village	Orange	5.0868			2009, 2010, 2011, 2012, 2013	No
1452	Upper Brookville	Village	Nassau	2.0680		30.70%		No
1453	Upper Nyack	Village	Rockland	2.7140		10.71%		No
1454	Urbana	Town	Steuben	4.5022		129.05%		No
1455	Utica	City	Oneida	<b>15.1347</b>		<b>4.29%</b>		Yes
1456	Valatie	Village	Columbia	2.9636		33.31%		No
1457	Valley Falls	Village	Rensselaer	1.8158		35.45%		No
1458	Valley Stream	Village	Nassau	5.3027		30.78%		No
1459	Van Buren	Town	Onondaga	5.9687		75.11%		No
1460	Van Etten	Town	Chemung	<b>7.1868</b>		61.07%		Yes
1461	Van Etten	Village	Chemung	2.6401			2009, 2010, 2011, 2012	No
1462	Varick	Town	Seneca	4.1734		165.12%		No
1463	Venice	Town	Cayuga	5.5864		20.59%		No
1464	Vernon	Town	Oneida	0.6982		56.09%		No
1465	Vernon	Village	Oneida	4.1870		74.88%		No
1466	Verona	Town	Oneida	2.5380		151.77%		No
1467	Vestal	Town	Broome	5.1655		36.22%		No
1468	Veteran	Town	Chemung	2.0958		109.75%		No
1469	Victor	Town	Ontario	1.4443		56.22%		No
1470	Victor	Village	Ontario	4.3460		102.31%		No

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1471	Victory	Town	Cayuga	7.4668		142.04%		Yes
1472	Victory	Village	Saratoga		2009, 2010, 2011, 2012, 2013	31.42%		No
1473	Vienna	Town	Oneida	3.0925		47.77%		No
1474	Village of The Branch	Village	Suffolk	1.1313		24.29%		No
1475	Villanova	Town	Chautauqua	8.5327		54.38%		Yes
1476	Virgil	Town	Cortland	3.5795		94.03%		No
1477	Volney	Town	Oswego	5.8889			2013	No
1478	Voorheesville	Village	Albany	1.0410		114.46%		No
1479	Waddington	Town	St. Lawrence	2.5042		96.71%		No
1480	Waddington	Village	St. Lawrence	3.3680		64.28%		No
1481	Walden	Village	Orange	8.5775		5.35%		Yes
1482	Wales	Town	Erie	2.2256		313.44%		No
1483	Walkkill	Town	Orange	4.4067		18.32%		No
1484	Walton	Town	Delaware	3.6208		121.66%		No
1485	Walton	Village	Delaware	7.9544		-0.27%		Yes
1486	Walworth	Town	Wayne	4.4354		69.55%		No
1487	Wampsville	Village	Madison	4.6371			2009, 2010, 2011	No
1488	Wappinger	Town	Dutchess	2.6290		0.23%		Yes
1489	Wappingers Falls	Village	Dutchess	6.8911		9.17%		No
1490	Ward	Town	Allegany	11.9227		31.66%		Yes
1491	Warren	County	Warren	3.3600		12.36%		No
1492	Warren	Town	Herkimer	5.8208			2013	No
1493	Warrensburg	Town	Warren	3.4711		25.33%		No
1494	Warsaw	Town	Wyoming	5.0068		105.32%		No
1495	Warsaw	Village	Wyoming	12.5415		7.18%		Yes
1496	Warwick	Town	Orange	2.5278		24.47%		No
1497	Warwick	Village	Orange	4.0261		19.54%		No
1498	Washington	County	Washington	5.9488		18.02%		No
1499	Washington	Town	Dutchess	1.4406		53.53%		No
1500	Washingtonville	Village	Orange	4.5022		4.48%		Yes
1501	Waterford	Town	Saratoga	5.7441			2013	No
1502	Waterford	Village	Saratoga	4.2240		13.14%		No
1503	Waterloo	Town	Seneca	4.5027		91.16%		No
1504	Waterloo	Village	Seneca	17.1231		35.30%		Yes
1505	Watertown	City	Jefferson	6.8690		34.48%		No
1506	Watertown	Town	Jefferson	0.9064		98.51%		No
1507	Waterville	Village	Oneida	6.9562		50.70%		No
1508	Watervliet	City	Albany	9.8250		9.29%		Yes
1509	Watkins Glen	Village	Schuyler	8.5873		88.37%		Yes
1510	Watson	Town	Lewis	5.3195		40.57%		No
1511	Waverly	Town	Franklin	10.4386		12.36%		Yes
1512	Waverly	Village	Tioga	12.1161		29.09%		Yes
1513	Wawarsing	Town	Ulster	5.4359		37.69%		No
1514	Wawayanda	Town	Orange	2.3579		173.92%		No
1515	Wayland	Town	Steuben	4.7907		33.85%		No
1516	Wayland	Village	Steuben	5.8938		33.18%		No
1517	Wayne	County	Wayne	7.7703		58.59%		Yes
1518	Wayne	Town	Steuben	2.4240		87.84%		No
1519	Webb	Town	Herkimer	1.8950		56.98%		No
1520	Webster	Town	Monroe	4.7570		20.59%		No
1521	Webster	Village	Monroe	1.9755		58.65%		No
1522	Weedsport	Village	Cayuga	5.4671		135.45%		No
1523	Wells	Town	Hamilton	4.3248		45.98%		No
1524	Wellsburg	Village	Chemung	5.2530		93.58%		No
1525	Wellsville	Town	Allegany	6.4060		101.44%		No
1526	Wellsville	Village	Allegany	18.8874		32.39%		Yes
1527	Wesley Hills	Village	Rockland	1.3110		34.72%		No
1528	West Almond	Town	Allegany	5.1839		117.42%		No
1529	West Bloomfield	Town	Ontario	3.2632		100.56%		No
1530	West Carthage	Village	Jefferson	6.6215		72.79%		No
1531	West Hampton Dunes	Village	Suffolk	1.9024		8.74%		No
1532	West Haverstraw	Village	Rockland	5.2855		12.70%		No
1533	West Monroe	Town	Oswego	6.5581		53.30%		No
1534	West Seneca	Town	Erie	10.9888		27.10%		Yes
1535	West Sparta	Town	Livingston	9.9698		93.79%		Yes
1536	West Turin	Town	Lewis	4.7431		58.85%		No
1537	West Union	Town	Steuben	9.4983		129.36%		Yes
1538	West Winfield	Village	Herkimer	5.8652			2013	No
1539	Westbury	Village	Nassau	2.7183		21.39%		No
1540	Westchester	County	Westchester	4.1616			2013	No

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1541	Westerlo	Town	Albany	3.4234		31.87%		No
1542	Western	Town	Oneida	4.3257		103.20%		No
1543	Westfield	Town	Chautauqua	2.6784		125.03%		No
1544	Westfield	Village	Chautauqua	<b>8.0040</b>		25.69%		Yes
1545	Westford	Town	Otsego	5.1673		59.79%		No
1546	Westhampton Beach	Village	Suffolk	2.5361		16.32%		No
1547	Westmoreland	Town	Oneida	0.1366		125.79%		No
1548	Westport	Town	Essex	3.7515		79.33%		No
1549	Westville	Town	Franklin	6.7382		39.71%		No
1550	Wethersfield	Town	Wyoming	2.6987		344.95%		No
1551	Wheatfield	Town	Niagara	3.3643		32.36%		No
1552	Wheatland	Town	Monroe	5.5430		68.28%		No
1553	Wheeler	Town	Steuben	<b>8.9698</b>		143.14%		Yes
1554	White Creek	Town	Washington	3.3144			2011, 2012, 2013	No
1555	White Plains	City	Westchester	5.3580		16.71%		No
1556	Whitehall	Town	Washington	3.9454		52.46%		No
1557	Whitehall	Village	Washington	<b>16.7157</b>		30.28%		Yes
1558	Whitesboro	Village	Oneida	<b>8.7703</b>		<b>1.75%</b>		Yes
1559	Whitestown	Town	Oneida	3.1567		20.65%		No
1560	Whitney Point	Village	Broome	5.3758		58.71%		No
1561	Willet	Town	Cortland	4.2481		60.24%		No
1562	Williamson	Town	Wayne	5.1852		118.86%		No
1563	Williamstown	Town	Oswego	<b>9.4681</b>		43.71%		Yes
1564	Williamsville	Village	Erie	4.1461		67.17%		No
1565	Willing	Town	Allegany	6.6162			2013	No
1566	Williston Park	Village	Nassau	3.7076		25.87%		No
1567	Willsboro	Town	Essex	3.5579		48.24%		No
1568	Wilmington	Town	Essex	4.5533		17.09%		No
1569	Wilna	Town	Jefferson	2.7178		15.37%		No
1570	Wilson	Town	Niagara	3.7846		87.20%		No
1571	Wilson	Village	Niagara	<b>7.3088</b>		18.04%		Yes
1572	Wilton	Town	Saratoga	0.3108		152.41%		No
1573	Windham	Town	Greene	2.3924		77.32%		No
1574	Windsor	Town	Broome	3.2005		59.38%		No
1575	Windsor	Village	Broome	<b>7.3980</b>		32.56%		Yes
1576	Winfield	Town	Herkimer	3.5604		84.10%		No
1577	Wirt	Town	Allegany	<b>12.3522</b>		60.73%		Yes
1578	Wolcott	Town	Wayne	3.3825		195.77%		No
1579	Wolcott	Village	Wayne		2013	23.77%		No
1580	Woodbury	Town	Orange	6.5698		47.32%		No
1581	Woodbury	Village	Orange	1.8647		40.54%		No
1582	Woodhull	Town	Steuben	5.1049		154.27%		No
1583	Woodridge	Village	Sullivan	<b>7.6862</b>		16.76%		Yes
1584	Woodsburgh	Village	Nassau	1.9305		63.35%		No
1585	Woodstock	Town	Ulster	3.9990		28.81%		No
1586	Worcester	Town	Otsego	4.6656		124.53%		No
1587	Worth	Town	Jefferson	5.2245		154.52%		No
1588	Wright	Town	Schoharie	3.8378		165.38%		No
1589	Wurtsboro	Village	Sullivan	2.9798		58.33%		No
1590	Wyoming	County	Wyoming	<b>7.6393</b>		25.92%		Yes
1591	Wyoming	Village	Wyoming	<b>7.6901</b>		31.73%		Yes
1592	Yates	County	Yates	6.1325		41.32%		No
1593	Yates	Town	Orleans	5.8908		55.10%		No
1594	Yonkers	City	Westchester	5.0286		<b>4.45%</b>		Yes
1595	York	Town	Livingston	<b>7.5513</b>		20.31%		Yes
1596	Yorkshire	Town	Cattaraugus	3.9012		77.18%		No
1597	Yorktown	Town	Westchester	5.5814		24.05%		No
1598	Yorkville	Village	Oneida	<b>8.1023</b>		6.90%		Yes
1599	Youngstown	Village	Niagara	6.0763		29.17%		No

<sup>1</sup>Based on information provided to the Board by the Office of the State Comptroller on August 7, 2014.

<sup>2</sup>The Village of Mastic Beach was incorporated in 2010. As a result, five years of tax rates and annual financial information are not available.

<sup>3</sup>These towns are coterminous with villages and may not have separate assessments and/or may not file separate financial reports.

“Average full value property tax rates” are computed from unaudited information reported to the Office of the State Comptroller pursuant to section 54-a of the State Finance Law and section 30 of the General Municipal Law. State equalization rates are established by the NYS Department of Taxation and Finance.

“Average fund balance percentages” are computed from unaudited information reported to the Office of the State Comptroller pursuant to section 30 of the General Municipal Law and are certified by the Chief Fiscal Officer of the municipality.

“Missing annual financial reports” are determined from records maintained by the Office of the State Comptroller.