## 2006 Assessment Roll for 1-1-07 County Taxes

Town	Town Status	Actual 1-1-07 share of County taxes	Share of County taxes if the full taxable value of non reappraisal towns increased 3%	
Croghan	Non reappraisal	1,805,852	1,836,106	+30,254
Denmark	Reappraisal	810,140	799,721	- 10,419
Diana	Reappraisal	835,988	825,237	- 10,751
Greig	Reappraisal	1,285,413	1,268,881	- 16,532
Harrisburg	Non reappraisal	161,829	164,540	+ 2,711
Lewis	Reappraisal	361,393	356,745	- 4,648
Leyden	Reappraisal	526,045	519,280	- 6,765
Lowville	Non reappraisal	1,346,730	1,369,292	+22,562
Lyonsdale	Non reappraisal	531,252	540,152	+ 8,900
Martinsburg	Reappraisal	419,056	413,667	- 5,389
Montague	Non reappraisal	183,578	186,653	+ 3,075
New Bremen	Reappraisal	854,532	843,541	-10,991
Osceola	Non reappraisal	251,467	255,680	+ 4,213
Pinckney	Non reappraisal	132,733	134,956	+ 2,223
Turin	Reappraisal	344,600	340,227	- 4,373
Watson	Reappraisal	1,117,915	1,103,537	-14,378
West Turin	Non reappraisal	618,753	629,119	+10,366

When a town-wide reappraisal is undertaken the  $\mathbf{1}^{\mathrm{st}}$  step is a data collection of all properties.

> Structure not previously assessed are discovered, assessed and increase the value of the town.

When a town-wide reappraisal is undertaken a study of the market takes place.

- > Property values are changed to reflect the current market value of the property.
- > Previously undervalued property sees an increase in value MORE than the average increase.
- > This adds additional value to the town.