

# Office of Real Property Services

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## [Legal Topics : Local Options](#)

### VILLAGE ASSESSMENT OPTION LIST

Records on file in Counsel's Office as of 10/07/05

**A. Non-assessing unit villages** (RPTL, §1402(3)) arranged in SWIS code order (except for split villages which are included in both county lists). The local law (or latest local law) pursuant to which the village has terminated its assessing unit status is noted. If no number is listed, the village was incorporated on or after January 1, 1995 and has not opted to become an assessing unit (RPTL, §1402(4)).

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#### (1) ALBANY

Ravena	2000-1
Menands	1991-3
Altamont	2001-6
Voorheesville	2000-1

#### (2) ALLEGANY

Alfred	1984-2
Almond(1)	1992-1
Belmont	1990-1
Andover	1989-1
Angelica	1990-2
Bolivar	1990-1
Richburg	1996-1
Canaseraga	1986-2
Cuba	1986-1
Wellsville	1986-1

#### (3) BROOME

Port Dickinson	1993-1
Lisle	1984-1
Whitney Point	1993-2
Endicott	1984-2
Johnson City	1984-13

Windsor 1985-1

**(4) CATTARAUGUS**

Allegany 1984-7  
Limestone 2004-?  
East Randolph 1988-3  
South Dayton 1997-1  
Ellicottville 1991-5  
Franklinville 2002-1  
Little Valley 1985-8  
Cattaraugus 2000-1  
Perrysburg 1984-1  
Portville 2002-1  
Randolph 1987-1  
Delevan 2000-3

**(5) CAYUGA**

Cayuga 1984-1  
Weedspport 1986-1  
Meridian 1986-1  
Cato 1999-1  
Aurora 1984-3  
Port Byron 1997-2  
Moravia 1993-3  
Union Springs 1984-1  
Fair Haven 1985-1

**(6) CHAUTAUQUA**

Lakewood 1984-2  
Sinclairville 1986-2  
Mayville 1989-3  
Cherry Creek 1984-1  
Bemus Point 1992-2  
Celoron 1984-1  
Falconer 1984-1  
Forestville 1991-2  
Silver Creek 1986-2  
Panama 1990-1  
Fredonia 1989-1  
Brocton 1987-3  
Cassadaga 1987-1

Westfield	1990-3
Sherman	2000-2

**(7) CHEMUNG**

Elmira Heights	1994-3
Horseheads	1985-2
Millport	1995-2
Van Etten	1986-1
Wellsburg	2004-2

**(8) CHENANGO**

Afton	1984-1
Bainbridge	1984-3
Greene	1984-1
New Berlin	1988-4
Oxford	1985-2
Earlville(1)	1985-1
Sherburne	1984-2
Smyrna	1986-1

**(9) CLINTON**

Keeseville(1)	1990-1
Champlain	1992-3
Rouses Point	1992-4
Dannemora	1993-2

**(10) COLUMBIA**

Philmont	1989-3
Kinderhook	2004-4
Valatie	1990-1

**(11) CORTLAND**

Homer	1988-5
McGraw	1984-1
Marathon	1984-5

**(12) DELAWARE**

Andes	1988-4
Delhi	1984-1

Franklin	1988-1
Margaretville	1999-1
Sidney	1985-1
Hobart	1989-2
Walton	1984-4

**(13) DUTCHESS**

Millerton	1984-1
Pawling	1985-1
Wappingers Falls	2003-3
Red Hook	1984-1
Tivoli	2005-4
Rhinebeck	1985-2
Millbrook	1984-2

**(14) ERIE**

Alden	2000-7
Williamsville	1986-11
East Aurora	1985-20
Farnham	1999-1
Sloan	1994-1
Springville	1996-2
Blasdell	1994-2
Hamburg	1989-4
Lancaster	1989-5
Akron	1986-2
North Collins	1986-1
Orchard Park	2003-6
Kenmore	1986-2

**(15) ESSEX**

Port Henry	1994-2
Lake Placid	1994-4
Saranac Lake <sup>(1)</sup>	1984-4
Keeseville <sup>(1)</sup>	1990-1

**(16) FRANKLIN**

Tupper Lake	2001-4
Burke	1991-1
Chateaugay	2002-1
Malone	1985-9

Brushton	1992-1
Saranac Lake(1)	1984-4

**(17) FULTON**

Broadalbin	1987-1
Mayfield	1987-1
Northville	1993-1
Dolgeville(1)	1989-1

**(18) GENESEE**

Alexander	1991-1
Attica(1)	2000-1
Bergen	2002-4
LeRoy	1984-4
Oakville	2001-3
Corfu	1990-6

**(19) GREENE**

Athens	1993-1
Catskill	1992-1
Coxsackie	1999-4

**(20) HAMILTON**

Speculator	1987-2
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**(21) HERKIMER**

Middleville	1986-3
Frankfort	1987-1
Ilion	1984-1
Mohawk	1986-3
Herkimer	1985-1
Newport	1987-1
Poland	1999-5
Cold Brook	1988-1
West Winfield	1987-2
Dolgeville(1)	1989-1

**(22) JEFFERSON**

Adams	1985-2
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Alexandria Bay	1994-1
Antwerp	1992-1
Brownville	1984-5
Dexter	1987-5
Glen Park	1987-2
Cape Vincent	1984-2
West Carthage	1987-7
Clayton	1992-1
Ellisburg	1987-3
Mannsville	1988-1
Sacketts Harbor	1992-3
Black River	1990-4
Evans Mills	1995-2
Chaumont	1984-1
Philadelphia	1988-1
Theresa	1989-6
Carthage	1995-4
Deferiet	1990-3
Herrings	1996-1

**(23) LEWIS**

Castorland	1999-1
Copenhagen	1985-4
Harrisville	1984-1
Port Leyden	1985-1
Lowville	1984-3
Turin	1988-1
Constableville	1988-1

**(24) LIVINGSTON**

Avon	1990-4
Caldonia	1990-2
Geneseo	1990-4
Livonia	1997-1
Leicester	1989-1
Lima	1997-4
Mt. Morris	1987-2
Nunda	1988-1

**(25) MADISON**

Cazenovia	1992-2
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DeRuyter	1984-3
Morrisville	1989-3
Hamilton	1989-5
Canastota	1989-5
Wampsville	1997-2
Madison	1989-1
Munnsville	1989-1
Chittenango	1994-4
Earlville(1)	1985-1

**(26) MONROE**

Honeoye Falls	1989-3
Spencerport	1996-6
Hilton	1996-1
Fairport	1993-3
Churchville	2000-2
Scottsville	1988-3

**(27) MONTGOMERY**

Fort Johnson	1985-2
Hagaman	1986-1
Ames	1990-1
Canajoharie	1999-1
Ft. Plain	1998-1
Fultonville	1995-1
Fonda	1995-2
Nelliston	1989-1
Palatine Bridge	1990-2
St. Johnsville	1994-1

**(28) NASSAU**

Hewlett Bay Park	2003-1
Hewlett Harbor	2004-6
Hewlett Neck	1999-12
Manorhaven	1986-4
Munsey Park	1985-7
North Hills	1995-14
Oyster Bay Cove	2004-3
Plandome Heights	1989-1
Plandome Manor	1991-1
Woodsburgh	2003-1

**(29) NIAGARA**

Middleport	1991-3
Lewiston	1990-3
Youngstown	1989-4
Barker	1991-4
Wilson	1985-1

**(30) ONEIDA**

Oriskany Falls	2003-1
Boonville	1988-2
Bridgewater	1989-1
Clinton	1990-2
Waterville	1992-1
Clayville	1990-2
Remsen	1988-1
Holland Patent	1988-1
Prospect	1988-1
Barneveld	1988-1
Oneida Castle	1989-1
Vernon	1994-3
Oriskany	1996-1
Whitesboro	1989-2
Yorkville	1989-4

**(31) ONONDAGA**

Camillus	1988-1
North Syracuse	1987-6
Elbridge	1986-1
Jordan	1986-3
Fabius	1999-1
Solvay	1996-5
Baldwinsville	1988-5
Fayetteville	1988-4
Manlius	1988-2
Minoa	1988-2
Marcellus	1989-1
Liverpool	1989-3
Tully	1990-8

**(32) ONTARIO**

Manchester	1996-1
Bloomfield	1990-2
Rushville(1)	1997-1
Shortsville	1984-2
Clifton Springs	1990-2
Naples	1984-1
Phelps	1986-1
Victor	1986-1

**(33) ORANGE**

Goshen	1995-4
Maybrook	1993-5
Highland Falls	2002-1
Unionville	1992-2
Monroe	1984-2
Harriman	1985-2
Montgomery	1990-5
Walden	1993-5

**(34) ORLEANS**

Albion	2004-2
Holley	1984-1
Lyndonville	1993-1
Medina	2001-5

**(35) OSWEGO**

Altmar	1989-2
Cleveland	1988-1
Hannibal	1989-2
Central Square	1993-2
Mexico	2003-3
Parish	1997-3
Pulaski	1986-2
Lacona	1984-1
Sandy Creek	1985-1
Phoenix	1989-1

**(36) OTSEGO**

Gilbertsville	1984-1
Cherry Valley	1984-1
Laurens	1985-1

Milford	1984-2
Morris	1984-2
Otego	1986-4
Richfield Springs	1984-1
Unadilla	1989-2

**(37) PUTNAM**

Cold Spring	1989-1
Nelsonville	1989-3
Brewster	1984-1

**(38) RENSSELAER**

East Nassau	See RPTL, §1402(4)
Schaghticoke	1986-2

**(39) ROCKLAND**

Nyack	1990-6
West Haverstraw	2002-1
Grand-View-on-Hudson	1990-4
New Square	1990-1
Sloatsburg	1990-6
Suffern	1992-6
Wesley Hills	2000-2
New Hempstead	1983-6
Chestnut Ridge	1986-1
Montebello	1986-1
Kaser	1991-3
Airmont	1992-2

**(40) ST. LAWRENCE**

Canton	2001-9
Rensselaer Falls	1992-4
Richville	2000-1
Gouverneur	1997-6
Hammond	1993-2
Hermon	2001-1
Morristown	1990-3
Heuvelton	1989-2
Potsdam	1998-2

**(41) SARATOGA**

Corinth	1988-3
Galway	1990-1
Round Lake	1994-2
Schuylerville	1992-1
Stillwater	1991-1

**(42) SCHENECTADY**

Scotia	1987-5
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**(43) SCHOHARIE**

Cobleskill	1984-1
Esperance	1985-1
Middleburg	1987-2
Richmondville	1984-1
Schoharie	1986-3
Sharon Springs	1993-2

**(44) SCHUYLER**

Odessa	1986-1
Watkins Glen	1992-8

**(45) SENECA**

Interlaken	1987-1
Waterloo	1989-1
Lodi	1984-1
Ovid	1988-1
Seneca Falls	1996-5

**(46) STEUBEN**

Addison	2001-2
Avoca	1990-1
Bath	1991-5
Savona	1995-7
Canisteo	1997-1
Cohocton	2001-1
Riverside	1997-1
South Corning	1986-1
Arkport	1989-4

North Hornell	1988-2
Hammondsport	1995-2
Wayland	1990-2
Almond(1)	1992-1

**(47) SUFFOLK**

Old Field	1996-3
Poquott	1991-3
East Hampton	1991-2
Islandia	1986-2
Nissequogue	1989-9
Vlg. of the Branch	1995-1
North Haven	1984-2
Sagaponack	see RPTL, §1402(4)
Greenport	1989-6

**(48) SULLIVAN**

Jeffersonville	1988-1
Woodbridge	1994-8
Liberty	1995-10
Bloomington	1985-2
Wurtsboro	1988-1
Monticello	1993-3

**(49) TIOGA**

Candor	1991-1
Owego	2003-2
Spencer	1986-1

**(50) TOMPKINS(2)**

Dryden  
Freeville  
Groton  
Cayuga Heights  
Lansing  
Trumansburg

**(51) ULSTER**

New Paltz	1985-9
Saugerties	1987-3

**(52) WARREN**

Lake George 1991-3

**(53) WASHINGTON**

Argyle 1993-1

Fort Ann 1991-4

Fort Edward 1987-3

Granville 1990-3

Hudson Falls 1989-2

Salem 1984-2

Whitehall 1994-1

**(54) WAYNE**

Newark 1992-5

Wolcott 1988-1

Clyde 1994-3

Lyons 1992-3

Macedon 1991-1

Palmyra 1991-2

Sodus 1984-2

Sodus Point 1984-1

Red Creek 1988-2

**(55) WESTCHESTER**

Briarcliff Manor 2000-4

Ossining 1989-5

Pelham 1992-3

Pelham Manor 1998-3

Port Chester 2004-13

Rye Brook 2004-21

**(56) WYOMING**

Perry 1984-2

Wyoming 2004-1

Pike 1989-1

Attica(1) 2000-1

**(57) YATES**

Penn Yan	1989-8
Dundee	1990-1
Dresden	1991-1
Rushville(1)	1997-1

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**B. Coterminous towns/villages** (RPTL, §1402(5)) arranged in alphabetical order. These villages, which are coterminous with the territory of the town in which they are located, produce a single assessment roll for both town and village purposes in accordance with the provisions of Section 17-1722-a of the Village Law.

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**(1) ALBANY**

Green Island

(2-25) Reserved

**(26) MONROE**

East Rochester

(27-54) Reserved

**(55) WESTCHESTER**

Harrison  
Scarsdale

(56-57) Reserved

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**C. Assessing unit villages utilizing town or county roll** (RPTL, §1402(2)) arranged in SWIS code order (except for split villages which are included in both county lists). These villages have adopted and filed with the State Board resolutions pursuant to subdivision 2 of section 1402 of the Real Property Tax Law indicating that village assessments are based on the town(s) or county assessment roll(s) so far as practicable. The date of the latest such resolution is listed.

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(1) (Reserved)

(2) (Reserved)

(3) **BROOME**

Deposit(1) 4/7/87

(4-11) (Reserved)

(12) **DELAWARE**

Deposit(1) 4/7/87

Fleischmanns 9/6/93

(13) (Reserved)

(14) **ERIE**

Angola 10/13/86

Depew	10/7/86
<b>(15-18) (Reserved)</b>	
<b>(19) GREENE</b>	
Hunter	9/3/79
Tannersville	4/30/03
<b>(20-23) (Reserved)</b>	
<b>(24) LIVINGSTON</b>	
Dansville	2/9/88
<b>(25) (Reserved)</b>	
<b>(26) MONROE</b>	
Pittsford	3/10/87
Webster	7/23/79
<b>(27) (Reserved)</b>	
<b>(28) NASSAU</b>	
Island Park	2/5/87
Lawrence	10/14/57
Malverne	1/5/66
South Floral Park	8/14/79
Atlantic Beach	12/12/88
East Williston	11/8/76
Great Neck Plaza	7/18/79
Kensington	10/24/90
Kings Point	3/18/87
Old Westbury	7/9/41
Plandome	3/10/87
Roslyn Estates	1/4/88
Roslyn Harbor	4/9/79
Saddle Rock	10/2/50
Sands Point	2/26/91
Brookville	3/10/87
Centre Island	9/4/79
Cove Neck	4/16/79
Farmingdale	7/16/79
Lattingtown	7/20/78
Laurel Hollow	7/1/40
Old Brookville	3/16/87
Massepequa Park	10/19/53
Matinecock	7/17/79
Sea Cliff	8/10/87
Upper Brookville	4/11/79
Muttontown	7/9/79
<b>(29) (Reserved)</b>	
<b>(30) ONEIDA</b>	

Sylvan Beach	1/29/79
<b>(31) ONONDAGA</b>	
Skaneateles	6/14/93
<b>(32) (Reserved)</b>	
<b>(33) ORANGE</b>	
Cornwall	9/18/78
Kiryas Joel	2/2/78
Otisville	7/21/89
Warwick	8/13/79
<b>(34-37) (Reserved)</b>	
<b>(38) RENSSELAER</b>	
Nassau	12/12/78
<b>(39) ROCKLAND</b>	
Pomona	10/23/00
South Nyack	12/29/87
Hillburn	2/11/87
<b>(40) ST. LAWRENCE</b>	
Edwards	11/21/87
Massena	7/16/79
<b>(41) SARATOGA</b>	
South Glens Falls	7/18/79
<b>(42) SCHENECTADY</b>	
Delanson	9/12/05
<b>(43) (Reserved)</b>	
<b>(44) SCHUYLER</b>	
Montour Falls	10/4/99
Burdett	12/5/77
<b>(45) (Reserved)</b>	
<b>(46) STEUBEN</b>	
Painted Post	2/20/90
<b>(47) SUFFOLK</b>	
Port Jefferson	7/25/79
Lake Grove	1/26/70
Sag Harbor	10/6/87
Huntington Bay	1/31/89
Lloyd Harbor	10/18/36
Northport	9/1/87
Brightwaters	12/10/60
Dering Harbor	3/3/73
Head-of-the-Harbor	11/21/87
Quogue	8/21/87

Westhampton Beach 1/9/95

(48) (Reserved)

(49) TIOGA

Newark Valley 10/?/86

Nichols 3/3/87

(50-52) (Reserved)

(53) WASHINGTON

Greenwich(3) 11/14/77

(54) (Reserved)

(55) WESTCHESTER

Ardsley 1/7/91

Hastings-on-Hudson 9/11/90

(56) WYOMING

Arcade 2/21/27

Castile 12/3/73

Gainesville 8/14/79

Silver Springs 8/6/79

Warsaw 3/2/25

(57) (Reserved)

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**NOTES:**

(1) Split village located in more than one county.

(2) Pursuant to 1996 Tompkins Co. Local Law No. 2, separate village assessment rolls were eliminated. Beginning with 1997-98 village fiscal years, village taxes are to be levied on the village portion of the latest County prepared town assessment roll.

(3) Greenwich, a split village, uses the Town of Greenwich roll, but not the Town of Easton's roll.

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