

Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria (2017 - 2021)

Posted February 28, 2023

Sorted by name

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
1	Adams	Town	Jefferson	2.41		68.38%	
2	Adams	Village	Jefferson	7.36		151.92%	
3	Addison	Town	Steuben	4.17		114.56%	
4	Addison	Village	Steuben		2017, 2018, 2019, 2020, 2021	8.46%	
5	Afton	Town	Chenango	3.32		96.89%	
6	Afton	Village	Chenango	8.69		208.54%	
7	Airmont	Village	Rockland	1.67		35.13%	
8	Akron	Village	Erie	6.49		43.52%	
9	Alabama	Town	Genesee	4.67		118.57%	
10	Albany	City	Albany	12.03		9.44%	
11	Albany	County	Albany	3.59		12.36%	
12	Albion	Town	Orleans	4.65		71.57%	
13	Albion	Town	Oswego	6.75		262.65%	
14	Albion	Village	Orleans	17.68		24.62%	
15	Alden	Town	Erie	3.95		167.55%	
16	Alden	Village	Erie	5.73		133.75%	
17	Alexander	Town	Genesee	5.33		55.37%	
18	Alexander	Village	Genesee	2.06		122.69%	
19	Alexandria	Town	Jefferson	1.14		93.51%	
20	Alexandria Bay	Village	Jefferson	8.79		108.97%	
21	Alfred	Town	Allegany	5.65		77.74%	
22	Alfred	Village	Allegany	14.37		56.51%	
23	Allegany	County	Allegany	14.22		45.97%	
24	Allegany	Town	Cattaraugus	4.35		57.10%	
25	Allegany	Village	Cattaraugus	8.00		42.62%	
26	Allen	Town	Allegany	8.56		79.15%	
27	Alma	Town	Allegany	14.34			2021
28	Almond	Town	Allegany	8.90		88.72%	
29	Almond	Village	Allegany	7.93			2020, 2021
30	Altamont	Village	Albany	2.19		89.77%	
31	Altona	Town	Clinton	4.01		128.11%	
32	Amboy	Town	Oswego	9.23		50.75%	
33	Amenia	Town	Dutchess	2.38		44.51%	
34	Ames	Village	Montgomery	3.14		288.76%	
35	Amherst	Town	Erie	7.44		18.44%	
36	Amity	Town	Allegany	6.94		40.01%	
37	Amityville	Village	Suffolk	10.25			2021
38	Amsterdam	City	Montgomery	11.66		-25.43%	
39	Amsterdam	Town	Montgomery	1.98		42.33%	
40	Ancram	Town	Columbia	2.46		163.35%	
41	Andes	Town	Delaware	3.69		69.69%	
42	Andover	Town	Allegany	7.44		28.98%	
43	Andover	Village	Allegany	11.96			2020, 2021
44	Angelica	Town	Allegany	4.29			2021
45	Angelica	Village	Allegany	13.24		85.79%	
46	Angola	Village	Erie	5.79		33.43%	
47	Annsville	Town	Oneida	6.41		38.35%	
48	Antwerp	Town	Jefferson	6.32		120.33%	
49	Antwerp	Village	Jefferson	6.93		92.56%	
50	Arcade	Town	Wyoming	4.69		138.92%	
51	Arcade	Village	Wyoming	15.64		37.71%	
52	Arcadia	Town	Wayne	4.96		87.09%	
53	Ardley	Village	Westchester	9.89		38.64%	
54	Argyle	Town	Washington	5.24		106.98%	
55	Argyle	Village	Washington	2.31		299.76%	
56	Arietta	Town	Hamilton	3.12		122.66%	
57	Arkport	Village	Steuben	5.45		263.67%	
58	Arkwright	Town	Chautauqua	6.16		369.34%	
59	Asharoken	Village	Suffolk	4.99		75.25%	
60	Ashford	Town	Cattaraugus	2.98		223.34%	
61	Ashland	Town	Chemung	4.43		51.23%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
62	Ashland	Town	Greene	4.89		382.75%	
63	Athens	Town	Greene	1.59		150.93%	
64	Athens	Village	Greene	6.56		51.10%	
65	Atlantic Beach	Village	Nassau	2.92		19.46%	
66	Attica	Town	Wyoming	4.29		63.91%	
67	Attica	Village	Wyoming	12.22		73.92%	
68	Auburn	City	Cayuga	12.09		17.89%	
69	Augusta	Town	Oneida	5.72		120.42%	
70	Aurelius	Town	Cayuga	2.28		115.54%	
71	Aurora	Town	Erie	3.33		134.76%	
72	Aurora	Village	Cayuga	2.78		225.88%	
73	Ausable	Town	Clinton	10.14			2021
74	Austerlitz	Town	Columbia	1.63		164.90%	
75	Ava	Town	Oneida	0.89		192.15%	
76	Avoca	Town	Steuben	7.08		38.70%	
77	Avoca	Village	Steuben	12.53		40.94%	
78	Avon	Town	Livingston	3.09		96.46%	
79	Avon	Village	Livingston	5.90		41.57%	
80	Babylon	Town	Suffolk	4.49		94.81%	
81	Babylon	Village	Suffolk	3.81		25.04%	
82	Bainbridge	Town	Chenango	3.58		38.60%	
83	Bainbridge	Village	Chenango	8.38		41.79%	
84	Baldwin	Town	Chemung	4.36			2019, 2020, 2021
85	Baldwinsville	Village	Onondaga	7.35		9.77%	
86	Ballston	Town	Saratoga	1.29		132.39%	
87	Ballston Spa	Village	Saratoga	4.22		22.88%	
88	Bangor	Town	Franklin	7.89		83.06%	
89	Barker	Town	Broome	2.37		589.96%	
90	Barker	Village	Niagara	6.52		86.24%	
91	Barre	Town	Orleans	10.61		96.08%	
92	Barrington	Town	Yates	4.28		216.00%	
93	Barton	Town	Tioga	2.04		18.98%	
94	Batavia	City	Genesee	9.32		44.82%	
95	Batavia	Town	Genesee	6.06		168.43%	
96	Bath	Town	Steuben	4.01		122.71%	
97	Bath	Village	Steuben	13.24		60.80%	
98	Baxter Estates	Village	Nassau	2.13		58.95%	
99	Bayville	Village	Nassau	4.41		58.12%	
100	Beacon	City	Dutchess	9.04			2020, 2021
101	Bedford	Town	Westchester	4.61		49.14%	
102	Beekman	Town	Dutchess	1.90		93.44%	
103	Beekmantown	Town	Clinton	5.82		42.79%	
104	Belfast	Town	Allegany	12.74		81.33%	
105	Belle Terre	Village	Suffolk	3.60		35.47%	
106	Bellerose	Village	Nassau	5.61		39.72%	
107	Bellmont	Town	Franklin	5.55		92.65%	
108	Bellport	Village	Suffolk	4.86		23.77%	
109	Belmont	Village	Allegany	11.78		58.43%	
110	Bemus Point	Village	Chautauqua	1.85			2017, 2018, 2019, 2020, 2021
111	Bennington	Town	Wyoming	4.65		122.14%	
112	Benson	Town	Hamilton	3.24		85.80%	
113	Benton	Town	Yates	5.65		38.69%	
114	Bergen	Town	Genesee	4.20		105.23%	
115	Bergen	Village	Genesee	5.96		58.62%	
116	Berkshire	Town	Tioga	5.97			2018, 2019, 2020, 2021
117	Berlin	Town	Rensselaer	5.04		81.53%	
118	Berne	Town	Albany	2.78		154.12%	
119	Bethany	Town	Genesee	4.98		289.37%	
120	Bethel	Town	Sullivan	6.26		61.18%	
121	Bethlehem	Town	Albany	3.71		40.89%	
122	Big Flats	Town	Chemung	2.76		116.55%	
123	Binghamton	City	Broome	23.67		33.72%	
124	Binghamton	Town	Broome	4.58		96.46%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
125	Birdsall	Town	Allegany	6.81		57.98%	
126	Black Brook	Town	Clinton	8.76		51.34%	
127	Black River	Village	Jefferson	4.71		46.57%	
128	Blasdell	Village	Erie	10.49		99.88%	
129	Bleecker	Town	Fulton	3.56		111.11%	
130	Blenheim	Town	Schoharie	6.28		117.43%	
131	Bloomfield	Village	Ontario	3.07		163.75%	
132	Blooming Grove	Town	Orange	6.32		91.19%	
133	Bloomingsburg	Village	Sullivan	4.19			2018, 2019, 2020, 2021
134	Bolivar	Town	Allegany	8.09			2021
135	Bolivar	Village	Allegany	14.06		60.56%	
136	Bolton	Town	Warren	0.48		44.96%	
137	Bombay	Town	Franklin	4.34		111.48%	
138	Boonville	Town	Oneida	1.04		122.41%	
139	Boonville	Village	Oneida	6.89		36.44%	
140	Boston	Town	Erie	4.37		149.98%	
141	Bovina	Town	Delaware	4.52		44.57%	
142	Boylston	Town	Oswego	9.12		101.12%	
143	Bradford	Town	Steuben	9.11			2019, 2020, 2021
144	Brandon	Town	Franklin	8.10		44.68%	
145	Brant	Town	Erie	5.08		18.19%	
146	Brasher	Town	St. Lawrence	5.60		108.44%	
147	Brewster	Village	Putnam	4.71		29.62%	
148	Briarcliff Manor	Village	Westchester	5.54		18.25%	
149	Bridgewater	Town	Oneida	8.05		203.04%	
150	Brighton	Town	Franklin	2.68		144.53%	
151	Brighton	Town	Monroe	6.73		41.10%	
152	Brightwaters	Village	Suffolk	3.30		30.68%	
153	Bristol	Town	Ontario	4.72		86.73%	
154	Broadalbin	Town	Fulton	1.49		141.22%	
155	Broadalbin	Village	Fulton	3.43		236.08%	
156	Brockport	Village	Monroe	11.83		56.34%	
157	Brocton	Village	Chautauqua	5.72		130.43%	
158	Bronxville	Village	Westchester	3.20		53.44%	
159	Brookfield	Town	Madison	6.36		88.08%	
160	Brookhaven	Town	Suffolk	3.20		54.56%	
161	Brookville	Village	Nassau	2.27		48.20%	
162	Broome	County	Broome	7.40		9.21%	
163	Broome	Town	Schoharie	7.19		138.80%	
164	Brownville	Town	Jefferson	1.35		128.23%	
165	Brownville	Village	Jefferson	5.95		61.86%	
166	Brunswick	Town	Rensselaer	3.68		82.17%	
167	Brushton	Village	Franklin	2.05		34.36%	
168	Brutus	Town	Cayuga	3.33		98.35%	
169	Buchanan	Village	Westchester	6.03		10.41%	
170	Buffalo	City	Erie	7.42		24.70%	
171	Burdett	Village	Schuyler	4.11		203.28%	
172	Burke	Town	Franklin	7.81		50.95%	
173	Burke	Village	Franklin	4.11		220.95%	
174	Burlington	Town	Otsego	9.35		169.28%	
175	Burns	Town	Allegany	9.60		63.94%	
176	Busti	Town	Chautauqua	3.15		55.47%	
177	Butler	Town	Wayne	4.86		127.73%	
178	Butternuts	Town	Otsego	7.01			2020, 2021
179	Byron	Town	Genesee	7.78		177.50%	
180	Cairo	Town	Greene	6.28			2020, 2021
181	Caledonia	Town	Livingston	3.26		90.76%	
182	Caledonia	Village	Livingston	9.12		41.65%	
183	Callicoon	Town	Sullivan	7.01		70.50%	
184	Cambria	Town	Niagara	5.44		105.38%	
185	Cambridge	Town	Washington	4.03		94.57%	
186	Cambridge	Village	Washington	8.74		22.27%	
187	Camden	Town	Oneida	0.98		20.57%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
188	Camden	Village	Oneida	5.95		79.51%	
189	Cameron	Town	Steuben	7.04		83.47%	
190	Camillus	Town	Onondaga	8.29		33.19%	
191	Camillus	Village	Onondaga	6.99		21.33%	
192	Campbell	Town	Steuben	4.35		77.16%	
193	Canaan	Town	Columbia	1.70		44.53%	
194	Canadice	Town	Ontario	4.23		135.06%	
195	Canajoharie	Town	Montgomery	2.55		77.66%	
196	Canajoharie	Village	Montgomery	10.36		49.88%	
197	Canandaigua	City	Ontario	7.22		49.29%	
198	Canandaigua	Town	Ontario	2.38		147.24%	
199	Canaseraga	Village	Allegany	10.62		133.15%	
200	Canastota	Village	Madison	10.39		45.57%	
201	Candor	Town	Tioga	5.74		45.28%	
202	Candor	Village	Tioga	6.26		57.14%	
203	Caneadea	Town	Allegany	10.28		-9.23%	
204	Canisteo	Town	Steuben	5.88		53.82%	
205	Canisteo	Village	Steuben	8.28		15.91%	
206	Canton	Town	St. Lawrence	3.31		26.50%	
207	Canton	Village	St. Lawrence	10.32		88.50%	
208	Cape Vincent	Town	Jefferson	0.66		49.78%	
209	Cape Vincent	Village	Jefferson	6.22		63.58%	
210	Carlisle	Town	Schoharie	3.24		253.89%	
211	Carlton	Town	Orleans	7.12		77.43%	
212	Carmel	Town	Putnam	7.63		50.58%	
213	Caroga	Town	Fulton	3.72		108.62%	
214	Caroline	Town	Tompkins	6.95		145.68%	
215	Carroll	Town	Chautauqua	7.96		13.23%	
216	Carrollton	Town	Cattaraugus	4.03			2020, 2021
217	Carthage	Village	Jefferson	7.55		97.48%	
218	Cassadaga	Village	Chautauqua	3.69		76.69%	
219	Castile	Town	Wyoming	4.19		113.12%	
220	Castile	Village	Wyoming	8.51		48.11%	
221	Castleton-On-Hudson	Village	Rensselaer	5.06		80.29%	
222	Castorland	Village	Lewis	6.95		277.26%	
223	Catharine	Town	Schuyler	5.46			2021
224	Catlin	Town	Chemung	4.70		31.19%	
225	Cato	Town	Cayuga	4.54			2018, 2019, 2020, 2021
226	Cato	Village	Cayuga	5.02			2021
227	Caton	Town	Steuben	5.45		123.37%	
228	Catskill	Town	Greene	3.59		29.91%	
229	Catskill	Village	Greene	13.86		8.65%	
230	Cattaraugus	County	Cattaraugus	12.21		28.09%	
231	Cattaraugus	Village	Cattaraugus	12.94		113.23%	
232	Cayuga	County	Cayuga	8.45		23.78%	
233	Cayuga	Village	Cayuga	7.35		80.34%	
234	Cayuga Heights	Village	Tompkins	6.48		43.31%	
235	Cayuta	Town	Schuyler	7.04		113.14%	
236	Cazenovia	Town	Madison	2.11		115.42%	
237	Cazenovia	Village	Madison	5.97		56.80%	
238	Cedarhurst	Village	Nassau	1.88			2019, 2020, 2021
239	Celoron	Village	Chautauqua	6.86		18.80%	
240	Centerville	Town	Allegany	10.57		57.54%	
241	Central Square	Village	Oswego	5.09		58.54%	
242	Centre Island	Village	Nassau	5.38		63.11%	
243	Champion	Town	Jefferson	4.03		56.09%	
244	Champlain	Town	Clinton	2.73		37.63%	
245	Champlain	Village	Clinton	3.92		91.17%	
246	Charleston	Town	Montgomery	5.36		108.31%	
247	Charlotte	Town	Chautauqua	7.91		154.02%	
248	Charlton	Town	Saratoga	0.37		50.78%	
249	Chateaugay	Town	Franklin	2.97		255.87%	
250	Chateaugay	Village	Franklin	5.51		9.93%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
251	Chatham	Town	Columbia	3.00		90.29%	
252	Chatham	Village	Columbia	5.31		106.55%	
253	Chaumont	Village	Jefferson	4.30		14.83%	
254	Chautauqua	County	Chautauqua	8.41		15.52%	
255	Chautauqua	Town	Chautauqua	1.45		66.39%	
256	Chazy	Town	Clinton	4.16		77.99%	
257	Cheektowaga	Town	Erie	13.33		44.41%	
258	Chemung	County	Chemung	8.13		18.94%	
259	Chemung	Town	Chemung	2.07		34.84%	
260	Chenango	County	Chenango	10.57		39.00%	
261	Chenango	Town	Broome	2.96		178.79%	
262	Cherry Creek	Town	Chautauqua	7.74		88.71%	
263	Cherry Valley	Town	Otsego	9.05		37.24%	
264	Cherry Valley	Village	Otsego	6.31		40.00%	
265	Chester	Town	Orange	6.18		11.43%	
266	Chester	Town	Warren	1.79		32.14%	
267	Chester	Village	Orange	8.49		85.33%	
268	Chesterfield	Town	Essex	5.33		99.19%	
269	Chestnut Ridge	Village	Rockland	1.44		63.24%	
270	Chili	Town	Monroe	5.39		171.43%	
271	Chittenango	Village	Madison	7.03		85.41%	
272	Churchville	Village	Monroe	3.31		72.87%	
273	Cicero	Town	Onondaga	7.08		77.01%	
274	Cincinnatus	Town	Cortland	1.94		163.63%	
275	Clare	Town	St. Lawrence	6.12			2021
276	Clarence	Town	Erie	3.06		73.04%	
277	Clarendon	Town	Orleans	8.15		31.39%	
278	Clarkson	Town	Monroe	3.74		80.31%	
279	Clarkstown	Town	Rockland	8.17		6.81%	
280	Clarksville	Town	Allegany	8.87		31.76%	
281	Claverack	Town	Columbia	1.43		183.86%	
282	Clay	Town	Onondaga	5.65		188.45%	
283	Clayton	Town	Jefferson	1.85		81.26%	
284	Clayton	Village	Jefferson	7.18		16.41%	
285	Clayville	Village	Oneida	11.69		65.35%	
286	Clermont	Town	Columbia	0.44		189.26%	
287	Cleveland	Village	Oswego	5.00		54.54%	
288	Clifton	Town	St. Lawrence	6.67		100.37%	
289	Clifton Park	Town	Saratoga	0.62		69.51%	
290	Clifton Springs	Village	Ontario	6.88		50.02%	
291	Clinton	County	Clinton	4.35		18.94%	
292	Clinton	Town	Clinton	11.86		352.42%	
293	Clinton	Town	Dutchess	2.19		88.55%	
294	Clinton	Village	Oneida	5.37		33.38%	
295	Clyde	Village	Wayne	14.29		108.76%	
296	Clymer	Town	Chautauqua	4.75			2020, 2021
297	Cobleskill	Town	Schoharie	3.71		125.29%	
298	Cobleskill	Village	Schoharie	9.46		51.92%	
299	Cochecton	Town	Sullivan	5.81		149.99%	
300	Coeymans	Town	Albany	3.01		20.90%	
301	Cohocton	Town	Steuben	7.36		158.67%	
302	Cohocton	Village	Steuben	7.51		73.14%	
303	Cohoes	City	Albany	8.99		29.28%	
304	Colchester	Town	Delaware	2.73		106.82%	
305	Cold Brook	Village	Herkimer	1.34		275.62%	
306	Cold Spring	Village	Putnam	5.25		61.99%	
307	Colden	Town	Erie	3.09		102.73%	
308	Coldspring	Town	Cattaraugus	1.99		31.03%	
309	Colesville	Town	Broome	4.01		105.32%	
310	Collins	Town	Erie	3.65		192.30%	
311	Colonie	Town	Albany	3.12		4.22%	
312	Colonie	Village	Albany	1.46		50.85%	
313	Colton	Town	St. Lawrence	5.08		103.35%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
314	Columbia	County	Columbia	5.62			2021
315	Columbia	Town	Herkimer	4.94		145.16%	
316	Columbus	Town	Chenango	6.13		365.88%	
317	Concord	Town	Erie	2.96		56.44%	
318	Conesus	Town	Livingston	6.60		85.42%	
319	Conesville	Town	Schoharie	5.33		47.51%	
320	Conewango	Town	Cattaraugus	5.59		106.51%	
321	Conklin	Town	Broome	4.23		84.88%	
322	Conquest	Town	Cayuga	2.25			2021
323	Constable	Town	Franklin	5.83		51.34%	
324	Constableville	Village	Lewis	5.01		53.62%	
325	Constantia	Town	Oswego	7.07		78.94%	
326	Cooperstown	Village	Otsego	5.55		86.83%	
327	Copake	Town	Columbia	1.66		565.35%	
328	Copenhagen	Village	Lewis	9.02			2021
329	Corfu	Village	Genesee	4.07		124.54%	
330	Corinth	Town	Saratoga	3.54		83.74%	
331	Corinth	Village	Saratoga	5.35		134.92%	
332	Corning	City	Steuben	11.41		51.48%	
333	Corning	Town	Steuben	4.85		94.06%	
334	Cornwall	Town	Orange	5.36		40.88%	
335	Cornwall-On-Hudson	Village	Orange	7.58		52.92%	
336	Cortland	City	Cortland	15.41		21.39%	
337	Cortland	County	Cortland	14.34		24.03%	
338	Cortlandt	Town	Westchester	3.24		41.29%	
339	Cortlandville	Town	Cortland	3.94		55.40%	
340	Cove Neck	Village	Nassau	3.54		86.95%	
341	Coventry	Town	Chenango	5.43			2021
342	Covert	Town	Seneca	3.48		16.55%	
343	Covington	Town	Wyoming	8.18		140.82%	
344	Coxsackie	Town	Greene	3.91		65.87%	
345	Coxsackie	Village	Greene	9.73		17.97%	
346	Crawford	Town	Orange	5.94		43.80%	
347	Croghan	Town	Lewis	4.24		112.10%	
348	Croghan	Village	Lewis	2.70		73.25%	
349	Croton-On-Hudson	Village	Westchester	9.26		38.15%	
350	Crown Point	Town	Essex	6.47			2021
351	Cuba	Town	Allegany	9.09		19.39%	
352	Cuba	Village	Allegany	15.05			2017, 2018
353	Cuyler	Town	Cortland	6.64		255.66%	
354	Danby	Town	Tompkins	6.16		82.11%	
355	Dannemora	Town	Clinton	5.28		407.44%	
356	Dannemora	Village	Clinton	6.41		57.18%	
357	Dansville	Town	Steuben	8.68		119.00%	
358	Dansville	Village	Livingston	13.04		70.79%	
359	Danube	Town	Herkimer	3.89		63.78%	
360	Darien	Town	Genesee	1.61		197.54%	
361	Davenport	Town	Delaware	4.87			2017, 2018, 2019, 2020, 2021
362	Day	Town	Saratoga	2.17		167.33%	
363	Dayton	Town	Cattaraugus	5.07		22.00%	
364	De Kalb	Town	St. Lawrence	4.46		92.51%	
365	De Peyster	Town	St. Lawrence	4.51		120.98%	
366	De Ruyter	Town	Madison	2.14		107.42%	
367	De Ruyter	Village	Madison	4.99		261.14%	
368	Decatur	Town	Otsego	9.22			2018, 2019, 2020, 2021
369	Deerfield	Town	Oneida	2.59		223.19%	
370	Deerpark	Town	Orange	5.38		67.12%	
371	Deferiet	Village	Jefferson	8.71		90.23%	
372	Delanson	Village	Schenectady	4.19		83.81%	
373	Delaware	County	Delaware	5.72		47.30%	
374	Delaware	Town	Sullivan	6.66		154.39%	
375	Delevan	Village	Cattaraugus	2.45		116.83%	
376	Delhi	Town	Delaware	5.20		123.75%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
377	Delhi	Village	Delaware	9.71			2020, 2021
378	Denmark	Town	Lewis	6.76		68.94%	
379	Denning	Town	Ulster	5.65		439.58%	
380	Depew	Village	Erie	12.07		37.04%	
381	Deposit	Town	Delaware	3.81		37.86%	
382	Deposit	Village	Broome	8.40		95.10%	
383	Dering Harbor	Village	Suffolk	2.36		52.68%	
384	DeWitt	Town	Onondaga	6.65		23.88%	
385	Dexter	Village	Jefferson	7.17		95.67%	
386	Diana	Town	Lewis	4.15		72.16%	
387	Dickinson	Town	Broome	3.11		48.55%	
388	Dickinson	Town	Franklin	8.26		31.66%	
389	Dix	Town	Schuyler	4.00			2020, 2021
390	Dobbs Ferry	Village	Westchester	7.00		26.36%	
391	Dolgeville	Village	Herkimer	14.61			2020, 2021
392	Dover	Town	Dutchess	4.01		39.57%	
393	Dresden	Town	Washington	2.74		63.18%	
394	Dresden	Village	Yates	11.19		90.79%	
395	Dryden	Town	Tompkins	5.48		83.95%	
396	Dryden	Village	Tompkins	7.87		46.66%	
397	Duane	Town	Franklin	5.60		73.47%	
398	Duanesburg	Town	Schenectady	3.37		71.04%	
399	Dundee	Village	Yates	12.65		72.88%	
400	Dunkirk	City	Chautauqua	13.35			2021
401	Dunkirk	Town	Chautauqua	2.13		206.18%	
402	Durham	Town	Greene	7.97		57.33%	
403	Dutchess	County	Dutchess	3.52		21.93%	
404	Eagle	Town	Wyoming	0.19		1169.48%	
405	Earlville	Village	Chenango	7.48		60.93%	
406	East Aurora	Village	Erie	6.44		72.07%	
407	East Bloomfield	Town	Ontario	4.18		98.71%	
408	East Fishkill	Town	Dutchess	3.58		32.34%	
409	East Greenbush	Town	Rensselaer	5.83		124.99%	
410	East Hampton	Town	Suffolk	1.62		52.89%	
411	East Hampton	Village	Suffolk	1.72		44.90%	
412	East Hills	Village	Nassau	3.62		61.76%	
413	East Nassau	Village	Rensselaer	1.37		125.56%	
414	East Otto	Town	Cattaraugus	7.21		121.01%	
415	East Rochester	Village	Monroe	15.33		37.30%	
416	East Rochester ^{1,3}	Town	Monroe	0.00			2017, 2018, 2019, 2020, 2021
417	East Rockaway	Village	Nassau	5.57		24.99%	
418	East Syracuse	Village	Onondaga	12.04		31.28%	
419	East Williston	Village	Nassau	2.96		43.92%	
420	Eastchester	Town	Westchester	2.35		60.40%	
421	Easton	Town	Washington	3.29		97.62%	
422	Eaton	Town	Madison	2.84		57.57%	
423	Eden	Town	Erie	7.22		50.43%	
424	Edinburg	Town	Saratoga	0.86			2019, 2020, 2021
425	Edmeston	Town	Otsego	5.90			2019, 2020, 2021
426	Edwards	Town	St. Lawrence	8.11		82.60%	
427	Elba	Town	Genesee	5.51		151.64%	
428	Elba	Village	Genesee	3.70		82.58%	
429	Elbridge	Town	Onondaga	5.50		59.77%	
430	Elbridge	Village	Onondaga	3.29		76.08%	
431	Elizabethtown	Town	Essex	5.81		120.05%	
432	Ellenburg	Town	Clinton	8.09		60.21%	
433	Ellenville	Village	Ulster	23.88			2020, 2021
434	Ellery	Town	Chautauqua	2.14		124.75%	
435	Ellicott	Town	Chautauqua	5.59		20.22%	
436	Ellicottville	Town	Cattaraugus	1.49		55.10%	
437	Ellicottville	Village	Cattaraugus	1.94		30.17%	
438	Ellington	Town	Chautauqua	9.69		124.76%	
439	Ellisburg	Town	Jefferson	3.27		162.55%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
440	Ellisburg	Village	Jefferson	1.69		171.22%	
441	Elma	Town	Erie	1.55		71.74%	
442	Elmira	City	Chemung	21.70		5.33%	
443	Elmira	Town	Chemung	2.69		10.62%	
444	Elmira Heights	Village	Chemung	14.32		39.48%	
445	Elmsford	Village	Westchester	10.22			2018, 2019, 2020, 2021
446	Endicott	Village	Broome	17.02		22.43%	
447	Enfield	Town	Tompkins	9.00		78.03%	
448	Ephratah	Town	Fulton	9.59		64.18%	
449	Erie	County	Erie	5.35		11.57%	
450	Erin	Town	Chemung	2.73		92.51%	
451	Erwin	Town	Steuben	5.94		122.67%	
452	Esopus	Town	Ulster	4.46		44.66%	
453	Esperance	Town	Schoharie	3.58		40.81%	
454	Esperance	Village	Schoharie	5.67		154.76%	
455	Essex	County	Essex	3.33		41.92%	
456	Essex	Town	Essex	5.48		241.70%	
457	Evans	Town	Erie	11.24		57.52%	
458	Evans Mills	Village	Jefferson	5.10		71.58%	
459	Exeter	Town	Otsego	6.11			2017, 2018, 2019, 2020, 2021
460	Fabius	Town	Onondaga	7.79		44.56%	
461	Fabius	Village	Onondaga	1.96		316.07%	
462	Fair Haven	Village	Cayuga	3.81		67.27%	
463	Fairfield	Town	Herkimer	2.66		104.13%	
464	Fairport	Village	Monroe	7.01		75.66%	
465	Falconer	Village	Chautauqua	8.40		49.36%	
466	Fallsburg	Town	Sullivan	12.54		57.37%	
467	Farmersville	Town	Cattaraugus	9.60		44.29%	
468	Farmingdale	Village	Nassau	3.72		70.86%	
469	Farmington	Town	Ontario	2.84		238.85%	
470	Farnham	Village	Erie	8.06		261.55%	
471	Fayette	Town	Seneca	3.60		100.37%	
472	Fayetteville	Village	Onondaga	7.10		12.27%	
473	Fenner	Town	Madison	4.43		60.94%	
474	Fenton	Town	Broome	2.98		180.07%	
475	Fine	Town	St. Lawrence	9.15		74.37%	
476	Fishkill	Town	Dutchess	3.19		95.00%	
477	Fishkill	Village	Dutchess	4.73		30.21%	
478	Fleischmanns	Village	Delaware	7.83		76.81%	
479	Fleming	Town	Cayuga	3.12		108.72%	
480	Floral Park	Village	Nassau	9.88		21.26%	
481	Florence	Town	Oneida	4.10			2021
482	Florida	Town	Montgomery	0.80		123.65%	
483	Florida	Village	Orange	5.34		69.53%	
484	Flower Hill	Village	Nassau	1.17		59.50%	
485	Floyd	Town	Oneida	5.28		52.54%	
486	Fonda	Village	Montgomery	8.53			2021
487	Forestburgh	Town	Sullivan	5.19		104.15%	
488	Forestport	Town	Oneida	1.48		92.74%	
489	Fort Ann	Town	Washington	3.29		58.78%	
490	Fort Ann	Village	Washington	3.36		56.31%	
491	Fort Covington	Town	Franklin	7.51		16.66%	
492	Fort Edward	Town	Washington	3.67		47.89%	
493	Fort Edward	Village	Washington	11.21			2021
494	Fort Johnson	Village	Montgomery	7.66			2019, 2020, 2021
495	Fort Plain	Village	Montgomery	11.31		19.65%	
496	Fowler	Town	St. Lawrence	4.64		158.08%	
497	Frankfort	Town	Herkimer	6.33		66.38%	
498	Frankfort	Village	Herkimer	12.62			2021
499	Franklin	County	Franklin	4.71		13.93%	
500	Franklin	Town	Delaware	5.69		59.44%	
501	Franklin	Town	Franklin	4.69		74.21%	
502	Franklin	Village	Delaware	5.36		218.73%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
503	Franklinville	Town	Cattaraugus	5.99		108.99%	
504	Franklinville	Village	Cattaraugus	8.86		57.49%	
505	Fredonia	Village	Chautauqua	6.45		27.54%	
506	Freedom	Town	Cattaraugus	4.74		137.44%	
507	Freeport	Village	Nassau	11.14		18.99%	
508	Freetown	Town	Cortland	7.98		131.47%	
509	Freeville	Village	Tompkins	4.31		110.23%	
510	Fremont	Town	Steuben	11.56		98.57%	
511	Fremont	Town	Sullivan	3.77			2017, 2018, 2019, 2020, 2021
512	French Creek	Town	Chautauqua	3.64		96.99%	
513	Friendship	Town	Allegany	12.72		39.90%	
514	Fulton	City	Oswego	20.28		4.17%	
515	Fulton	County	Fulton	8.51		38.27%	
516	Fulton	Town	Schoharie	5.17		127.29%	
517	Fultonville	Village	Montgomery	6.91		9.71%	
518	Gaines	Town	Orleans	4.93		56.26%	
519	Gainesville	Town	Wyoming	7.03		121.06%	
520	Gainesville	Village	Wyoming	4.76		137.49%	
521	Galen	Town	Wayne	2.89		144.81%	
522	Gallatin	Town	Columbia	1.07		234.39%	
523	Galway	Town	Saratoga	1.82		40.13%	
524	Galway ³	Village	Saratoga	0.00		325.81%	
525	Garden City	Village	Nassau	7.56		28.15%	
526	Gardiner	Town	Ulster	2.28		77.42%	
527	Gates	Town	Monroe	6.57		28.27%	
528	Geddes	Town	Onondaga	9.39			2021
529	Genesee	County	Genesee	10.02		43.85%	
530	Genesee	Town	Allegany	10.06			2021
531	Genesee Falls	Town	Wyoming	14.35		43.14%	
532	Geneseo	Town	Livingston	2.60		135.61%	
533	Geneseo	Village	Livingston	6.99		85.72%	
534	Geneva	City	Ontario	17.86		21.43%	
535	Geneva	Town	Ontario	0.86		222.32%	
536	Genoa	Town	Cayuga	1.42		200.06%	
537	Georgetown	Town	Madison	5.88		214.81%	
538	German	Town	Chenango	5.62			2020, 2021
539	German Flatts	Town	Herkimer	3.59		7.56%	
540	Germantown	Town	Columbia	2.16		144.27%	
541	Gerry	Town	Chautauqua	6.29		45.36%	
542	Ghent	Town	Columbia	1.38		61.55%	
543	Gilbertsville	Village	Otsego	5.60			2020, 2021
544	Gilboa	Town	Schoharie	3.62		84.31%	
545	Glen	Town	Montgomery	2.24		32.97%	
546	Glen Cove	City	Nassau	7.49		2.31%	
547	Glen Park	Village	Jefferson	5.22		86.79%	
548	Glens Falls	City	Warren	9.86		30.89%	
549	Glenville	Town	Schenectady	3.84		40.55%	
550	Gloversville	City	Fulton	20.23			2021
551	Gorham	Town	Ontario	0.86		135.87%	
552	Goshen	Town	Orange	3.18		87.89%	
553	Goshen	Village	Orange	9.92		11.64%	
554	Gouverneur	Town	St. Lawrence	3.15		38.97%	
555	Gouverneur	Village	St. Lawrence	11.40		36.61%	
556	Gowanda	Village	Cattaraugus	11.94		37.52%	
557	Grafton	Town	Rensselaer	3.47		78.81%	
558	Granby	Town	Oswego	3.65		30.56%	
559	Grand Island	Town	Erie	5.57		112.66%	
560	Grand View-On-Hudson	Village	Rockland	6.38		55.75%	
561	Granger	Town	Allegany	10.39		49.99%	
562	Granville	Town	Washington	3.73		52.51%	
563	Granville	Village	Washington	11.33		10.38%	
564	Great Neck	Village	Nassau	2.86			2020, 2021
565	Great Neck Estates	Village	Nassau	5.78		39.73%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
566	Great Neck Plaza	Village	Nassau	3.67		19.05%	
567	Great Valley	Town	Cattaraugus	2.88		138.50%	
568	Greece	Town	Monroe	7.36		50.26%	
569	Green Island	Village	Albany	12.23		47.80%	
570	Green Island ^{1,3}	Town	Albany	0.00		130.47%	
571	Greenburgh	Town	Westchester	3.59		127.97%	
572	Greene	County	Greene	4.58		41.25%	
573	Greene	Town	Chenango	4.86		95.32%	
574	Greene	Village	Chenango	8.03		216.60%	
575	Greenfield	Town	Saratoga	2.21		70.16%	
576	Greenport	Town	Columbia	5.25		133.31%	
577	Greenport	Village	Suffolk	2.09		55.60%	
578	Greenville	Town	Greene	6.80		23.38%	
579	Greenville	Town	Orange	2.93		188.68%	
580	Greenwich	Town	Washington	3.06		37.72%	
581	Greenwich	Village	Washington	11.11		35.06%	
582	Greenwood	Town	Steuben	9.21		87.97%	
583	Greenwood Lake	Village	Orange	7.79		20.64%	
584	Greig	Town	Lewis	3.40		79.70%	
585	Groton	Town	Tompkins	5.56		54.28%	
586	Groton	Village	Tompkins	8.62		49.64%	
587	Grove	Town	Allegany	13.74		173.74%	
588	Groveland	Town	Livingston	4.98		89.81%	
589	Guilderland	Town	Albany	3.02			2020, 2021
590	Guilford	Town	Chenango	6.67		160.36%	
591	Hadley	Town	Saratoga	5.68		41.45%	
592	Hagaman	Village	Montgomery	2.06		46.17%	
593	Hague	Town	Warren	0.46		510.54%	
594	Halcott	Town	Greene	4.75		39.74%	
595	Halfmoon	Town	Saratoga	1.76		140.89%	
596	Hamburg	Town	Erie	6.22		29.83%	
597	Hamburg	Village	Erie	10.76		83.70%	
598	Hamden	Town	Delaware	4.92		87.78%	
599	Hamilton	County	Hamilton	2.46		67.98%	
600	Hamilton	Town	Madison	3.15		23.19%	
601	Hamilton	Village	Madison	12.08		33.10%	
602	Hamlin	Town	Monroe	4.28		179.24%	
603	Hammond	Town	St. Lawrence	1.08		162.15%	
604	Hammond	Village	St. Lawrence	5.03		157.05%	
605	Hammondsport	Village	Steuben	7.85			2021
606	Hampton	Town	Washington	4.63		40.45%	
607	Hamptonburgh	Town	Orange	1.62		46.24%	
608	Hancock	Town	Delaware	5.54		58.17%	
609	Hancock	Village	Delaware	11.70		116.25%	
610	Hannibal	Town	Oswego	8.05		37.32%	
611	Hannibal	Village	Oswego	2.80		146.93%	
612	Hanover	Town	Chautauqua	4.75		76.98%	
613	Hardenburgh	Town	Ulster	5.41		101.91%	
614	Harford	Town	Cortland	5.00		134.96%	
615	Harmony	Town	Chautauqua	4.03		90.19%	
616	Harpersfield	Town	Delaware	6.75		49.32%	
617	Harrietstown	Town	Franklin	3.03		63.11%	
618	Harriman	Village	Orange	9.50		50.92%	
619	Harrisburg	Town	Lewis	3.63		425.15%	
620	Harrison	Village	Westchester	1.20		26.83%	
621	Harrison ¹	Town	Westchester	4.70		54.34%	
622	Hartford	Town	Washington	6.49		144.54%	
623	Hartland	Town	Niagara	6.84		54.02%	
624	Hartsville	Town	Steuben	7.10			2021
625	Hartwick	Town	Otsego	4.14		253.86%	
626	Hastings	Town	Oswego	5.77		90.15%	
627	Hastings-On-Hudson	Village	Westchester	6.30		17.51%	
628	Haverstraw	Town	Rockland	10.68		76.36%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
629	Haverstraw	Village	Rockland	11.51		59.40%	
630	Head Of The Harbor	Village	Suffolk	3.14		38.05%	
631	Hebron	Town	Washington	4.50		203.63%	
632	Hector	Town	Schuyler	5.29		71.45%	
633	Hempstead	Town	Nassau	2.61		19.45%	
634	Hempstead	Village	Nassau	19.76		30.52%	
635	Henderson	Town	Jefferson	0.62		61.74%	
636	Henrietta	Town	Monroe	1.91		71.62%	
637	Herkimer	County	Herkimer	5.54		40.02%	
638	Herkimer	Town	Herkimer	3.32		57.58%	
639	Herkimer	Village	Herkimer	21.93			2021
640	Hermon	Town	St. Lawrence	6.97		88.20%	
641	Heuvelton	Village	St. Lawrence	10.00		68.25%	
642	Hewlett Bay Park	Village	Nassau	1.19		136.92%	
643	Hewlett Harbor	Village	Nassau	0.94		44.18%	
644	Hewlett Neck	Village	Nassau	1.74		140.03%	
645	Highland	Town	Sullivan	5.39		87.32%	
646	Highland Falls	Village	Orange	10.79		31.34%	
647	Highlands	Town	Orange	6.11		97.61%	
648	Hillburn	Village	Rockland	6.80		86.02%	
649	Hillsdale	Town	Columbia	2.22		183.64%	
650	Hilton	Village	Monroe	2.61		98.50%	
651	Hinsdale	Town	Cattaraugus	4.24		185.33%	
652	Hobart	Village	Delaware	5.18			2021
653	Holland	Town	Erie	5.81		121.81%	
654	Holland Patent	Village	Oneida	2.44		75.31%	
655	Holley	Village	Orleans	15.82		49.03%	
656	Homer	Town	Cortland	1.28		84.70%	
657	Homer	Village	Cortland	8.96		51.97%	
658	Honeoye Falls	Village	Monroe	2.18		83.54%	
659	Hoosick	Town	Rensselaer	4.30		35.50%	
660	Hoosick Falls	Village	Rensselaer	7.44		21.13%	
661	Hope	Town	Hamilton	6.04		102.22%	
662	Hopewell	Town	Ontario	3.87		263.66%	
663	Hopkinton	Town	St. Lawrence	5.20		179.82%	
664	Horicon	Town	Warren	1.25		81.94%	
665	Hornby	Town	Steuben	7.88			2021
666	Hornell	City	Steuben	12.57		22.25%	
667	Hornellsville	Town	Steuben	5.01		49.32%	
668	Horseheads	Town	Chemung	2.02		92.51%	
669	Horseheads	Village	Chemung	5.42		52.17%	
670	Hounsfield	Town	Jefferson	2.64		75.60%	
671	Howard	Town	Steuben	6.40		96.13%	
672	Hudson	City	Columbia	9.56		38.36%	
673	Hudson Falls	Village	Washington	8.34		46.21%	
674	Hume	Town	Allegany	11.34		100.81%	
675	Humphrey	Town	Cattaraugus	3.63		195.50%	
676	Hunter	Town	Greene	3.40		82.62%	
677	Hunter	Village	Greene	4.72			2018, 2019, 2020, 2021
678	Huntington	Town	Suffolk	3.03		36.66%	
679	Huntington Bay	Village	Suffolk	2.91		14.94%	
680	Hurley	Town	Ulster	2.86		155.25%	
681	Huron	Town	Wayne	5.47			2021
682	Hyde Park	Town	Dutchess	3.98			2021
683	Ilion	Village	Herkimer	21.27		17.59%	
684	Independence	Town	Allegany	9.59		44.19%	
685	Indian Lake	Town	Hamilton	5.95		32.70%	
686	Inlet	Town	Hamilton	6.43			2020, 2021
687	Interlaken	Village	Seneca	11.41		70.18%	
688	Ira	Town	Cayuga	5.98		61.85%	
689	Irondequoit	Town	Monroe	7.86		34.11%	
690	Irvington	Village	Westchester	8.10		33.87%	
691	Ischua	Town	Cattaraugus	5.96		98.00%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
692	Island Park	Village	Nassau	5.27		4.20%	
693	Islandia	Village	Suffolk	1.12		13.43%	
694	Islip	Town	Suffolk	3.33		41.54%	
695	Italy	Town	Yates	8.18		16.37%	
696	Ithaca	City	Tompkins	12.01			2021
697	Ithaca	Town	Tompkins	6.40		96.60%	
698	Jackson	Town	Washington	3.77		40.64%	
699	Jamestown	City	Chautauqua	23.54		13.77%	
700	Jasper	Town	Steuben	7.57		74.58%	
701	Java	Town	Wyoming	4.62		138.88%	
702	Jay	Town	Essex	7.03		106.06%	
703	Jefferson	County	Jefferson	7.27		24.64%	
704	Jefferson	Town	Schoharie	5.65		46.24%	
705	Jeffersonville	Village	Sullivan	4.57		62.69%	
706	Jerusalem	Town	Yates	2.60		98.78%	
707	Jewett	Town	Greene	2.99		136.52%	
708	Johnsburg	Town	Warren	3.94			2021
709	Johnson City	Village	Broome	15.02		21.06%	
710	Johnstown	City	Fulton	12.37			2020, 2021
711	Johnstown	Town	Fulton	2.75		94.78%	
712	Jordan	Village	Onondaga	7.62		85.99%	
713	Junius	Town	Seneca	5.26		82.96%	
714	Kaser	Village	Rockland	0.44		39.79%	
715	Keene	Town	Essex	3.21		122.52%	
716	Kendall	Town	Orleans	5.39		32.64%	
717	Kenmore	Village	Erie	13.22		90.97%	
718	Kensington	Village	Nassau	6.90		48.33%	
719	Kent	Town	Putnam	9.61		49.32%	
720	Kiantone	Town	Chautauqua	3.80		203.25%	
721	Kinderhook	Town	Columbia	1.59		40.11%	
722	Kinderhook	Village	Columbia	2.23		67.29%	
723	Kings Point	Village	Nassau	3.91		35.42%	
724	Kingsbury	Town	Washington	2.23		57.20%	
725	Kingston	City	Ulster	11.46		27.12%	
726	Kingston	Town	Ulster	7.11		35.00%	
727	Kirkland	Town	Oneida	5.05		36.27%	
728	Kirkwood	Town	Broome	4.39		141.30%	
729	Kiryas Joel	Village	Orange	3.04		20.74%	
730	Knox	Town	Albany	1.15			2020, 2021
731	Kortright	Town	Delaware	5.90		103.71%	
732	La Grange	Town	Dutchess	3.94		67.13%	
733	Lackawanna	City	Erie	18.10		36.86%	
734	Lacona	Village	Oswego	4.27		60.42%	
735	LaFayette	Town	Onondaga	8.47		35.07%	
736	Lake George	Town	Warren	2.08		44.43%	
737	Lake George	Village	Warren	5.75		103.94%	
738	Lake Grove	Village	Suffolk	1.49			2021
739	Lake Luzerne	Town	Warren	3.55		50.88%	
740	Lake Placid	Village	Essex	5.70		123.72%	
741	Lake Pleasant	Town	Hamilton	4.71		40.33%	
742	Lake Success	Village	Nassau	6.97		26.45%	
743	Lakewood	Village	Chautauqua	7.63		11.41%	
744	Lancaster	Town	Erie	6.62		41.47%	
745	Lancaster	Village	Erie	9.26		69.45%	
746	Lansing	Town	Tompkins	1.95		63.91%	
747	Lansing	Village	Tompkins	1.38		236.06%	
748	Lapeer	Town	Cortland	6.01		335.79%	
749	Larchmont	Village	Westchester	5.16		19.40%	
750	Lattingtown	Village	Nassau	0.72		97.33%	
751	Laurel Hollow	Village	Nassau	3.75		36.95%	
752	Laurens	Town	Otsego	6.10			2021
753	Laurens	Village	Otsego	1.06		137.44%	
754	Lawrence	Town	St. Lawrence	8.14		78.04%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
755	Lawrence	Village	Nassau	1.38		108.19%	
756	Le Ray	Town	Jefferson	2.56		183.29%	
757	Le Roy	Town	Genesee	1.24			2021
758	Le Roy	Village	Genesee	10.65		217.17%	
759	Lebanon	Town	Madison	5.96		102.07%	
760	Ledyard	Town	Cayuga	0.55		126.50%	
761	Lee	Town	Oneida	0.11		518.19%	
762	Leicester	Town	Livingston	7.00		119.86%	
763	Leicester	Village	Livingston	1.66		183.73%	
764	Lenox	Town	Madison	2.88		43.39%	
765	Leon	Town	Cattaraugus	8.89		117.17%	
766	Lewis	County	Lewis	7.44		32.57%	
767	Lewis	Town	Essex	3.36		83.94%	
768	Lewis	Town	Lewis	8.90			2021
769	Lewisboro	Town	Westchester	2.48		20.94%	
770	Lewiston	Town	Niagara	3.16		71.50%	
771	Lewiston	Village	Niagara	5.11		65.02%	
772	Lexington	Town	Greene	4.93		71.67%	
773	Leyden	Town	Lewis	4.77		43.90%	
774	Liberty	Town	Sullivan	8.33		67.97%	
775	Liberty	Village	Sullivan	17.67		18.02%	
776	Lima	Town	Livingston	4.19		96.99%	
777	Lima	Village	Livingston	5.72		155.30%	
778	Lincklaen	Town	Chenango	9.84		345.83%	
779	Lincoln	Town	Madison	3.25		131.21%	
780	Lindhurst	Village	Suffolk	2.90		43.96%	
781	Lindley	Town	Steuben	5.26			2018, 2019, 2020, 2021
782	Lisbon	Town	St. Lawrence	3.93		55.88%	
783	Lisle	Town	Broome	7.16		113.86%	
784	Lisle	Village	Broome	3.83			2021
785	Litchfield	Town	Herkimer	3.30		335.87%	
786	Little Falls	City	Herkimer	20.70			2020, 2021
787	Little Falls	Town	Herkimer	3.92			2021
788	Little Valley	Town	Cattaraugus	6.03		8.63%	
789	Little Valley	Village	Cattaraugus	10.88		120.25%	
790	Liverpool	Village	Onondaga	12.45		40.86%	
791	Livingston	County	Livingston	7.87		56.39%	
792	Livingston	Town	Columbia	1.59		380.37%	
793	Livonia	Town	Livingston	4.31		155.98%	
794	Livonia	Village	Livingston	7.64		36.89%	
795	Lloyd	Town	Ulster	6.27			2021
796	Lloyd Harbor	Village	Suffolk	3.64		28.48%	
797	Locke	Town	Cayuga	5.07		266.24%	
798	Lockport	City	Niagara	15.26		30.29%	
799	Lockport	Town	Niagara	5.56		157.96%	
800	Lodi	Town	Seneca	6.63		127.36%	
801	Lodi	Village	Seneca	2.22		81.96%	
802	Long Beach	City	Nassau	7.27		4.02%	
803	Long Lake	Town	Hamilton	4.59			2021
804	Lorraine	Town	Jefferson	6.98			2020, 2021
805	Louisville	Town	St. Lawrence	1.58		71.69%	
806	Lowville	Town	Lewis	3.51		183.54%	
807	Lowville	Village	Lewis	9.25		70.35%	
808	Lumberland	Town	Sullivan	7.76		185.22%	
809	Lyme	Town	Jefferson	0.97		93.95%	
810	Lynbrook	Village	Nassau	13.02		29.82%	
811	Lyndon	Town	Cattaraugus	5.81			2017, 2018, 2019, 2020, 2021
812	Lyndonville	Village	Orleans	14.08		138.09%	
813	Lyons	Town	Wayne	6.14			2019, 2020, 2021
814	Lyons Falls	Village	Lewis	7.72		311.81%	
815	Lyonsdale	Town	Lewis	6.03		152.60%	
816	Lysander	Town	Onondaga	2.33		56.86%	
817	Macedon	Town	Wayne	5.15			2019, 2020, 2021

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
818	Machias	Town	Cattaraugus	6.04			2021
819	Macomb	Town	St. Lawrence	3.74		155.45%	
820	Madison	County	Madison	8.55		24.68%	
821	Madison	Town	Madison	5.09		108.27%	
822	Madison	Village	Madison	4.88			2021
823	Madrid	Town	St. Lawrence	10.42		64.21%	
824	Maine	Town	Broome	3.51		174.45%	
825	Malone	Town	Franklin	6.07		135.00%	
826	Malone	Village	Franklin	16.43		52.95%	
827	Malta	Town	Saratoga	1.08		81.63%	
828	Malverne	Village	Nassau	10.66		30.62%	
829	Mamakating	Town	Sullivan	4.62		63.67%	
830	Mamaroneck	Town	Westchester	2.72		65.88%	
831	Mamaroneck	Village	Westchester	6.06		39.25%	
832	Manchester	Town	Ontario	2.59		49.90%	
833	Manchester	Village	Ontario	5.57		97.14%	
834	Manheim	Town	Herkimer	2.03		70.84%	
835	Manlius	Town	Onondaga	6.67		32.11%	
836	Manlius	Village	Onondaga	7.97			2021
837	Mannsville	Village	Jefferson	3.00		167.75%	
838	Manorhaven	Village	Nassau	2.92		28.11%	
839	Mansfield	Town	Cattaraugus	6.09			2021
840	Marathon	Town	Cortland	3.54			2021
841	Marathon	Village	Cortland	8.50		97.78%	
842	Marbletown	Town	Ulster	2.24		82.20%	
843	Marcellus	Town	Onondaga	7.27		106.83%	
844	Marcellus	Village	Onondaga	6.73		40.87%	
845	Marcy	Town	Oneida	2.47		188.05%	
846	Margaretville	Village	Delaware	4.25		208.79%	
847	Marilla	Town	Erie	2.70		113.08%	
848	Marion	Town	Wayne	6.49		132.42%	
849	Marlborough	Town	Ulster	7.94		31.47%	
850	Marshall	Town	Oneida	4.45		169.24%	
851	Martinsburg	Town	Lewis	4.56		212.35%	
852	Maryland	Town	Otsego	5.30		203.01%	
853	Masonville	Town	Delaware	6.66		40.22%	
854	Massapequa Park	Village	Nassau	1.57			2021
855	Massena	Town	St. Lawrence	4.93			2021
856	Massena	Village	St. Lawrence	15.94		26.67%	
857	Matinecock	Village	Nassau	2.54		133.07%	
858	Maybrook	Village	Orange	9.69		18.60%	
859	Mayfield	Town	Fulton	0.68		85.39%	
860	Mayfield	Village	Fulton	2.95		24.03%	
861	Mayville	Village	Chautauqua	7.25		190.24%	
862	Mc Donough	Town	Chenango	4.76		170.22%	
863	McGraw	Village	Cortland	11.54		80.36%	
864	Mechanicville	City	Saratoga	10.65		50.87%	
865	Medina	Village	Orleans	17.45		25.37%	
866	Menands	Village	Albany	5.16		29.64%	
867	Mendon	Town	Monroe	2.72		70.49%	
868	Mentz	Town	Cayuga	3.77		84.12%	
869	Meredith	Town	Delaware	6.36		31.30%	
870	Meridian	Village	Cayuga	4.41		78.35%	
871	Mexico	Town	Oswego	9.66		131.06%	
872	Mexico	Village	Oswego	6.35		113.25%	
873	Middleburgh	Town	Schoharie	4.46		33.64%	
874	Middleburgh	Village	Schoharie	6.24		86.27%	
875	Middlebury	Town	Wyoming	8.33		172.20%	
876	Middlefield	Town	Otsego	3.00		68.06%	
877	Middleport	Village	Niagara	9.51		15.75%	
878	Middlesex	Town	Yates	6.38		185.58%	
879	Middletown	City	Orange	13.46		28.65%	
880	Middletown	Town	Delaware	4.00		61.29%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
881	Middleville	Village	Herkimer	6.93		93.01%	
882	Milan	Town	Dutchess	3.11		89.12%	
883	Milford	Town	Otsego	2.41		67.57%	
884	Milford	Village	Otsego	5.02		121.76%	
885	Mill Neck	Village	Nassau	4.29		61.46%	
886	Millbrook	Village	Dutchess	4.35		30.77%	
887	Millerton	Village	Dutchess	4.50		99.41%	
888	Millport	Village	Chemung	5.65		167.61%	
889	Milo	Town	Yates	3.38		92.68%	
890	Milton	Town	Saratoga	1.16		98.89%	
891	Mina	Town	Chautauqua	2.94		73.24%	
892	Minden	Town	Montgomery	3.94		75.16%	
893	Mineola	Village	Nassau	4.33		48.34%	
894	Minerva	Town	Essex	5.94		72.40%	
895	Minetto	Town	Oswego	10.48		112.51%	
896	Minisink	Town	Orange	3.73		56.21%	
897	Minoa	Village	Onondaga	9.23		43.36%	
898	Mohawk	Town	Montgomery	1.17			2021
899	Mohawk	Village	Herkimer	15.77		65.67%	
900	Moira	Town	Franklin	6.61		38.42%	
901	Monroe	County	Monroe	9.22		7.55%	
902	Monroe	Town	Orange	2.81			2021
903	Monroe	Village	Orange	8.05		35.71%	
904	Montague	Town	Lewis	5.54			2020, 2021
905	Montebello	Village	Rockland	1.29		58.09%	
906	Montezuma	Town	Cayuga	3.34		163.69%	
907	Montgomery	County	Montgomery	12.30		16.47%	
908	Montgomery	Town	Orange	3.23		57.47%	
909	Montgomery	Village	Orange	10.38		22.60%	
910	Monticello	Village	Sullivan	21.17			2019, 2020, 2021
911	Montour	Town	Schuyler	4.94		152.18%	
912	Montour Falls	Village	Schuyler	8.52		71.91%	
913	Mooers	Town	Clinton	7.24		56.49%	
914	Moravia	Town	Cayuga	2.81		125.42%	
915	Moravia	Village	Cayuga	5.64		50.29%	
916	Moreau	Town	Saratoga	0.97		60.26%	
917	Morehouse	Town	Hamilton	5.23			2017, 2018, 2019, 2020, 2021
918	Moriah	Town	Essex	9.61		46.56%	
919	Morris	Town	Otsego	5.82		57.79%	
920	Morris	Village	Otsego	5.89		139.95%	
921	Morristown	Town	St. Lawrence	3.67		60.91%	
922	Morrisville	Village	Madison	5.23		93.29%	
923	Mount Hope	Town	Orange	5.10		84.96%	
924	Mount Kisco	Village	Westchester	8.16			2021
925	Mount Kisco ^{1,3}	Town	Westchester	0.00			2017, 2018, 2019, 2020, 2021
926	Mount Morris	Town	Livingston	5.10		27.03%	
927	Mount Morris	Village	Livingston	14.35		8.33%	
928	Mount Pleasant	Town	Westchester	2.92		82.94%	
929	Mount Vernon	City	Westchester	11.41			2017, 2018, 2019, 2020, 2021
930	Munnsville	Village	Madison	2.91		133.92%	
931	Munsey Park	Village	Nassau	1.27		75.08%	
932	Murray	Town	Orleans	5.99		74.66%	
933	Muttontown	Village	Nassau	1.61		43.27%	
934	Nanticoke	Town	Broome	3.88		201.85%	
935	Naples	Town	Ontario	5.50		125.64%	
936	Naples	Village	Ontario	4.76		77.68%	
937	Napoli	Town	Cattaraugus	7.29		40.69%	
938	Nassau	County	Nassau	4.80		11.10%	
939	Nassau	Town	Rensselaer	3.32		46.80%	
940	Nassau	Village	Rensselaer	5.29		110.20%	
941	Nelliston	Village	Montgomery	5.39		102.95%	
942	Nelson	Town	Madison	3.37			2021
943	Nelsonville	Village	Putnam	2.80		83.78%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
944	Neversink	Town	Sullivan	4.82		52.09%	
945	New Albion	Town	Cattaraugus	5.77		43.42%	
946	New Baltimore	Town	Greene	3.85		62.57%	
947	New Berlin	Town	Chenango	7.12		63.08%	
948	New Berlin	Village	Chenango	12.72		127.76%	
949	New Bremen	Town	Lewis	6.01		93.11%	
950	New Castle	Town	Westchester	3.85		61.37%	
951	New Hartford	Town	Oneida	3.38		76.56%	
952	New Hartford	Village	Oneida	2.93		45.53%	
953	New Haven	Town	Oswego	12.27		89.95%	
954	New Hempstead	Village	Rockland	0.57		92.16%	
955	New Hudson	Town	Allegany	13.44			2020, 2021
956	New Hyde Park	Village	Nassau	2.79		33.41%	
957	New Lebanon	Town	Columbia	3.02		176.93%	
958	New Lisbon	Town	Otsego	7.41		103.77%	
959	New Paltz	Town	Ulster	7.90		32.65%	
960	New Paltz	Village	Ulster	4.88		44.16%	
961	New Rochelle	City	Westchester	6.11			2021
962	New Scotland	Town	Albany	2.81		47.81%	
963	New Square	Village	Rockland	1.90		12.40%	
964	New Windsor	Town	Orange	6.67		28.76%	
965	New York Mills	Village	Oneida	6.19		33.05%	
966	Newark	Village	Wayne	12.80		39.06%	
967	Newark Valley	Town	Tioga	4.01		79.84%	
968	Newark Valley	Village	Tioga	7.54		96.18%	
969	Newburgh	City	Orange	21.86		27.79%	
970	Newburgh	Town	Orange	6.02		60.62%	
971	Newcomb	Town	Essex	12.32		20.96%	
972	Newfane	Town	Niagara	4.57		37.09%	
973	Newfield	Town	Tompkins	7.79		38.38%	
974	Newport	Town	Herkimer	1.53		70.18%	
975	Newport	Village	Herkimer	3.25		227.02%	
976	Newstead	Town	Erie	3.93		53.06%	
977	Niagara	County	Niagara	7.92		23.36%	
978	Niagara	Town	Niagara	4.73		19.52%	
979	Niagara Falls	City	Niagara	18.63		3.38%	
980	Nichols	Town	Tioga	1.92			2021
981	Nichols	Village	Tioga	2.60		83.01%	
982	Niles	Town	Cayuga	1.12		189.49%	
983	Niskayuna	Town	Schenectady	4.93		41.41%	
984	Nissequoogue	Village	Suffolk	2.83		49.61%	
985	Norfolk	Town	St. Lawrence	4.28		125.52%	
986	North Castle	Town	Westchester	4.53		59.60%	
987	North Collins	Town	Erie	5.94		122.24%	
988	North Collins	Village	Erie	11.00		57.28%	
989	North Dansville	Town	Livingston	2.76		130.21%	
990	North East	Town	Dutchess	3.37		96.45%	
991	North Elba	Town	Essex	2.01		70.41%	
992	North Greenbush	Town	Rensselaer	4.66		64.03%	
993	North Harmony	Town	Chautauqua	2.90		84.91%	
994	North Haven	Village	Suffolk	0.51		80.57%	
995	North Hempstead	Town	Nassau	1.34		27.62%	
996	North Hills	Village	Nassau	0.03		407.84%	
997	North Hornell	Village	Steuben	3.68		61.35%	
998	North Hudson	Town	Essex	6.19		85.48%	
999	North Norwich	Town	Chenango	4.60		80.67%	
1000	North Salem	Town	Westchester	4.88		47.41%	
1001	North Syracuse	Village	Onondaga	10.09			2021
1002	North Tonawanda	City	Niagara	10.80		15.29%	
1003	Northampton	Town	Fulton	1.25		91.29%	
1004	Northport	Village	Suffolk	8.90		36.82%	
1005	Northumberland	Town	Saratoga	2.35		121.57%	
1006	Northville	Village	Fulton	5.56		136.81%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
1007	Norway	Town	Herkimer	4.82			2020, 2021
1008	Norwich	City	Chenango	15.16		46.28%	
1009	Norwich	Town	Chenango	4.02		132.18%	
1010	Norwood	Village	St. Lawrence	10.99			2021
1011	Nunda	Town	Livingston	8.62		110.08%	
1012	Nunda	Village	Livingston	10.47		82.88%	
1013	Nyack	Village	Rockland	4.78			2021
1014	Oakfield	Town	Genesee	7.62		32.32%	
1015	Oakfield	Village	Genesee	4.38		132.83%	
1016	Ocean Beach	Village	Suffolk	11.27		96.29%	
1017	Odessa	Village	Schuyler	6.32		52.15%	
1018	Ogden	Town	Monroe	5.88		106.48%	
1019	Ogdensburg	City	St. Lawrence	19.45		23.74%	
1020	Ohio	Town	Herkimer	3.39		46.56%	
1021	Old Brookville	Village	Nassau	2.58		69.45%	
1022	Old Field	Village	Suffolk	1.79		29.00%	
1023	Old Westbury	Village	Nassau	4.11		47.20%	
1024	Olean	City	Cattaraugus	13.80		17.12%	
1025	Olean	Town	Cattaraugus	3.84		83.82%	
1026	Olive	Town	Ulster	3.59		88.69%	
1027	Oneida	City	Madison	9.42		31.92%	
1028	Oneida	County	Oneida	6.63		10.53%	
1029	Oneida Castle	Village	Oneida	0.75		78.04%	
1030	Oneonta	City	Otsego	9.59		85.16%	
1031	Oneonta	Town	Otsego	3.99		93.80%	
1032	Onondaga	County	Onondaga	6.07		13.43%	
1033	Onondaga	Town	Onondaga	5.06		82.92%	
1034	Ontario	County	Ontario	6.26		45.28%	
1035	Ontario	Town	Wayne	3.36		104.48%	
1036	Oppenheim	Town	Fulton	7.52		272.77%	
1037	Orange	County	Orange	3.80		16.08%	
1038	Orange	Town	Schuyler	7.72			2021
1039	Orangetown	Town	Rockland	6.30		73.28%	
1040	Orangeville	Town	Wyoming	0.31		124.58%	
1041	Orchard Park	Town	Erie	5.01		92.33%	
1042	Orchard Park	Village	Erie	2.40		198.21%	
1043	Oriskany	Village	Oneida	8.95		29.26%	
1044	Oriskany Falls	Village	Oneida	7.37		98.40%	
1045	Orleans	County	Orleans	9.81		27.67%	
1046	Orleans	Town	Jefferson	0.43		98.80%	
1047	Orwell	Town	Oswego	7.65			2021
1048	Osceola	Town	Lewis	8.61		51.00%	
1049	Ossian	Town	Livingston	10.11		89.53%	
1050	Ossining	Town	Westchester	2.30		62.17%	
1051	Ossining	Village	Westchester	10.78		48.41%	
1052	Oswegatchie	Town	St. Lawrence	2.76		79.62%	
1053	Oswego	City	Oswego	15.34		57.25%	
1054	Oswego	County	Oswego	8.93		28.21%	
1055	Oswego	Town	Oswego	4.65		11.80%	
1056	Otego	Town	Otsego	4.88		171.23%	
1057	Otego	Village	Otsego	3.59		28.49%	
1058	Otisco	Town	Onondaga	6.56		33.53%	
1059	Otisville	Village	Orange	7.25		130.08%	
1060	Otsego	County	Otsego	2.79		18.62%	
1061	Otsego	Town	Otsego	0.46		121.94%	
1062	Otselic	Town	Chenango	4.59			2017, 2018, 2019, 2020, 2021
1063	Otto	Town	Cattaraugus	10.44		168.36%	
1064	Ovid	Town	Seneca	5.45		75.09%	
1065	Ovid	Village	Seneca	6.96		141.88%	
1066	Owasco	Town	Cayuga	3.53		85.30%	
1067	Owego	Town	Tioga	2.81			2021
1068	Owego	Village	Tioga	14.14			2020, 2021
1069	Oxford	Town	Chenango	4.44			2020, 2021

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1070	Oxford	Village	Chenango	16.17		126.17%	
1071	Oyster Bay	Town	Nassau	4.13		1.77%	
1072	Oyster Bay Cove	Village	Nassau	3.98		44.79%	
1073	Painted Post	Village	Steuben	12.06		68.13%	
1074	Palatine	Town	Montgomery	3.09		249.51%	
1075	Palatine Bridge	Village	Montgomery	4.60		102.43%	
1076	Palermo	Town	Oswego	9.73			2021
1077	Palm Tree ²	Town	Orange		Created in 2019		Created in 2019
1078	Palmyra	Town	Wayne	4.40		36.35%	
1079	Palmyra	Village	Wayne	12.23		32.03%	
1080	Pamelia	Town	Jefferson	1.13		403.32%	
1081	Panama	Village	Chautauqua	1.71			2019, 2020, 2021
1082	Paris	Town	Oneida	5.54		70.96%	
1083	Parish	Town	Oswego	8.60		89.90%	
1084	Parish	Village	Oswego	4.09		206.09%	
1085	Parishville	Town	St. Lawrence	4.68		134.22%	
1086	Parma	Town	Monroe	2.84		70.34%	
1087	Patchogue	Village	Suffolk	8.09		44.51%	
1088	Patterson	Town	Putnam	7.45		40.47%	
1089	Pavilion	Town	Genesee	2.36		315.92%	
1090	Pawling	Town	Dutchess	3.84		31.57%	
1091	Pawling	Village	Dutchess	7.47		57.32%	
1092	Peekskill	City	Westchester	9.04		36.31%	
1093	Pelham	Town	Westchester	0.49		22.79%	
1094	Pelham	Village	Westchester	7.78		11.15%	
1095	Pelham Manor	Village	Westchester	7.20		30.08%	
1096	Pembroke	Town	Genesee	0.77		332.79%	
1097	Pendleton	Town	Niagara	2.09		228.46%	
1098	Penfield	Town	Monroe	3.45		131.65%	
1099	Penn Yan	Village	Yates	14.50		43.66%	
1100	Perinton	Town	Monroe	3.22		113.51%	
1101	Perry	Town	Wyoming	4.20		69.69%	
1102	Perry	Village	Wyoming	15.31		54.75%	
1103	Perrysburg	Town	Cattaraugus	7.14		107.72%	
1104	Persia	Town	Cattaraugus	4.12		121.39%	
1105	Perth	Town	Fulton	3.16		93.29%	
1106	Peru	Town	Clinton	5.52		67.43%	
1107	Petersburgh	Town	Rensselaer	5.98		88.07%	
1108	Pharsalia	Town	Chenango	2.69			2017, 2018
1109	Phelps	Town	Ontario	3.21		17.36%	
1110	Phelps	Village	Ontario	5.66		138.02%	
1111	Philadelphia	Town	Jefferson	6.63		93.22%	
1112	Philadelphia	Village	Jefferson	5.52		149.95%	
1113	Philipstown	Town	Putnam	2.75			2021
1114	Philmont	Village	Columbia	7.28		93.64%	
1115	Phoenix	Village	Oswego	11.79		26.14%	
1116	Piercefield	Town	St. Lawrence	2.60		48.07%	
1117	Piermont	Village	Rockland	7.78			2020, 2021
1118	Pierrepont	Town	St. Lawrence	5.47			2021
1119	Pike	Town	Wyoming	9.16		150.81%	
1120	Pinckney	Town	Lewis	10.05		31.22%	
1121	Pine Plains	Town	Dutchess	3.71		92.55%	
1122	Pitcairn	Town	St. Lawrence	4.45			2021
1123	Pitcher	Town	Chenango	7.23		74.60%	
1124	Pittsfield	Town	Otsego	5.89			2021
1125	Pittsford	Town	Monroe	3.71		104.09%	
1126	Pittsford	Village	Monroe	3.89		28.77%	
1127	Pittstown	Town	Rensselaer	6.57		98.44%	
1128	Plainfield	Town	Otsego	4.51		317.43%	
1129	Plandome	Village	Nassau	2.97		47.66%	
1130	Plandome Heights	Village	Nassau	1.11		131.58%	
1131	Plandome Manor	Village	Nassau	1.47		85.54%	
1132	Plattekill	Town	Ulster	3.79		91.01%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
1133	Plattsburgh	City	Clinton	11.79		16.99%	
1134	Plattsburgh	Town	Clinton	3.42		96.59%	
1135	Pleasant Valley	Town	Dutchess	2.71		142.16%	
1136	Pleasantville	Village	Westchester	8.14		35.08%	
1137	Plymouth	Town	Chenango	7.09		38.56%	
1138	Poestenkill	Town	Rensselaer	3.29			2021
1139	Poland	Town	Chautauqua	6.10		47.42%	
1140	Poland	Village	Herkimer	3.16		138.46%	
1141	Pomfret	Town	Chautauqua	1.82		29.94%	
1142	Pomona	Village	Rockland	3.93			2020, 2021
1143	Pompey	Town	Onondaga	4.60		25.33%	
1144	Poquott	Village	Suffolk	1.44		23.29%	
1145	Port Byron	Village	Cayuga	8.61		119.15%	
1146	Port Chester	Village	Westchester	9.29		16.59%	
1147	Port Dickinson	Village	Broome	6.82		24.86%	
1148	Port Jefferson	Village	Suffolk	2.02		13.39%	
1149	Port Jervis	City	Orange	14.58			2021
1150	Port Leyden	Village	Lewis	10.45		57.38%	
1151	Port Washington North	Village	Nassau	1.67		71.85%	
1152	Portage	Town	Livingston	13.46			2021
1153	Porter	Town	Niagara	2.23		44.19%	
1154	Portland	Town	Chautauqua	3.70		68.00%	
1155	Portville	Town	Cattaraugus	4.32		91.05%	
1156	Portville	Village	Cattaraugus	9.29			2021
1157	Potsdam	Town	St. Lawrence	3.64		69.33%	
1158	Potsdam	Village	St. Lawrence	17.66		51.76%	
1159	Potter	Town	Yates	9.20		66.49%	
1160	Poughkeepsie	City	Dutchess	14.55		-16.72%	
1161	Poughkeepsie	Town	Dutchess	7.55			2021
1162	Pound Ridge	Town	Westchester	2.85			2019, 2020, 2021
1163	Prattsburgh	Town	Steuben	7.99		114.26%	
1164	Prattsville	Town	Greene	8.43		143.68%	
1165	Preble	Town	Cortland	1.50		62.27%	
1166	Preston	Town	Chenango	6.72		325.30%	
1167	Princetown	Town	Schenectady	1.87		90.01%	
1168	Providence	Town	Saratoga	3.68		238.27%	
1169	Pulaski	Village	Oswego	5.81			2019, 2020, 2021
1170	Pulteney	Town	Steuben	3.87		13.01%	
1171	Putnam	County	Putnam	3.08		43.81%	
1172	Putnam	Town	Washington	3.50			2019, 2020, 2021
1173	Putnam Valley	Town	Putnam	6.87		42.79%	
1174	Queensbury	Town	Warren	1.98		64.74%	
1175	Quogue	Village	Suffolk	1.98		89.48%	
1176	Ramapo	Town	Rockland	6.46		-12.75%	
1177	Randolph	Town	Cattaraugus	8.79		180.12%	
1178	Rathbone	Town	Steuben	7.86		102.85%	
1179	Ravena	Village	Albany	5.02		55.40%	
1180	Reading	Town	Schuyler	3.34			2021
1181	Red Creek	Village	Wayne	11.61		101.71%	
1182	Red Hook	Town	Dutchess	2.37		49.00%	
1183	Red Hook	Village	Dutchess	6.21		21.76%	
1184	Red House	Town	Cattaraugus	0.63		412.56%	
1185	Redfield	Town	Oswego	8.73		61.84%	
1186	Remsen	Town	Oneida	1.83		36.37%	
1187	Remsen	Village	Oneida	3.25			2017, 2018, 2019, 2020, 2021
1188	Rensselaer	City	Rensselaer	13.21			2018, 2019, 2020, 2021
1189	Rensselaer	County	Rensselaer	6.65		27.23%	
1190	Rensselaer Falls	Village	St. Lawrence	3.90			2021
1191	Rensselaerville	Town	Albany	5.85		131.60%	
1192	Rhinebeck	Town	Dutchess	1.58		49.99%	
1193	Rhinebeck	Village	Dutchess	3.99		55.89%	
1194	Richburg	Village	Allegany	9.89			2019, 2020, 2021
1195	Richfield	Town	Otsego	4.18			2021

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
1196	Richfield Springs	Village	Otsego	10.06		174.32%	
1197	Richford	Town	Tioga	9.80		97.05%	
1198	Richland	Town	Oswego	6.99		70.68%	
1199	Richmond	Town	Ontario	3.02		77.40%	
1200	Richmondville	Town	Schoharie	6.78		71.51%	
1201	Richmondville	Village	Schoharie	6.00		86.90%	
1202	Richville	Village	St. Lawrence	3.64		59.34%	
1203	Ridgeway	Town	Orleans	5.92		-21.68%	
1204	Riga	Town	Monroe	1.91		465.19%	
1205	Ripley	Town	Chautauqua	8.56		67.19%	
1206	Riverhead	Town	Suffolk	8.99		15.53%	
1207	Riverside	Village	Steuben	2.38			2020, 2021
1208	Rochester	City	Monroe	8.78		22.87%	
1209	Rochester	Town	Ulster	2.20		53.66%	
1210	Rockland	County	Rockland	3.52		17.12%	
1211	Rockland	Town	Sullivan	8.04			2021
1212	Rockville Centre	Village	Nassau	6.68		23.84%	
1213	Rodman	Town	Jefferson	1.89		78.90%	
1214	Rome	City	Oneida	12.96		31.36%	
1215	Romulus	Town	Seneca	5.41		94.18%	
1216	Root	Town	Montgomery	3.35		271.16%	
1217	Rose	Town	Wayne	7.67		150.69%	
1218	Roseboom	Town	Otsego	5.43		53.96%	
1219	Rosendale	Town	Ulster	5.93		32.11%	
1220	Roslyn	Village	Nassau	6.54		21.79%	
1221	Roslyn Estates	Village	Nassau	2.44		62.21%	
1222	Roslyn Harbor	Village	Nassau	1.65		53.75%	
1223	Rossie	Town	St. Lawrence	4.60		30.87%	
1224	Rotterdam	Town	Schenectady	5.43			2021
1225	Round Lake	Village	Saratoga	4.73		60.07%	
1226	Rouses Point	Village	Clinton	4.26		155.17%	
1227	Roxbury	Town	Delaware	5.21			2021
1228	Royalton	Town	Niagara	7.61		111.19%	
1229	Rush	Town	Monroe	3.88		89.91%	
1230	Rushford	Town	Allegany	5.85		90.65%	
1231	Rushville	Village	Ontario	6.34		113.35%	
1232	Russell	Town	St. Lawrence	10.78			2021
1233	Russell Gardens	Village	Nassau	3.76		92.69%	
1234	Russia	Town	Herkimer	2.81		189.04%	
1235	Rutland	Town	Jefferson	3.30		105.87%	
1236	Rye	City	Westchester	2.80		36.32%	
1237	Rye	Town	Westchester	0.11		88.68%	
1238	Rye Brook	Village	Westchester	5.60		41.68%	
1239	Sackets Harbor	Village	Jefferson	2.68		29.28%	
1240	Saddle Rock	Village	Nassau	2.24		187.40%	
1241	Sag Harbor	Village	Suffolk	2.90		66.12%	
1242	Sagaponack	Village	Suffolk	0.06		276.23%	
1243	Salamanca	City	Cattaraugus	10.53			2018, 2019, 2020, 2021
1244	Salamanca	Town	Cattaraugus	5.90		103.28%	
1245	Salem	Town	Washington	4.67		59.72%	
1246	Salina	Town	Onondaga	8.31		63.02%	
1247	Salisbury	Town	Herkimer	3.55		75.22%	
1248	Saltaire	Village	Suffolk	5.64		88.84%	
1249	Sand Lake	Town	Rensselaer	2.54		103.21%	
1250	Sands Point	Village	Nassau	3.76		30.20%	
1251	Sandy Creek	Town	Oswego	7.75		41.76%	
1252	Sandy Creek	Village	Oswego	4.80		85.99%	
1253	Sanford	Town	Broome	5.05		39.98%	
1254	Sangerfield	Town	Oneida	3.16		27.74%	
1255	Santa Clara	Town	Franklin	2.18		303.19%	
1256	Saranac	Town	Clinton	6.58		98.75%	
1257	Saranac Lake	Village	Franklin	12.37		109.13%	
1258	Saratoga	County	Saratoga	2.39		18.54%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1259	Saratoga	Town	Saratoga	1.75		144.02%	
1260	Saratoga Springs	City	Saratoga	4.24		38.84%	
1261	Sardinia	Town	Erie	0.04		295.59%	
1262	Saugerties	Town	Ulster	6.68		14.03%	
1263	Saugerties	Village	Ulster	6.10		18.25%	
1264	Savannah	Town	Wayne	6.94		263.98%	
1265	Savona	Village	Steuben	8.08			2021
1266	Scarsdale	Village	Westchester	4.21		29.52%	
1267	Scarsdale ^{1,3}	Town	Westchester	0.00			2017, 2018, 2019, 2020, 2021
1268	Schaghticoke	Town	Rensselaer	4.58		54.86%	
1269	Schaghticoke	Village	Rensselaer	3.88		182.61%	
1270	Schenectady	City	Schenectady	14.48		16.47%	
1271	Schenectady	County	Schenectady	7.24		29.30%	
1272	Schodack	Town	Rensselaer	5.37		87.03%	
1273	Schoharie	County	Schoharie	9.72		39.31%	
1274	Schoharie	Town	Schoharie	4.29		54.46%	
1275	Schoharie	Village	Schoharie	5.52		68.00%	
1276	Schroepfel	Town	Oswego	5.40		95.44%	
1277	Schroon	Town	Essex	4.28		53.43%	
1278	Schuyler	County	Schuyler	7.48		27.86%	
1279	Schuyler	Town	Herkimer	4.45		292.41%	
1280	Schuyler Falls	Town	Clinton	3.48		245.14%	
1281	Schuylerville	Village	Saratoga	6.62		57.92%	
1282	Scio	Town	Allegany	8.54			2020, 2021
1283	Scipio	Town	Cayuga	1.77		243.76%	
1284	Scotia	Village	Schenectady	11.72		18.50%	
1285	Scott	Town	Cortland	3.72		108.22%	
1286	Scottsville	Village	Monroe	6.60		88.51%	
1287	Scriba	Town	Oswego	4.43		156.09%	
1288	Sea Cliff	Village	Nassau	4.12		38.19%	
1289	Sempronius	Town	Cayuga	3.10		16.98%	
1290	Seneca	County	Seneca	4.39			2021
1291	Seneca	Town	Ontario	0.05		568.47%	
1292	Seneca Falls	Town	Seneca	9.16		99.51%	
1293	Sennett	Town	Cayuga	1.70			2020, 2021
1294	Seward	Town	Schoharie	4.95		319.45%	
1295	Shandaken	Town	Ulster	5.79			2020, 2021
1296	Sharon	Town	Schoharie	3.51		258.82%	
1297	Sharon Springs	Village	Schoharie	11.12		115.78%	
1298	Shawangunk	Town	Ulster	4.42		50.49%	
1299	Shelby	Town	Orleans	6.80		147.24%	
1300	Sheldon	Town	Wyoming	1.91		292.81%	
1301	Shelter Island	Town	Suffolk	2.56		42.35%	
1302	Sherburne	Town	Chenango	7.41		114.80%	
1303	Sherburne	Village	Chenango	6.56		115.52%	
1304	Sheridan	Town	Chautauqua	2.49		175.64%	
1305	Sherman	Town	Chautauqua	5.37		27.90%	
1306	Sherman	Village	Chautauqua	10.67		47.91%	
1307	Sherrill	City	Oneida	5.22		47.64%	
1308	Shoreham	Village	Suffolk	6.40		45.98%	
1309	Shortsville	Village	Ontario	7.81		66.12%	
1310	Sidney	Town	Delaware	4.22		113.02%	
1311	Sidney	Village	Delaware	14.96		58.11%	
1312	Silver Creek	Village	Chautauqua	13.02		87.19%	
1313	Silver Springs	Village	Wyoming	8.42			2021
1314	Sinclairville	Village	Chautauqua	9.10		59.71%	
1315	Skaneateles	Town	Onondaga	2.34		84.62%	
1316	Skaneateles	Village	Onondaga	3.52		27.28%	
1317	Sleepy Hollow	Village	Westchester	10.06			2021
1318	Sloan	Village	Erie	10.27		46.74%	
1319	Sloatsburg	Village	Rockland	4.62		67.40%	
1320	Smithfield	Town	Madison	7.15		86.94%	
1321	Smithtown	Town	Suffolk	3.62		43.95%	

#	Name of Municipality	Class	County	Avg Full Value	Missing Tax Levy Data	Avg Fund	Missing Annual Financial
				Property Tax Rates (eligible if above 7.5198)	(used to calculate full value tax rates)	Balance %'s	Reports (used to calculate fund balance %)
1322	Smithville	Town	Chenango	5.98		150.48%	
1323	Smyrna	Town	Chenango	5.51		194.27%	
1324	Smyrna	Village	Chenango	4.94		387.66%	
1325	Sodus	Town	Wayne	4.31			2019, 2020, 2021
1326	Sodus	Village	Wayne	10.12		114.41%	
1327	Sodus Point	Village	Wayne	4.74		100.91%	
1328	Solon	Town	Cortland	6.96		119.02%	
1329	Solvay	Village	Onondaga	12.80		29.09%	
1330	Somers	Town	Westchester	1.95		75.51%	
1331	Somerset	Town	Niagara	4.53		91.42%	
1332	South Blooming Grove	Village	Orange	2.09		95.02%	
1333	South Bristol	Town	Ontario	1.58		208.57%	
1334	South Corning	Village	Steuben	6.19		54.21%	
1335	South Dayton	Village	Cattaraugus	10.11		26.02%	
1336	South Floral Park	Village	Nassau	2.31		84.12%	
1337	South Glens Falls	Village	Saratoga	5.33			2021
1338	South Nyack	Village	Rockland	7.73		19.38%	
1339	South Valley	Town	Cattaraugus	2.76		165.27%	
1340	Southampton	Town	Suffolk	1.14		61.72%	
1341	Southampton	Village	Suffolk	1.73		36.34%	
1342	Southeast	Town	Putnam	2.94		68.13%	
1343	Southold	Town	Suffolk	3.25		43.99%	
1344	Southport	Town	Chemung	2.30		74.93%	
1345	Spafford	Town	Onondaga	3.08		59.88%	
1346	Sparta	Town	Livingston	7.20		93.91%	
1347	Speculator	Village	Hamilton	6.01		28.91%	
1348	Spencer	Town	Tioga	6.03		44.84%	
1349	Spencer	Village	Tioga	3.09		187.12%	
1350	Spencerport	Village	Monroe	3.46		123.08%	
1351	Spring Valley	Village	Rockland	17.34			2020, 2021
1352	Springfield	Town	Otsego	2.48			2017, 2018
1353	Springport	Town	Cayuga	2.57		136.95%	
1354	Springville	Village	Erie	7.28		78.23%	
1355	Springwater	Town	Livingston	9.54			2021
1356	St. Armand	Town	Essex	4.92		78.98%	
1357	St. Johnsville	Town	Montgomery	2.76		56.11%	
1358	St. Johnsville	Village	Montgomery	15.00		42.65%	
1359	St. Lawrence	County	St. Lawrence	8.74		17.66%	
1360	Stafford	Town	Genesee	3.45		62.67%	
1361	Stamford	Town	Delaware	4.74			2021
1362	Stamford	Village	Delaware	6.50		101.40%	
1363	Stanford	Town	Dutchess	1.27		115.14%	
1364	Stark	Town	Herkimer	6.31		49.08%	
1365	Starkey	Town	Yates	3.93		189.75%	
1366	Stephentown	Town	Rensselaer	3.47		40.43%	
1367	Sterling	Town	Cayuga	3.63		134.46%	
1368	Steuben	County	Steuben	7.20		61.78%	
1369	Steuben	Town	Oneida	6.36			2021
1370	Stewart Manor	Village	Nassau	4.21		63.70%	
1371	Stillwater	Town	Saratoga	3.41		45.05%	
1372	Stillwater	Village	Saratoga	3.59		96.88%	
1373	Stockbridge	Town	Madison	6.76		31.46%	
1374	Stockholm	Town	St. Lawrence	4.44		86.89%	
1375	Stockport	Town	Columbia	3.86		142.75%	
1376	Stockton	Town	Chautauqua	5.30		112.40%	
1377	Stony Creek	Town	Warren	5.83		78.61%	
1378	Stony Point	Town	Rockland	8.56		29.32%	
1379	Stratford	Town	Fulton	4.45		135.64%	
1380	Stuyvesant	Town	Columbia	2.09		161.06%	
1381	Suffern	Village	Rockland	10.51		36.26%	
1382	Suffolk	County	Suffolk	2.55		4.21%	
1383	Sullivan	County	Sullivan	8.29		18.25%	
1384	Sullivan	Town	Madison	4.83		71.87%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1385	Summer Hill	Town	Cayuga	5.76		49.66%	
1386	Summit	Town	Schoharie	5.87		37.38%	
1387	Sweden	Town	Monroe	4.07		107.92%	
1388	Sylvan Beach	Village	Oneida	3.66		21.07%	
1389	Syracuse	City	Onondaga	7.52		24.02%	
1390	Taghkanic	Town	Columbia	3.20		172.97%	
1391	Tannersville	Village	Greene	3.63		34.63%	
1392	Tarrytown	Village	Westchester	8.01		45.55%	
1393	Taylor	Town	Cortland	8.19			2017, 2018, 2019, 2020, 2021
1394	Theresa	Town	Jefferson	1.72			2021
1395	Theresa	Village	Jefferson	4.39		115.77%	
1396	Thomaston	Village	Nassau	2.29		147.31%	
1397	Thompson	Town	Sullivan	8.49		180.71%	
1398	Throop	Town	Cayuga	2.63		232.64%	
1399	Thurman	Town	Warren	4.16			2018, 2019, 2021
1400	Thurston	Town	Steuben	7.75		47.05%	
1401	Ticonderoga	Town	Essex	7.67		102.77%	
1402	Tioga	County	Tioga	8.99		38.31%	
1403	Tioga	Town	Tioga	3.40		163.36%	
1404	Tivoli	Village	Dutchess	3.85		46.08%	
1405	Tompkins	County	Tompkins	5.80		32.33%	
1406	Tompkins	Town	Delaware	5.25		138.38%	
1407	Tonawanda	City	Erie	17.62		23.00%	
1408	Tonawanda	Town	Erie	9.90		43.40%	
1409	Torrey	Town	Yates	3.54			2021
1410	Trenton	Town	Oneida	1.38		42.64%	
1411	Triangle	Town	Broome	3.53		233.53%	
1412	Troupsburg	Town	Steuben	5.31			2017, 2018, 2019, 2020, 2021
1413	Troy	City	Rensselaer	13.82		24.00%	
1414	Trumansburg	Village	Tompkins	7.09		27.51%	
1415	Truxton	Town	Cortland	5.24		176.86%	
1416	Tuckahoe	Village	Westchester	6.88		17.27%	
1417	Tully	Town	Onondaga	8.33		17.94%	
1418	Tully	Village	Onondaga	5.81		73.77%	
1419	Tupper Lake	Town	Franklin	4.32		55.22%	
1420	Tupper Lake	Village	Franklin	13.89		12.50%	
1421	Turin	Town	Lewis	8.18		53.24%	
1422	Turin	Village	Lewis	4.82		79.06%	
1423	Tuscarora	Town	Steuben	5.15		150.47%	
1424	Tusten	Town	Sullivan	6.36		111.83%	
1425	Tuxedo	Town	Orange	6.34		51.05%	
1426	Tuxedo Park	Village	Orange	8.29		33.44%	
1427	Tyre	Town	Seneca	3.36		312.11%	
1428	Tyrone	Town	Schuyler	3.84		69.71%	
1429	Ulster	County	Ulster	4.10		24.41%	
1430	Ulster	Town	Ulster	8.72		86.42%	
1431	Ulysses	Town	Tompkins	2.71		94.16%	
1432	Unadilla	Town	Otsego	4.54		61.13%	
1433	Unadilla	Village	Otsego	9.07		28.68%	
1434	Union	Town	Broome	3.21		73.27%	
1435	Union Springs	Village	Cayuga	3.58		74.83%	
1436	Union Vale	Town	Dutchess	3.13		103.75%	
1437	Unionville	Village	Orange	7.32		91.50%	
1438	Upper Brookville	Village	Nassau	3.44		62.01%	
1439	Upper Nyack	Village	Rockland	4.27		56.83%	
1440	Urbana	Town	Steuben	5.15			2017, 2018, 2019, 2020, 2021
1441	Utica	City	Oneida	17.88		12.43%	
1442	Valatie	Village	Columbia	3.93		57.35%	
1443	Valley Falls	Village	Rensselaer	2.30		61.89%	
1444	Valley Stream	Village	Nassau	6.63		-3.55%	
1445	Van Buren	Town	Onondaga	4.45		75.58%	
1446	Van Etten	Town	Chemung	7.18			2020, 2021
1447	Varick	Town	Seneca	3.76		76.86%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1448	Venice	Town	Cayuga	5.23			2021
1449	Vernon	Town	Oneida	1.02		92.29%	
1450	Vernon	Village	Oneida	4.02		28.12%	
1451	Verona	Town	Oneida	1.43		61.48%	
1452	Vestal	Town	Broome	5.86		49.96%	
1453	Veteran	Town	Chemung	2.55		49.45%	
1454	Victor	Town	Ontario	2.22		124.60%	
1455	Victor	Village	Ontario	4.22		119.98%	
1456	Victory	Town	Cayuga	6.60		202.63%	
1457	Victory	Village	Saratoga	7.27			2020, 2021
1458	Vienna	Town	Oneida	2.42		127.33%	
1459	Village of The Branch	Village	Suffolk	1.73		50.19%	
1460	Villanova	Town	Chautauqua	7.09		153.76%	
1461	Virgil	Town	Cortland	3.62		94.10%	
1462	Volney	Town	Oswego	7.30			2021
1463	Voorheesville	Village	Albany	1.23		119.24%	
1464	Waddington	Town	St. Lawrence	2.20		140.83%	
1465	Waddington	Village	St. Lawrence	3.18		142.55%	
1466	Walden	Village	Orange	11.64		10.89%	
1467	Wales	Town	Erie	1.92		273.40%	
1468	Walkkill	Town	Orange	4.90			2021
1469	Walton	Town	Delaware	3.47		159.72%	
1470	Walton	Village	Delaware	9.84		34.85%	
1471	Walworth	Town	Wayne	5.06		87.06%	
1472	Wampsville	Village	Madison	5.08		150.30%	
1473	Wappinger	Town	Dutchess	3.06		40.74%	
1474	Wappingers Falls	Village	Dutchess	9.53		8.59%	
1475	Ward	Town	Allegany	9.80		35.34%	
1476	Warren	County	Warren	3.87		28.41%	
1477	Warren	Town	Herkimer	6.50		173.64%	
1478	Warrensburg	Town	Warren	3.91		50.28%	
1479	Warsaw	Town	Wyoming	4.79		129.73%	
1480	Warsaw	Village	Wyoming	14.32		75.85%	
1481	Warwick	Town	Orange	3.27		42.10%	
1482	Warwick	Village	Orange	5.67		71.91%	
1483	Washington	County	Washington	6.98		21.93%	
1484	Washington	Town	Dutchess	1.93		52.01%	
1485	Washingtonville	Village	Orange		2021		2020, 2021
1486	Waterford	Town	Saratoga	4.91		38.38%	
1487	Waterford	Village	Saratoga	3.87		21.34%	
1488	Waterloo	Town	Seneca	3.58		132.00%	
1489	Waterloo	Village	Seneca	17.07		30.37%	
1490	Watertown	City	Jefferson	7.99		35.91%	
1491	Watertown	Town	Jefferson	1.15		110.41%	
1492	Waterville	Village	Oneida	6.64		74.57%	
1493	Watervliet	City	Albany	12.41		9.03%	
1494	Watkins Glen	Village	Schuyler	8.00		108.04%	
1495	Watson	Town	Lewis	5.44		109.48%	
1496	Waverly	Town	Franklin	10.15			2021
1497	Waverly	Village	Tioga	12.13		30.11%	
1498	Wawarsing	Town	Ulster	6.18		74.43%	
1499	Wawayanda	Town	Orange	1.95		168.38%	
1500	Wayland	Town	Steuben	5.75		64.97%	
1501	Wayland	Village	Steuben	6.84		28.47%	
1502	Wayne	County	Wayne	7.72		53.22%	
1503	Wayne	Town	Steuben	2.62		75.43%	
1504	Webb	Town	Herkimer	2.29		83.89%	
1505	Webster	Town	Monroe	5.06		34.95%	
1506	Webster	Village	Monroe	1.80		71.82%	
1507	Weedsport	Village	Cayuga	6.08		152.01%	
1508	Wells	Town	Hamilton	5.16			2021
1509	Wellsburg	Village	Chemung		2019, 2020, 2021	105.43%	
1510	Wellsville	Town	Allegany	6.45		81.18%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1511	Wellsville	Village	Allegany	17.07		55.78%	
1512	Wesley Hills	Village	Rockland	1.34		71.79%	
1513	West Almond	Town	Allegany	5.11		89.57%	
1514	West Bloomfield	Town	Ontario	3.80		214.13%	
1515	West Carthage	Village	Jefferson	6.68			2021
1516	West Hampton Dunes	Village	Suffolk	3.00		7.39%	
1517	West Haverstraw	Village	Rockland	7.36		29.47%	
1518	West Monroe	Town	Oswego	7.88		141.01%	
1519	West Seneca	Town	Erie	11.07		19.67%	
1520	West Sparta	Town	Livingston	9.51		94.30%	
1521	West Turin	Town	Lewis	4.92		10.08%	
1522	West Union	Town	Steuben	7.74		101.70%	
1523	West Winfield	Village	Herkimer	6.46		31.04%	
1524	Westbury	Village	Nassau	2.80		46.19%	
1525	Westchester	County	Westchester	4.00		9.85%	
1526	Westerlo	Town	Albany	4.67		92.00%	
1527	Western	Town	Oneida	3.82			2019, 2020, 2021
1528	Westfield	Town	Chautauqua	2.68		128.65%	
1529	Westfield	Village	Chautauqua	8.47		49.51%	
1530	Westford	Town	Otsego	5.32		83.01%	
1531	Westhampton Beach	Village	Suffolk	2.96		59.33%	
1532	Westmoreland	Town	Oneida	0.13		209.39%	
1533	Westport	Town	Essex	4.16		120.04%	
1534	Westville	Town	Franklin	6.47		89.41%	
1535	Wethersfield	Town	Wyoming	2.69		527.21%	
1536	Wheatfield	Town	Niagara	2.49		40.00%	
1537	Wheatland	Town	Monroe	6.00		68.60%	
1538	Wheeler	Town	Steuben	7.50		166.86%	
1539	White Creek	Town	Washington	4.66			2019, 2020, 2021
1540	White Plains	City	Westchester	6.12		24.75%	
1541	Whitehall	Town	Washington	4.78		80.62%	
1542	Whitehall	Village	Washington	18.89		43.95%	
1543	Whitesboro	Village	Oneida	8.08		40.26%	
1544	Whitestown	Town	Oneida	3.32			2021
1545	Whitney Point	Village	Broome	5.76		116.50%	
1546	Willet	Town	Cortland	4.04		64.43%	
1547	Williamson	Town	Wayne	4.09		77.37%	
1548	Williamstown	Town	Oswego	9.47		77.79%	
1549	Williamsville	Village	Erie	5.04		78.57%	
1550	Willing	Town	Allegany	6.35			2019, 2020, 2021
1551	Williston Park	Village	Nassau	4.03		56.86%	
1552	Willsboro	Town	Essex	4.07		24.72%	
1553	Wilmington	Town	Essex	4.76		31.53%	
1554	Wilna	Town	Jefferson	2.97		32.37%	
1555	Wilson	Town	Niagara	3.27		102.46%	
1556	Wilson	Village	Niagara	7.10		44.33%	
1557	Wilton	Town	Saratoga	0.29		186.05%	
1558	Windham	Town	Greene	3.01		132.30%	
1559	Windsor	Town	Broome	3.31		102.21%	
1560	Windsor	Village	Broome	8.59			2021
1561	Winfield	Town	Herkimer	3.28		75.46%	
1562	Wirt	Town	Allegany	10.56		81.02%	
1563	Wolcott	Town	Wayne	4.92		99.75%	
1564	Wolcott	Village	Wayne	11.24		72.06%	
1565	Woodbury	Town	Orange	5.27		95.43%	
1566	Woodbury	Village	Orange	2.49		86.13%	
1567	Woodhull	Town	Steuben	4.28			2019, 2020, 2021
1568	Woodridge	Village	Sullivan	11.19		52.41%	
1569	Woodsburgh	Village	Nassau	2.67		57.91%	
1570	Woodstock	Town	Ulster	4.26		39.16%	
1571	Worcester	Town	Otsego	5.42		76.11%	
1572	Worth	Town	Jefferson	5.36		619.43%	
1573	Wright	Town	Schoharie	3.96		176.43%	

#	Name of Municipality	Class	County	Avg Full Value Property Tax Rates (eligible if above 7.5198)	Missing Tax Levy Data (used to calculate full value tax rates)	Avg Fund Balance %'s	Missing Annual Financial Reports (used to calculate fund balance %)
1574	Wurtsboro	Village	Sullivan	5.09		34.84%	
1575	Wyoming	County	Wyoming	10.45		29.68%	
1576	Wyoming	Village	Wyoming	8.14		46.18%	
1577	Yates	County	Yates	6.44		78.00%	
1578	Yates	Town	Orleans	5.87		-22.95%	
1579	Yonkers	City	Westchester	6.73		11.97%	
1580	York	Town	Livingston	7.42		69.10%	
1581	Yorkshire	Town	Cattaraugus	4.58		145.93%	
1582	Yorktown	Town	Westchester	5.67		63.27%	
1583	Yorkville	Village	Oneida	8.15		35.93%	
1584	Youngstown	Village	Niagara	5.49		27.99%	

¹These towns are coterminous with villages and may not have separate assessments and/or may not file separate financial reports.

²These municipalities were created after 2017 and do not have sufficient data.

³These municipalities did not levy taxes.

"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.