§ 139.00. Debt statement to show valuations of taxable real property. a. The debt statement of a municipality or school district in a city shall contain a computation of the average full valuation of taxable real property of such municipality or school district. The debt statement of the city of New York also shall contain a computation of the average assessed valuation of the taxable real property of such city in the event a deduction is claimed pursuant to item (a) of subdivision seven of section 136.00 of this chapter.

b. The debt statement of a school district, other than a school district in a city, shall contain a computation of the full valuation of the real property subject to taxation by the school district.

c. The debt statement of a fire district shall contain a computation of the full valuation of taxable real property of such fire district.