ASSESSOR'S MANUAL

DATA COLLECTION - FORESTRY

NEW YORK STATE OFFICE OF REAL PROPERTY SERVICES

PROPRIETARY DOCUMENTATION

FORESTRY TABLE OF CONTENTS

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FORESTRY INTRODUCTION

The purpose of this Forestry section of the Assessor's Manual is to explain to assessors, Office of Real Property Services personnel, and other interested parties, the procedures used in appraising forested lands.

The market value of forest land is determined by the summation of the contributory factors, bare land, timber, waterfront and any improvements. The Forestry Unit of the Office of Real Property Services has accepted the responsibility for all aspects of forest appraisal. These various aspects are listed here.

1. Appraise forested equalization rate samples. This includes land, timber, waterfront and improvements on approximately 1000 parcels in 35+ counties encompassing 600,000+ acres.

2. Maintain an inventory and valuation data of taxable State owned land. This includes field inventory work in 40 counties with over 3.5 million acres of land including timber and over 800 miles of lakeshore.

3. Provide advisory appraisals of privately owned forestlands in excess of 500 acres when requested in writing by the chief executive officer or assessors of the taxing jurisdiction.

In order to fulfill these responsibilities, an extensive study of waterfront and forestland sales is undertaken. The sales are collected and analyzed, and a schedule of market values for lakeshore and forestland is produced.

The appraisal of standing timber requires that prices of stumpage be investigated. Stumpage selling prices are collected every survey and presented in a machine readable format, so that computers can be used in calculating the value of forestland.

The forest Stand Condition File, as used by the Unit, is a computerized file that defines details of timber stands such as the species mix that makes up a stand, the percent merchantable in board foot and cubic foot measure, and the valuation details of standing timber. This file must be continually updated to reflect biological changes in the forest and changes reflected in market utilization.

FORESTRY - SALES

1.1 INTRODUCTION

The purpose of this section is to set forth the procedures used when collecting inventory data on forestland sales.

When collecting inventory data for forestland sales, all information should be collected as of the sale date. This is necessary in order to reflect the appropriate relationship between the inventory and the sale price. Not all sales will be usable for valuation purposes, as some will reflect special circumstances which render the sale useless as an indicator of market value; i.e., sales between related persons or companies, land contract sales, sales involving a governmental agency, etc. Care should be taken to insure that all sales which are data collected are arm's length transactions involving none of the special circumstances described on page 3.00 of Section 1.00 in this manual.

Sales collected include, vacant lands which may or may not have merchantable timber. Generally, these lands would be properly assigned to real property classes 300 (vacant land) or 900 (forested lands).

Any additional sales, which are available, but have not been collected by regional staff, should be collected for forest land valuation purposes. Additional sales can be made available to regional offices for use in valuation of sampled vacant land parcels provided that the data collection cards are filled out correctly and are legible. These cards must be keypunched, so please write neatly.

1.2 GUIDELINES

Check your Sales Selection Report for sales > 24.5 acres. Calculate sale price per acre values on parcels > 24.5 acres.

Check list of sale labels and affix labels of good sales to the forest sale collection card. From the sales selection report record the grantor and sale price per acre in the remarks section.

The Sales Selection Report often identifies waterfront sales, but no preprinted labels are produced. The information has to be handwritten onto Lakeshore Sales Collection cards.

Arrange all cards in book-page order and go to the County Clerk's office. Pick up a county map and roster of local officials.

Check all deeds. Make sure deeds are warranty, bargain and sale, or N.Y. deeds. If any information is missing on the data card, i.e. grantee, grantor, add this information to the data card.

Check all parcels on the assessment roll to verify the parcel was vacant at the time of sale and what to expect when the parcel is field checked, i.e. new house, old barn, etc. Sales with minor improvements are acceptable and you will assign values to these improvements.

Go to tax maps and trace parcels; tie in parcel location with distances from road intersections, lot numbers, lot lines, corners, streams, etc.

Check over all cards. Be sure the data card has a school district code, grid-coordinate numbers, etc. Check all tracings and make sure they can be plotted on a town road map as well as aerial photos.

Plot the parcels on the county map using the control number as a reference.

Inventory all sales as of the date of sale. Verify sale date and price with the grantee or grantor if possible.

1.3 PROCEDURES

The best and most universally accepted method of appraising property is the market approach. This method encompasses comparing the parcel to be appraised to comparable properties that have sold. The sales price provides an indication of value to the subject parcel. The Forestry Unit collects vacant land sales to establish values for parcels it must appraise, and these appraisals are used in equalization rate samples, advisory appraisals and state owned land valuation.

Sales with minor improvements are acceptable. Values are assigned to these improvements and then the value will be subtracted from the sales price to give a bare land sales price.

1.31 PRELIMINARY PREPARATION

1. A computerized list of sales (Sales Selection Report)
2. A stack of data collection cards
3. Pre-printed labels
4. A list of possible lakeshore sales

1.32 THE APPRAISER SHOULD:

1. Obtain the sales selection report, and calculate the dollars/acre purchase price of each sale. Pre-printed labels for sales which are not usable should be given a reject code and saved. (See Appendix B)

2. Attach the pre-printed labels to the data collection cards and write in the dollars per acre price and the grantor's name in the remarks section.

3. Organize your cards in book-page order and visit the County Clerk's office.

4. Obtain a roster of county officials and a county road map.

   a. Identify yourself to county officials and explain to them that you will be working in the county for a specific amount of time.

5. Skim the deeds for:

   a. Legitimate sales:

      1) Come from the open market.
      2) Both parties must be knowledgeable.
      3) Neither party can be under pressure.
      4) A reasonable amount of time must be allowed.
      5) No sales between relatives or partners in business.
      6) Deeds must be warranty, bargain and sale, or NY State. Use Executors Deeds only if you need sales.

   b. If deed type is not given, use Appendix A to determine deed type.

   c. Timber Reservations

   d. Easements

e. It is also helpful to check for correct grantee/grantor, sale price, tax stamps ($4/$1,000 sale price), rights of way, deeded acreage and land use regulations.

f. Fill in any information that is missing on the data collection card.

6. Obtain the proper year's assessment roll for:

a. Land and total values; if they are equal, there are no improvements. If they are not equal, you must check for improvements. Copy these values into the remarks section.

b. Fill out any missing data on the printed label - grid coordinates, school codes, tax map number, etc.

c. Ask the county officials if there are any other large forest land sales or waterfront sales in your time frame from some other listing they might have.

7. Locate each parcel on tax maps.

a. Trace or sketch the parcel and tie in the location with distances from road intersections, lot numbers, streams, etc., so that you can accurately plot the parcel on aerial photos.

b. Include a North arrow, scale, town name and tax map number.

c. Plot the parcel on a road map and key it with the tax map number.

d. Copy the grid coordinates from the tax map if not found on the assessment roll.

e. Check for discrepancies between the calculated acreage and the acreage on the preprinted label.

8. Check your cards, road map and parcel map.

9. Plot all sales on aerial photos in the office using standard ORPS procedures.

    a. Plot boundaries in red pencil (922 or 924) and label with the tax map number inside the parcel boundary.

10. Inventory all sales using forest inventory procedures. When field checking, pencil in sedan roads and 6 digit stand type codes with a prisma color yellow 915 and red 924 respectively.

11. Complete inventory cards while on site and verify the sales date and price with the grantee or grantor, if convenient.

12. Improvements

    a. The Forestry Unit will appraise improvements on hunting camps, old trailers, old houses, etc., where nominal values seem appropriate. Measure, photograph and note salient factors affecting the value of improvements. Sales with major improvements should be discarded.

    b. The various cost manuals can be used to value other improvements as found on forested lands. Follow procedures as outlined under the R.F.V. sections of this manual.

13. Return to office.

    a. Proceed with final photo interpretation (P.I.)

        1) The final product on aerial photographs will be coded using standard procedures.

        2) With permanent black ink, label sales <u>inside</u> the parcel as follows:

            Survey year sale
            Tax map number
            Acreage

    b. After final P.I., calculate timber values for each sale. (See card back)

c. Value all improvements and copy that value in the appropriate part of the sales collection card.

d. Calculate any excess land value (waterfront or building site value) and fill in that part of the card.

e. Subtract timber, improvement, waterfront and building site values from the original sale price and insert value as the adjusted sale price.

f. Divide adjusted sale price by number of acres and copy the $/acre value in appropriate place. This figure is the object of the whole exercise.

g. Calculate your percent accessible acreage on each sale and copy in the appropriate place.

h. Check all data collection cards to ensure that they are properly filled out.

i. Total all final sales and reject sales. Separate waterfront and forest land sales. File the final sales in alphabetical order by town.

14. Calculate your sales per man day of production and fill out the computerized workflow document.

15. Turn in all sales selection reports, forest sales, waterfront sales, reject sales, county road map, roster of local officials and any other pertinent information to the supervisor.

1.33 PROCEDURE FOR WATERFRONT SALES

1. Scan the sales selection report of sales <25 acres for possible waterfrontsales. It is usually productive to check with assessors in towns with water bodies for waterfront sales.

2. Trace waterfront parcels from tax maps using regular procedures.

3. Check deeds.

4. Fill in all required data on the sale collection card including the photo number. Preprinted labels are not provided for waterfront sales.

5. Locate the parcel on aerial photos and plot. Keep the tracing of waterfront sales for future reference.

6. Field check the parcel using standard sales procedures and the criteria for evaluation of waterbodies. (See waterfront section).

1.4 SALES DATA COLLECTION CARDS

Two separate card types are used in the collection of sales. Forestland and waterfront are collected on the same type card. Improvements are collected on a separate card type. Refer to the R.F.V. section of this manual for all improvements.

Preprinted labels are provided for most sales. These are affixed over the "key" section of cards. These are usually completely filled out except for the Grid Coordinate section which must be obtained from tax maps or assessment rolls. Corrections can be made to the key by striking one line through the incorrect data and writing in the correct information above.

1. The Key

COUNTY - Fill in this section.
TOWN - Fill in this section.
VILLAGE - Fill in this section.
SWIS - This is a numerical code that identifies the town:

If it ends in -	This denotes a -
00	Town
01	Village
03	Second Village
89	Town outside a Village

SBL - Seven digit control number
CD - Check digit
PRC - Property Class - This must equal the property class code written in on the top right hand side of the card. This code is subject to change.
SCH DIST - School District - Fill in this section.
LD SZ CD - Land size code - Use acres to two points beyond the decimal and label it AC (100.00 AC) or Dimensions and label it DM (100 x 100 DM).

GRID COORDINATES -
Fill in this section from information from Tax Maps or assessment Rolls. In cases where more than one parcel is involved, record the grid coordinates of the largest parcel.

I.D. AS SHOWN ON LOCAL ASSESSMENT ROLL -
Many counties have their own parcel I.D. schemes. Others use Tax Map numbers.

BK & PG - Book and Page where deed is recorded in the County Clerk's office.

ROLL YEAR - Can be left blank.

TOTAL ASSESSED VALUE - Can be left blank.

SALE DATE - Fill in this section.

SALE PRICE - Fill in this section.

2. Data Section

a. EMPLOYEE ID - This is also called your travel number.

b. INFO. SOURCE - N.O.A.H. means No One At Home.

c. COLLECTION DATE - Fill in this section.

d. REJECT CODE - When a sale is eliminated from consideration it must be given a reject code. (see Appendix B)

e. ZONING - within the Adirondack Park use the APA map.

f. REMARKS - Record the following:

1) Land and total assessment
2) Grantor (if not on pre-printed label)
3) Gross $per acre
4) Final $ per acre
5) Notes on improvements
6) Any other salient remarks which may be of help to the photo interpreter.

g. PROPERTY CLASS - must match PRC in the key.

h. NBHD RATING - The answer to this question indicates the desirability of the neighborhood in which the subject is located in comparison to other neighborhoods in the municipality. In some cases, this question may not have much meaning for a vacant land parcel.

1 - Below Average - The neighborhood is less desirable than other neighborhoods in the town, city or village. Characteristics of such a neighborhood could include the following: run-down or vacant residences, commercial property with high vacancy rates, or vacant land with detrimental characteristics.

2 - Average - The neighborhood is the typical type for the town, city or village in question.

3 - Above Average - This code identifies the most desirable areas to live in or to do business within the town, city or village.

i. NBHD TYPE - This entry describes the overall character of neighborhood in which the parcel is located. The codes "Residential Subdivision "and "Mixed Commercial" should be used in place of the more general neighborhood types if they are more accurate. For example, residential subdivisions are often encountered in areas that are more generally classified as suburban.

1 - Rural - This identifies an area where most of the land is vacant with residential and farm properties interspersed throughout.

2 - Rural Crossroads - Several residences and possibly some stores and/or a church are clustered together in an otherwise rural area. This situation usually occurs at an intersection of roads, or it may be used to describe a small hamlet.

3 - Suburban - This identifies areas near or adjacent to urban areas. It can also be used to describe incorporated villages removed from urban areas. The areas in question have been highly developed with residential and/or commercial properties, but there may still be vacant lots interspersed.

4 - Urban - This category describes those areas within city limits.

5 - Residential Subdivision - This identifies an area which has been specifically planned for development as a residential area. Such areas exhibit a high degree of homogeneity and conformity, but the building styles may vary. Houses were usually built after 1940.

6 - Mixed Commercial - This code refers to a neighborhood where residences and commercial/industrial properties are interspersed. The area may be static or in a state of transition where property use is changing.

j. SITE DESIRABILITY - Whereas the previous questions in Section C referred to the neighborhood in which the site is located, the remaining questions refer to the site itself. Vacant land parcels are always recorded as one site.

This question compares the overall site characteristics of the subject property with others in the neighborhood, i.e., not just the contiguous or facing parcels. Factors such as location, view, topography, grading, size and shape of the lot should be considered.

1 - Below Average - This indicates a site which is less desirable to a buyer than other sites in the neighborhood. It may be a parcel which has an odd shape or is influenced by such adverse factors as noxious odors, a waste disposal site, or an adjacent railroad track.

2 - Average - This indicates that the site is typical of the neighborhood in question, with no unusually significant factors affecting its value.

3 - Above Average - This indicates that the site is particularly desirable. It is well located, and has better than normal access to such highly desirable amenities as golf courses, parks, nearby schools, waterways, etc.

k. ROAD - This variable describes the principal road or highway providing access to the site. The road in question can be either public or private. In cases when more than one road serves a property, give the answer which most accurately describes the best road available.

1 - None - This code indicates a "land-locked" site that cannot be reached via a public or private road. Four wheel drive roads fall into this category.

2 - Unimproved - This indicates a dirt road or a gravel road receiving minimum maintenance but useable by a sedan.

3 - Improved - This designates a hard-surfaced road or street provided and maintained by a private owner, the local municipality or the State.

l. WATER - This variable refers to the source of the water supply available on the site being described.

1 - None - This code indicates that no water is available for domestic use on the site. Use this code even if water is available from a neighboring site.

2 - Private - This indicates that the water supply on the site is a well, spring, lake, stream or river.

3 - Commercial/Public - This indicates that a water supply from a municipal or commercial water company is collected or readily available to the site.

NOTE: If a well or spring is presently being used and a commercial or public water supply is available and could be connected, Code 3 should be used. The present use of a well or spring should be noted in the remarks section of the data collection card.

m. UTILITIES - This variable indicates the presence of or availability of natural gas and electric/utility services at the site. Bottled gas or a generator owned by the property owner are not considered utility services. Services are considered to he present if available to the site, even though they may not be connected.

1 - None - This code indicates that no natural gas or electric utilities are available to the site.

2 - Gas - This indicates that natural gas service, but not electric service is available to the property.

3 - Electric - This indicates that electric but not natural gas service is available to the site.

4 - Gas/Electric - This indicates that electric and natural gas service is available to the site.

n. FOREST REGION - Fill in this section. Timber quality varies throughout the State which affects value. Markets are also different in separate regions of the State.

o. MERCH. TIMBER VALUE - Calculate this figure on back of the card.

p. IMPROVEMENT VALUE - Enter any building value.

q. EXCESS LAND VALUE - Enter any water enhancement and/or building site value.

r. ADJUSTED SALE PRICE - This is the sale price less any other enhancement.

s. TAX MAP NUMBER - The tax map number in the key must match exactly with the tax map number entered here. If the key has 001200402, you can enter that number here. Or, if you enter 12-4-2 here, you can cross out the number in the key and enter 12-4-2. Some counties use a roll I.D. number. If this number is in the key, it is not required that the tax map number entered here match the roll I.D. number.

t. WATER BODY NAME - Enter name.

u. WATER BODY CODE - Enter the lake code from the ORPS Lake Code listing.

v. SHORELINE DESIRABILITY - This is an observation of the type of shoreline with respect to its appeal and utility for recreational purposes.

1 - Desirable - The quality of shoreline and water is good to excellent; water level is constant except for normal seasonal fluctuations.

2 - Flow - The quality of shoreline and water is fair to poor; and/or water level fluctuates due to impoundment requirements; aquatic vegetation is present adjacent to shore.

3 - Swamp/Cliff - Shoreline is boggy or is characterized by a very steep slope tq waters edge. This type of shoreline is usually not utilized.

w. ISLAND ACRES - Enter the acres as calculated from aerial photos.

x. PER UNIT VALUE OF LAKESHORE - Enter a dollars per front foot figure.

y. LAND BREAKDOWN

900 property classes - must have land type 07.
300 property classes - must have land type 04.
300 property classes - may have timber value reflected in the excess land section on the card.
313 - Waterfront
910/313 - These sales should be completed using both timber and waterfront values. They will not be used in the sales analysis but may be used in the future as comparable sales.

3. Card Back

a. Fill in the SWIS code and the control number.
b. Fill in the photo number. If more than one stand type is on the same photo, downward arrows may be used to indicate photo number.
c. Timber characteristics are the seven digit stand type code.
d. Enter the number of dots per sub-parcel.
e. Divide the total acres by the total number of dots to get a dot factor. Record the dot factor.
f. The dot factor times the number of dots gives you acres per subparcel. Acreage must be filled out to the hundredths place. The total of the subparcel acreages must equal the acreage figure in the key.
g. Obtain the stumpage value schedule for the year closest to the sale date, and record the value per acre from the no growth column for each sub-parcel.
h. The acres times the per acre value gives you the total value for each sub-parcel. Total the subparcel values and divide by two. This is your total discounted timber value.
i. Divide the total number of accessible acres by the total acreage to figure the percent accessible. Record this number above the dot factor.

4. Improvements

One. form for residences and one form for sheds, etc. When field checking, make sure that all necessary data is collected. Upon return to the office, improvements can be valued using the cost approach.

1.5 MARKET VALUE SCHEDULE

The reason for this exhaustive sales collection exercise is to provide data on which to base an opinion of fair market value. A major component of a forest land appraisal is the bare land value. Forest land sales are the source of bare land market data.

After careful analysis and adjustment of sales, market value schedules for bare land are developed. Different schedules are produced for remote land (more than one quarter mile from a sedan road), and accessible land. These schedules are built on a town by town basis. The market value schedules are used in appraising equalization rate samples and in screening values placed on State owned land.

NEW YORK STATE
OFFICE OF REAL PROPERTY SERVICES
FOREST AND LAKESHORE SALES DATA COLLECTION CARD

COUNTY FRANKLIN
TOWN BANGOR
VILLAGE
SWIS 162900 SCH DIST 336001 CD
PRC 910 LD SZ CD 100 AC 50 x 50 DM
OWNER BOB WHITE
ADDRESS BLUE JAY LANE
GRID COORDINATES E-155920 N-163821
I.D. AS SHOWN ON LOCAL ASSESSMENT ROLL
T.M. # 42-2-12

MARKET VALUE SURVEY

SALE
BK 310 PG 196
ROLL YEAR 89
TOTAL ASSESSED VALUE 20000
SALE DATE 1/90
SALE PRICE 20000

EMPLOYEE I.D. Y0U COLLECTION DATE 02/06/90

INFO.SOURCE 2
1-NOAH 2-OWNER 3-NEIGHBOR 4-TENANT 5-LOCAL OFFICIAL 6-OTHER

REJECT CODE
1-EXCESS CHANGE 2-NO ACCESS 3-NO INFORMATION 4-NOT ARMS LENGTH 5-IMPROVED SALE 6-MISCLASSIFIED 7-NOT REPRESENTATIVE 8-NOT NEEDED

VERIFIED 1 = NO 2 = YES 1

ZONING 1-NO 2-YES
A-APA HAMLET B-APA MOD C-APA LOW D-APA RURAL E-APA RES MGT F-APA INDUSTRIAL 1

REMARKS

SELLER
WHISKEY JACK

200/AC

L-20000
T-20000

NICE VIEW
0-10-0 - 15 OLD HAY FIELD

$195/AC

A Site Information

PROPERTY CLASS		910
NBHD.RATING	1-BELOW AVERAGE 2-AVERAGE 3-ABOVE AVERAGE	2
NBHD.TYPE	1-RURAL 2-RURAL CROSSROADS 3-SUBURBAN 4-URBAN 5-RESIDENTIAL SUBDIVISION 6-MIXED COMMERCIAL	1
SITE DESIRABILITY	1-BELOW AVERAGE 2-AVERAGE 3-ABOVE AVERAGE	2
ROAD	1-NONE 2-UNIMPROVED 3-IMPROVED	3
WATER	1-NONE 2-PRIVATE 3-COMMERCIAL/PUBLIC	1
UTILITIES	1-NONE 2-GAS 3-ELECTRIC 4-ELECTRIC/GAS	3

FOREST & LAKESHORE INFORMATION	1 = FOR. 2 = LAKE 3 = BOTH	1
FOREST REGION		1
MERCHANTABLE TIMBER VALUE		50 0
IMPROVEMENT VALUE		0
EXCESS LAND VALUE		0
ADJUSTED SALE PRICE		1950 0
TAX MAP #	42-2-12	
WATERBODY NAME		
WATERBODY CODE		
ACCESS ZONE	1. ≤300' 2. ≥300'	
SHORELINE DESIRABILITY	1. DESIRABILITY 2. FLOW 3. SWAMP/CLIFF	
ISLAND ACRES		
PER UNIT VALUE OF LAKESHORE		

LAND BREAKDOWNS

LAND TYPE	MSR	FRONTAGE	DEPTH/ACRES/SQUARE FEET	WTR	LAND
07	1		415.00		02
04	1		515.00		02
			.		
			.		

LAND TYPE CODES
01-R-F DEVELOPED
04-RESIDUAL
07-WOODLAND
08-WASTELAND
10-WATERFRONT
14-WETLAND

MSR(MEASURE CODE)
1-ACRES
3-DIMENSIONS

LAND RATING CODES
01-BELOW AVERAGE
02-AVERAGE 03-ABOVE AVERAGE

WTR (WATER)
1-POND 2-RIVER 3-LAKE
4-CANAL 5-OCEAN

RP5026-S

SWIS 162200 **TIMBER INVENTORY** **PERCENT ACCESS** 82%
CONTROL # 862-3509 **DOT FACTOR** .450

SUB PRCL.	PHOTO NO.		TIMBER CHARACTERISTICS							DOTS	ACRES	RETAIL TIMBER VALUE	
	ROLL	PRINT	RG	TY	SI	VL	CC	A/R	EL			PER ACRE	TOTAL VALUE
1	13	2019	1	00	10	0	0	1	0	122	55.00	0	0
2	13	2019	1	01	02	3	1	1	1	60	27.00	37.03	1000
3	13	2019	1	05	02	1	1	2	1	40	18.00	0	0
4													
5													
6													
7													
8													
9													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
										TOTALS	100.00		1000
										TOTAL DISCOUNTED TIMBER VALUE			500

FORESTRY - APPRAISALS

2.1 INTRODUCTION TO DATA COLLECTION PROCEDURES

The purpose of this section is to set forth the procedures to be used when collecting inventory data on forested property. This manual should be the basic reference source to answer questions concerning data collection of forestland.

The Forestry Unit's responsibility is to appraise forestlands for equalization rate purposes. The appraisals are used in determining yearly equalization rates for assessing jurisdictions. These rates reflect the average percentages of market value which the jurisdictions are applying for assessment purposes.

A computer assisted mass appraisal system is utilized to aid in the large number of appraisals that must be done. This system involves the placement of inventory data on computer files, the generation of computer predicted values for the parcels to be appraised based on analysis of recent sales, and the review of the predicted values during on-site inspections by appraisal staff

When collecting inventory data for an appraisal selection, the data collector should determine from the preprinted label on the data collection card the base year of the assessment roll that is being sampled. The physical inventory for the site and buildings should be as of the base year of the roll and no necessarily as of the survey date. For example:

> Suppose you are collecting inventory for a residential building for the 1986 Survey. The base year of the roll being used in this town is 1984. In 1985 the property owner added a new wing to the building. This wing would not be included in the property inventory because it did not exist as of the base year of the assessment roll.

The survey date is important because the value of the property is determined as of a given date, even though the physical inventory pertains to a different date, i.e., the taxable status date of the base year of the roll. In the example used above, the inventory would reflect the taxable status date for the 1984 assessment roll and the property would be appraised as of the survey date of January 1, 1986 (1986 Market Survey).

2.2 PROCEDURES

1. Preliminary Preparation

a. Cards and labels. Appraisal data collection cards are used to collect inventory on subject parcels as of March 1 of the survey year.

Pre-printed labels are provided and should be affixed to data collection cards. These labels contain all the key information on appraisal selections.

b. Organize your appraisals in town order

2. County Office

a. Obtain a roster of local officials and a copy of the county road map. These are often free to State agencies. Alternately, their purchase price can be put on your expense account if a receipt is provided.
b. Using the tax maps, locate each appraisal, trace the parcel and plot the location on a road map.
c. Identify yourself to local officials and explain to them that you will be working in the county for a specific amount of time.

3. Home Office

a. Plot each appraisal on aerial photos using standard procedures.
b. Preliminary P.I. forest stands and identify plantations, large volume stands and high value stands. When field checking, these stands should be a priority.
c. Make appointments. Time and effort can be saved by obtaining pertinent information from land managers or foresters who manage subject appraisals.

4. Field Inventory

a. Thoroughly inventory timber using standard ORPS inventory procedures

b. Improvements
   1) Photograph and inventory minor improvements.
   2) Major improvements should be photographed and accurately located so that building appraisers can find them.
   3) Pertinent data is forwarded to Albany.
   4) If you choose to identify a building site (0 - 15), you must value that site. Refer to the list of sales under 25 acres.

c. Inventory all waterfront.

   1) Water acreage gets no value
   2) Waterfront gets valued on a front-footage basis. Front footage is measured and acreage calculated based on lots 200' deep.

      43,560 sq. ft. = 1 acre
      217.8 ft. (of waterfront) x 200 ft. depth = 1 acre
      Front feet (FF)/217.8 = # of acres at 200'depth

d. Complete the data collection card while on site (see card section).

5. Home Office

a. Complete the final photo interpretation (P.I.) as outlined in the sales procedures.
b. Label the parcel as follows:

   survey year appraisal
   tax map number
   acreage

c. Complete the back of the card to the acres column as outlined in the sales procedures. A computer program will figure the timber value so these columns may be omitted.

d. Value all improvements.

   Major improvements beyond the ability of the Forestry Unit will be appraised by the Valuation Support Services Unit in Albany. A photograph of the improvements should be taken, if possible. The total number of major improvements must be recorded in the "Remarks" column.

e. Value all waterfront.

1) Waterfront acreage is not valued, unless it is swamp. Swamp = one half the remote value of the town per acre.
2) Waterfront values

a) Waterfront is valued by the appraiser using the methodology explained under the waterfront section.

f. Vacant Land

1) Bare land is valued from a market value schedule which is produced from a detailed sales analysis.
2) The computer can multiply acres by the values to produce a total value, or a hard copy is available.
3) Standard procedure is to submit the completed card, less timber and land value, to the supervisor who will complete the appraisal on computer.

g. Check each completed card.

1) Inventory acres must match total acres
2) Waterfront must be valued
3) Card front must be completed
4) Submit completed cards and a road map

2.3 APPRAISAL DATA COLLECTION CARD

1. The upper left quarter of the card is referred to as the "KEY" section. Thisinformation is provided on a pre-printed label and simply stamped on the card.

2. Inventory Data

a. EMPLOYEE I.D. - Enter your travel number in this area. Use all three positions and right justify. The travel number should be entered on the cards representing rejects also.

b. COLLECTION DATE - Enter the date on which you make the on-site visit to inventory the property. This information should be entered in month, day, year order.

c INFO. SOURCE - Enter the code which describes the person from whom you receive information concerning this parcel.

1) NOAH (no one at home) - This code is not used for commercial properties.
2) Owner
3) Neighbor
4) Tenant
5) Local official - i.e., Assessor, Town Clerk
6) Other

d. REJECT CODE - This variable is relevant to reject appraisals only. If an appraisal selection is rejected, the next available alternate must be used as the substitute appraisal. An alternate may be substituted for a sample parcel only under the following circumstances:

1) There has been construction or demolition such that the physical inventory of the sample parcel as of the taxable status date of the base year roll cannot be determined;
2) Access to the property is necessary in order to perform an appraisal, but such access cannot be obtained;
3) Certain information concerning the property is necessary in order to perform an appraisal, but such information cannot be obtained;
4) Any part of the parcel is wholly exempt from the real property tax.
5) The sample parcel is owned by a person who is:
   (i) the Governor, Lieutenant Governor, Comptroller, Attorney General, or member of the Legislature of the State of New York,
   (ii) a member of the State Board of Office of Real Property Services,
   (iii) An employee of the NYS Office of Real Property Services,
   (iv) The chief executive officer or a member of the governing body of county, city, town or village,
   (v) A County Director of Real Property Services, or
   (vi) An assessor;
6) The sample parcel includes telephone or telegraph property which is subject to the assessment limitations of section 470 of the Real Property Tax Law;
7) The sample parcel represents a separately assessed interest in mineral rights which has been assessed at less than $500.

e. ZONING - This variable indicates the zoning classification, if any, for the property in question. Enter the appropriate code and if the municipality has no zoning ordinances, enter Code 1. Please note that several specialized codes are availabie for properties in the Adirondack Park.

Refer to the A.P.A. zoning map for classifications within the Adirondack Park.

f. REMARKS - Use this area to enter pertinent remarks concerning the parcel. These should be unique characteristics not recorded elsewhere which may be of help to the photo interpreter or sales analyst.

3. SITE INFORMATION SECTION

a. PROPERTY CLASS - The property class is a three-digit code that describes the use of the property. The use of an appraisal selection is described as of the base year roll being sampled. The codes that refer to residential, vacant, and farm properties are given in R/F/V Appendix B, "Property Type Classification Codes." The codes are organized according to broad property type classification (i.e. 100, 200, 300, 400, 500, 600, 700 and 800) and within it, a more specific classification. The 200 level classification represents residential properties, for example, and property class code 240 is a rural residence with acreage. The specific code (i.e., 240) should be always be used instead of the broad code (i.e. 200).

b. Neighborhood Questions

The next two questions are concerned with neighborhoods. A neighborhood can be defined as that part of an area or a community, the characteristics of which are influenced by a similarity of its residents from the standpoint of their economic and social tendencies. Neighborhoods are often separated from each other by physical barriers such as railroads, traffic arterials, parks, etc.

The questions concerning neighborhood should be considered separately from the questions relating to the site of a property, as the neighborhood represents a broader and more generalized area than the specific site.

c. NBHD RATING - The answer to this question indicates the desirability of the neighborhood in which the subject is located in comparison to other neighborhoods in the municipality.

1 - Below Average - The neighborhood is less desirable than other neighborhoods in the town, city or village. Characteristics of such a neighborhood could include the following: rundown or vacant residences, commercial property with high vacancy rates or vacant land with detrimental characteristics.

2 - Average - The neighborhood is the typical type for the town, city or village in question.

3 - Above Average - This code identifies the most desirable areas to live in or do business in within the town, city or village.

d. NBHD TYPE - This entry describes the overall character of neighborhood in which the parcel is located. The codes "Residential Subdivision and "Mixed Commercial" should be used in place of the more general neighborhood types, if they are more accurate. For example, resid ential subdivisions are often encountered in areas that are more generally classified as suburban.

1 - Rural - This identifies an area where most of the land is vacant with residential and farm properties interspersed throughout.

2 - Rural Crossroads - Several residences and possibly some stores and/or a church are clustered together in an otherwise rural area. This situation usually occurs at an intersection of roads, or it may be used to describe a small hamlet.

3 - Suburban - This identifies areas near or adjacent to urban areas. It can also be used to describe incorporated villages removed from urban areas. The areas in question have been highly developed with residential and/or commercial properties, but there may still be vacant lots interspersed.

4 - Urban - This category describes those areas within city limits.

5 - Residential Subdivision - This identifies an area which has been specifically planned for development as a residential area. Such areas exhibit & high degree of homogeneity and conformity, but the building styles may vary. Houses were usually built after 1940.

6 - Mixed Commercial - This code refers to a neighborhood where residences and commercial/industrial properties are interspersed. The area may be static or in a state of transition where property use is changing.

e. Site Questions

Whereas the previous questions referred to the neighborhood in which the site in question is located, the remaining questions refer to the site itself.

f. SITE DESIRABILITY - This question compares the overall site characteristics of the subject property with others in the neighborhood, i.e., not just the contiguous or facing parcels. Factors such as location, view, topography, grading, size and shape of the lot should be considered.

1 - Below Average - This indicates a site which is less desirable to a buyer than other sites in the neighborhood. It may be a residential lot which has an odd shape or is influenced by such adverse factors as noxious odors, a waste disposal site, or an adjacent railroad track.

2 - Average - This indicates that the site is typical of the neighborhood in question, with not unusually significant factors affecting its value.

3 - Above Average - This indicates that the site is particularly desirable. It is well located and has better than normal access to such highly desirable amenities as golf courses, parks, nearby schools, waterways, etc.

g. ROAD - This variable describes the principal road or highway providing access to the site. The road in question can be either public or private. In cases when more than one road serves a property, give the answer which most accurately describes the best road available.

1 - None - This code indicates a "land-locked" site that cannot be reached via a public or private road. Four wheel drive roads fall in this category.

2 - Unimproved - This indicates a dirt road or a gravel road receiving minimum maintenance, but usable by a sedan.

3 - Improved - This designates a hard-surfaced road or street provided and maintained by a private owner, the local municipality, or the state.

h. WATER - This variable refers to the source of the water supply available on the site being described.

1 - None - This code indicates that no water is available for domestic use on the site. Use this code even if water is available from a neighboring site of same parcel.

2 - Private - This indicates that the water supply on the site is a well, spring, lake, stream or river.

3 - Commercial/Public - This indicates that a water supply from a municipal or commercial water company is connected or readily available to the site.

i. UTILITIES - This variable indicates the presence of or availability of natural gas and electric utility services at the site. Bottled gas or a generator owned and operated by the property owner are not considered utility services. Services are considered to be present if available to the site, even though they may not be connected.

1 - None - This code indicates that no natural gas or electric utilities are available to the site.

2 - Gas - This indicates that natural gas service, but not electric service is available to the property.

3 - Electric - This indicates that electric, but not natural gas service is available to the site.

4 - Gas/Electric - This indicates that public utilities make both electric and natural gas services available to the site.

4. FOREST & LAKESHORE INFORMATION SECTION

a. FOREST REGION - Enter the appropriate region from the Forest Inventory Section 5.

b. MERCHANTABLE TIMBER VALUE - Leave this blank, a computer program will value the timber.

c. IMPROVEMENT VALUE - Enter the improvement value as calculated.

d. EXCESS LAND VALUE - Enter any water enhancement and/or building site values.

e. TAX MAP NUMBER - Enter the tax map number.

f. WATERBODY NAME - Enter the most common waterbody name.

g. WATERBODY CODE - Enter the appropriate code from the waterbody code listing.

h. ACCESS CODE - Enter the appropriate code describing the distance from the lakeshore to a sedan road.

i. SHORELINE DESIRABILITY - This is an observation of the type of shoreline with respect to its appeal and utility for recreation purposes.

1 - Desirable - The quality of shoreline and water is good to excellent; water level is constant except for normal seasonal fluctuations.

2 - Flow - The quality of shoreline and water is fair to poor; water level fluctuates due to impoundment requirements; aquatic vegetation is present adjacent to shore.

3 - Swamp/Cliff - Shoreline is boggy or is characterized by a very steep slope to waters edge. This type of shoreline is usually not utilized.

j. ISLAND ACRES - If parcel is located on an island or is a complete island, record the island size in acres.

k. PER UNIT VALUE OF LAKESHORE - Enter the appraised value, per front foot, of the subject.

5. LAND BREAKDOWNS SECTION

This is the section where the appraiser records land descriptions.

a. LAND TYPE CODES - Enter the land type or combination of land types which best describes the site. A complete explanation of each land type follows:

01- R/F Developed - This land type describes land on a site which contains the principal house, lawn, driveway and any other buildings or improvements on residential or farm properties. The land area designated should never exceed ten acres. For farm properties, it represents the area occupied by the residence and all farm buildings. The "R/F Developed" designation can only be applied to land with existing buildings; it may not be used to describe a vacant land parcel with development potential.

04 - Residual - This land type is used to describe all excess land on a site which is not the R/F Developed, undeveloped industrial/ commercial land, waterfront, agricultural land, or woodland. It should be used primarily to describe the excess land on a site assigned to the 240 or 260 property classes, and that assigned to the 300 series (except for property classes 330, 340 or 350). It could also be used by a commercial data collector to record excess land in a commercial which has little or no commercial potential or is zoned for residential use.

This land type may not be used to describe a site when it is recorded in the 100 or 900 series of property classes.

07- Woodland - This description applies to land under forest. The trees may or may not be marketable as pulpwood or saw timber. This land type is to be used only if the site being described has been recorded with a property class in the 100 or 900 series.

08- Wasteland - This land type describes land such as swamps or steep cliffs. Land described as waste is probably not being utilized and it would be economically impractical or impossible to improve the land to the point where it could be utilized. This land type can be used only if the site being described has a property class in the 100 or 900 series, i.e., it is a farm or forest site.

10- Waterfront - This land type describes all land with frontage on a pond, river, lake, canal, or ocean. Waterfront land must be recorded in dimensions. Both frontage and depth should be determined as accurately as possible with particular emphasis on the correctness of the frontage dimension. A site may have more than one waterfront entry if water frontage exists on more than one type of waterbody, or if the total water frontage is greater than 9999 front feet. Each waterfront entry must have a waterfront code recorded. Land type 10 must be recorded if a site's proper class has been recorded as 313.

14 - Wetland - This land type describes that land which has been designated and identified by the Department of Environmental Conservation as being under restrictions and protection as wetland. This code is to be used only for land for which positive certification is available. DO NOT USE THIS: CODE FOR SWAMPLAND.

b. MSR (MEASURE CODE) - Enter the appropriate code to describe the method of measurement for each land type used.

1 - Acres - The frontage field should be left blank and the acreage should be recorded (right justified) in the depth/acres field. Use up to 6 positions to the left of the decimal point and 2 to the right. Therefore, maximum parcel size which could be recorded is 999,999.99 acres.

EXAMPLE: 12 acres should be entered as 12.00.

3 - Dimensions - The front feet must be recorded (right justified) in the frontage field and the depth must be recorded (right justified) in the depth/acres field to the nearest whole foot, with two decimal places.

EXAMPLE: 100 x 150 frontage and depth should be entered as 100 x 150.00.

c. WTR (WATER) - Waterfront codes are to be used only with Land Type 10 (Waterfront). IF LAND TYPE IS RECORDED AS CODE 10. A WATERFRONT CODE MUST BE ENTERED TO DESIGNATE THE TYPE OF WATERBODY IN QUESTION.

1 - Pond
2 - River
3 - Lake
4 - Canal
5 - Ocean

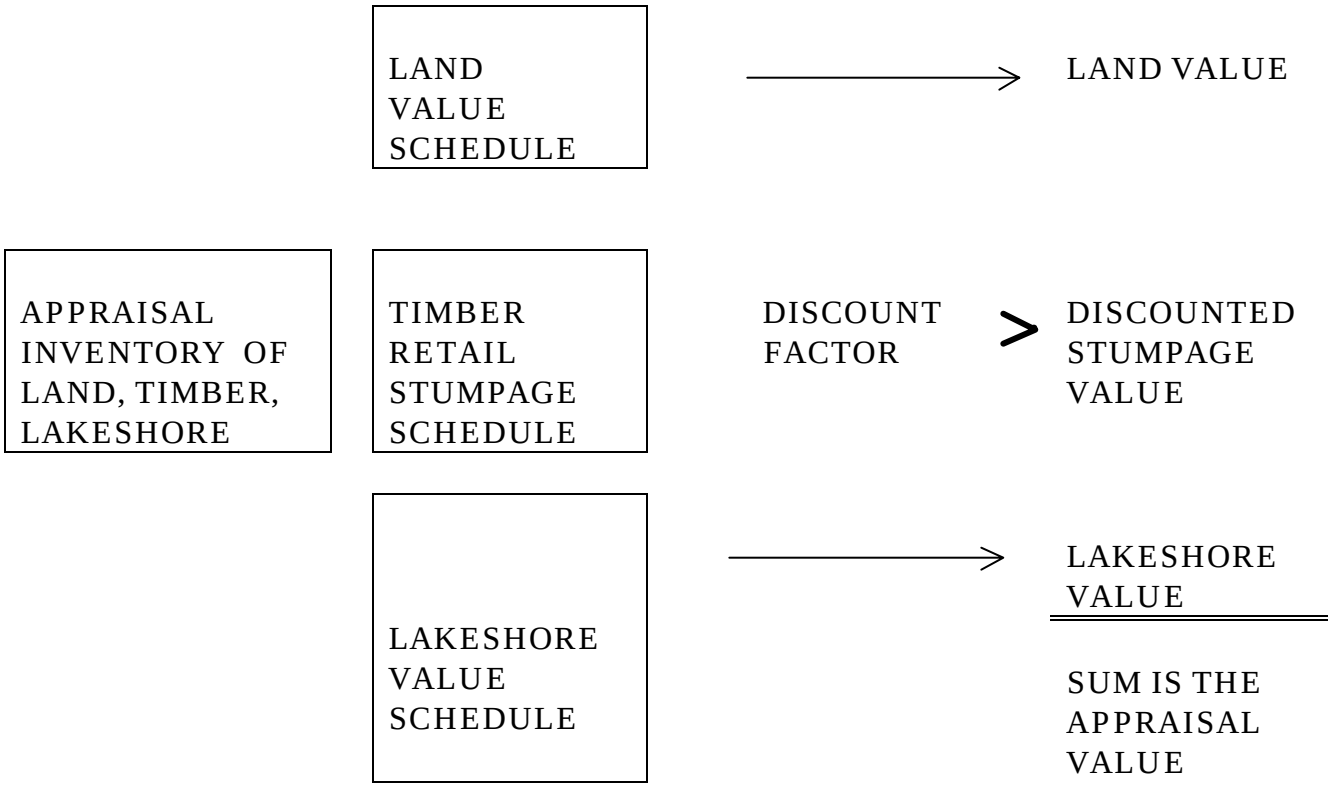
d. LAND RATING CODES - Each land type must have a corresponding land rating entered.

01 - Below Average - This code describes land which is adversely affected by some physical problem such as excessive steepness, swampiness, or it is subject to flooding. Agricultural land is below average when its ability to produce normal crop yields using modern farm machinery is limited or questionable.

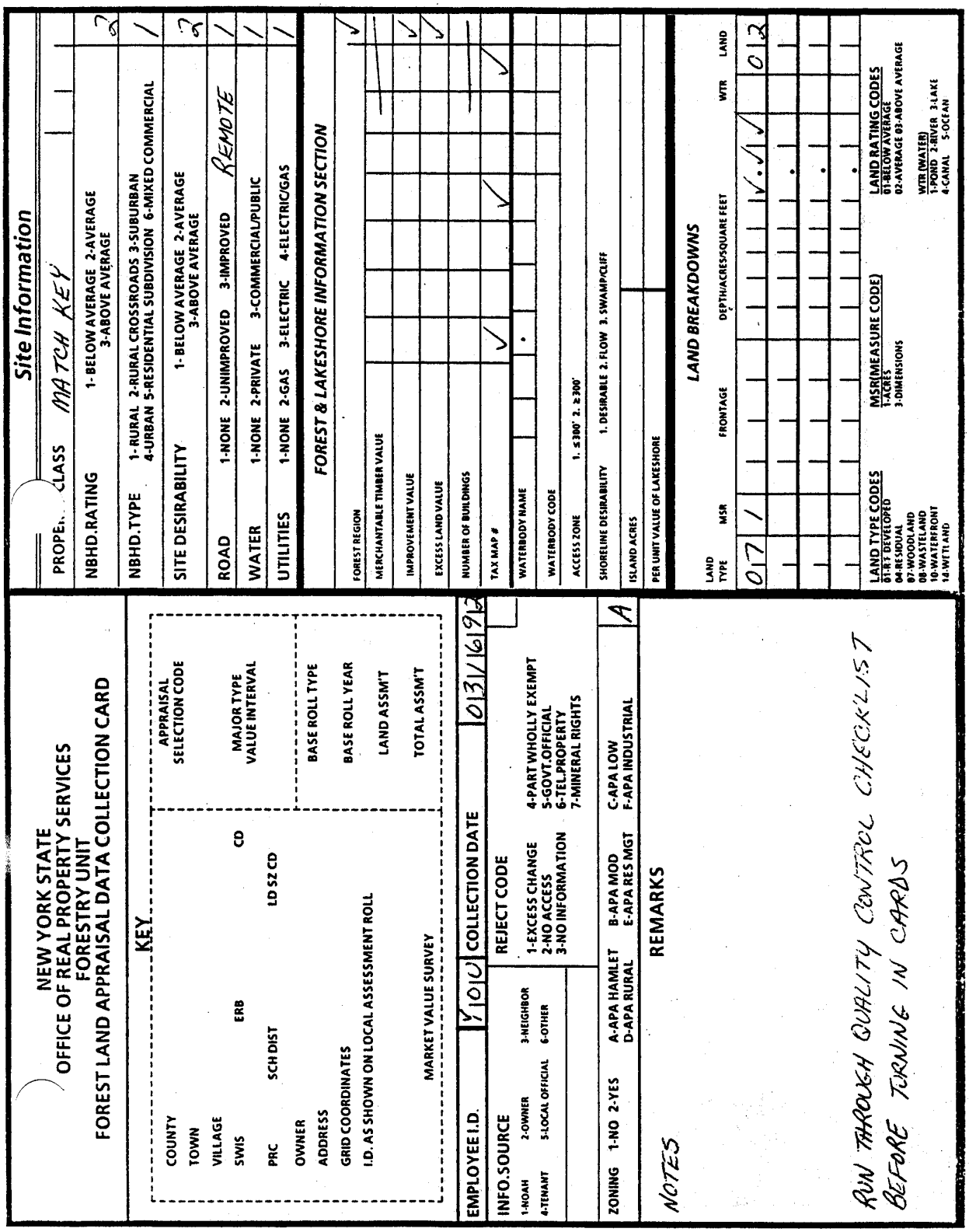
02 - Average - This describes land which is generally well suited to its use, or in the case of vacant land, where one or more uses are economically feasible. Agricultural land types are described as average when crop productivity is normal and modem farm machinery can be utilized.

03 - Above Average - This code describes land which exhibits no problems with topography, workability, or other physical factors affecting its existing or potential use(s). Agricultural land described as above average should produce high crop yields and should be level and easily worked.

General Appraisal Procedure



2.4 APPRAISAL CARD EXAMPLE



NEW YORK STATE
OFFICE OF REAL PROPERTY SERVICES
FORESTRY UNIT
FOREST LAND APPRAISAL DATA COLLECTION CARD

KEY

COUNTY
TOWN
VILLAGE
SWIS ERB CD
PRC SCH DIST LD S2 CD
OWNER
ADDRESS
GRID COORDINATES
I.D. AS SHOWN ON LOCAL ASSESSMENT ROLL
MARKET VALUE SURVEY

APPRAISAL SELECTION CODE
MAJOR TYPE VALUE INTERVAL
BASE ROLL TYPE
BASE ROLL YEAR
LAND ASSM'T
TOTAL ASSM'T

EMPLOYEE I.D. Y101 COLLECTION DATE 013/16/92

INFO.SOURCE
1-NOAH 2-OWNER 3-NEIGHBOR
4-TENANT 5-LOCAL OFFICIAL 6-OTHER

REJECT CODE
1-EXCESS CHANGE 4-PART WHOLLY EXEMPT
2-NO ACCESS 5-GOVT.OFFICIAL
3-NO INFORMATION 6-TEL.PROPERTY
7-MINERAL RIGHTS

ZONING 1-NO 2-YES A-APA HAMLET B-APA MOD C-APA LOW
D-APA RURAL E-APA RES MGT F-APA INDUSTRIAL A

REMARKS

NOTES

RUN THROUGH QUALITY CONTROL CHECKLIST BEFORE TURNING IN CARDS

Site Information

PROPE... CLASS MATCH KEY

NBHD.RATING 1-BELOW AVERAGE 2-AVERAGE 3-ABOVE AVERAGE 2

NBHD.TYPE 1-RURAL 2-RURAL CROSSROADS 3-SUBURBAN 4-URBAN 5-RESIDENTIAL SUBDIVISION 6-MIXED COMMERCIAL 1

SITE DESIRABILITY 1-BELOW AVERAGE 2-AVERAGE 3-ABOVE AVERAGE 2

ROAD 1-NONE 2-UNIMPROVED 3-IMPROVED REMOTE 1

WATER 1-NONE 2-PRIVATE 3-COMMERCIAL/PUBLIC 1

UTILITIES 1-NONE 2-GAS 3-ELECTRIC 4-ELECTRIC/GAS 1

FOREST & LAKESHORE INFORMATION SECTION

FOREST REGION ✓
MERCHANTABLE TIMBER VALUE —
IMPROVEMENT VALUE ✓
EXCESS LAND VALUE ✓
NUMBER OF BUILDINGS —
TAX MAP # ✓ ✓
WATERBODY NAME
WATERBODY CODE
ACCESS ZONE 1. ≤ 300' 2. ≥ 300'
SHORELINE DESIRABILITY 1. DESIRABLE 2. FLOW 3. SWAMP/CLIFF
ISLAND ACRES
PER UNIT VALUE OF LAKESHORE

LAND BREAKDOWNS

LAND TYPE	MSR	FRONTAGE	DEPTH/ACRES/SQUARE FEET	WTR	LAND
07	1		1.1	✓	012

LAND TYPE CODES
01-RT DEVELOPED
04-RESIDUAL
07-WOODLAND
08-WASTELAND
10-WATERFRONT
14-WETLAND

MSR(MEASURE CODE)
1-ACRES
3-DIMENSIONS

LAND RATING CODES
01-BELOW AVERAGE
02-AVERAGE 03-ABOVE AVERAGE

WTR (WATER)
1-POND 2-RIVER 3-LAKE
4-CANAL 5-OCEAN

SWIS _____

CONTROL # _____

TIMBER INVENTORY ACS / DOTS = FACTOR

DOT FACTOR .40

SUB PRCL.	PHOTO NO.		TIMBER CHARACTERISTICS							DOTS	ACRES	RETAIL TIMBER VALUE	
	ROLL	PRINT	RG	TY	SI	VL	CC	A/R	EL			PER ACRE	TOTAL VALUE
1	201	153	1	01	02	3	1	2	1	80	32.00		
2	201	153	1	01	02	3	1	2	1	140	56.00		
3	201	153	1	01	02	4	1	2	1	280	112.00		
4	201	153	1	03	02	4	1	2	1	40	16.00		
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
										TOTALS			
										TOTAL DISCOUNTED TIMBER VALUE			

FORESTRY - WATERFRONT

Forest appraisers are expected to be able to calculate waterfront values for lakes and ponds. There are several sources of information available to assist the appraiser in this endeavor.

3.1 INFORMATION SOURCES

Sales of waterfront are collected continuously. A file is kept, by county, of all collected waterfront sales. These sales are used as comparables to equalization rate samples and to State owned land. Standard procedures for comparables and adjustments must be observed.

Appraisal problems surface where there are no available comparable sales. In these cases, it is acceptable to refer to State owned land value schedules. State owned waterfront is valued by analyzing waterfront sales and producing a schedule of values encompassing comparable lakes and discount factors. The Forestry Unit has lists of lakes and ponds that are comparable, so sales on one water body can indicate a value for others. By referring to value schedules, you are guided by sales on comparable water bodies.

3.2 VALUATION METHODOLOGY

Waterfront is valued by the appraiser using the following methodology:

1. The waterfront is visited and the appropriate classification is applied (D1 - F2).

2. The front footage of each classification is determined using aerial photos or tax maps.

3. Sales on each water body are analyzed to indicate value. (NOTE: An alternate method available to Forestry Unit appraisers when no comparable sales exist is the option of referring to predetermined schedules on taxable State owned land water bodies).

4. The value per front foot of a building lot sized parcel for each classification of State Owned Land is looked up in the S.O.L. waterfront file.

5. The S.O.L. base price per front foot is discounted for size by the appropriate factor from the discount chart.

   EXAMPLE: If a 2000' piece is being appraised on "good lake" and the S.O.L. value is XXX for a building lot, then XXX times 31%times 2000 is the value of the waterfront portion of the appraisal.

6. This calculated value can be further adjusted for lake quality.

   EXAMPLE: If "best" lake is used as a comparable to "good" lake, the S.O.L. value of "best" lake might have to be adjusted to make it more closely match "good" lake.

3.3 SHORE TYPE DEFINITIONS

D-1: Quality of shoreline and water is good to excellent; shoreline is within 300 feet of access road.

D-2: Quality of shoreline and water is good to excellent; shoreline is more than 300 feet from access road or is accessible by boat only.

F-1: Quality of shoreline and water is fair to poor; shoreline is within 300 feet of access road.

F-2: Quality of shoreline and water is fair to poor; shoreline is more than 300 feet from access road or is accessible by boat only.

Swamp/Cliff: This is recognized as the least valuable shoreline designation.

3.4 CRITERIA FOR DETERMINING IF WATERBODIES ARE TO RECEIVE A VALUE

A good rule of thumb is that twenty-four points usually qualifies a water body to have a front foot value. However, waterfront valuation experience and common sense judgments should be relied upon.

(Surface Area) x (Distance) x (Terrain) x (Quality) x (Depth) = 24 or More Points

Surface Area:
1 = 1 to 10 acres
2 = 11 to 30 acres
3 = 31 to 100 acres
4 = over 100 acres

Distance from road:
1 = over 3.1 miles
2 = 1.1 to 3.0 miles
3 = 0.6 to 1.0 miles
4 = 0 to 0.5 miles

Terrain:
1 = steep, rugged
2 = moderate, hilly
3 = gently sloping

Shoreline Quality:
1 = poor (swampy, mucky (typical of Beaver Pond))
2 = fair (some wet areas, brushy, less desirable bottom (flow type))
3 = good (average or above average, generally dry, some gravel or sandy bottom)
4 = excellent (rocky or sandy shoreline, desirable waterfront)

Depth:
1 = shallow 0 to 6' mean depth
2 = average 7' to 20'
3 = deep over 20' {from Adirondack Lake Survey Report)

3.5 REDUCTIONS FOR SIZE OF LAKE FRONTAGE

- Data from Partlow Lake Appraisal -

Front Feet	Percentage of Base Lot Value	Front Feet	Percentage of Base Lot Value
0 - 99*	50	397 - 408	57
100 - 109	115	409 - 425	56
110 - 119	112	426 - 441	55
120 - 129	109	442 - 458	54
130 - 139	106	459 - 475	53
140 - 149	103	476 - 491	52
150 - 199**	100	492 - 508	51
200 - 204	83	509 - 525	50
205 - 212	82	526 - 541	49
213 - 221	81	542 - 556	48
222 - 229	80	557 - 569	47
230 - 236	79	570 - 579	46
237 - 246	78	580 - 594	45
247 - 253	77	595 - 624	44
254 - 260	76	625 - 674	43
261 - 267	75	675 - 724	42
268 - 274	74	725 - 774	41
275 - 281	73	775 - 849	40
282 - 289	72	850 - 924	39
290 - 296	71	925 - 974	38
297 - 304	70	975 - 1049	37
305 - 312	69	1050 -1149	36
313 - 321	68	1150 -1349	35
322 - 329	67	1350 -1549	34
330 - 337	66	1550 -1749	33***
338 - 346	65	1750 -1849	32
347 - 353	64	1850 -2049	31
354 - 360	63	2050 -2449	30
361 - 367 .	62	2450 -2649	29
368 - 374	61	2650 -3249	28
375 – 382	60	3250 -3649	27
383 - 389	59	3650 -4249	26
390 - 396	58	4250+	25

* Assumed not to be a building lot

** Base lot size

*** Lake George waterfrontage percentage of base lot value maximum level, except at 10,000 front feet or more where the percentage is 25

FORESTRY - STUMPAGE

4.1 STUMPAGE DESCRIPTION

The contributory market value of timber stumpage value is determined using the principles that follow.

1. A schedule of timber stumpage values shall be prepared which shall contain per acre prices representing the market value of timber stumpage. Stumpage values shall be distinguished for most existing combinations of the classifications of forest stands.

2. The timber price data utilized to construct this schedule shall be obtained through personal interviews with logging contractors, sawmill operators, consulting foresters, and other people in the wood-using industry. Confirmed contract prices obtained from such interviews shall be the basis for stumpage schedule values.

3. In calculating the contributory value of merchantable timber, all stumpage values shall be discounted by 50 percent to reflect the fact that timber stumpage contributes less than its market price per acre to the market value of forested land because of ownership risks, opportunity costs of waiting to harvest the entire parcel (large tracts), property taxes, and other such costs of land ownership.

The following is an explanation of how stumpage values are calculated by ORPS' Forestry Unit.

Stumpage is a term used to describe the value of standing timber or wood "on the stump". It is important to realize that there are numerous costs associated with getting timber from the stump to the market. A skilled laborer cuts the tree; another skilled laborer in an $80,000 machine drags (skids) the log to a truck; another skilled laborer in a $30,000 machine loads the log onto a truck; a driver in a $100,000 truck hauls the log to the mill yard where it must be unloaded. All these costs, plus a profit margin must come out for a tree to pay its way to the sawmill. The farther the tree is located from the market, the more difficult it is to extrapolate a stumpage value.

The Forestry Unit uses three sources when determining its raw stumpage values. The first source is an extensive network of loggers and consulting foresters who buy standing timber and are willing to discuss these purchases with us. From them we obtain contract sales information, such as what species were bought, their quality, quantity and under what special conditions. These logging contractors also provide us with information on various logging costs for our analysis phase, as well as first hand market data.

The second source for stumpage data comes from a semi-annual report published by the NYS Department of Environmental Conservation. The report is published for land owners and loggers who need to know a value range for forest products. Stumpage data is reported by by geographic region and by forest product. It proves to be an excellent resource for stumpage value ranges.

The third source is readily available, but less reliable. Sawmills print lists of products needed and prices they are willing to pay, delivered to the mill. These prices, less logging costs, should, in theory, equate to stumpage prices. This theoretical method is acceptable appraisal procedure, but is used sparingly, because the fluctuating nature of logging costs makes this residual method less reliable than direct sales data.

These three sources of information are listed spreadsheet fashion on a regional chart. Stumpage values are selected manually from the most reliable of the available data. Median, mode, mean, weighted mean and professional judgment have all been used in the selection. Confidence in the data is the main criteria for placing the weight on certain base values.

Adjustments must be made to these base prices to accommodate different "logging chance" situations. Smaller logs are worth less as they take more processing. Logs far from the road are worth less as they must be skidded further. Logs on steep terrain are worth less as they are more difficult to harvest. Tracts with the best timber removed are worth less than other typical tracts.

It has been the policy to disregard any short term or sporadic changes in stumpage values. The goal is to reflect only long range consistent trends. This trending process can be accomplished by fitting a curve to the adjusted base prices over time, i.e. adjusted base prices fitted to a time curve are called trended values and are used to smooth out market data and strengthen weak or non-existent data. A steady and reliable flow of timber values representative of the market, but not unduly sensitive to its day-to-day changes, is the result of trending.

A test for reasonableness is required. Harmonization curve sets are constructed and used to fulfill this test. Harmonization curves are parallel specie lines opposite the various conditions. When lines that should run parallel do not, an identifiable reason

should exist or erroneous data should be suspected. An example of this relationship might aid in the explanation. Hard Maple sells for more than beech, in general. It brings more at the mill. On good sites, it is worth more. On steep terrain it is worth more. Near or far from the road, hardwood is worth more. If you have a data point where beech appears to have a higher value than hard wood, you have cause for concern about that data point. A graphic display helps illuminate this relationship. Any data that forces a harmonization curve to fall in an illogical fashion must be checked. After all the data is acceptable, it is presented in chart form.

A summary at this point is in order. Stumpage data is collected from dealers in the stumpage and log market. A single value is picked to represent a value per specie for each region. These values are adjusted to find values under different logging conditions. Unusual or short term market fluctuations are trended out. Illogical data is identified and often eliminated. The final set of material is presented in chart form as a Stumpage Report.

The heart of the Stumpage Report consists of these value charts, along with an explanation of the merchantability standards which apply to each specie. A section on general observations is included to formally recognize conditions found in the field which might now, or in the future, influence stumpage prices.

FORESTRY – TIMBER INVENTORY

5.1 INTRODUCTION

The multi-variate forest inventory system presently being used employs seven variables, each of which captures a particular characteristic of both land and timber and has a measurable effect on value.

5.2 DEFINITION OF INVENTORY VARIABLES

1. Forest Region - The seven forest regions recognized are delineated on the basis of differences in forest stand composition, timber merchantability standards, forest product markets and forest product utilization (figure 4).

2. Forest Type

   a. Pure - A group of species or closely associated groups of species which comprise seventy-five percent or more of the gross cubic foot volume of a stand.

   b. Mixed - A stand composed of a mixture of two or more pure forest types wherein each type comprises between twenty-five percent and seventy-five percent of the gross cubic foot volume per acre of a stand.

3. Forest Site - Site quality is a measure of the ability of a particular area to grow tree crops in a temporal reference, i.e., the shorter the time to maturity, the better the site. Site quality is dependent upon the interaction of edaphic, climatic and biotic factors and is measured by the height of dominant and codominant trees in a stand.

4. Gross Timber Volume - Total wood volume (usually per acre) in all living trees including cull as measured by criteria below.

   a. Cubic Foot - Wood volume, excluding bark, of all living trees, measured between a one foot stump height and a four inch (i.b.) top diameter.

b. Cord - A cord is one standard measure of cubic foot volume. One cord equals a pile of wood four feet high, four feet wide, and eight feet long. Two common markets for cordwood are firewood and pulpwood for paper or chipboard manufacture.

c. Board Foot - Wood volume of all living trees, calculated by the International 1/4 inch Log Rule, between a one foot stump height and an eight inch (i.b.) top diameter for hardwood species and between a one foot stump height and a six inch (i.b.) top diameter for coniferous species.

d. Basal Area - Basal area (the area of a cross section of a tree) is measured in the field at DBH (diameter at breast height) and converted to board foot volume using standard volume charts.

5. Cut Class - This variable measures the quality of a stand in terms of cull percentage and species desirability.

a. Class 1 - Typically this stand has not been commercially logged, has a relatively low cull percentage and contains species in demand for a variety of forest products.

b. Class 2 - This stand has, in all probability, been logged, with the residual stand high in cull and undesirable or low demand species.

6. Accessibility

a. Class 1 - Land and timber that lies within one-quarter mile of an all weather, maintained road.

b. Class 2 - Land and timber that lies beyond one-quarter mile of an all weather, maintained road.

7. Ease of Logging - This variable is a measure of topography and terrain features.

a. Class 1 - Under 20% slope. Easy vehicle traverse.

b. Class 2 - 20% - 40% slope. Difficult vehicle traverse

c. Class 3 - Over 40% slope, or impossible vehicle traverse, or stands with extremely poor site conditions, low timber volume or other factors which make harvesting uneconomical

5.3 PROCEDURES FOR DETERMINATION OF TIMBER VOLUME PER ACRE CLASS

1. Initial Aerial Photo Interpretation

The parcel to be inventoried is plotted on an aerial photograph using deed descriptions, survey maps, tax maps or other appropriate sources of parcel boundary data. Using stereoscopy, obvious non-productive sites, such as rock outcrops, alder beds, water, etc., are delineated first. Homogeneous forest stands (in terms of forest type, tree crown size, cut class, accessibility and topography) are outlined next.

2. Field Reconnaissance

Each forest stand delineated on the parcel is a sampling unit. A minimum of 9 sample points are taken within each stand. Sample points are taken at random along a cruise line through the stand. At each point, using a 10 factor wedge prism, a tree count is tallied (on Plotless Cruising Tally Form) of qualifying trees by species. Basal area per acre is calculated by dividing total tree count by 9 and multiplying the result by 10. Basal area per acre is then converted to gross volume per acre by use of the conversion table.

If a stand is composed of a mixture of species groups (mixed type), the gross volume per acre is determined by applying the total basal area per acre to each species group on the conversion table and weighting the volumes in proportion to the basal area distribution of the sample species groups.

3. Reliability of Sample

In order to determine the reliability of the volume estimate for each stand, the sample data is tested in the following manner:

The gross volume per acre class is recorded for each sample point. The mean gross volume per acre class is calculated; in the example:

EXAMPLE: Suppose you measured a total of 43 trees on 9 sample plots. 43/9 = 4.8 trees per plot. The standard 10 factor wedge prism indicates 4.8 x 10 = 48 square feet of basal area per acre. The standard deviation is calculated by dividing the range of the volume classes by 3; 1/3 = 0.33. The coefficient of variation is then calculated; 0.33/4.8 = 6.9%. The standard of error, expressed as a percent of the mean 6.9 divided by the square root of 9 which equals 2.3%.

Either of two methods is used to determine adequacy of sample:

Method 1 is applied for any stand whose mean volume class is 1-4.

Method 2 is applied for any stand whose mean volume class is 5-9.

Method 1 - The standard deviation is divided by the square root of "n" (9 sample points) to arrive at the absolute standard error. If this figure is less than 0.4 of a gross volume per acre class, the 9 sample points are adequate (0.4 being the desired accuracy at the 68% level of probability). If the standard error exceeds 0.4, the total number of sample points needed is calculated by:

$$SE = \frac{SD}{n}$$

n = Total number of samples
SE = Standard Error
SD = Standard Deviation

Method 2 - The same formula applied in Method 1 is used here, except that standard deviation and standard error are expressed as percentages:

$$CV = \frac{SD}{x}$$

$$SE(\%) = \frac{CV}{n}$$

x = Mean Volume Class
n = Total number of samples
SE = 5% (desired accuracy at 68% probability)
CV = Coefficient of Variation
SD = Standard Deviation

4. Tally Form

PLOTLESS CRUISING TALLY FORM

COUNTY	AERIAL PHOTO NO. (Old)
TOWN	AERIAL PHOTO NO. (New)
SWIS	DATE
FOREST REGION	CREW
PCL. I.D.	SOL ☐ SALE ☐ P.S. ☐

Pt. No.	dbh	Species	Pt. No.	dbh	Species

FORM-5023 4/86

5.4 BASAL AREA PER ACRE TABLES

BASAL AREA PER ACRE VERSUS GROSS BOARD FEET PER ACRE
Expressed as Thousands of Board Feet per Acre at the Inc. ¼" Scale
by Forest types and Forest Sites
Hardwood Trees 11.6" - DBH (ob) Softwood Trees 8.6" + DBH (oh)

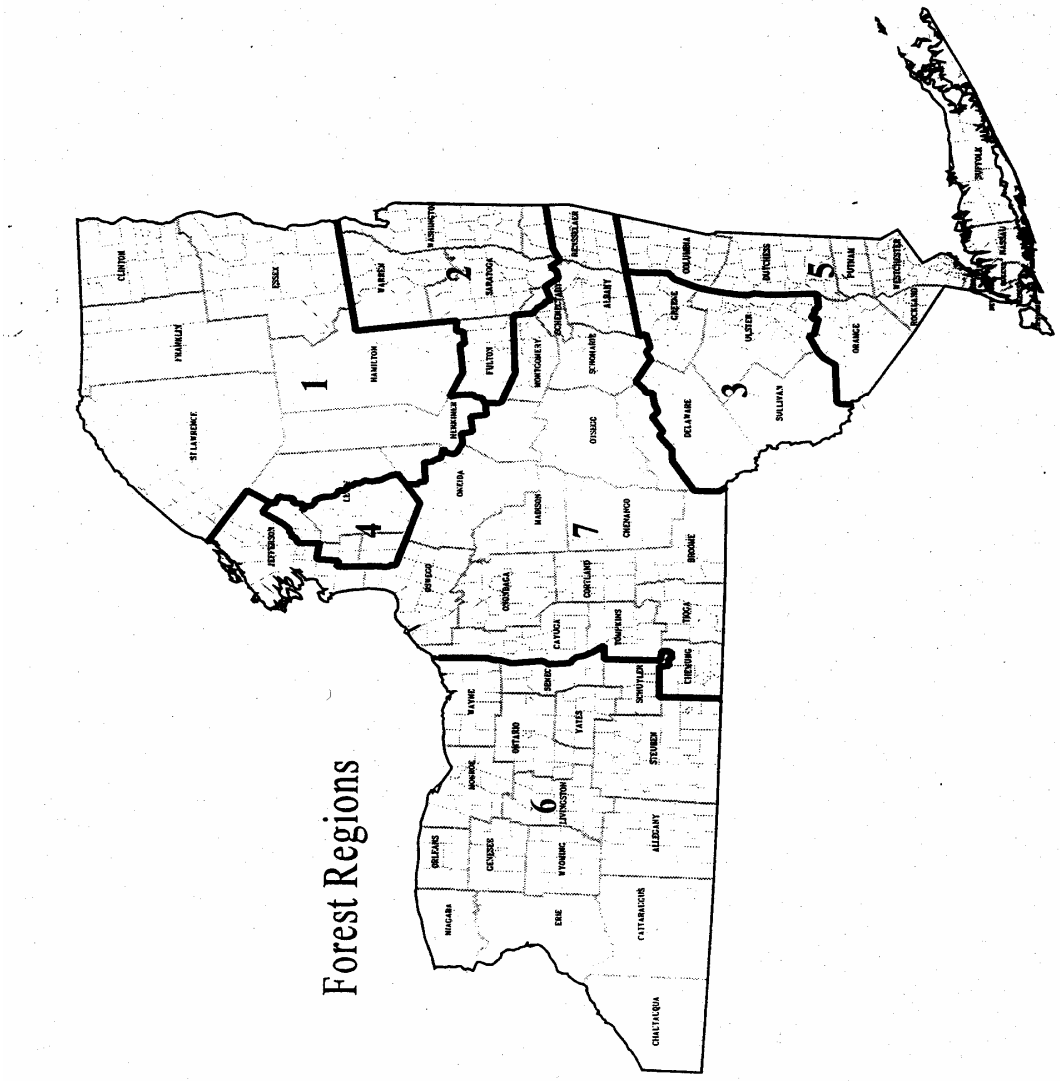
Basal Area/ acre in saw-timber size trees	1. Hard maple, yellow birch, beech					10 Oak		5 Aspen			20 White Pine			23 Spruce-Fir			25 Hemlock	
	Uncut			Cut														
	Site 1	Site 2	Site 3	Site 1	Site 2	Site 2	Site 3	Site 1	Site 2	Site 3	Site 1	Site 2	Site 3	Site 1	Site 2	Site 3	Site 1	Site 2
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1
2	.3	.2	.2	.3	.2	.2	.2	.3	.2	.2	.2	.2	.1	.2	.2	.1	.2	.1
3	.4	.3	.2	.4	.4	.4	.2	.4	.4	.2	.4	.3	.2	.4	.3	.2	.2	.2
4	.6	.4	.3	.6	.5	.5	.3	.6	.5	.3	.5	.4	.2	.5	.4	.2	.3	.2
5	.7	.5	.4	.7	.6	.6	.4	.7	.6	.4	.6	.5	.3	.6	.5	.3	.4	.3
10	1.3	1.1	.8	1.4	1.3	1.2	.8	1.5	1.2	.8	1.1	1.0	.6	1.1	.9	.6	.8	.6
15	2.0	1.6	1.2	2.1	2.0	1.8	1.2	2.3	1.8	1.2	1.6	1.5	.9	1.6	1.4	.9	1.2	1.0
20	2.7	2.2	1.6	2.8	2.7	2.4	1.6	3.1	2.5	1.6	2.1	2.0	1.3	2.2	1.9	1.3	1.6	1.4
25	3.4	2.8	2.1	3.6	3.4	3.1	2.1	3.9	3.3	2.1	2.7	2.6	1.7	2.8	2.4	1.7	2.0	1.8
30	4.2	3.4	2.6	4.3	4.0	3.9	2.6	4.8	4.0	2.6	3.3	3.2	2.1	3.4	2.9	2.1	2.4	2.2
35	5.0	4.0	3.2	5.1	4.7	4.6	3.2	5.6	4.8	3.2	3.9	3.8	2.5	4.0	3.4	2.5	2.8	2.6
40	5.8	4.6	3.8	5.9	5.4	5.4	3.8	6.5	5.6	3.8	4.6	4.4	3.0	4.7	4.0	3.0	3.3	3.0
45	6.6	5.3	4.4	6.8	6.1	6.2	4.4	7.3	6.5	4.4	5.3	5.0	3.5	5.4	4.6	3.5	3.8	3.5
50	7.5	6.0	5.0	7.7	6.8	7.0	5.0	8.2	7.4	5.0	6.0	5.7	4.0	6.1	5.2	4.0	4.4	4.0
55	8.4	6.7	5.7	8.6	7.5	7.9	5.7	9.1		5.7	6.8	6.4	4.5	6.8	5.8	4.5	5.0	4.5
60	9.3	7.4	6.4	9.5	8.2	8.7	6.4	10.0		6.4	7.6	7.1	5.1	7.5	6.5	5.1	5.6	5.1
65	10.2	8.2	7.1	10.4	8.8	9.7	7.1	10.9		7.1	8.4	7.8	5.7	8.3	7.2	5.7	6.2	5.6
70	11.1	8.9	7.9	11.3	9.5	10.7	7.9	11.8		7.9	9.2	8.5	6.3	9.1	7.9	6.3	6.8	6.2
75	12.1	9.7	8.7	12.2	10.2	11.7	8.7	12.7		8.7	10.0	9.2	6.9	9.9	8.6	6.9	7.5	6.8
80	13.1	10.5	9.5	13.1	10.9	12.7	9.5	13.6		9.5	10.8	10.0	7.5	10.8	9.4	7.5	8.2	7.5
85	14.1	11.3		14.0	11.6			14.5			11.7	10.8	8.1	11.7	10.2	8.1	8.9	8.1
90	15.2	12.2		14.9	12.3			15.4			12.7	11.6	8.8	12.6	11.0	8.8	9.6	8.8
95	16.3	13.0		15.9	13.0			16.3			13.7	12.4	9.5	13.5	11.9	9.5	10.4	9.5
100	17.4	13.9		16.9				17.3			14.7	13.2	10.2	14.4	12.8	10.2	11.2	10.2
105	18.5	14.8		17.9							15.7	14.1	10.9	15.3	13.7	10.9	12.1	10.9
110	19.6	15.8		18.9							16.7	15.0	11.6	16.3	14.6	11.6	13.0	11.7
115	20.7	16.7									17.7	15.9	12.3	17.3	15.5	12.4	13.9	12.5
120	21.8	17.7									18.8	16.8		18.3	16.4	13.2	14.8	13.3
125	22.9	18.7									19.9	17.7		19.3	17.3	14.0	15.8	14.1
130	24.0	19.7									21.0	18.6		20.3	18.2	14.9	16.8	15.0
135	25.1	20.7									22.2	19.6		21.3	19.1	15.8	17.8	15.9
140	26.2										23.4	20.6		22.3	20.0	16.9	18.8	16.8
145											24.6	21.6		23.4	21.0	17.8	19.9	17.7
150											25.8	22.6		24.5	22.0		21.0	18.6
155											27.0	23.6		25.6	23.0		22.2	19.5
160											28.2	24.6		26.8	24.0		23.4	20.4
165											29.4	25.6		28.0	25.0		24.6	21.4
170											30.6	26.6		29.3	26.0		25.8	22.4
175											31.8	27.6		30.7	27.0		27.0	23.4
180											33.0	28.6		32.2	28.0		28.2	24.4
185											34.3	29.6		33.8	29.0		29.4	25.4
190											35.6	30.7		35.5	30.0		30.8	26.4
195											36.9	31.8		37.3	31.0		32.2	27.5
200											38.2	32.9		39.2	32.0		33.6	28.6

Poletimber C.F.

BA/A DBH 5.6" +	N.H'wd Site 1	N.H'wd Site 2	Asp. Site 2	S-F Site 2	VC
10	130	130	110	118	1
20	280	260	240	236	
30	450	400	380	354	
40	630	550	555	512	2
50	820	710	740	640	
60	1020	880	850	768	
70	1240	1060	1160	1050	3

Volume Codes	
Code	Volume / A
1	0-399 cu. ft.
2	400-799 cu. ft.
3	800-1999 b.f.
4	2000-4999 b.f.
5	5000-9999 b.f.
6	10000-14999 b.f.
7	15000-19999 b.f.
8	20000-24999 b.f.
9	25000 +

5.5 REGIONAL MAP



5.6 MENSURATION STANDARDS

1. Tree Diameter - The point sampling procedure utilized in obtaining an estimate of timber volume per acre necessitates a tally of individual trees according to diameter. The following table lists the diameter standards used.

	Tree Diameter (dbh)* in Inches	
	Hardwood Species	Coniferous Species
Seedling - Sapling	< 5.6	< 5.6
Pole Timber	5.6 to 11.5	5.6 to 8.5
Saw Timber	> 11.5	> 8.5

**dbh = diameter at breast height - this is a standard tree measurement for standing timber*

2. Site Class

Forest Site
- Natural Stands

	Sixteen Foot Logs*	
Numeric Code	Hardwood Species	Coniferous Species
01	≥ 3	≥ 5
02	2 to < 3	3 to < 5
03 & 04	< 2	< 3

**In dominant and co-dominant trees.*

3. Reforestation Stands

	Five Year Internodal Growth in Feet*		
Numeric Code	Red, White, Scotch, Jack Pine, Norway Spruce	White Spruce	Larch
01	> 9.0	> 8.0	> 12.0
02	7.0 to 8.9	6.0 to 7.9	9.0 to 11.9
03	< 7.0	< 6.0	< 9.0

**Beginning at first whorl above dbh*

5.7 NON-FOREST SITE CLASSES

Numeric Code	Description
05	Permanent alder beds
06	Permanent brush, muskeg, etc.
07	Beaver grass, grassy swamps
08	Rock outcrop
09	Agricultural land in use
10	Idle agricultural land
11	Water
12	Land inventoried for waterfront value (200' in depth)
13	Land inventoried as a home site
14	Land inventoried for road front value (200' in depth)
15	Land inventoried as cabin site (hunting camp, etc.)
16	Miscellaneous – power lines, gas lines, roads, etc.

5.8 STANDARD TYPES

1. Natural

Numeric Code	Forest Type	Species Composition
01	Northern hardwood	Hard maple, beech, yellow birch, red maple, black cherry, white ash, and basswood
02	Northern hardwood	Northern hardwood species White pine and white pine
03	Northern hardwood	Northern hardwood species Hemlock and hemlock
04	Northern hardwood	Northern hardwood species, Spruce-Fir red spruce and balsam fir
05	Pioneer hardwood	Aspen, gray birch, white birch, red maple
06	Gray birch	Gray birch
07	Swamp hardwood	Black ash, red maple, elm (Site 4 only)
08	Paper birch	Paper birch
10	Oak	Any oak species
13	Oak - Pine	Any oak species and pine species
20	White pine	White pine
23	Spruce - Fir	Red spruce, white spruce, Balsam fir
24	White pine-Hemlock	White pine and hemlock

Numeric Code	Forest Type	Species Composition
25	Hemlock	Eastern hemlock
26	Tamarack - Cedar	Tamarack and white cedar (Site 4 only)
28	Black spruce	Black Spruce (Site 4 only)
29	Red pine	Red pine
30	Pitch pine	Pitch pine
31	Jack pine	Jack pine
32	Red pine-White pine	Red and white pine
33	Cedar swamp	White cedar (Site 4 only)
34	White pine-Spruce	White pine, red spruce, balsam fir

2. Reforestation Stands

Numeric Code	Forest Type and Species Comp
40	White pine
41	Red pine
42	Scotch pine
43	Larch
44	Norway spruce
45	White spruce
46	Jack pine
47	Pitch pine
48	Douglas fir
50	White pine and red pine
51	White pine and Norway Spruce
52	Larch and spruce
53	Scotch pine and White pine
54	Red pine and Norway spruce
55	Scotch pine and Red pine
56	Mixed plantation & natural species (Volume Class 1 only)
57	Volume class 1 plantation of unknown species

5.9 TIMBER VOLUME PER ACRE CLASS

Numeric Code	Gross Volume per Acre	Stand Description
1	0 - 399 cubic feet	Seedling – Sapling
2	400-799 cubic feet	Light Poles
3	800 cu.ft.- 1999 bd.ft.	Heavy Poles
4	2000-4999 board feet	Light Sawtimber
5	5000-9999 board feet	Medium Sawtimber
6	10,000-14,999 bd.ft.	Heavy Sawtimber
7	15,000-19,999 bd.ft.	Very heavy sawtimber
8	20,000-24,999 bd.ft.	Very heavy sawtimber
9	25,000+ board feet	Very heavy sawtimber

1. Ease of Logging

Numeric Code	Degree of Slope in %	Physical Features
1	<20	Easy vehicle traverse
2	21 to 40	Difficult vehicle traverse
3	>40	Poor growing site,low timber volume, impossible vehicle traverse

5.10 TAXABLE STATE OWNED LANDS

Appraisal Procedures Being Applied to Taxable State Owned Forest Lands

1. Background - In the State of New York, Sections 530 through 538 of Title 2 of the Real Property Tax Law prescribe the power and the extent of the nonsovereign, subordinate local units to tax State owned lands. Several other sections of Title 2 specify how the taxation and assessment of State owned lands is to be approached. In that regard, Subdivision 1 of Section 542 is of particular interest for it states in part: "State owned lands subject to taxation shall be valued as if privately owned and assessed at the same percentage of full value as other taxable real property in the assessing unit..".

   In New York, the law requires the real property tax to be levied on an ad valorem basis with valuations being based on fair market value. Court decisions have equated fair market value (usually taken as actual market value) with full market value.

2. Value Determinants

   The market approach to valuation is employed by ORPS in estimating the full market value of taxable lands. In appraising these lands, the values recognized have essentially been in three areas: bare land, merchantable timber, and waterfront values. The methodology utilized to determine these values is as follows.

   a. Bare Land Values

      The ORPS definition of bare land applies the term to land committed to vegetative growth but bearing no merchantable (marketable) standing timber as of the moment. Market value schedules for bare land are calculated for each assessing unit by examining private land sales. These schedules include two value considerations: 1) Value per acre for land accessible by road and 2) Value per acre for land without access by road (landlocked).

b. Timber Stumpage Values

Stumpage values per acre are calculated for each of six market regions in the State. Within each region, average values per acre are produced for some 1000 different forest condition classes. These classes are derived from combinations of various levels of seven different variables. These variables are found to have a significant influence on values of stumpage. Altogether, 53 levels of the seven variables are recognized and considering all possible combinations, this allows for approximately 10,000 classifications. Stumpage prices are obtained through personal interviews with jobbers and contractors in the wood-using industry. Confirmed contract prices are utilized in calculating per acre values for various combinations of prospective timber products and standing timber characteristics.

c. Waterfront Values

Land lying within 200 feet of the shore of a lake or pond has been determined (from sales analysis) to have as its highest and best use as recreational potential. Private sales are examined and values calculated for three distinct classes of shoreline (based on suitability for recreational purposes) on each waterbody where a reliable number of sales exists. A comparable waterbody analysis determines which private waterbody will be used as the value determinant for each of the State owned waterbodies or portions thereof.

3. State Land Inventory

A comprehensive and detailed inventory of all taxable State owned lands was completed in 1994. Utilizing an unbiased, scientific sampling approach, land, timber and waterfront were classified both in terms of quality and quantity according to the variables previously mentioned. Up-to-date techniques of measurement were used and steps were taken to insure sampling accuracy.

4. Valuation Procedures

Computers perform the actual mechanics of valuation. By matching the master inventory of State owned lands with the appropriate land, timber and waterfront value schedules and performing the necessary computations, a value for each parcel is generated. This market value is subsequently reviewed for accuracy and reliability and approved by ORPS for use in the screening of locally derived assessments.

REAL PROPERTY TAX LAW SECTIONS FOR TAXABLE STATE LANDS

Tax Law Number	Description	Taxable For
Real Property Tax Laws		
532A	Forest Preserve lands	All purposes
532B	Forest lands in towns of Altona & Dannemora, Clinton County – excluding institutional lands in Dannemora	All purposes
532C	Allegany State Park	All purposes
532D	Forest lands in Rockland Co.	All purposes
532E	Palisade State Park	All purposes
532F	Railroad from Lake Champlain to Clinton Prison	All purposes
532G	Lands in 13 special towns: Otselic, Pharsalia, Sherburne, etc.	All purposes
534	Reforestation areas	All but county purposes
536A	Lands in 38 special school districts	School purposes only
536B	Lands in 19 special towns	" " "
536C	Lands in certain special school districts and towns	" " "
Conservation Law 587 (448)	Water regulating district lands	All purposes

APPENDIX A

1. Warranty Deed
"covenants as follows:

That the party of the second part shall quietly enjoy the said premises;
That said-will forever warrant the title to such premises."

2. Warranty Deed (with lien covenants)
"covenants as follows:

First	That the party of the second part shall quietly enjoy the said premises;
Second	That said... will forever warrant the title to said premises;
Third	That in compliance with Sec. 13 of the Lien Law, the grantor will receive the consideration of this conveyance and will hold the right to receive such consideration as a trust fund to be applied first for the purpose of paying the cost of the improvement and will apply the same first to the payment of the cost of the improvement before using any part of the total of the same of any other purpose".

3. Warranty Deed (with full covenants)
"covenants as follows:

First	That said ... is seized of said premises in fee simple, and has good right to convey the same;
Second	That the party of the second part shall quietly enjoy the said premises;
Third	That the said premises are free from encumbrances;
Fourth	That the party of the first part will execute or procure any further necessary assurance of the title to said premises;
Fifth	That said ... will forever warrant the title to said premises."

4. Bargain and Sale Deed (without covenant)
states as follows:

"Does hereby grant and release unto the party of the second part .... etc

"To have and to hold the above granted premises unto the party of the second part, ...and assigns forever."

5. Bargain and Sale Deed (with covenant) states as follows:

"does hereby grant and release unto the party of the second part..., etc.

"To have and to hold the premises herein granted unto the party of the second part, his heirs and assigns f r ver. And the party of the first part covenants that he has not done or suffered anything whereby the said premises have been encumbered in any way whatever."

6. Quit Claim Deed states as follows:

"Does hereby promise, release, and quit claim unto the party of the second part, ... and assigns forever, all (description) together with the appurtenances and all the estate and rights of the party of the first part in and to said premises.

"To have and to hold the premises granted unto the party of the second part,... and assigns forever."

APPENDIX B

1. Excess Change
   This code indicates that construction and/or demolition of improvements have taken place after the sale and these changes cannot be adequately shown in the inventory. This code can also be used in the case of a major change in use of the property since the sale date.

2. No Access
   This code shows that access to the property is necessary in order to collect and verify data for the sale and such access cannot be obtained.

3. No Information
   Certain information is necessary to collect and verify sales data and cannot be obtained.

4. Not Arm's Lenath
   This code indicates that the sale should not be considered valid for one of the following reasons (which should be recorded in the remarks section):

   a. One or both parties involved in the sale were not fully aware of the present or potential purposes for which the property could be used.

   b. One or both parties in the sale were acting under duress or coercion.

   c. The sale involved related individuals or corporations.

   d. The sale was a result of a liquidation of assets, a mortgage foreclosure, tax sale or quit claim.

   e. The sale involved a land contract (a contract given to a purchaser of real property who pays a portion of the purchase price when the contract is signed, and agrees to pay additional sums, at intervals, in the amount specified in the contract until the total purchase price is paid and the seller gives the deed).

   f. The sale included an excessive amount of personal property.

   g. Grantee or grantor is a lending institution or government agency.

   h. Inadequate deeds.

5. Improved Sale
   This indicates that the sale would not be useful in sales analysis because improvements make a major contribution to the total value of the property.

6. Misclassified
   This code indicates that the sale was misclassified on the sales label and is not a property class useful in sales analysis.

7. Not Representative
   The sale is not representative of the usual transaction in the area (includes incorrect acreage on pre-printed label).

8. Not Needed Sample size is adequate without the collection of this sale (includes repeat sales from previous surveys).

APPENDIX C

LAKE CODES

1. SORTED IN LAKE CODE ORDER - PAGES: 2 - 34

2. SORTED IN ALPHABETICAL ORDER - PAGES: 35 - 67

LAKE CODE	SWIS CODE	LAKE NAME
0001	012000	WARNERS LAKE
0011	091300	LAKE CHAMPLAIN SECTION 1
0011	094000	LAKE CHAMPLAIN SECTION 1
0012	094000	LAKE CHAMPLAIN SECTION 2
0012	094200	LAKE CHAMPLAIN SECTION 2
0013	152200	LAKE CHAMPLAIN SECTION 3
0013	152089	LAKE CHAMPLAIN SECTION 3
0013	155000	LAKE CHAMPLAIN SECTION 3
0020	093600	CHATEAUGAY LAKE NARROWS
0040	093489	CHATEAUGAY LAKE UPPER
0060	093489	CHAZY LAKE
0080	092600	CRANBERRY POND
0090	094000	DAVIS LAKE
0100	092600	FERN LAKE
0120	092600	LITTLE BLACK POND
0130	092000	MINER LAKE
0140	092600	MUD POND (1)
0150	092600	MUD POND LOT 1
0160	092600	MUD POND (2)
0180	092600	ORE POND
0181	092889	GREAT CHAZY RIVER
0190	093600	LAKE ROXANNE
0200	092600	SILVER LAKE
0220	092600	TAYLOR POND
0230	092200	TWIN POND
0240	022089	FOSTER LAKE
0250	022800	AMITY LAKE
0260	024200	RUSHFORD LAKE
0270	153400	CLEAR POND
0280	153400	MOXHAM POND
0301	042600	QUAKER LAKE-SOUTH SHORE
0302	042600	QUAKER LAKE-NORTH SHORE
0310	047800	RED HOUSE LAKE
0320	045800	LIME LAKE
0330	046400	LINLYCO LAKE
0340	122400	HUGGINS POND
0345	124000	LAKE CHANDAKIN
0350	122089	LITTLE POND

LAKE CODE	SWIS CODE	LAKE NAME
0360	122400	MUD POND
0370	122400	RUSSEL LAKE
0380	122200	SILVER LAKE
0390	123600	DELAWARE LAKE
0400	124200	EAST MASONVILLE POND
0410	154600	ALDER POND
0420	153800	ARBUTUS LAKE
0430	152089	AUGUR LAKE
0440	153000	AUSABLE LAKE - LOWER
0450	153000	AUSABLE LAKE - UPPER
0460	152400	BOUQUET RIVER
0470	154089	AVERYVILLE POND
0480	153400	BALFOUR POND
0490	153689	BARTLETT POND
0491	153689	TUB MILL POND
0500	153400	BEAVER POND
0510	154600	BIG ROGERS POND
0520	154089	BIG CHERRY PATCH POND
0530	154600	BIGSBY POND
0540	153400	BOREAS PONDS
0550	154200	BRANCH RIVER POND
0560	154600	BULLET POND
0570	152089	BUTTERNUT POND
0571	152089	HADLEY POND
0575	152089	TROUT POND
0576	152089	CLARK POND
0580	154089	CAMERAS POND
0590	153000	CASCADE LAKE
0590	154089	CASCADE LAKE
0600	153800	CATLIN LAKE
0610	153400	CHAIN LAKES (SEVEN LAKES)
0620	153000	CHAPEL POND
0630	153400	CHENEY POND
0640	153000	ROUND POND
0650	154200	CLEAR POND
0651	154200	PROCTOR POND
0652	154200	CHALLIS POND
0655	154200	JUG POND

LAKE CODE	SWIS CODE	LAKE NAME
0660	154089	CONNERY POND
0670	154200	COURTNEY POND
0671	154200	BASS LAKE
0672	154200	VANDERWHACKER POND
0680	154600	CRANE POND
0690	153689	CROWFOOT POND
0710	153800	DEER POND
0715	153800	MOOSE POND-SANTANONI PRESERVE
0720	153800	LOWER DUCK HOLE
0725	153800	UPPER DUCK HOLE
0730	154800	EAGLE LAKE
0730	152200	EAGLE LAKE
0735	154089	COPPERAS POND
0735	155400	COPPERAS POND
0736	154089	WOLF POND
0740	154089	ECHO LAKE
0745	154089	OWEN POND
0750	154200	ELK LAKE
0755	154089	HOLCOMB POND
0760	152089	CLEAR POND
0770	152200	FLEMMING POND
0775	152200	SHERMAN LAKE
0780	154489	FRANKLIN FALLS FLOW
0790	153800	GOODNOW FLOW
0800	153800	GOODNOW POND
0820	153800	WOODRUFF POND
0830	153800	HARRIS LAKE
0831	153800	LAKE JULIA
0840	154089	HEART LAKE
0850	153800	HENDERSON LAKE
0860	153400	HEWITT POND
0861	153400	ROPER POND
0870	154600	HORSESHOE POND
0880	154089	MOODY POND
0890	153400	HUNTLEY POND
0891	153800	JACKSON POND
0900	154600	JOHNSON POND
0910	152200	KNOB POND

LAKE CODE	SWIS CODE	LAKE NAME
0921	152400	LINCOLN POND SEC 1-NO OF BRIDG
0922	152400	LINCOLN POND SEC 2-SO OF BRIDG
0930	152400	LITTLE POND
0940	155200	LONG POND
0941	155200	WOODRUFF PD (HIGHLANDS FORGE L
0950	154089	MCKENZIE POND
0950	154489	MCKENZIE POND
0960	152400	MILL POND
0970	153400	MINK POND
0975	153400	THUMB POND
0980	154089	MIRROR LAKE
0990	153800	MOOSE POND (1)
1000	153400	MINERVA LAKE
1010	154489	MOOSE POND (2)
1020	153400	MOOSE POND (3)
1030	154600	MULLER POND
1040	152400	NEW POND
1050	153800	NEWCOMB LAKE
1060	153400	RANKIN POND
1070	155000	NICHOLS POND
1080	154800	NORTH LAKE (PUTNAM POND)
1090	154600	OLIVER POND
1100	154600	PARADOX LAKE
1110	152200	PENNFIELD POND
1120	153400	CLEAR POND
1126	254200	STONY POND
1127	362000	BASSWOOD POND
1128	303400	MAD RIVER TRIBUTARY POND
1130	153800	PERCH POND
1137	152200	MOOSE MT. POND
1137	154200	MOOSE MT. POND
1138	154800	GOOSENECK POND
1139	153689	PINE POND
1139	154200	PINE POND
1140	154600	PHARAOH LAKE
1141	153689	MORIAH POND
1142	154800	ROCK POND
1143	154800	GRIZZLE OCEAN POND

LAKE CODE	SWIS CODE	LAKE NAME
1144	154600	WHORTLEBERRY POND
1145	154800	LOST POND
1146	154600	SPECTACLE POND
1147	154600	GULL POND
1148	154600	GOOSE POND
1149	154600	CRAB POND
1150	154089	LAKE PLACID
1150	154489	LAKE PLACID
1151	154600	NORTH POND
1155	154600	PEAKED HILL POND
1156	153400	NATE POND
1159	154600	BUMBO POND
1160	153800	PRESTON PONDS
1161	154600	COTTERS POND
1162	154600	OXSHOE POND
1170	154600	PYRAMID LAKE
1190	153800	RICH LAKE
1200	154800	ROCK POND
1210	153689	ROUND POND
1211	152400	RUSSETT POND
1220	154200	SAND POND
1221	154200	WHITE LILLY POND
1222	154200	HOWARD POND
1223	154200	TWIN PONDS
1224	154200	MUNSON POND
1225	154200	BLOODY POND
1225	152200	BLOODY POND
1226	154200	HAMMOND POND
1230	153800	SANFORD LAKE
1233	153800	HARKNESS LAKE
1241	154600	SCHROON LAKE SEC 1-WEST SHORE
1241	522400	SCHROON LAKE SEC 1-WEST SHORE
1242	154600	SCHROON LAKE SEC 2-EAST SHORE
1245	153400	DEER POND
1250	153400	SHERMAN POND
1260	153400	STONY POND
1265	153400	SPLIT ROCK POND
1270	154600	THURMAN POND

LAKE CODE	SWIS CODE	LAKE NAME
1280	153800	TROUT POND
1281	153800	LAKE SALLY
1290	153400	TWENTY-NINTH POND
1310	153800	WOLF POND (1)
1320	154200	WOLF POND (2)
1330	153800	ZACK LAKE
1500	164400	BASS LAKE
1505	164400	PORK BARREL POND
1510	164689	AMPERSAND LAKE
1515	164689	BLUEBERRY POND
1520	163000	BARNUM POND
1530	165200	BAY POND
1540	162089	BIG SIMOND POND
1551	162089	BIG TUPPER LK SEC 1-TUPPER LK
1552	162089	BIG TUPPER LK SECT 2 REMAINDER
1552	406800	BIG TUPPER LK SECT 2 REMAINDER
1570	165200	BLACK POND (1)
1580	165200	BLACK POND (2)
1590	164400	BUCK POND
1591	164400	CHUB POND
1592	164400	HOPE POND
1593	164400	TAMARACK POND
1600	165200	CHURCH POND
1610	165200	CAT POND
1620	162400	CHATEAUGAY LAKE - LOWER
1630	164689	LAKE CLEAR
1640	163000	CLEAR POND
1650	162400	CHARLEY POND
1660	164689	LAKE COLBY
1670	165400	CRANBERRY POND
1680	164000	DEBAR POND
1690	165200	DEER POND (1)
1710	162089	DEER POND (2) OR (MT. PONDS)
1720	164000	DEER RIVER FLOW
1730	165200	DEUEL POND
1740	165400	DEXTER LAKE
1750	162400	DRAIN POND
1760	162089	DRY CHANNEL POND

LAKE CODE	SWIS CODE	LAKE NAME
1770	164000	LAKE DUANE
1780	164689	DUCK HOLE
1790	164400	DUCK POND
1810	164000	EAGLE POND
1820	165200	EAST POND
1830	165200	EAST PINE POND
1840	165400	ELBOW POND
1860	165200	FISH CREEK PONDS
1870	165200	FISH POND
1871	165200	CLAMSHELL POND
1880	165200	FLOODWOOD PONDS
1881	165200	COPPERAS POND
1890	164000	LAKE FLORENCE
1910	164600	LAKE FLOWER
1920	165200	FOLLENSBY CLEAR POND
1930	165200	FOLLENSBY JR. POND
1940	164689	FOLLENSBY POND
1950	163000	BAKER POND
1960	163000	FORESTMERE LAKE
1965	163000	MCCOLLUM POND
1970	165200	GREEN POND (NEAR FLOODWOOD RD)
1980	406800	GULL POND
1980	162089	GULL POND
1981	406800	PIERCEFIELD FLOW
1981	162089	PIERCEFIELD FLOW
1982	406800	MINNOW POND
1990	162089	HEAVENS LAKE (LITCHFIELD)
2000	165200	GORDON POND
2010	162089	HEAVENS LAKE (N OF BIG WOLF)
2020	165200	HOEL POND
2021	165200	TURTLE POND
2030	164000	HORSESHOE POND
2040	162400	INDIAN LAKE
2060	162400	INGRAHAM POND
2070	163000	JONES POND
2080	164689	KIWASSA LAKE
2090	164400	LAKE KUSHAQUA

LAKE CODE	SWIS CODE	LAKE NAME
2110	165200	LEAD POND
2120	165200	LONG POND (1)
2130	165400	LONG POND (2)
2140	165400	LONG POND (3)
2150	165400	BENZ POND
2150	165200	BENZ POND
2155	165400	MCCAVANAUGH POND
2160	164400	LOON LAKE
2170	165200	LITTLE CLEAR POND
2170	164689	LITTLE CLEAR POND
2180	165200	LITTLE GREEN POND
2181	165200	BONE POND
2190	165200	LITTLE LONG POND (BY FISH POND
2205	165200	SANTA CLARA FLOW
2208	165200	GREEN POND (NEAR ST.REGIS PND)
2209	165200	GRASS POND
2210	165200	LITTLE LONG POND(ST.REGIS PND)
2211	165200	BEAR POND
2220	165400	LITTLE ROCK POND
2230	162089	LITTLE SIMOND POND
2240	165200	LITTLE SQUARE POND
2260	162089	LITTLE WOLF LAKE
2265	162089	BIG WOLF LAKE
2270	165200	MADAWASKA FLOW
2280	162089	LAKE MADELENE
2290	164689	MCCAULEY POND
2300	164689	OSEETAH LAKE (MILLER POND)
2300	154089	OSEETAH LAKE (MILLER POND)
2301	164689	PINE POND
2302	164689	LITTLE AMPERSAND POND
2303	164689	OWL POND
2304	164689	FIRST POND
2305	164689	SECOND POND
2310	165400	MCDONALDS POND
2320	164000	MEACHAM LAKE
2320	163000	MEACHAM LAKE
2330	165200	MIDDLE POND
2340	164689	MILL POND(aka Lk. Clear Outlet

LAKE CODE	SWIS CODE	LAKE NAME
2350	162400	MT. VIEW LAKE
2360	163000	MOUNTAIN POND (1)
2370	164000	MOUNTAIN POND (2)
2371	164000	CLEAR POND
2372	164000	BUCK POND
2380	164400	MUD LAKE
2390	163000	OSGOOD POND
2400	164400	OREGON POND
2410	162400	OWLS HEAD POND
2420	164689	PANTHER POND
2440	162089	PITCHFORK POND
2450	162089	OTTER POND
2460	164400	PLUMADORE POND
2460	162400	PLUMADORE POND
2470	165200	POLLIWOG POND
2471	165200	HORSESHOE POND
2472	165200	ECHO POND
2474	165200	SLANG POND
2475	165200	LITTLE FISH POND
2476	165200	LYDIA POND
2477	165200	ROCK POND
2478	165200	LEDGE POND
2480	162400	RAGGED LAKE
2490	163000	RAINBOW LAKE
2510	162089	RAQUETTE POND
2520	165200	RAT POND
2530	163000	RICE POND
2540	165200	ROLLINS POND
2540	162089	ROLLINS POND
2560	164689	SARANAC LAKE - LOWER
2570	164689	SARANAC LAKE - MIDDLE
2570	165200	SARANAC LAKE - MIDDLE
2581	165200	SARANAC LK UPPER-SEC 1-WEST
2581	164689	SARANAC LK UPPER-SEC 1-WEST
2582	165200	SARANAC LK UPPER-SEC 2-EAST
2600	164689	UNNAMED POND W OF COREYS
2610	165200	SOCHIA POND
2620	165200	SPECTACLE PONDS

LAKE CODE	SWIS CODE	LAKE NAME
2620	163000	SPECTACLE PONDS
2630	163000	SPITFIRE LAKE
2640	164400	SQUARE POND (1)
2650	165200	SPRING POND
2660	165200	SQUARE POND (2)
2665	165400	TRAIN POND
2670	165200	ST. REGIS POND
2680	163000	ST. REGIS LAKE - LOWER
2690	164689	ST. REGIS LAKE - UPPER
2690	163000	ST. REGIS LAKE - UPPER
2695	163800	FAIR LADIES LAKE
2700	164400	NO. BRANCH SARANAC RIVER
2710	164689	STONY CREEK PONDS
2720	165200	SUNDAY POND
2730	164800	TWIN PONDS
2740	164400	UNION FALLS FLOW
2740	092600	UNION FALLS FLOW
2750	164400	LAKE TERRANCE
2760	165200	WELLER POND
2770	165200	WHEY POND
2780	165400	WHITNEY POND
2790	152089	WILLIS POND
2790	162400	WOLF POND
2800	164800	LAKE TITUS
2810	162089	WINDFALL POND
2811	162089	WEST PINE POND
2812	162089	ROCK POND
2813	162089	HEAVENS POND
2820	164400	WOLF POND
2830	165400	WOLF POND
3010	173800	AYERS LAKE
3020	172400	CANADA LAKE
3050	173000	CAMERON RESERVOIR
3060	173800	DEXTER LAKE
3070	172400	E. CAROGA LAKE
3080	173800	NINE CORNER LAKE
3080	172400	NINE CORNER LAKE
3090	173800	FOURTH LAKE

LAKE CODE	SWIS CODE	LAKE NAME
3100	172400	GLASGOW POND
3110	172400	GREEN LAKE
3130	173800	HELTERLINE POND
3140	173800	HILLABRANDT VLY
3150	172400	IRVING POND
3170	173000	LAIR REST LAKE
3180	172000	LILY LAKE
3190	172400	LILY LAKE
3210	173800	LONG LAKE (EAST)
3220	173800	LONG LAKE (WEST)
3230	172400	MIDDLE LAKE (E. STONER)
3230	202000	MIDDLE LAKE (E. STONER)
3240	172400	MUD LAKE
3250	172800	MOUNTAIN LAKE
3261	172400	OTTER LAKE
3270	172000	PECK LAKE
3270	172800	PECK LAKE
3271	172000	CHASE LAKE
3275	172000	LAKE EDWARD
3280	173201	LITTLE LAKE
3290	172400	PINE LAKE
3300	173800	PLEASANT LAKE
3310	173800	SPECTACLE LAKE
3310	202000	SPECTACLE LAKE
3320	173800	LILY LAKE
3330	173800	SPRITE CREEK RES
3340	173800	THIRD LAKE
3370	172400	WEST CAROGA LAKE
3375	172400	STONER LAKE
3380	172400	WEST STONER LAKE
3390	173800	WATERS MILLPOND
3410	172400	WEST LAKE (CANADA LAKE)
3420	172000	WOODWORTH LAKE
3440	173289	WOODWARD LAKE
3450	193689	NORTH LAKE
3451	193689	NOTCH LAKE
3460	192200	GREENS LAKE
3470	192200	SLEEPY HOLLOW LAKE

LAKE CODE	SWIS CODE	LAKE NAME
3480	193689	TEPRAL LAKE
3490	193800	COLGATE LAKE
3491	194000	UNKNOWN PD
3500	202600	BLACK MT. POND
3501	202600	FIRST LAKE
3510	202600	LAKE ABANAKE
3520	202600	LAKE ADIRONDACK
3530	203600	LAKE ALGONQUIN
3540	203400	BALSAM LAKE
3550	203200	BEAR POND
3560	202800	BEAR POND
3570	203400	BEAVER LAKE
3580	203400	BIG ALDERBED
3590	202600	BIG BAD LUCK POND
3598	202000	JONES LAKE
3599	202000	INDIGO LAKE
3600	202000	BIG BAY LAKE
3601	202000	BLACK CAT LAKE
3602	202000	CLOCK MILL POND
3603	202000	FALL LAKE
3604	202000	IRON LAKE
3605	202000	ROCK LAKE
3610	203200	BIG SALMON LAKE
3620	203200	BIG DEER POND
3630	202600	BLUE MT. LAKE
3631	202600	BARKER POND
3632	202600	CLEAR POND
3633	202600	GRASSY POND #2
3634	202600	JOHN POND
3635	202600	ROCK POND
3636	202600	ROSS POND
3637	202600	UNKNOWN POND
3640	203200	BOG LAKE
3650	203200	BRANDRETH LAKE
3651	203200	GULL LAKE NORTH
3660	203400	BROOK TROUT LAKE
3665	203400	SNAG LAKE
3670	202800	LOWER BROWNS TRACT PD

LAKE CODE	SWIS CODE	LAKE NAME
3670	203200	LOWER BROWNS TRACT PD
3671	202800	UPPER BROWNS TRACT PD
3680	202200	CANARY POND
3690	202800	BUG POND
3700	202800	CASCADE LAKE
3700	203200	CASCADE LAKE
3710	202000	CEDAR LAKES
3720	203089	CEDAR RIVER FLOW
3725	203089	WAKELY POND
3730	203600	CHARLEY LAKE
3750	203200	CHARLEY POND
3760	203200	CLEAR POND
3770	202600	CROTCHED POND
3790	202600	LAKE DURANT
3800	203089	DUG MT. POND
3810	202600	EAGLE LAKE
3820	202000	EAST LAKE
3830	203200	LAKE EATON
3840	203089	ECHO LAKE
3840	203001	ECHO LAKE
3850	203089	ELM LAKE
3870	203400	FALLS POND
3880	203089	FAWN LAKE (1)
3890	202800	FAWN LAKE (2)
3900	202000	FERRIS LAKE
3910	203200	FLATFISH POND
3920	202800	5TH LAKE
3930	203200	FORKED LAKE
3930	202000	FORKED LAKE
3940	202200	COUNTY LINE FLOW
3950	202800	FULTON CHAIN-6TH & 7TH LAKES
3960	202800	FULTON CHAIN-8TH LAKE
3970	203089	GILMAN LAKE
3980	202000	G LAKE
3990	202000	GOOD LUCK LAKE
4000	203200	GRAMPUS LAKE
4010	203089	HAMILTON LAKE
4020	203200	HANSOME POND

LAKE CODE	SWIS CODE	LAKE NAME
4030	203200	HIGH POND
4040	202200	DUCK LAKE
4050	202600	INDIAN LAKE
4050	203001	INDIAN LAKE
4050	203089	INDIAN LAKE
4060	203400	INDIAN LAKE POND
4070	202000	KENNELS POND
4080	202600	KINGS FLOW
4080	203600	KINGS FLOW
4090	203200	LAKE KORA
4100	202200	MECO LAKE
4110	203089	LEWEY LAKE
4110	203001	LEWEY LAKE
4120	203200	LAKE LILA
4130	203089	LILLY LAKE
4140	202800	LIME KILN LAKE
4140	214200	LIME KILN LAKE
4150	203200	LONG LAKE
4151	203200	BUM POND
4160	202200	ROCK POND
4170	203400	LONG LAKE
4180	203200	LOON POND
4190	202600	LITTLE BAD LUCK PD (Lk Francis
4190	202600	LAKE FRANCIS (Little Bad Luck
4200	203200	LITTLE FORKED LAKE
4210	202000	LITTLE MOOSE LAKE
4220	202400	BENNETT LAKE
4225	202400	SACANDAGA RIVER
4230	203200	LITTLE TUPPER LAKE
4235	203200	LITTLE SALMON POND
4240	203200	LAKE MARIA (ROCK POND)
4250	203089	MASON LAKE
4260	203200	MOHEGAN LAKE
4270	203200	MOHEGAN POND
4280	202400	MIDDLE LAKE
4290	203200	MOOSE POND
4300	203400	MOREHOUSE LAKE
4310	202600	MUD POND

LAKE CODE	SWIS CODE	LAKE NAME
4320	203200	MUD POND
4330	203200	NEHASNE LAKE
4340	203200	PARTLOW LAKE
4350	203089	OWL POND
4360	203089	OXBOW LAKE
4360	202000	OXBOW LAKE
4370	203200	PICKWACKET POND
4380	202000	PILLSBURY LAKE
4390	203400	PINE LAKE
4400	202000	SILVER LAKE
4410	202000	PISECO LAKE
4420	203089	LAKE PLEASANT
4420	203001	LAKE PLEASANT
4430	203200	PLUMLEY POND
4440	203200	RAQUETTE LAKE
4440	202000	RAQUETTE LAKE
4450	202600	ROCK LAKE
4460	202600	RAINBOW LAKE
4470	203200	ROCK POND
4471	203200	ROUND POND
4480	203200	ROUND LAKE
4490	202600	ROUND POND (1)
4500	202600	ROUND POND (2)
4510	203089	SACANDAGA LAKE
4520	202400	MURPHY LAKE
4530	203200	SAGAMORE LAKE
4535	203200	FRANK POND
4540	203200	SALMON LAKE
4541	203200	HARDIGAN POND
4550	202000	SAMPSON LAKE
4560	202000	SAMPSON LAKE
4570	202600	STEPHENS POND
4580	202000	SAND LAKE
4590	202000	UPPER SARGENTS PONDS
4591	202000	MIDDLE SARGENTS POND
4592	202000	LOWER SARGENTS POND
4600	203200	SHALLOW LAKE
4610	202000	SHERIFF LAKE

LAKE CODE	SWIS CODE	LAKE NAME
4620	203200	SHINGLE SHANTY POND
4630	202200	SILVER LAKE
4640	202600	CASCADE POND
4650	203200	SLIM & LITTLE SLIM PONDS
4660	203200	SOUTH POND
4670	203200	SPERRY POND
4680	202000	SPRUCE LAKE
4690	202000	SPY LAKE
4700	202600	LAKE SNOW
4710	203400	SQUAW LAKE
4711	203400	POTTER POND
4720	202600	TIRRELL POND
4730	202000	TROUT LAKE
4740	202600	UTAWANA LAKE
4750	203400	WEST CANADA CREEK RESERVOIR
4751	203400	COLD SPRING LAKE
4770	202000	WEST CANADA LAKE
4771	202000	W. CANADA LK. SO.
4772	202000	W. CANADA LK. MUD
4773	202000	W. CANADA LK. WEST
4780	203089	WHITAKER LAKE
4790	202000	WHITNEY LAKE
4800	203600	WILLIS LAKE
4801	203600	MUD POND
4802	203600	LAKE CHARTREUSE
4803	203600	HAYS POND
4804	203600	BUCKHORN POND
4805	203600	PINE LAKE
4806	203600	ROCK POND
4807	203600	LOND POND
4810	203400	WILMURT LAKE
4811	203400	DIAMOND LAKE
4830	202200	WOODS LAKE
4840	202000	JOCKEY BUSH LAKE
4850	202000	T. LAKE
4860	202000	BALSAM LAKE
4870	202000	BEAVER POND
4890	202600	BRADY POND

LAKE CODE	SWIS CODE	LAKE NAME
4900	202600	WILSON POND
4910	202600	SPRAGUE POND
4920	202600	WHORTLEBERRY POND
4930	202600	MITCHELL POND
4940	202600	CRANBERRY POND
4950	202600	PINE MT. POND
4960	202600	JOHN MACK POND
4970	202600	STONYSTEP POND
4980	202600	LONG POND
4980	203600	LONG POND
4981	202600	WOLF POND
4982	202600	MINNOW POND
4990	202600	GRASSY POND
4991	202600	PINE LAKE
5000	214200	ATWOOD LAKE
5010	215400	BEAR POND
5020	215400	BEAVERDAM POND
5030	215400	(BIG) CROOKED LAKE
5040	214200	BUTLER LAKE
5050	215400	BIG MOOSE LAKE
5060	215400	BIG OTTER LAKE
5070	215400	BISBY LAKE CHAIN
5090	215400	BREWER LAKE
5100	215400	CANACHAGALA LAKE
5105	215400	CHAMBERS POND
5110	215400	CHUB POND
5130	215400	CLEAR POND
5140	215400	DART LAKE
5150	215400	EAST POND
5155	215400	LAKE EASKA
5160	214200	DEAD LAKE
5170	215400	EVERGREEN LAKE
5180	215400	FALLS LAKE
5190	215400	GULL LAKE
5190	214200	GULL LAKE
5210	215400	GULL LAKE (G-P LANDS)
5230	215400	GULL POND
5240	215400	FULTON CHAIN-1,2,3 &4TH LAKES

LAKE CODE	SWIS CODE	LAKE NAME
5250	215400	HAWK POND
5251	215400	CARY LAKE
5252	215400	BEAR LAKE
5255	215400	BUCK POND
5260	214489	HINCKLEY RESERVOIR
5265	214489	LAKE MARGARITE
5270	214200	HONNEDAGA LAKE
5290	214200	HORN LAKE
5300	203400	JERSEYFIELD LAKE
5300	214600	JERSEYFIELD LAKE
5310	214600	KLONDIKE RESERVOIR
5320	214200	LOON LAKE (SWAN LAKE)
5330	215400	LITTLE MOOSE LAKE
5340	215400	LITTLE ROCK LAKE
5351	214200	CHUB POND
5360	215400	LYON LAKE
5370	215400	MOSHIER FLOW
5380	215400	MOSS LAKE
5381	215400	BUBB LAKE
5385	215400	GIBBS LAKE
5390	215400	NELSON LAKE
5395	215400	WOODS LAKE
5396	215400	SOUTH POND
5410	215400	NICKS LAKE
5420	215400	NIGER LAKE (NEHASANE PARK)
5430	214200	NOBLEBORO FLOW
5440	215400	LAKE(S) OKARA (E&W)
5450	214200	NORTH LAKE
5460	215400	OVEN LAKE
5470	215400	PANTHER LAKE
5480	215400	OLD FORGE LAKE
5490	215400	PEAKED MOUNTAIN LAKE
5500	215400	QUIVER POND
5510	215400	RAVEN LAKE
5530	215400	ROCK LAKE
5540	215400	ROCK POND
5550	215400	LAKE RONDAXE
5570	215400	SALMON LAKE

LAKE CODE	SWIS CODE	LAKE NAME
5580	215400	SAND LAKE
5590	215400	SAND POND
5610	215400	SILVER LAKE
5615	215400	WEST LAKE
5620	214200	SOUTH LAKE
5630	215400	SOUTH POND LOWER
5640	214600	SPRUCE LAKE
5650	215400	STILLWATER RESERVOIR
5660	215400	LAKE TEKENI
5670	215400	SUNDAY LAKE
5680	225689	LAKE OF THE WOODS
5685	215400	HITCHCOCK POND
5689	215400	MIDDLE BRANCH LAKE
5690	215400	SUNSHINE POND
5691	215400	MIDDLE SETTLEMENT LK
5700	215400	TWIN LAKES RESERVOIR
5705	215400	TWIN POND
5710	215400	TWITCHELL LAKE
5715	215400	THIRSTY POND
5720	225689	SIXBERRY LAKE
5730	215400	WITCHHOPPLE LAKE
5740	215400	WOODHULL LAKE
5750	225689	CRYSTAL LAKE
5760	225689	HYDE LAKE
5770	225689	MILLSITE LAKE
5775	223089	PLEASANT LAKE
5780	225689	MOON LAKE
5790	225689	RED LAKE
5795	222889	ST. LAWRENCE RIVER
5800	232489	ARTIFICIAL LAKE
5803	222489	PAYNE LAKE
5805	232489	BULLHEAD POND
5810	235200	BEAVER LAKE (1)
5820	235200	BEAVER LAKE (2)
5825	225689	CLEAR LAKE
5825	222200	CLEAR LAKE
5830	232489	LAKE BONAPARTE
5835	232489	ONJEBONGE POND
5840	232600	BRANTINGHAM LAKE

LAKE CODE	SWIS CODE	LAKE NAME
5842	232600	PLEASANT LAKE
5850	235200	CHASE LAKE UPPER
5860	232489	GREEN POND
5870	235200	CHASE LAKE
5880	232600	COPPER LAKE
5890	232600	DWYER POND
5900	235200	CROOKED LAKE
5910	235200	CRYSTAL LAKE
5920	235200	HALFMOON LAKE
5925	482889	ECHO LAKE
5930	232489	ELIJAH LAKE
5940	235200	EVIES POND
5950	232089	EFFLEY FALLS POND
5960	235200	LAKE FRANCIS
5970	232089	FRENCH POND
5975	232089	FRENCH POND EAST
5980	232600	HIAWATHA LAKE
5990	235200	HINCHINGS POND
6000	235200	LONG LAKE
6010	232600	LILY POND
6020	232089	LONG POND
6025	403489	HUCKLEBERRY LAKE
6030	232600	LITTLE OTTER LAKE
6050	232089	MUD POND
6060	235200	PAYNE LAKE
6070	232600	LAKE OF THE PINES RESERVOIR
6080	232600	PINE LAKE
6090	232089	ROCK POND
6110	232089	ROUND POND
6120	235200	SAND POND
6140	232600	SAND POND
6150	235200	SOFT MAPLE RESERVOIR
6170	235200	STONY LAKE
6180	232089	TROUT POND
6310	303800	BRANDY LAKE
6320	303800	KAYUTA LAKE
6330	303800	LONG LAKE
6335	303800	BLUE WATER LAKE

LAKE CODE	SWIS CODE	LAKE NAME
6340	306600	DELTA RESERVOIR
6342	313689	CROSS LAKE
6345	315000	SKANEATELES LAKE
6345	113800	SKANEATELES LAKE
6346	315200	OTISCO LAKE
6347	315489	CROOKED LAKE
6348	315489	GREEN LAKE
6350	303800	OTTER LAKE
6360	303800	SNOWBIRD LK
6370	303800	ROUND LAKE
6380	302889	CHITTNING LAKE
6380	305489	CHITTNING LAKE
6390	303800	WHITE LAKE
6400	303800	BUCK LAKE
6410	332800	BEAVER DAM LAKE
6420	352689	KIBBIE LAKE
6430	352689	ONEIDA LAKE
6430	253689	ONEIDA LAKE
6430	254889	ONEIDA LAKE
6440	352200	PANTHER LAKE
6440	352689	PANTHER LAKE
6450	354800	SALMON RIVER FLOW
6450	354000	SALMON RIVER FLOW
6460	354800	REDFIELD RES aka SALMON RV RES
6465	354400	RUSS POND
6470	382000	DYKING POND a.k.a. DYKEN POND
6470	382600	DYKING POND a.k.a. DYKEN POND
6475	382000	KENDALL POND
6480	382000	BERLIN RES BLK RIV PD
6490	382600	LAKE ELIZABETH
6500	382600	BABCOCK LAKE
6510	404600	AMBER LAKE
6520	406800	BIG TROUT POND
6520	402800	BIG TROUT POND
6530	406000	BLACK LAKE
6540	402800	ARBUCKLE POND
6541	402800	LITTLE BLUE POND
6542	402800	PLEASANT LAKE

LAKE CODE	SWIS CODE	LAKE NAME
6543	402800	BALSAM POND
6544	402800	DOG POND
6545	402800	BURNT BRIDGE POND
6546	402800	CURTIS POND
6547	402800	CARRY FALLS RESERVOIR
6548	402800	CHANDLER POND
6549	402800	PINE POND
6550	402800	BOG RIVER FLOW
6551	402800	SOUTH COLTON RESERVOIR
6552	402800	GREEN POND
6560	403600	OSWEGATCHIE RIVER
6570	406800	CATAMOUNT POND
6580	406800	CHANDLER POND
6590	402600	COOK POND
6600	406600	CLEAR POND
6610	402600	CRANBERRY LAKE
6610	402800	CRANBERRY LAKE
6610	403600	CRANBERRY LAKE
6611	402600	BROTHER PONDS
6615	402600	DILLON POND
6620	403489	CEDAR LAKE
6621	403489	SMITH POND
6622	403489	BONNER LAKE
6623	403489	CLEAR LAKE
6630	402800	CROOKED LAKE
6640	403600	CRYSTAL LAKE
6641	403600	LONG LAKE
6642	403600	SOUTH CREEK LAKE
6642	232489	SOUTH CREEK LAKE
6643	403600	ROUND LAKE
6644	403600	NICKS POND
6650	406800	EAGLE CRAG LAKE
6660	407200	GOOSE POND
6665	407200	SHINER POND
6670	402800	GRASSE RIVER FLOW
6671	402000	ST. REGIS RIVER
6672	402800	TOWN LINE POND
6680	405400	HICKORY LAKE

LAKE CODE	SWIS CODE	LAKE NAME
6690	402800	HITCHINS POND
6700	406800	HORSESHOE LAKE
6710	402800	HIGLEY FLOW
6720	406800	HORSESHOE POND
6730	407200	JENNY LAKE
6740	407600	GRASS LAKE
6750	406800	JOCKS POND
6760	406600	JOE INDIAN POND
6761	406600	BLAKE FALLS RES.
6770	402400	GRASSE RIVER
6771	402400	ALLEN POND
6772	402400	TOOLEY POND
6773	402400	L POND
6774	402400	CLEAR POND (LAKE)
6780	404600	JORDON LAKE
6781	404600	EGG POND
6790	404600	KILDARE POND
6791	404600	TWIN PONDS (2)
6792	404600	ROCK POND
6800	403600	LITTLE RIVER
6810	402800	LEONARD POND
6820	402800	LONG POND (NORTH)
6830	407200	LONG LAKE
6840	402800	LONG POND (SOUTH)
6850	406600	LONG POND
6860	402600	LOWS LAKE
6860	203200	LOWS LAKE
6860	402800	LOWS LAKE
6870	407489	RAQUETTE RIVER
6870	405889	RAQUETTE RIVER
6870	406289	RAQUETTE RIVER
6880	406800	LONG POND
6900	407200	LITTLE LONG POND
6910	402800	LITTLE TROUT POND
6910	406800	LITTLE TROUT POND
6920	406800	MT. ARAB LAKE
6921	406800	BRIDGE BROOK POND
6930	402800	LAKE MARIAN

LAKE CODE	SWIS CODE	LAKE NAME
6931	402800	GRAVES POND
6932	402800	JOHN POND
6933	402800	SCOTT POND
6934	402800	COLVIN POND
6935	402800	OTTER POND
6936	402800	IRON POND
6937	402800	PANTHER POND
6940	406800	MASSAWEPIE LAKE
6950	403200	MUD LAKE
6951	403200	BLACK LAKE
6960	402600	MOOSEHEAD POND
6970	402600	NEWTON FALLS POND
6971	402600	LITTLE RIVER FLOW
6974	402600	CRANE POND
6980	405400	PLEASANT LAKE
6990	404600	LAKE OZONIA
6991	404600	OTTER POND
7010	402600	SILVER LAKE
7020	402800	SAMPSON POND
7021	402800	CLEAR POND
7030	403600	STAR LAKE
7040	406600	ST. REGIS FLOW
7042	408000	E.BR.ST.REGIS RIVER
7050	402800	STARK FALLS RESERVOIR
7060	406600	STERLING POND
7080	403600	STREETER LAKE
7090	404400	TROUT LAKE
7100	403600	WANAKENA LAKE
7110	403600	SUCKER LAKE
7120	403800	SYLVIA LAKE
7130	407600	YELLOW LAKE
7210	414800	AMSTERDAM RESERVOIR
7220	412089	BALLSTON LAKE
7221	412400	MOHAWK RIVER
7230	412600	BLACK POND
7240	413400	LAKE DESOLATION
7245	413600	BELL BROOK POND
7250	412600	EFNER LAKE

LAKE CODE	SWIS CODE	LAKE NAME
7260	432200	BENJAMIN POND
7270	413000	FOX HILL POND
7280	413289	GALWAY LAKE
7290	412600	HUNT LAKE
7310	412600	JENNY LAKE
7330	412800	LIVINGSTON LAKE
7335	412800	MUD LAKE
7340	414489	MOREAU LAKE
7350	414800	ROUND LAKE
7360	412089	ROUND LK
7370	173289	SACANDAGA RESERVOIR
7370	413000	SACANDAGA RESERVOIR
7370	412800	SACANDAGA RESERVOIR
7380	414000	SARATOGA LAKE
7380	415089	SARATOGA LAKE
7380	415289	SARATOGA LAKE
7385	411589	LAKE LONELY
7390	412800	TENANT LAKE
7400	414800	NANCY LAKE
7410	414800	WEST VALLEY FLOW
7420	412600	WOODLAND LAKE
7430	412800	WINONA LAKE
7431	434800	ROSSMAN POND
7432	443400	WANETA LAKE
7433	443400	LAMOKA LAKE
7435	453089	CAYUGA LAKE
7437	462289	LOUCKS POND
7439	462800	CAMERON POND
7440	484400	AMBER LAKE
7445	484400	QUICK LAKE
7446	482889	LOCH SHELDRAKE
7450	482000	CHESTNUT RIDGE LAKE
7451	482000	WHITE LAKE
7452	483000	GILLMAN POND
7453	482889	PLEASURE LAKE
7454	483000	ECHO LAKE
7456	483000	HEMLOCK LAKE
7460	483200	CRYSTAL LAKE

LAKE CODE	SWIS CODE	LAKE NAME
7465	484200	LONG POND
7470	484400	MONGAUP LAKE
7475	484400	NORTH POND
7480	482000	LAKE SUPERIOR
7481	483400	YORK LAKE
7490	484400	WANETA LAKE
7500	523000	ANTLER LAKE
7510	522800	BEAVER POND
7515	522800	SCHROON RIVER
7520	522800	BRANT LAKE
7530	522800	CLEARWATER LAKE
7540	522800	BURNT POND
7550	523800	DAGGET POND
7560	523200	LAKE ALLURE
7570	522800	DUCK POND
7580	523000	FISH POND
7590	523200	FOREST LAKE
7600	523200	FOURTH LAKE
7610	522400	FRIENDS LAKE
7620	523400	GLEN LAKE
7630	523000	GARNET LAKE
7630	523800	GARNET LAKE
7641	522000	LAKE GEORGE-SECTION 1
7642	522000	LAKE GEORGE-SECTION 2
7642	154800	LAKE GEORGE-SECTION 2
7642	522600	LAKE GEORGE-SECTION 2
7643	522000	LAKE GEORGE-SECTION 3
7643	532889	LAKE GEORGE-SECTION 3
7643	532400	LAKE GEORGE-SECTION 3
7643	534600	LAKE GEORGE-SECTION 3
7643	522600	LAKE GEORGE-SECTION 3
7644	522000	LAKE GEORGE-SECTION 4
7644	522600	LAKE GEORGE-SECTION 4
7650	522400	FAXONS POND
7660	523600	HARRISBURG LAKE
7670	522600	JABE POND
7675	522600	LITTLE JABE POND
7680	523800	MUD POND

LAKE CODE	SWIS CODE	LAKE NAME
7690	523000	KELLUM POND
7700	523600	LENS LAKE
7710	523800	POND ON LANGWORTHY CREEK
7720	522800	LILLY POND
7730	522800	LONG POND
7740	523800	COD POND
7741	523800	NUMBER NINE POND
7750	522400	LOON LAKE
7760	523200	LAKE LUZERNE
7770	523800	SHIRAS POND
7780	522400	MOUNTAIN SPRING LAKE
7790	523600	NEW LAKE
7800	523800	HUDSON RIVER
7800	524000	HUDSON RIVER
7810	522600	NORTH POND
7820	522400	PALMER POND
7830	522800	CRYSTAL LAKE
7840	522800	ROUND POND
7850	522800	ROUND POND (SO HORICON)
7870	523800	ROUND POND
7880	522800	SCHROON LAKE
7900	522800	SHERMAN POND
7910	523000	LOWER SIAMESE PND
7911	523000	UPPER SIAMESE PND
7920	523400	SUNNYSIDE LAKE
7921	523400	DREAM LAKE
7930	522600	SWEDE POND
7935	522600	WINTERGREEN LAKE
7940	523000	THIRTEENTH LAKE
7941	523000	KIBBY POND
7960	524000	TRIPP POND
7961	524000	LITTLE KELLUM POND
7962	524000	KELM POND
7963	524000	FOREST LAKE
7970	522000	TROUT LAKE
7990	522800	VALENTINE POND
8000	522400	WARNER POND
8010	523200	LAKE VANARE

LAKE CODE	SWIS CODE	LAKE NAME
8020	523600	WILCOX LAKE
8030	522600	WOLF POND
8050	484400	EDGEWOOD LAKE
8055	484400	TROJAN LAKE
8056	482000	TORONTO RESERVOIR
8060	484000	MASTENS LAKE
8070	484689	SWINGING BRIDGE RES.
8071	484689	TWIN POND
8080	484000	WOLF LAKE
8210	532889	COPELAND POND
8220	532000	COSSAYUNA LAKE
8230	532889	CROSSET POND
8250	532400	FISH BROOK POND
8260	534200	HEDGES LAKE
8265	533600	HILLS POND
8270	532889	LAKE POND
8280	534200	LAKE LAUDERDALE
8290	532400	LONG POND
8310	534600	MUD POND
8320	532889	LAKE NEBO
8330	532889	PODUNK POND
8350	532889	HADLOCK POND (SANDERLAND POND)
8360	534200	SCHOOLHOUSE LAKE
8370	532889	SLY POND
8380	532000	SUMMIT LAKE
8390	532889	THREE PONDS
8500	034200	BEAVER LAKE
8501	034200	BLUEBERRY LK
8519	032600	TRADEWINDS LK
8520	034200	LAUREL LAKE
8521	035089	GRIFFINS POND
8522	035089	DEER LAKE
8523	035089	WHITE BIRCH LAKE
8524	035089	BEAVER LAKE
8610	533489	MCDOUGAL LAKE
8620	085200	PLYMOUTH RESERVOIR
8621	085400	LAKE LORRAINE
8622	085400	STEERES PD aka LK STEERE aka S

LAKE CODE	SWIS CODE	LAKE NAME
8625	083200	NORTH POND
8630	085800	LONG POND
8633	083089	THUNDER LAKE
8635	083889	CHENANGO LAKE
8637	085800	ECHO LAKE
8640	085800	ROUND POND
8645	082600	SMITH POND
8650	082400	SEARS POND
8652	083600	LAKE LUDLOW
8655	083600	GENEGANSLET LAKE
8660	113600	TULLY LAKE
8670	113600	SONG LAKE
8705	114800	BLOODY POND
8800	123000	CRYSTAL LAKE
8805	125400	MERRICK POND
8810	122089	BIG POND
8815	125400	PERKINS POND
8820	122089	PARADISE LAKE
8830	122089	TUNIS LAKE
8840	123000	SILVER LAKE
8850	123000	COLUMBIA LAKE
8860	123600	SOMERSET LAKE
8868	114800	STUMP POND (a.k.a. SUNTAN LK)
8870	122089	PERCH LAKE
8880	123600	HOMAN LAKE
8885	123889	TITUS LAKE
8887	123889	ODELL LAKE
8890	123600	SAND POND
8900	253400	LAKE CRAINE
8905	254200	TUSCARORA LAKE
8910	254200	EATON RESERVOIR
8915	254200	BRADLEY BROOK RESERVOIR
8930	252689	HATCH LAKE
8939	252289	CAZENOVIA LAKE
8940	252689	LELAND POND
8950	253400	LEBANON RESERVOIR
8951	252489	DERUYTER RESERVOIR
8970	254000	MADISON LAKE

LAKE CODE	SWIS CODE	LAKE NAME
8980	354000	LAKE LORRAINE
9000	354000	LORTON LAKE
9110	365600	CANADARAGO LAKE
9120	363200	ARNOLD LAKE
9130	364000	CRUMBHORN LAKE
9140	364000	GOODYEAR LAKE
9150	365000	OTSEGO LAKE
9150	363801	OTSEGO LAKE
9200	484800	LUXTON LAKE
9205	484800	FEAGLES LAKE
9210	483400	MONTGOMERY LAKE
9215	483400	ELKO LAKE (man-made)
9220	484400	MUD POND
9228	484689	WANASINK LAKE
9230	484689	LAKE LOUISE MARIE
9232	484689	TREASURE LAKE
9235	484689	SACKETT LAKE
9240	483800	WHITE POND
9245	483800	LAKE METAUQUE
9250	482000	BLACK LAKE
9260	484400	HUNTER LAKE
9270	483200	LAKE MUSKODAY
9280	483200	TENNANAH LAKE
9290	483400	WASHINGTON LAKE
9300	515689	ULSTER HEIGHTS LAKE
9310	512400	TILLSON LAKE
9320	512600	ALDER LAKE
9325	513000	ONTEORA LAKE
9340	515689	LAKE MINNEWASKA
9340	514400	LAKE MINNEWASKA
9360	515689	LAKE AWOSTING
9400	572800	CANANDAIGUA LAKE
9400	572400	CANANDAIGUA LAKE
9410	572400	WEST RIVER
9420	572600	KEUKA LAKE
9420	466200	KEUKA LAKE
9420	467600	KEUKA LAKE
9440	442600	SENECA LAKE

LAKE CODE	SWIS CODE	LAKE NAME
9440	573400	SENECA LAKE
9440	573689	SENECA LAKE
9500	062800	CHAUTAUQUA LAKE
9508	202800	MITCHELL PONDS
9510	202800	ICE HOUSE POND
9520	202800	HELLDIVER POND
9530	202800	LOST POND
9540	202800	CHAIN PONDS
9550	203089	ALUMINUM POND
9560	203089	LITTLE FIDDLERS POND
9570	203200	PELCHER POND
9580	203200	PIGEON POND
9590	203200	RUSSIAN LAKE
9591	203200	UPPER SISTER LAKE
9592	203200	LOWER SISTER LAKE
9600	382600	TACONIC LAKE (CRANDALL POND)
9610	384000	CRYSTAL LAKE
9620	384000	BURDEN LAKE
9629	203200	CHUB POND
9630	203200	CONSTABLE POND
9631	203200	MAYS POND
9640	203200	CORNER POND
9650	203200	OTTER POND
9655	203200	ROSE POND
9660	203200	TERROR LAKE
9662	203400	DEEP LAKE
9663	203400	NORTHRUP LAKE
9664	203400	POOR LAKE
9665	203400	BEAVER POND
9666	203400	TWIN ROCK LAKE
9667	203400	METCALF LAKE
9668	203400	BEAR LAKE
9670	203200	CRANBERRY POND
9680	203400	BIG ROCK LAKE
9681	203400	JONES LAKE
9682	203400	NO BRANCH LAKE
9690	222200	BUTTERFIELD LAKE
9692	203200	QUEER LAKE

LAKE CODE	SWIS CODE	LAKE NAME
9693	203200	BIG BROOK (STREAM)
9694	203200	DOCTORS POND
9695	203200	STONY POND & SLIM POND
9696	203200	ROB POND
9697	203200	BOTTLE POND
9698	203200	CARY POND
9699	203200	NEW POND
9720	222600	LAKE ONTARIO
9720	353400	LAKE ONTARIO
9740	225689	MUSKELLUNGE LAKE
9741	203400	TROUT LAKE
9742	203400	BOCHEN LAKE
9750	225689	MUD LAKE
9760	353800	MUD POND
9770	356200	KASOAG LAKE (SE P/O GREEN LK)
9780	067200	LAKE ERIE
9790	065800	CASSADAGA LAKES
9800	483200	ANAWANDA LAKE
9805	482000	BRISCOE LAKE
9808	482000	LAKE JEFFERSONVILLE
9809	482000	WASSERLAUF POND
9810	482000	HORSESHOE LAKE
9811	482400	EFFERT POND
9812	482000	FILLIPINI'S POND
9814	482289	SAND POND
9815	482289	HUST POND
9816	482289	STUMP POND
9817	484800	WEIDEN POND
9820	482400	LAKE HUNTINGTON
9825	483400	BLIND POND
9830	483689	INDIAN FIELD POND
9840	483689	SWAN LAKE
9850	483800	LAKE DEVENOGE
9855	483800	CLIFF LAKE
9860	483800	LAKE LOCHADA
9865	483800	LEBANON LAKE
9870	483800	MOHICAN LAKE
9875	483400	SAND POND

LAKE CODE	SWIS CODE	LAKE NAME
9880	382000	SPRING LAKE (LONG POND)
9890	384000	BIG BOWMAN POND
9900	384000	CROOKED LAKE/GLASS LAKE
9901	383800	HICKS POND
9910	384000	REICHARD LAKE (aka Raquet Lk)
9920	382600	PECKHAM POND (ROUND POND)
9930	222200	MUD LAKE
9940	483400	HULL POND
9950	065200	FINDLEY LAKE
9960	483400	BEAVER BROOK LAKE
9962	483400	TIMBER LAKE
9965	483400	HIGHLAND LAKE
9970	484000	YANKEE LAKE
9980	384000	GLASS LAKE
9990	483400	LAKE BODINE
9995	483200	VOGEL POND

LAKE CODE	SWIS CODE	LAKE NAME
5030	215400	(BIG) CROOKED LAKE
3920	202800	5TH LAKE
9320	512600	ALDER LAKE
0410	154600	ALDER POND
6771	402400	ALLEN POND
9550	203089	ALUMINUM POND
6510	404600	AMBER LAKE
7440	484400	AMBER LAKE
0250	022800	AMITY LAKE
1510	164689	AMPERSAND LAKE
7210	414800	AMSTERDAM RESERVOIR
9800	483200	ANAWANDA LAKE
7500	523000	ANTLER LAKE
6540	402800	ARBUCKLE POND
0420	153800	ARBUTUS LAKE
9120	363200	ARNOLD LAKE
5800	232489	ARTIFICIAL LAKE
5000	214200	ATWOOD LAKE
0430	152089	AUGUR LAKE
0440	153000	AUSABLE LAKE - LOWER
0450	153000	AUSABLE LAKE - UPPER
0470	154089	AVERYVILLE POND
3010	173800	AYERS LAKE
6500	382600	BABCOCK LAKE
1950	163000	BAKER POND
0480	153400	BALFOUR POND
7220	412089	BALLSTON LAKE
3540	203400	BALSAM LAKE
4860	202000	BALSAM LAKE
6543	402800	BALSAM POND
3631	202600	BARKER POND
1520	163000	BARNUM POND
0490	153689	BARTLETT POND
0671	154200	BASS LAKE
1500	164400	BASS LAKE
1127	362000	BASSWOOD POND
1530	165200	BAY POND
5252	215400	BEAR LAKE

LAKE CODE	SWIS CODE	LAKE NAME
9668	203400	BEAR LAKE
2211	165200	BEAR POND
3550	203200	BEAR POND
3560	202800	BEAR POND
5010	215400	BEAR POND
9960	483400	BEAVER BROOK LAKE
6410	332800	BEAVER DAM LAKE
8500	034200	BEAVER LAKE
8524	035089	BEAVER LAKE
3570	203400	BEAVER LAKE
5810	235200	BEAVER LAKE (1)
5820	235200	BEAVER LAKE (2)
0500	153400	BEAVER POND
4870	202000	BEAVER POND
7510	522800	BEAVER POND
9665	203400	BEAVER POND
5020	215400	BEAVERDAM POND
7245	413600	BELL BROOK POND
7260	432200	BENJAMIN POND
4220	202400	BENNETT LAKE
2150	165400	BENZ POND
2150	165200	BENZ POND
6480	382000	BERLIN RES BLK RIV PD
3580	203400	BIG ALDERBED
3590	202600	BIG BAD LUCK POND
3600	202000	BIG BAY LAKE
9890	384000	BIG BOWMAN POND
9693	203200	BIG BROOK (STREAM)
0520	154089	BIG CHERRY PATCH POND
3620	203200	BIG DEER POND
5050	215400	BIG MOOSE LAKE
5060	215400	BIG OTTER LAKE
8810	122089	BIG POND
9680	203400	BIG ROCK LAKE
0510	154600	BIG ROGERS POND
3610	203200	BIG SALMON LAKE
1540	162089	BIG SIMOND POND
6520	406800	BIG TROUT POND

LAKE CODE	SWIS CODE	LAKE NAME
6520	402800	BIG TROUT POND
1551	162089	BIG TUPPER LK SEC 1-TUPPER LK
1552	162089	BIG TUPPER LK SECT 2 REMAINDER
1552	406800	BIG TUPPER LK SECT 2 REMAINDER
2265	162089	BIG WOLF LAKE
0530	154600	BIGSBY POND
5070	215400	BISBY LAKE CHAIN
3601	202000	BLACK CAT LAKE
6530	406000	BLACK LAKE
6951	403200	BLACK LAKE
9250	482000	BLACK LAKE
3500	202600	BLACK MT. POND
7230	412600	BLACK POND
1570	165200	BLACK POND (1)
1580	165200	BLACK POND (2)
6761	406600	BLAKE FALLS RES.
9825	483400	BLIND POND
8705	114800	BLOODY POND
1225	154200	BLOODY POND
1225	152200	BLOODY POND
3630	202600	BLUE MT. LAKE
6335	303800	BLUE WATER LAKE
8501	034200	BLUEBERRY LK
1515	164689	BLUEBERRY POND
9742	203400	BOCHEN LAKE
3640	203200	BOG LAKE
6550	402800	BOG RIVER FLOW
2181	165200	BONE POND
6622	403489	BONNER LAKE
0540	153400	BOREAS PONDS
9697	203200	BOTTLE POND
0460	152400	BOUQUET RIVER
8915	254200	BRADLEY BROOK RESERVOIR
4890	202600	BRADY POND
0550	154200	BRANCH RIVER POND
3650	203200	BRANDRETH LAKE
6310	303800	BRANDY LAKE
7520	522800	BRANT LAKE

LAKE CODE	SWIS CODE	LAKE NAME
5840	232600	BRANTINGHAM LAKE
5090	215400	BREWER LAKE
6921	406800	BRIDGE BROOK POND
9805	482000	BRISCOE LAKE
3660	203400	BROOK TROUT LAKE
6611	402600	BROTHER PONDS
5381	215400	BUBB LAKE
6400	303800	BUCK LAKE
1590	164400	BUCK POND
2372	164000	BUCK POND
5255	215400	BUCK POND
4804	203600	BUCKHORN POND
3690	202800	BUG POND
0560	154600	BULLET POND
5805	232489	BULLHEAD POND
4151	203200	BUM POND
1159	154600	BUMBO POND
9620	384000	BURDEN LAKE
6545	402800	BURNT BRIDGE POND
7540	522800	BURNT POND
5040	214200	BUTLER LAKE
9690	222200	BUTTERFIELD LAKE
0570	152089	BUTTERNUT POND
0580	154089	CAMERAS POND
7439	462800	CAMERON POND
3050	173000	CAMERON RESERVOIR
5100	215400	CANACHAGALA LAKE
3020	172400	CANADA LAKE
9110	365600	CANADARAGO LAKE
9400	572800	CANANDAIGUA LAKE
9400	572400	CANANDAIGUA LAKE
3680	202200	CANARY POND
6547	402800	CARRY FALLS RESERVOIR
5251	215400	CARY LAKE
9698	203200	CARY POND
0590	153000	CASCADE LAKE
3700	202800	CASCADE LAKE
0590	154089	CASCADE LAKE

LAKE CODE	SWIS CODE	LAKE NAME
3700	203200	CASCADE LAKE
4640	202600	CASCADE POND
9790	065800	CASSADAGA LAKES
1610	165200	CAT POND
6570	406800	CATAMOUNT POND
0600	153800	CATLIN LAKE
7435	453089	CAYUGA LAKE
8939	252289	CAZENOVIA LAKE
6620	403489	CEDAR LAKE
3710	202000	CEDAR LAKES
3720	203089	CEDAR RIVER FLOW
0610	153400	CHAIN LAKES (SEVEN LAKES)
9540	202800	CHAIN PONDS
0652	154200	CHALLIS POND
5105	215400	CHAMBERS POND
6548	402800	CHANDLER POND
6580	406800	CHANDLER POND
0620	153000	CHAPEL POND
3730	203600	CHARLEY LAKE
1650	162400	CHARLEY POND
3750	203200	CHARLEY POND
3271	172000	CHASE LAKE
5870	235200	CHASE LAKE
5850	235200	CHASE LAKE UPPER
1620	162400	CHATEAUGAY LAKE - LOWER
0020	093600	CHATEAUGAY LAKE NARROWS
0040	093489	CHATEAUGAY LAKE UPPER
9500	062800	CHAUTAUQUA LAKE
0060	093489	CHAZY LAKE
8635	083889	CHENANGO LAKE
0630	153400	CHENEY POND
7450	482000	CHESTNUT RIDGE LAKE
6380	302889	CHITTNING LAKE
6380	305489	CHITTNING LAKE
1591	164400	CHUB POND
5110	215400	CHUB POND
5351	214200	CHUB POND
9629	203200	CHUB POND

LAKE CODE	SWIS CODE	LAKE NAME
1600	165200	CHURCH POND
1871	165200	CLAMSHELL POND
0576	152089	CLARK POND
6623	403489	CLEAR LAKE
5825	225689	CLEAR LAKE
5825	222200	CLEAR LAKE
0270	153400	CLEAR POND
0650	154200	CLEAR POND
0760	152089	CLEAR POND
1120	153400	CLEAR POND
1640	163000	CLEAR POND
2371	164000	CLEAR POND
3632	202600	CLEAR POND
3760	203200	CLEAR POND
5130	215400	CLEAR POND
6600	406600	CLEAR POND
7021	402800	CLEAR POND
6774	402400	CLEAR POND (LAKE)
7530	522800	CLEARWATER LAKE
9855	483800	CLIFF LAKE
3602	202000	CLOCK MILL POND
7740	523800	COD POND
4751	203400	COLD SPRING LAKE
3490	193800	COLGATE LAKE
8850	123000	COLUMBIA LAKE
6934	402800	COLVIN POND
0660	154089	CONNERY POND
9630	203200	CONSTABLE POND
6590	402600	COOK POND
8210	532889	COPELAND POND
5880	232600	COPPER LAKE
0735	154089	COPPERAS POND
1881	165200	COPPERAS POND
0735	155400	COPPERAS POND
9640	203200	CORNER POND
8220	532000	COSSAYUNA LAKE
1161	154600	COTTERS POND
3940	202200	COUNTY LINE FLOW

LAKE CODE	SWIS CODE	LAKE NAME
0670	154200	COURTNEY POND
1149	154600	CRAB POND
6610	402600	CRANBERRY LAKE
6610	402800	CRANBERRY LAKE
6610	403600	CRANBERRY LAKE
0080	092600	CRANBERRY POND
1670	165400	CRANBERRY POND
4940	202600	CRANBERRY POND
9670	203200	CRANBERRY POND
0680	154600	CRANE POND
6974	402600	CRANE POND
5900	235200	CROOKED LAKE
6347	315489	CROOKED LAKE
6630	402800	CROOKED LAKE
9900	384000	CROOKED LAKE/GLASS LAKE
6342	313689	CROSS LAKE
8230	532889	CROSSET POND
3770	202600	CROTCHED POND
0690	153689	CROWFOOT POND
9130	364000	CRUMBHORN LAKE
5750	225689	CRYSTAL LAKE
5910	235200	CRYSTAL LAKE
6640	403600	CRYSTAL LAKE
7460	483200	CRYSTAL LAKE
7830	522800	CRYSTAL LAKE
8800	123000	CRYSTAL LAKE
9610	384000	CRYSTAL LAKE
6546	402800	CURTIS POND
7550	523800	DAGGET POND
5140	215400	DART LAKE
0090	094000	DAVIS LAKE
5160	214200	DEAD LAKE
1680	164000	DEBAR POND
9662	203400	DEEP LAKE
8522	035089	DEER LAKE
0710	153800	DEER POND
1245	153400	DEER POND
1690	165200	DEER POND (1)

LAKE CODE	SWIS CODE	LAKE NAME
1710	162089	DEER POND (2) OR (MT. PONDS)
1720	164000	DEER RIVER FLOW
0390	123600	DELAWARE LAKE
6340	306600	DELTA RESERVOIR
8951	252489	DERUYTER RESERVOIR
1730	165200	DEUEL POND
1740	165400	DEXTER LAKE
3060	173800	DEXTER LAKE
4811	203400	DIAMOND LAKE
6615	402600	DILLON POND
9694	203200	DOCTORS POND
6544	402800	DOG POND
1750	162400	DRAIN POND
7921	523400	DREAM LAKE
1760	162089	DRY CHANNEL POND
1780	164689	DUCK HOLE
4040	202200	DUCK LAKE
1790	164400	DUCK POND
7570	522800	DUCK POND
3800	203089	DUG MT. POND
5890	232600	DWYER POND
6470	382000	DYKING POND a.k.a. DYKEN POND
6470	382600	DYKING POND a.k.a. DYKEN POND
3070	172400	E. CAROGA LAKE
7042	408000	E.BR.ST.REGIS RIVER
6650	406800	EAGLE CRAG LAKE
0730	154800	EAGLE LAKE
3810	202600	EAGLE LAKE
0730	152200	EAGLE LAKE
1810	164000	EAGLE POND
3820	202000	EAST LAKE
0400	124200	EAST MASONVILLE POND
1830	165200	EAST PINE POND
1820	165200	EAST POND
5150	215400	EAST POND
8910	254200	EATON RESERVOIR
0740	154089	ECHO LAKE
3840	203089	ECHO LAKE

LAKE CODE	SWIS CODE	LAKE NAME
5925	482889	ECHO LAKE
7454	483000	ECHO LAKE
3840	203001	ECHO LAKE
8637	085800	ECHO LAKE
2472	165200	ECHO POND
8050	484400	EDGEWOOD LAKE
9811	482400	EFFERT POND
5950	232089	EFFLEY FALLS POND
7250	412600	EFNER LAKE
6781	404600	EGG POND
1840	165400	ELBOW POND
5930	232489	ELIJAH LAKE
0750	154200	ELK LAKE
9215	483400	ELKO LAKE (man-made)
3850	203089	ELM LAKE
5170	215400	EVERGREEN LAKE
5940	235200	EVIES POND
2695	163800	FAIR LADIES LAKE
3603	202000	FALL LAKE
5180	215400	FALLS LAKE
3870	203400	FALLS POND
3880	203089	FAWN LAKE (1)
3890	202800	FAWN LAKE (2)
7650	522400	FAXONS POND
9205	484800	FEAGLES LAKE
0100	092600	FERN LAKE
3900	202000	FERRIS LAKE
9812	482000	FILLIPINI'S POND
9950	065200	FINDLEY LAKE
3501	202600	FIRST LAKE
2304	164689	FIRST POND
8250	532400	FISH BROOK POND
1860	165200	FISH CREEK PONDS
1870	165200	FISH POND
7580	523000	FISH POND
3910	203200	FLATFISH POND
0770	152200	FLEMMING POND
1880	165200	FLOODWOOD PONDS

LAKE CODE	SWIS CODE	LAKE NAME
1920	165200	FOLLENSBY CLEAR POND
1930	165200	FOLLENSBY JR. POND
1940	164689	FOLLENSBY POND
7590	523200	FOREST LAKE
7963	524000	FOREST LAKE
1960	163000	FORESTMERE LAKE
3930	203200	FORKED LAKE
3930	202000	FORKED LAKE
0240	022089	FOSTER LAKE
3090	173800	FOURTH LAKE
7600	523200	FOURTH LAKE
7270	413000	FOX HILL POND
4535	203200	FRANK POND
0780	154489	FRANKLIN FALLS FLOW
5970	232089	FRENCH POND
5975	232089	FRENCH POND EAST
7610	522400	FRIENDS LAKE
5240	215400	FULTON CHAIN-1,2,3 &4TH LAKES
3950	202800	FULTON CHAIN-6TH & 7TH LAKES
3960	202800	FULTON CHAIN-8TH LAKE
3980	202000	G LAKE
7280	413289	GALWAY LAKE
7630	523000	GARNET LAKE
7630	523800	GARNET LAKE
8655	083600	GENEGANSLET LAKE
5385	215400	GIBBS LAKE
7452	483000	GILLMAN POND
3970	203089	GILMAN LAKE
3100	172400	GLASGOW POND
9980	384000	GLASS LAKE
7620	523400	GLEN LAKE
3990	202000	GOOD LUCK LAKE
0790	153800	GOODNOW FLOW
0800	153800	GOODNOW POND
9140	364000	GOODYEAR LAKE
1148	154600	GOOSE POND
6660	407200	GOOSE POND
1138	154800	GOOSENECK POND

LAKE CODE	SWIS CODE	LAKE NAME
2000	165200	GORDON POND
4000	203200	GRAMPUS LAKE
6740	407600	GRASS LAKE
2209	165200	GRASS POND
6770	402400	GRASSE RIVER
6670	402800	GRASSE RIVER FLOW
4990	202600	GRASSY POND
3633	202600	GRASSY POND #2
6931	402800	GRAVES POND
0181	092889	GREAT CHAZY RIVER
3110	172400	GREEN LAKE
6348	315489	GREEN LAKE
5860	232489	GREEN POND
6552	402800	GREEN POND
1970	165200	GREEN POND (NEAR FLOODWOOD RD)
2208	165200	GREEN POND (NEAR ST.REGIS PND)
3460	192200	GREENS LAKE
8521	035089	GRIFFINS POND
1143	154800	GRIZZLE OCEAN POND
5190	215400	GULL LAKE
5190	214200	GULL LAKE
5210	215400	GULL LAKE (G-P LANDS)
3651	203200	GULL LAKE NORTH
1147	154600	GULL POND
1980	406800	GULL POND
1980	162089	GULL POND
5230	215400	GULL POND
0571	152089	HADLEY POND
8350	532889	HADLOCK POND (SANDERLAND POND)
5920	235200	HALFMOON LAKE
4010	203089	HAMILTON LAKE
1226	154200	HAMMOND POND
4020	203200	HANSOME POND
4541	203200	HARDIGAN POND
1233	153800	HARKNESS LAKE
0830	153800	HARRIS LAKE
7660	523600	HARRISBURG LAKE
8930	252689	HATCH LAKE

LAKE CODE	SWIS CODE	LAKE NAME
5250	215400	HAWK POND
4803	203600	HAYS POND
0840	154089	HEART LAKE
1990	162089	HEAVENS LAKE (LITCHFIELD)
2010	162089	HEAVENS LAKE (N OF BIG WOLF)
2813	162089	HEAVENS POND
8260	534200	HEDGES LAKE
9520	202800	HELLDIVER POND
3130	173800	HELTERLINE POND
7456	483000	HEMLOCK LAKE
0850	153800	HENDERSON LAKE
0860	153400	HEWITT POND
5980	232600	HIAWATHA LAKE
6680	405400	HICKORY LAKE
9901	383800	HICKS POND
4030	203200	HIGH POND
9965	483400	HIGHLAND LAKE
6710	402800	HIGLEY FLOW
3140	173800	HILLABRANDT VLY
8265	533600	HILLS POND
5990	235200	HINCHINGS POND
5260	214489	HINCKLEY RESERVOIR
5685	215400	HITCHCOCK POND
6690	402800	HITCHINS POND
2020	165200	HOEL POND
0755	154089	HOLCOMB POND
8880	123600	HOMAN LAKE
5270	214200	HONNEDAGA LAKE
1592	164400	HOPE POND
5290	214200	HORN LAKE
6700	406800	HORSESHOE LAKE
9810	482000	HORSESHOE LAKE
0870	154600	HORSESHOE POND
2030	164000	HORSESHOE POND
2471	165200	HORSESHOE POND
6720	406800	HORSESHOE POND
1222	154200	HOWARD POND
6025	403489	HUCKLEBERRY LAKE

LAKE CODE	SWIS CODE	LAKE NAME
7800	523800	HUDSON RIVER
7800	524000	HUDSON RIVER
0340	122400	HUGGINS POND
9940	483400	HULL POND
7290	412600	HUNT LAKE
9260	484400	HUNTER LAKE
0890	153400	HUNTLEY POND
9815	482289	HUST POND
5760	225689	HYDE LAKE
9510	202800	ICE HOUSE POND
9830	483689	INDIAN FIELD POND
2040	162400	INDIAN LAKE
4050	202600	INDIAN LAKE
4050	203001	INDIAN LAKE
4050	203089	INDIAN LAKE
4060	203400	INDIAN LAKE POND
3599	202000	INDIGO LAKE
2060	162400	INGRAHAM POND
3604	202000	IRON LAKE
6936	402800	IRON POND
3150	172400	IRVING POND
7670	522600	JABE POND
0891	153800	JACKSON POND
6730	407200	JENNY LAKE
7310	412600	JENNY LAKE
5300	203400	JERSEYFIELD LAKE
5300	214600	JERSEYFIELD LAKE
4840	202000	JOCKEY BUSH LAKE
6750	406800	JOCKS POND
6760	406600	JOE INDIAN POND
4960	202600	JOHN MACK POND
3634	202600	JOHN POND
6932	402800	JOHN POND
0900	154600	JOHNSON POND
3598	202000	JONES LAKE
9681	203400	JONES LAKE
2070	163000	JONES POND
6780	404600	JORDON LAKE

LAKE CODE	SWIS CODE	LAKE NAME
0655	154200	JUG POND
9770	356200	KASOAG LAKE (SE P/O GREEN LK)
6320	303800	KAYUTA LAKE
7690	523000	KELLUM POND
7962	524000	KELM POND
6475	382000	KENDALL POND
4070	202000	KENNELS POND
9420	572600	KEUKA LAKE
9420	466200	KEUKA LAKE
9420	467600	KEUKA LAKE
6420	352689	KIBBIE LAKE
7941	523000	KIBBY POND
6790	404600	KILDARE POND
4080	202600	KINGS FLOW
4080	203600	KINGS FLOW
2080	164689	KIWASSA LAKE
5310	214600	KLONDIKE RESERVOIR
0910	152200	KNOB POND
6773	402400	L POND
3170	173000	LAIR REST LAKE
3510	202600	LAKE ABANAKE
3520	202600	LAKE ADIRONDACK
3530	203600	LAKE ALGONQUIN
7560	523200	LAKE ALLURE
9360	515689	LAKE AWOSTING
9990	483400	LAKE BODINE
5830	232489	LAKE BONAPARTE
0011	091300	LAKE CHAMPLAIN SECTION 1
0011	094000	LAKE CHAMPLAIN SECTION 1
0012	094000	LAKE CHAMPLAIN SECTION 2
0012	094200	LAKE CHAMPLAIN SECTION 2
0013	152200	LAKE CHAMPLAIN SECTION 3
0013	152089	LAKE CHAMPLAIN SECTION 3
0013	155000	LAKE CHAMPLAIN SECTION 3
0345	124000	LAKE CHANDAKIN
4802	203600	LAKE CHARTREUSE
1630	164689	LAKE CLEAR
1660	164689	LAKE COLBY

LAKE CODE	SWIS CODE	LAKE NAME
8900	253400	LAKE CRAINE
7240	413400	LAKE DESOLATION
9850	483800	LAKE DEVENOGE
1770	164000	LAKE DUANE
3790	202600	LAKE DURANT
5155	215400	LAKE EASKA
3830	203200	LAKE EATON
3275	172000	LAKE EDWARD
6490	382600	LAKE ELIZABETH
9780	067200	LAKE ERIE
1890	164000	LAKE FLORENCE
1910	164600	LAKE FLOWER
5960	235200	LAKE FRANCIS
4190	202600	LAKE FRANCIS (Little Bad Luck)
7641	522000	LAKE GEORGE-SECTION 1
7642	522000	LAKE GEORGE-SECTION 2
7642	154800	LAKE GEORGE-SECTION 2
7642	522600	LAKE GEORGE-SECTION 2
7643	522000	LAKE GEORGE-SECTION 3
7643	532889	LAKE GEORGE-SECTION 3
7643	532400	LAKE GEORGE-SECTION 3
7643	534600	LAKE GEORGE-SECTION 3
7643	522600	LAKE GEORGE-SECTION 3
7644	522000	LAKE GEORGE-SECTION 4
7644	522600	LAKE GEORGE-SECTION 4
9820	482400	LAKE HUNTINGTON
9808	482000	LAKE JEFFERSONVILLE
0831	153800	LAKE JULIA
4090	203200	LAKE KORA
2090	164400	LAKE KUSHAQUA
8280	534200	LAKE LAUDERDALE
4120	203200	LAKE LILA
9860	483800	LAKE LOCHADA
7385	411589	LAKE LONELY
8621	085400	LAKE LORRAINE
8980	354000	LAKE LORRAINE
9230	484689	LAKE LOUISE MARIE
8652	083600	LAKE LUDLOW

LAKE CODE	SWIS CODE	LAKE NAME
7760	523200	LAKE LUZERNE
2280	162089	LAKE MADELENE
5265	214489	LAKE MARGARITE
4240	203200	LAKE MARIA (ROCK POND)
6930	402800	LAKE MARIAN
9245	483800	LAKE METAUQUE
9340	515689	LAKE MINNEWASKA
9340	514400	LAKE MINNEWASKA
9270	483200	LAKE MUSKODAY
8320	532889	LAKE NEBO
6070	232600	LAKE OF THE PINES RESERVOIR
5680	225689	LAKE OF THE WOODS
9720	222600	LAKE ONTARIO
9720	353400	LAKE ONTARIO
6990	404600	LAKE OZONIA
1150	154089	LAKE PLACID
1150	154489	LAKE PLACID
4420	203089	LAKE PLEASANT
4420	203001	LAKE PLEASANT
8270	532889	LAKE POND
5550	215400	LAKE RONDAXE
0190	093600	LAKE ROXANNE
1281	153800	LAKE SALLY
4700	202600	LAKE SNOW
7480	482000	LAKE SUPERIOR
5660	215400	LAKE TEKENI
2750	164400	LAKE TERRANCE
2800	164800	LAKE TITUS
8010	523200	LAKE VANARE
5440	215400	LAKE(S) OKARA (E&W)
7433	443400	LAMOKA LAKE
8520	034200	LAUREL LAKE
2110	165200	LEAD POND
9865	483800	LEBANON LAKE
8950	253400	LEBANON RESERVOIR
2478	165200	LEDGE POND
8940	252689	LELAND POND
7700	523600	LENS LAKE

LAKE CODE	SWIS CODE	LAKE NAME
6810	402800	LEONARD POND
4110	203089	LEWEY LAKE
4110	203001	LEWEY LAKE
4130	203089	LILLY LAKE
7720	522800	LILLY POND
3180	172000	LILY LAKE
3190	172400	LILY LAKE
3320	173800	LILY LAKE
6010	232600	LILY POND
4140	202800	LIME KILN LAKE
4140	214200	LIME KILN LAKE
0320	045800	LIME LAKE
0921	152400	LINCOLN POND SEC 1-NO OF BRIDG
0922	152400	LINCOLN POND SEC 2-SO OF BRIDG
0330	046400	LINLYCO LAKE
2302	164689	LITTLE AMPERSAND POND
4190	202600	LITTLE BAD LUCK PD (Lk Francis)
0120	092600	LITTLE BLACK POND
6541	402800	LITTLE BLUE POND
2170	165200	LITTLE CLEAR POND
2170	164689	LITTLE CLEAR POND
9560	203089	LITTLE FIDDLERS POND
2475	165200	LITTLE FISH POND
4200	203200	LITTLE FORKED LAKE
2180	165200	LITTLE GREEN POND
7675	522600	LITTLE JABE POND
7961	524000	LITTLE KELLUM POND
3280	173201	LITTLE LAKE
6900	407200	LITTLE LONG POND
2190	165200	LITTLE LONG POND (BY FISH POND
2210	165200	LITTLE LONG POND(ST.REGIS PND)
4210	202000	LITTLE MOOSE LAKE
5330	215400	LITTLE MOOSE LAKE
6030	232600	LITTLE OTTER LAKE
0350	122089	LITTLE POND
0930	152400	LITTLE POND
6800	403600	LITTLE RIVER
6971	402600	LITTLE RIVER FLOW

LAKE CODE	SWIS CODE	LAKE NAME
5340	215400	LITTLE ROCK LAKE
2220	165400	LITTLE ROCK POND
4235	203200	LITTLE SALMON POND
2230	162089	LITTLE SIMOND POND
2240	165200	LITTLE SQUARE POND
6910	402800	LITTLE TROUT POND
6910	406800	LITTLE TROUT POND
4230	203200	LITTLE TUPPER LAKE
2260	162089	LITTLE WOLF LAKE
7330	412800	LIVINGSTON LAKE
7446	482889	LOCH SHELDRAKE
4807	203600	LOND POND
4150	203200	LONG LAKE
4170	203400	LONG LAKE
6000	235200	LONG LAKE
6330	303800	LONG LAKE
6641	403600	LONG LAKE
6830	407200	LONG LAKE
3210	173800	LONG LAKE (EAST)
3220	173800	LONG LAKE (WEST)
0940	155200	LONG POND
4980	202600	LONG POND
6020	232089	LONG POND
6850	406600	LONG POND
6880	406800	LONG POND
7465	484200	LONG POND
7730	522800	LONG POND
8290	532400	LONG POND
8630	085800	LONG POND
4980	203600	LONG POND
2120	165200	LONG POND (1)
2130	165400	LONG POND (2)
2140	165400	LONG POND (3)
6820	402800	LONG POND (NORTH)
6840	402800	LONG POND (SOUTH)
2160	164400	LOON LAKE
7750	522400	LOON LAKE
5320	214200	LOON LAKE (SWAN LAKE)

LAKE CODE	SWIS CODE	LAKE NAME
4180	203200	LOON POND
9000	354000	LORTON LAKE
1145	154800	LOST POND
9530	202800	LOST POND
7437	462289	LOUCKS POND
3670	202800	LOWER BROWNS TRACT PD
3670	203200	LOWER BROWNS TRACT PD
0720	153800	LOWER DUCK HOLE
4592	202000	LOWER SARGENTS POND
7910	523000	LOWER SIAMESE PND
9592	203200	LOWER SISTER LAKE
6860	402600	LOWS LAKE
6860	203200	LOWS LAKE
6860	402800	LOWS LAKE
9200	484800	LUXTON LAKE
2476	165200	LYDIA POND
5360	215400	LYON LAKE
1128	303400	MAD RIVER TRIBUTARY POND
2270	165200	MADAWASKA FLOW
8970	254000	MADISON LAKE
4250	203089	MASON LAKE
6940	406800	MASSAWEPIE LAKE
8060	484000	MASTENS LAKE
9631	203200	MAYS POND
2290	164689	MCCAULEY POND
2155	165400	MCCAVANAUGH POND
1965	163000	MCCOLLUM POND
2310	165400	MCDONALDS POND
8610	533489	MCDOUGAL LAKE
0950	154089	MCKENZIE POND
0950	154489	MCKENZIE POND
2320	164000	MEACHAM LAKE
2320	163000	MEACHAM LAKE
4100	202200	MECO LAKE
8805	125400	MERRICK POND
9667	203400	METCALF LAKE
5689	215400	MIDDLE BRANCH LAKE
4280	202400	MIDDLE LAKE

LAKE CODE	SWIS CODE	LAKE NAME
3230	172400	MIDDLE LAKE (E. STONER)
3230	202000	MIDDLE LAKE (E. STONER)
2330	165200	MIDDLE POND
4591	202000	MIDDLE SARGENTS POND
5691	215400	MIDDLE SETTLEMENT LK
0960	152400	MILL POND
2340	164689	MILL POND(aka Lk. Clear Outlet
5770	225689	MILLSITE LAKE
0130	092000	MINER LAKE
1000	153400	MINERVA LAKE
0970	153400	MINK POND
1982	406800	MINNOW POND
4982	202600	MINNOW POND
0980	154089	MIRROR LAKE
4930	202600	MITCHELL POND
9508	202800	MITCHELL PONDS
7221	412400	MOHAWK RIVER
4260	203200	MOHEGAN LAKE
4270	203200	MOHEGAN POND
9870	483800	MOHICAN LAKE
7470	484400	MONGAUP LAKE
9210	483400	MONTGOMERY LAKE
0880	154089	MOODY POND
5780	225689	MOON LAKE
1137	152200	MOOSE MT. POND
1137	154200	MOOSE MT. POND
4290	203200	MOOSE POND
0990	153800	MOOSE POND (1)
1010	154489	MOOSE POND (2)
1020	153400	MOOSE POND (3)
0715	153800	MOOSE POND-SANTANONI PRESERVE
6960	402600	MOOSEHEAD POND
7340	414489	MOREAU LAKE
4300	203400	MOREHOUSE LAKE
1141	153689	MORIAH POND
5370	215400	MOSHIER FLOW
5380	215400	MOSS LAKE
3250	172800	MOUNTAIN LAKE

LAKE CODE	SWIS CODE	LAKE NAME
2360	163000	MOUNTAIN POND (1)
2370	164000	MOUNTAIN POND (2)
7780	522400	MOUNTAIN SPRING LAKE
0280	153400	MOXHAM POND
6920	406800	MT. ARAB LAKE
2350	162400	MT. VIEW LAKE
2380	164400	MUD LAKE
3240	172400	MUD LAKE
6950	403200	MUD LAKE
9750	225689	MUD LAKE
9930	222200	MUD LAKE
7335	412800	MUD LAKE
0360	122400	MUD POND
4310	202600	MUD POND
4320	203200	MUD POND
4801	203600	MUD POND
6050	232089	MUD POND
7680	523800	MUD POND
8310	534600	MUD POND
9220	484400	MUD POND
9760	353800	MUD POND
0140	092600	MUD POND (1)
0160	092600	MUD POND (2)
0150	092600	MUD POND LOT 1
1030	154600	MULLER POND
1224	154200	MUNSON POND
4520	202400	MURPHY LAKE
9740	225689	MUSKELLUNGE LAKE
7400	414800	NANCY LAKE
1156	153400	NATE POND
4330	203200	NEHASNE LAKE
5390	215400	NELSON LAKE
7790	523600	NEW LAKE
1040	152400	NEW POND
9699	203200	NEW POND
1050	153800	NEWCOMB LAKE
6970	402600	NEWTON FALLS POND
1070	155000	NICHOLS POND

LAKE CODE	SWIS CODE	LAKE NAME
5410	215400	NICKS LAKE
6644	403600	NICKS POND
5420	215400	NIGER LAKE (NEHASANE PARK)
3080	173800	NINE CORNER LAKE
3080	172400	NINE CORNER LAKE
9682	203400	NO BRANCH LAKE
2700	164400	NO. BRANCH SARANAC RIVER
5430	214200	NOBLEBORO FLOW
3450	193689	NORTH LAKE
5450	214200	NORTH LAKE
1080	154800	NORTH LAKE (PUTNAM POND)
1151	154600	NORTH POND
7475	484400	NORTH POND
7810	522600	NORTH POND
8625	083200	NORTH POND
9663	203400	NORTHRUP LAKE
3451	193689	NOTCH LAKE
7741	523800	NUMBER NINE POND
8887	123889	ODELL LAKE
5480	215400	OLD FORGE LAKE
1090	154600	OLIVER POND
6430	352689	ONEIDA LAKE
6430	253689	ONEIDA LAKE
6430	254889	ONEIDA LAKE
5835	232489	ONJEBONGE POND
9325	513000	ONTEORA LAKE
0180	092600	ORE POND
2400	164400	OREGON POND
2300	164689	OSEETAH LAKE (MILLER POND)
2300	154089	OSEETAH LAKE (MILLER POND)
2390	163000	OSGOOD POND
6560	403600	OSWEGATCHIE RIVER
6346	315200	OTISCO LAKE
9150	365000	OTSEGO LAKE
9150	363801	OTSEGO LAKE
3261	172400	OTTER LAKE
6350	303800	OTTER LAKE
2450	162089	OTTER POND

LAKE CODE	SWIS CODE	LAKE NAME
6935	402800	OTTER POND
6991	404600	OTTER POND
9650	203200	OTTER POND
5460	215400	OVEN LAKE
0745	154089	OWEN POND
2303	164689	OWL POND
4350	203089	OWL POND
2410	162400	OWLS HEAD POND
4360	203089	OXBOW LAKE
4360	202000	OXBOW LAKE
1162	154600	OXSHOE POND
7820	522400	PALMER POND
5470	215400	PANTHER LAKE
6440	352200	PANTHER LAKE
6440	352689	PANTHER LAKE
2420	164689	PANTHER POND
6937	402800	PANTHER POND
8820	122089	PARADISE LAKE
1100	154600	PARADOX LAKE
4340	203200	PARTLOW LAKE
6060	235200	PAYNE LAKE
5803	222489	PAYNE LAKE
1155	154600	PEAKED HILL POND
5490	215400	PEAKED MOUNTAIN LAKE
3270	172000	PECK LAKE
3270	172800	PECK LAKE
9920	382600	PECKHAM POND (ROUND POND)
9570	203200	PELCHER POND
1110	152200	PENNFIELD POND
8870	122089	PERCH LAKE
1130	153800	PERCH POND
8815	125400	PERKINS POND
1140	154600	PHARAOH LAKE
4370	203200	PICKWACKET POND
1981	406800	PIERCEFIELD FLOW
1981	162089	PIERCEFIELD FLOW
9580	203200	PIGEON POND
4380	202000	PILLSBURY LAKE

LAKE CODE	SWIS CODE	LAKE NAME
3290	172400	PINE LAKE
4390	203400	PINE LAKE
4805	203600	PINE LAKE
4991	202600	PINE LAKE
6080	232600	PINE LAKE
4950	202600	PINE MT. POND
1139	153689	PINE POND
2301	164689	PINE POND
6549	402800	PINE POND
1139	154200	PINE POND
4410	202000	PISECO LAKE
2440	162089	PITCHFORK POND
3300	173800	PLEASANT LAKE
5842	232600	PLEASANT LAKE
6542	402800	PLEASANT LAKE
6980	405400	PLEASANT LAKE
5775	223089	PLEASANT LAKE
7453	482889	PLEASURE LAKE
2460	164400	PLUMADORE POND
2460	162400	PLUMADORE POND
4430	203200	PLUMLEY POND
8620	085200	PLYMOUTH RESERVOIR
8330	532889	PODUNK POND
2470	165200	POLLIWOG POND
7710	523800	POND ON LANGWORTHY CREEK
9664	203400	POOR LAKE
1505	164400	PORK BARREL POND
4711	203400	POTTER POND
1160	153800	PRESTON PONDS
0651	154200	PROCTOR POND
1170	154600	PYRAMID LAKE
0302	042600	QUAKER LAKE-NORTH SHORE
0301	042600	QUAKER LAKE-SOUTH SHORE
9692	203200	QUEER LAKE
7445	484400	QUICK LAKE
5500	215400	QUIVER POND
2480	162400	RAGGED LAKE
2490	163000	RAINBOW LAKE

LAKE CODE	SWIS CODE	LAKE NAME
4460	202600	RAINBOW LAKE
1060	153400	RANKIN POND
4440	203200	RAQUETTE LAKE
4440	202000	RAQUETTE LAKE
2510	162089	RAQUETTE POND
6870	407489	RAQUETTE RIVER
6870	405889	RAQUETTE RIVER
6870	406289	RAQUETTE RIVER
2520	165200	RAT POND
5510	215400	RAVEN LAKE
0310	047800	RED HOUSE LAKE
5790	225689	RED LAKE
6460	354800	REDFIELD RES aka SALMON RV RES
9910	384000	REICHARD LAKE (aka Raquet Lk)
2530	163000	RICE POND
1190	153800	RICH LAKE
9696	203200	ROB POND
3605	202000	ROCK LAKE
4450	202600	ROCK LAKE
5530	215400	ROCK LAKE
1142	154800	ROCK POND
1200	154800	ROCK POND
2477	165200	ROCK POND
2812	162089	ROCK POND
3635	202600	ROCK POND
4160	202200	ROCK POND
4470	203200	ROCK POND
4806	203600	ROCK POND
5540	215400	ROCK POND
6090	232089	ROCK POND
6792	404600	ROCK POND
2540	165200	ROLLINS POND
2540	162089	ROLLINS POND
0861	153400	ROPER POND
9655	203200	ROSE POND
3636	202600	ROSS POND
7431	434800	ROSSMAN POND
4480	203200	ROUND LAKE

LAKE CODE	SWIS CODE	LAKE NAME
6370	303800	ROUND LAKE
6643	403600	ROUND LAKE
7350	414800	ROUND LAKE
7360	412089	ROUND LK
0640	153000	ROUND POND
1210	153689	ROUND POND
4471	203200	ROUND POND
6110	232089	ROUND POND
7840	522800	ROUND POND
7870	523800	ROUND POND
8640	085800	ROUND POND
4490	202600	ROUND POND (1)
4500	202600	ROUND POND (2)
7850	522800	ROUND POND (SO HORICON)
0260	024200	RUSHFORD LAKE
6465	354400	RUSS POND
0370	122400	RUSSEL LAKE
1211	152400	RUSSETT POND
9590	203200	RUSSIAN LAKE
4510	203089	SACANDAGA LAKE
7370	173289	SACANDAGA RESERVOIR
7370	413000	SACANDAGA RESERVOIR
7370	412800	SACANDAGA RESERVOIR
4225	202400	SACANDAGA RIVER
9235	484689	SACKETT LAKE
4530	203200	SAGAMORE LAKE
4540	203200	SALMON LAKE
5570	215400	SALMON LAKE
6450	354800	SALMON RIVER FLOW
6450	354000	SALMON RIVER FLOW
4550	202000	SAMPSON LAKE
4560	202000	SAMPSON LAKE
7020	402800	SAMPSON POND
4580	202000	SAND LAKE
5580	215400	SAND LAKE
1220	154200	SAND POND
5590	215400	SAND POND
6120	235200	SAND POND

LAKE CODE	SWIS CODE	LAKE NAME
6140	232600	SAND POND
8890	123600	SAND POND
9814	482289	SAND POND
9875	483400	SAND POND
1230	153800	SANFORD LAKE
2205	165200	SANTA CLARA FLOW
2560	164689	SARANAC LAKE - LOWER
2570	164689	SARANAC LAKE - MIDDLE
2570	165200	SARANAC LAKE - MIDDLE
2581	165200	SARANAC LK UPPER-SEC 1-WEST
2581	164689	SARANAC LK UPPER-SEC 1-WEST
2582	165200	SARANAC LK UPPER-SEC 2-EAST
7380	414000	SARATOGA LAKE
7380	415089	SARATOGA LAKE
7380	415289	SARATOGA LAKE
8360	534200	SCHOOLHOUSE LAKE
7880	522800	SCHROON LAKE
1241	154600	SCHROON LAKE SEC 1-WEST SHORE
1241	522400	SCHROON LAKE SEC 1-WEST SHORE
1242	154600	SCHROON LAKE SEC 2-EAST SHORE
7515	522800	SCHROON RIVER
6933	402800	SCOTT POND
8650	082400	SEARS POND
2305	164689	SECOND POND
9440	442600	SENECA LAKE
9440	573400	SENECA LAKE
9440	573689	SENECA LAKE
4600	203200	SHALLOW LAKE
4610	202000	SHERIFF LAKE
0775	152200	SHERMAN LAKE
1250	153400	SHERMAN POND
7900	522800	SHERMAN POND
6665	407200	SHINER POND
4620	203200	SHINGLE SHANTY POND
7770	523800	SHIRAS POND
0200	092600	SILVER LAKE
0380	122200	SILVER LAKE
4400	202000	SILVER LAKE

LAKE CODE	SWIS CODE	LAKE NAME
4630	202200	SILVER LAKE
5610	215400	SILVER LAKE
7010	402600	SILVER LAKE
8840	123000	SILVER LAKE
5720	225689	SIXBERRY LAKE
6345	315000	SKANEATELES LAKE
6345	113800	SKANEATELES LAKE
2474	165200	SLANG POND
3470	192200	SLEEPY HOLLOW LAKE
4650	203200	SLIM & LITTLE SLIM PONDS
8370	532889	SLY POND
6621	403489	SMITH POND
8645	082600	SMITH POND
3665	203400	SNAG LAKE
6360	303800	SNOWBIRD LK
2610	165200	SOCHIA POND
6150	235200	SOFT MAPLE RESERVOIR
8860	123600	SOMERSET LAKE
8670	113600	SONG LAKE
6551	402800	SOUTH COLTON RESERVOIR
6642	403600	SOUTH CREEK LAKE
6642	232489	SOUTH CREEK LAKE
5620	214200	SOUTH LAKE
4660	203200	SOUTH POND
5396	215400	SOUTH POND
5630	215400	SOUTH POND LOWER
3310	173800	SPECTACLE LAKE
3310	202000	SPECTACLE LAKE
1146	154600	SPECTACLE POND
2620	165200	SPECTACLE PONDS
2620	163000	SPECTACLE PONDS
4670	203200	SPERRY POND
2630	163000	SPITFIRE LAKE
1265	153400	SPLIT ROCK POND
4910	202600	SPRAGUE POND
9880	382000	SPRING LAKE (LONG POND)
2650	165200	SPRING POND
3330	173800	SPRITE CREEK RES

LAKE CODE	SWIS CODE	LAKE NAME
4680	202000	SPRUCE LAKE
5640	214600	SPRUCE LAKE
4690	202000	SPY LAKE
2640	164400	SQUARE POND (1)
2660	165200	SQUARE POND (2)
4710	203400	SQUAW LAKE
5795	222889	ST. LAWRENCE RIVER
7040	406600	ST. REGIS FLOW
2680	163000	ST. REGIS LAKE - LOWER
2690	164689	ST. REGIS LAKE - UPPER
2690	163000	ST. REGIS LAKE - UPPER
2670	165200	ST. REGIS POND
6671	402000	ST. REGIS RIVER
7030	403600	STAR LAKE
7050	402800	STARK FALLS RESERVOIR
8622	085400	STEERES PD aka LK STEERE aka S
4570	202600	STEPHENS POND
7060	406600	STERLING POND
5650	215400	STILLWATER RESERVOIR
3375	172400	STONER LAKE
2710	164689	STONY CREEK PONDS
6170	235200	STONY LAKE
1126	254200	STONY POND
1260	153400	STONY POND
9695	203200	STONY POND & SLIM POND
4970	202600	STONYSTEP POND
7080	403600	STREETER LAKE
9816	482289	STUMP POND
8868	114800	STUMP POND (a.k.a. SUNTAN LK)
7110	403600	SUCKER LAKE
8380	532000	SUMMIT LAKE
5670	215400	SUNDAY LAKE
2720	165200	SUNDAY POND
7920	523400	SUNNYSIDE LAKE
5690	215400	SUNSHINE POND
9840	483689	SWAN LAKE
7930	522600	SWEDE POND
8070	484689	SWINGING BRIDGE RES.

LAKE CODE	SWIS CODE	LAKE NAME
7120	403800	SYLVIA LAKE
4850	202000	T. LAKE
9600	382600	TACONIC LAKE (CRANDALL POND)
1593	164400	TAMARACK POND
0220	092600	TAYLOR POND
7390	412800	TENANT LAKE
9280	483200	TENNANAH LAKE
3480	193689	TEPRAL LAKE
9660	203200	TERROR LAKE
3340	173800	THIRD LAKE
5715	215400	THIRSTY POND
7940	523000	THIRTEENTH LAKE
8390	532889	THREE PONDS
0975	153400	THUMB POND
8633	083089	THUNDER LAKE
1270	154600	THURMAN POND
9310	512400	TILLSON LAKE
9962	483400	TIMBER LAKE
4720	202600	TIRRELL POND
8885	123889	TITUS LAKE
6772	402400	TOOLEY POND
8056	482000	TORONTO RESERVOIR
6672	402800	TOWN LINE POND
8519	032600	TRADEWINDS LK
2665	165400	TRAIN POND
9232	484689	TREASURE LAKE
7960	524000	TRIPP POND
8055	484400	TROJAN LAKE
4730	202000	TROUT LAKE
7090	404400	TROUT LAKE
7970	522000	TROUT LAKE
9741	203400	TROUT LAKE
0575	152089	TROUT POND
1280	153800	TROUT POND
6180	232089	TROUT POND
0491	153689	TUB MILL POND
8660	113600	TULLY LAKE
8830	122089	TUNIS LAKE

LAKE CODE	SWIS CODE	LAKE NAME
2021	165200	TURTLE POND
8905	254200	TUSCARORA LAKE
1290	153400	TWENTY-NINTH POND
5700	215400	TWIN LAKES RESERVOIR
0230	092200	TWIN POND
8071	484689	TWIN POND
5705	215400	TWIN POND
2730	164800	TWIN PONDS
1223	154200	TWIN PONDS
6791	404600	TWIN PONDS (2)
9666	203400	TWIN ROCK LAKE
5710	215400	TWITCHELL LAKE
9300	515689	ULSTER HEIGHTS LAKE
2740	164400	UNION FALLS FLOW
2740	092600	UNION FALLS FLOW
3491	194000	UNKNOWN PD
3637	202600	UNKNOWN POND
2600	164689	UNNAMED POND W OF COREYS
3671	202800	UPPER BROWNS TRACT PD
0725	153800	UPPER DUCK HOLE
4590	202000	UPPER SARGENTS PONDS
7911	523000	UPPER SIAMESE PND
9591	203200	UPPER SISTER LAKE
4740	202600	UTAWANA LAKE
7990	522800	VALENTINE POND
0672	154200	VANDERWHACKER POND
9995	483200	VOGEL POND
4772	202000	W. CANADA LK. MUD
4771	202000	W. CANADA LK. SO.
4773	202000	W. CANADA LK. WEST
3725	203089	WAKELY POND
7100	403600	WANAKENA LAKE
9228	484689	WANASINK LAKE
7490	484400	WANETA LAKE
7432	443400	WANETA LAKE
8000	522400	WARNER POND
0001	012000	WARNERS LAKE
9290	483400	WASHINGTON LAKE

LAKE CODE	SWIS CODE	LAKE NAME
9809	482000	WASSERLAUF POND
3390	173800	WATERS MILLPOND
9817	484800	WEIDEN POND
2760	165200	WELLER POND
4750	203400	WEST CANADA CREEK RESERVOIR
4770	202000	WEST CANADA LAKE
3370	172400	WEST CAROGA LAKE
5615	215400	WEST LAKE
3410	172400	WEST LAKE (CANADA LAKE)
2811	162089	WEST PINE POND
9410	572400	WEST RIVER
3380	172400	WEST STONER LAKE
7410	414800	WEST VALLEY FLOW
2770	165200	WHEY POND
4780	203089	WHITAKER LAKE
8523	035089	WHITE BIRCH LAKE
6390	303800	WHITE LAKE
7451	482000	WHITE LAKE
1221	154200	WHITE LILLY POND
9240	483800	WHITE POND
4790	202000	WHITNEY LAKE
2780	165400	WHITNEY POND
1144	154600	WHORTLEBERRY POND
4920	202600	WHORTLEBERRY POND
8020	523600	WILCOX LAKE
4800	203600	WILLIS LAKE
2790	152089	WILLIS POND
4810	203400	WILMURT LAKE
4900	202600	WILSON POND
2810	162089	WINDFALL POND
7430	412800	WINONA LAKE
7935	522600	WINTERGREEN LAKE
5730	215400	WITCHHOPPLE LAKE
8080	484000	WOLF LAKE
2790	162400	WOLF POND
2820	164400	WOLF POND
2830	165400	WOLF POND
4981	202600	WOLF POND

LAKE CODE	SWIS CODE	LAKE NAME
8030	522600	WOLF POND
0736	154089	WOLF POND
1310	153800	WOLF POND (1)
1320	154200	WOLF POND (2)
5740	215400	WOODHULL LAKE
7420	412600	WOODLAND LAKE
0941	155200	WOODRUFF PD (HIGHLANDS FORGE L
0820	153800	WOODRUFF POND
4830	202200	WOODS LAKE
5395	215400	WOODS LAKE
3440	173289	WOODWARD LAKE
3420	172000	WOODWORTH LAKE
9970	484000	YANKEE LAKE
7130	407600	YELLOW LAKE
7481	483400	YORK LAKE
1330	153800	ZACK LAKE