THE QUALITY AND UNIFORMITY OF ASSESSING IN NEW YORK STATE

1983 RESULTS

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EXECUTIVE SUMMARY

The fairness, or equity of the real property tax centers on whether equally valued properties are taxed equally. Section 305 of the Real Property Tax Law prescribes that "all real property in each assessing unit shall be assessed at a uniform percentage of value." This is a study of the amount of assessment uniformity found within New York State's 994 assessing units (excluding villages), using two measures of assessment performance:

1. **Horizontal Assessment Equity:** a coefficient of dispersion is calculated to discover whether assessment uniformity occurs among properties of similar value. This is a measure of the degree to which a municipality's assessed-to-market value ratios cluster around the median assessment ratio.

2. **Vertical Assessment Equity:** an index of regressivity is calculated to ascertain whether assessment practices are similar for both higher- and lower-valued real property.

In all counties except Nassau and the 5 counties of New York City combined, these measures are calculated both for residential property only and for all property classes combined. For the special assessing units of New York City and Nassau County, those with populations of one million or more, their four property classes are measured separately. Of the 994 assessing units studied, 238 have substantially changed their assessment practices since the roll year used in the 1983 market value survey (generally the 1981 assessment roll). As in our past study, these have been considered separately in our analysis because our data is not current with their efforts to maintain and improve their assessment rolls. In the cases where a uniform assessment roll existed prior to the change, these cities and towns are highlighted. Where these revaluations or valuation updates include a substantial percent of a county's municipalities, no

weighted county totals could be accurately calculated. The counties with about half or more municipalities updating or undergoing full revaluation include: Clinton, Erie, Yates, Ontario, Wayne, Dutchess, Rockland, St. Lawrence, and Steuben. The localities with significant changes are to be commended for their efforts to maintain accurate assessments on their rolls and probably have acceptable assessing practices because of these efforts. In particular, those cities and towns with already good assessment rolls are to be commended for striving to make them even more uniform.

Of these, five cities and 26 towns have been designated as reaching the "High Honor Roll" of assessing practices in New York State. Both their residential and all property assessing practices fell within State Board guidelines and they are continuing to update their rolls. It is these cities and towns which represent the ideal and which should be emulated by the state's other assessing units.

An additional 13 municipalities who are currently updating their rolls were within State Board guidelines for assessing residential property, while 21 updated assessment rolls had previously been within the standards set for assessing all property classes combined. These 65 municipalities are located in twenty two counties across the state. They offer the best example of assessment administration: uniform rolls along with a frequent review of the assessments to keep them up with changing market conditions.

Our study compares the assessed value of parcels sampled in the 1983 market value survey to their appraised values. The median assessment ratio in each assessing unit, weighted to have each sample counted as many times as the number of parcels it represents, is used as the comparison standard. The equity measure used is the average percent deviation of each parcel from this median

ratio, and is referred to as the coefficient of dispersion. As this measure of uniformity approaches zero, there is little disparity in tax bills of comparable properties. This is generally found to occur in areas where assessed values are close to appraised values. The higher the measured coefficient of dispersion, representing a spread away from the mid-valued ratio, the less assessment uniformity. The less uniformity which exists in the assessment roll, the greater the inequality, or unfairness among taxpayers' liabilities.

The State Board of Equalization and Assessment has set minimum standards for levels of uniformity: a coefficient of dispersion of 10% or less for residential properties and 15% or less for all property classes combined. A higher proportion of those updating made the Honor Roll before their update than of those with current data available for analysis. The table below shows the number of municipalities meeting the standards.

Assessment Rolls Since 1983 Survey	Number of Assessing Units	Assessing Units Meeting SBEA Standards					
		Residential	% of Total	All Property	% of Total	Both	% of Total
No Significant Update	756	84	11.1	99	13.1	56	7.4
Updated	238	43	18.1	53	22.3	31	13.0

More than three-quarters of the Honor Roll list exhibit market value ratios of over 80% indicating that tax equity goes hand-in-hand with full value assessing. Using a prediction equation based on the performance of all 994 cities and towns in New York State, expected assessing performance can be estimated when the median assessment ratio is known. We use a low coefficient of dispersion as an indicator of good performance:

Observed Median AV Ratio	Expected Coefficient of Dispersion		
	Residential		All Property
10%	25.61		36.48
20%	23.92		33.90
30%	22.22		31.32
40%	20.53	poor	28.74
50%	18.83		26.16
60%	17.13		23.58
70%	15.44		21.00
80%	13.74	fair	18.43
90%	12.05		15.85
100%	10.35		13.27
110%	8.65	good	10.69
120%	6.96		8.11

The "worst cases" of residential assessing practices show three locations with residential coefficients of dispersion of 114%, 91% and 87%. The six assessing units with the least uniformity in assessments for combined property classes have coefficients of dispersion over 100%. Because of the complexities in other property types causing appraisal difficulties, there is considerably less uniformity in assessing all property types than when residential assessments only are isolated.

Two statewide comparisons have been computed: municipal level (median municipality) and parcel level (median parcel) coefficients for residential and all property. These comparisons show a reasonable similarity. The residential coefficients, despite the very high coefficient for New York City and most of the state's larger cities, indicate that better assessing is occurring in the larger towns and middle sized cities than in the smaller assessing units.

Property Type	SBEA Standard	Statewide Averages: Coefficient of Dispersion — Municipal Level (1)	Statewide Averages: Coefficient of Dispersion — Parcel Level (2)
Residential Only	10.0%	18.3%	17.7%
All Property	15.0%	27.4%	28.6%

(1) Statewide median assessing unit COD (between the 378th and 379th of 756 assessing units).

(2) Statewide median assessing unit COD weighted by number of parcels per assessing unit.

Another measure of assessment equity tests for "vertical assessment bias". This index indicates whether higher valued properties are over- or under-assessed relative to lower valued properties in the same assessing unit. The statistic called the Index of Regressivity, also referred to as the "price-related differential", is the mean assessment ratio divided by the weighted mean assessment ratio. The properties of this index are such that values above 1.10 indicate regressive assessment practices: high valued properties are systematically under-assessed and low valued properties are over-assessed. Values below 0.95 reveal progressive practices: systematic over-assessment of high-worth properties and underassessment of low-worth properties. The following table reveals primarily neutral practices in most areas although about 40% of all assessing units are progressive when assessing all property types.

Vertical Assessment Equity by County and by Assessing Unit

	Number of Assessing Units Exhibiting Vertical Equity					
	Progressive		Neutral		Regressive	
Property Type	County Averages	No. of Assessing Units	County Averages	No. of Assessing Units	County Averages	No. of Assessing Units
Residential	0	32	47	630	2	94
All Property	15	309	31	330	3	117

General themes that occur throughout the State in the measurement of assessment roll uniformity include:

- assessment rolls more closely approximating full value are more likely to attain greater uniformity;
- assessing units using the State Board of Equalization and Assessment Real Property Information System are more likely to attain assessment roll uniformity;
- greater uniformity is expected and attained for residential properties when compared to all property classes;
- of the 994 cities and towns in New York State, based on 1983 survey data, approximately one assessing unit in nine achieves the standard of assessment uniformity set by the State Board of Equalization and Assessment; another two out of nine have made significant changes in assessment practices since 1983 and may now meet the standard; while approximately two-thirds do not meet the SBEA standard. This is a slight improvement compared with 1980 survey results where one in ten achieved the state's uniformity standards, two in ten were significantly updating their assessment practices and seven out of ten did not meet the state's standards;
- higher-valued properties with all property classes combined, tend to be assessed at higher percentages of value than lower-valued properties (progressive practices) in about 40% of New York's assessing units; 44% are neutral; 16% favor lower-valued properties; and
- measuring residential properties only, higher-valued properties tend to be assessed at lower percentages of value than lower-valued properties (regressive practices) in about one assessing unit out of eight. In five assessing units out of six, practices do not display a bias in either direction.

Comments Received

In November of 1987, a draft copy of this report was circulated among all county Real Property Tax Directors, city and town assessors and local government officials. In response, comments were received from five county directors, three town assessors and nine town or city officials. They either offered constructive comments and criticisms or asked questions to clarify the reported information. An attempt has been made to incorporate the remarks into the current report where feasible or to consider more detailed suggestions for future publications.

The primary criticisms expressed the lack of timeliness of the market value surveys conducted to determine equalization rates which have been used as the basis for the development of coefficients of dispersion in this report. The planning, implementation and analysis of data collected for these surveys is a multi-year process. For example, some 55,000 appraisals were undertaken statewide for the 1983 survey. This causes a time lag in the information presented.

This agency regrets that municipalities attempting to maintain quality rolls do not receive more immediate recognition and is working at reducing the lag. In fact, equalization rates are in the process of becoming two years more current. With a reduced lag it will be possible to make statements and publish data that are closer to today's situation. To recognize this problem, we have created a "High Honor Roll" in this report to recognize those localities whose recent efforts are not yet measurable but who have been assessing within State Board standards in the past.

In some of the letters received, municipalities' poor assessing practices were acknowledged and serious efforts to update are beginning. These involve an

expenditure of time and money to effect taxpayer equity. The Cattaraugus County Director noted proposed revaluations in the towns of Napoli and Ashford; the towns of Burns (Allegany County) and Cicero (Onondaga County) are gathering information to work toward improvement. The City of Plattsburgh (Clinton County) and the Town of Aurora (Erie County) indicated they are involved in revaluations. New Castle (Westchester County) was happy to have its effective assessing practices noted.

The Town of Porter (Niagara County) noted its good residential assessment record and feels that its 1987 equalization rate complaint on a non-residential parcel will result in an all property coefficient that is within the acceptable limits. This instance of an appraisal of a vacant lot, challenged through the complaint process for the 1987 equalization rates, rather than the 1986 data (used in this report), underscores the importance of assessor's review of SBEA appraisals.

Other towns requested a copy of their local appraisal data to review the calculation of their coefficients of dispersion. Recommendations to include information clarifying certain points have been added to this report. Other worthwhile suggestions involving more lengthly changes are being given review for future publications concerning assessment uniformity.

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THE QUALITY AND UNIFORMITY OF ASSESSING IN NEW YORK STATE: 1983 RESULTS

The fairness, or equity of the real property tax centers on whether like properties are treated alike. Section 305 of the Real Property Tax Law, enacted in 1981, prescribes that "all real property in each assessing unit shall be assessed at a uniform percentage of value." Each assessing unit retains the ability to choose the percentage of value to be used as an assessment standard. This report is a measure of whether or not uniformity occurs. In a city or town, two fully taxable residences worth the same amount should have identical assessments and pay equivalent amounts in real property taxes within a taxing jurisdiction.

Taxation according to the value of real property implies determining the market value of each parcel. Within bounds, the attempt to attach values to real property is an inexact science. Assessment rolls contain assessments based upon estimates of property values, with the basis for the estimates derived from recent sales, from the cost of replacing property improvements, or from the amount of rental income generated from income-producing properties. While the real estate market is generally conceded to be the most accurate predictor of property values, even recent sales data must be viewed with some caution. Different effects occur in the market over time, between neighborhoods, and across different means of financing sales. These differences need to be identified and analyzed in order to properly apply the sales in ascertaining value.

In 1985, the real property tax in New York State produced close to thirteen billion dollars in support of schools, local governments, and special districts. For a variety of State and local purposes, including the distribution of an additional

seven billion dollars in aid to education, the New York State Board of Equalization and Assessment conducts a periodic market value survey of property values in the State's assessing units. The survey results are used as a yardstick comparing the assessment practices (percentage of value) among assessing units. This report uses the appraisals of real property value obtained in the 1983 market value survey done by the State Board between 1983 and 1986 to perform an additional function: the measurement of assessment uniformity.

In the 1983 market value survey the number of sampled parcels in an assessing unit varies, primarily due to the number and complexity of parcels on the roll. In general, the larger the number of parcels or the larger the number of equalization rates required (e.g., for incorporated villages within towns), the larger the number of appraisals conducted.

The report deals with two measures of assessment performance for two sets of real property in each of the municipalities listed. The measures of assessment performance include:

1. The coefficient of dispersion is a measure of the amount of dispersion away from the median assessed-to-market value ratio. It is calculated to discover whether properties of comparable market value are assessed equally within a municipality. A high coefficient of dispersion indicates a wide spread of assessed values is occurring on an assessment roll among properties of comparable worth. This is an indication of uneven taxation within a municipality across equal-valued properties (horizontal inequity). An average residential assessment error of 10% and a 15% error for all property classes combined is the maximum acceptable error.

2. The index of regressivity is a measure of whether assessments of higher valued properties occur at a similar fraction of market value as assessments of lower valued properties (vertical equity). A value close to 1.00 (between .95 and 1.10) indicates vertical equity.

These measures are applied to two categories of real property in each assessing unit:

1. **Residential Property:** only residential property within an assessing unit is measured for uniformity and regressivity (Class A).

2. **All Property:** four property classes within an assessing unit, including residential property, are combined and measured. The other three classes for all counties except special assessing units consist of these property types: Class B is commercial, apartment and industrial property. Class C includes vacant, farm and forest parcels. Class D is utility property.

Reassessment and Updates

This study is based upon a "point-in-time" analysis of the assessing practices in effect when the 1983 market value survey was conducted. Many assessing units have substantially changed their assessment rolls since the date of the roll used in the survey. These local governments have either undergone a reassessment or have updated previous reassessments of all real property. It would thus be erroneous to depict the quality of assessing for a city or town that has made an effort to update and/or significantly improve its assessment roll since the 1983 survey data was collected. Thus, all local governments where an increase in the level of assessment exceeded 15% in any year since the 1983 survey was conducted have been excluded from the listing of assessment error in Appendix A. For these 238 municipalities the following text has been substituted in Appendix A: "INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR." (Thirty additional municipalities have a revaluation planned between 1988 and 1990. These have been marked in Appendix A with an asterisk.)

Because of the effort and energy expended by these 238 local governments, it is entirely possible that these municipalities would now have assessment rolls meeting recommended standards. It is regrettable that the measurements done are not more current, so that these local governments could be given the recognition they deserve. Most deserving of praise and recognition are those assessing units with good assessment rolls, which have made a continued effort to retain their uniformity and fair treatment of their citizens.

1983 High Honor Roll of Assessment Practices

Municipalities with Good Assessing Practices in Both Classes Undergoing an Assessment Update or Revaluation Between 1981 and 1987

Municipality	County	Prior Coefficient of Dispersion: Residential Class	Prior Coefficient of Dispersion: All Property Class
Guilderland	Albany	5.60	11.16
Alfred	Allegany	8.03	11.50
Norwich (C)	Chenango	7.98	10.32
Plattsburgh (C)	Clinton	7.00	12.08
Black Brook	Clinton	9.44	11.14
Champlain	Clinton	7.89	8.89
Clinton	Clinton	7.34	14.02
Saranac	Clinton	6.28	10.60
Wappinger	Dutchess	7.62	14.56
Bergen	Genesee	5.71	7.43
Philadelphia	Jefferson	6.02	10.75
Avon	Livingston	8.57	9.78
Caledonia	Livingston	4.94	7.33
Geneseo	Livingston	8.90	14.35
Lima	Livingston	8.86	12.60
Lincoln	Madison	5.86	7.03
Clarkson	Monroe	8.74	11.80
Hamlin	Monroe	7.10	9.04
Mendon	Monroe	7.63	12.06
Niagara Falls (C)	Niagara	5.89	12.70
North Tonawanda (C)	Niagara	7.59	11.64
Canandaigua (C)	Ontario	7.37	7.74
East Bloomfield	Ontario	8.82	14.92
Farmington	Ontario	6.42	9.60
Murray	Orleans	6.54	6.59
Orangetown	Rockland	9.27	11.15
Wilton	Saratoga	9.99	11.90
Duanesburg	Schenectady	6.76	12.52
Glenville	Schenectady	6.60	6.71
Ontario	Wayne	8.46	14.65
Williamson	Wayne	9.20	11.68

(C) = City

The preceding table lists the 31 (out of the 238) cities or towns which had uniform assessing practices in both the residential and all property class prior to their recent updates. Their low coefficient of dispersion, calculated on prior

information has probably been replaced by an even lower figure. This shows continued updating and improvement in fair assessing practices and places them on the "High Honor Roll."

The following 13 towns exhibited acceptable practices when assessing residential property prior to their current update or revaluation. They each had residential coefficients of dispersion of less than 10 percent.

Municipalities with Good Residential Assessing Practices Undergoing an Assessment Update or Revaluation Between 1981 and 1987

		Prior Coefficient of Dispersion
Municipality	**County**	**Residential Class**
Homer	Cortland	9.43
Lowville	Lewis	8.19
Hamilton	Madison	9.53
Pittsford	Monroe	8.24
Rush	Monroe	9.66
West Bloomfield	Ontario	9.78
Montgomery	Orange	8.29
Woodbury	Orange	7.78
Clarkstown	Rockland	7.77
Queensbury	Warren	7.63
Macedon	Wayne	4.92
Marion	Wayne	9.11
Italy	Yates	8.81

In spite of the difficulty in assessing properties in other than the residential class, 21 towns now updating had previously achieved coefficients of dispersion of less than 15 percent for all property classes combined. (But their coefficient of dispersion for residential property alone was above 10 percent.) These 21 towns are listed below.

Municipalities with Good Assessing Practices for All Property Classes Combined Undergoing Assessment Updating or Revaluation Between 1981 and 1987

Municipality	County	Prior Coefficient of Dispersion All Property Classes Combined
Lincklaen	Chenango	13.32
North Norwich	Chenango	13.24
Ausable	Clinton	14.24
Beekmantown	Clinton	10.01
Mooers	Clinton	13.48
Plattsburgh	Clinton	10.90
Schuyler Falls	Clinton	11.73
Cortlandville	Cortland	12.92
Poughkeepsie	Dutchess	14.76
Stanford	Dutchess	11.45
Orleans	Jefferson	11.45
Groveland	Livingston	8.76
Livonia	Livingston	12.54
Sullivan	Madison	11.85
Canandaigua	Ontario	14.82
Gorham	Ontario	13.74
Chester	Orange	14.23
Carlton	Orleans	14.49
Gaines	Orleans	9.80
Huron	Wayne	14.21
Walworth	Wayne	13.41

The remaining 172 cities and towns which had a change in level of assessment of greater than 15% in any one year between 1981 and 1987 did not formerly meet either the residential or all property assessment uniformity standards. The following is a list of these 172 municipalities:

Allegany
Almond
Belfast
West Almond

Cattaraugus
Ischua
Lyndon
Portville

Cayuga
Cato
Sennet

Chautauqua
Arkwright
Ellicott
Westfield

Chemung
Van Etten

Chenango
Greene
Plymouth

Clinton
Altona
Chazy
Dannemora
Ellenburgh
Peru

Columbia
Hillsdale

Cortland
Cuyler
Preble
Willet

Delaware
Tompkins

Dutchess
Amenia
Beekman
Clinton
Dover
Fishkill
Hyde Park
Milan

Dutchess (cont.)
Northeast
Pawling
Pine Plains
Pleasant Valley
Union Vale

Erie
Buffalo (C)
Lackawanna (C)
Tonawanda (C)
Alden
Amherst
Aurora
Boston
Brant
Cheektowaga
Clearance
Colden
Collins
Concord
Eden
Evans
Grand Island
Hamburg
Holland
Lancaster
Marilla
Newstead
North Collins
Orchard Park
Tonawanda
Wales
West Seneca

Essex
Crown Point
North Hudson

Hamilton
Arietta
Wells

Herkimer
Schuyler

Jefferson
Watertown (C)
Alexandria
Cape Vincent
Henderson
Le Roy

Jefferson (cont.)
Lorraine
Rutland

Lewis
Denmark
Diana
Harrisburg
Pinckney

Madison
Cazenovia

Monroe
Riga
Webster

Oneida
Annsville
Trenton

Ontario
Geneva (C)
Bristol
Canadice
Naples
Richmond
Seneca
South Bristol
Victor

Orange
Crawford
Minisink
Newburgh

Orleans
Kendall

Otsego
Butternuts
Cherry Valley
Laurens
Oneonta

Rockland
Stony Point

St. Lawrence
Ogdensburg (C)
Brasher
Canton

St. Lawrence (cont.)
Clare
De Peyster
Hammond
Lawrence
Louisville
Macomb
Madrid
Morristown
Oswegatchie
Pitcairn
Potsdam
Rossie
Russell
Waddington

Saratoga
Milton

Schoharie
Conesville
Esperance
Schoharie
Wright

Schuyler
Orange
Reading
Tyrone

Steuben
Hornell (C)
Addison
Avoca
Bath
Caton
Cohocton
Corning
Dansville
Freemont
Hornby
Howard
Prattsburgh
Pultney
Troupsburgh
Wayland
Wayne

Sullivan
Cochecton
Fremont
Highland

Sullivan (cont.)
Mamakating
Tusten

Tioga
Tioga

Ulster
Rosendale

Warren
Thurman

Washington
Fort Edward
Greenwich
Hebron
Jackson
Putnam
Salem

Wayne
Arcadia
Lyons

Wayne (cont.)
Sodus
Wolcott

Wyoming
Arcade
Attica
Bennington
Java
Sheldon
Warsaw

Yates
Barrington
Benton
Jerusalem
Middlesex
Milo
Potter
Torrey

Nine counties had about half to all of their municipalities involved in an update or revaluation resulting in outdated data available for calculating coefficients of dispersion. For these nine counties, the assessing unit information was not collected into county wide weighted averages. None of these nine had prior weighted countywide coefficients of dispersion which fell within acceptable limits using the information available prior to their municipal updates. These nine counties are: Clinton, Erie, Yates, Ontario, Wayne, Dutchess, Rockland, St. Lawrence and Steuben (listed by percent of municipalities updating in the county - from 100% in Clinton County to 47% in Steuben County).

The remainder of the report will deal with the data being used, explanations of the two measures of assessment uniformity, listings of the top assessing units in the State for both residential and all property coefficients of dispersion, and composite countywide rankings of both measures. An Appendix listing measures of assessment uniformity for municipalities by county is attached, as is an Appendix describing the formula and the weighting system used in the calculations.

Market Survey Data

The New York State Board of Equalization and Assessment market value survey for 1983 was conducted from 1983 to 1986, with an effective valuation date of July 1, 1983. This value was measured against assessed values appearing on base year rolls prepared in 1981 in most assessing units; and in 1982 for the counties of Jefferson, Montgomery and Niagara. Approximately 57,000 appraisals were used in this survey. In general, the rules for selecting the appraisals in the survey involved a stratified random sample: within each municipality or portion the roll was segregated into property classes, within some of the property classes (e.g., residential) value intervals were constructed, and finally, within the value intervals, randomly selected parcels were appraised.

The procedures involved in the selection of sampled parcels were constructed to produce the most cost-effective estimation of municipal market value. That is, an "efficiency" norm built into the process attempts to lower the sampling error per unit cost of obtaining the appraisals. Obviously, with about one thousand assessing units and almost five million parcels, some delicate adjustments must be made in data gathering to produce the optimal value from each appraisal.

Complicating the process is the disproportionate nature of sampling within assessing jurisdictions. The size of the sample does not depend solely on the size of the population. For example, sample size could be increased if there is an acceptably high measure of sampling error detected.

These procedures are designated for the generation of equalization rates, rather than for the generation of coefficients of dispersion. The key to the sampling method is the satisfaction of the State Board's legal responsibilities to provide a "yardstick" comparing the fractional assessment standards of the several assessing units.

Most of the coefficients of dispersion calculated in the United States, including those done by the Bureau of the Census, use sales as a base for the observations of assessment roll uniformity. There are a considerable number of problems using sales as reported in New York State. The reporting system is likely to be flawed for several reasons: the original reports are being filled out by disinterested parties who have no stake in the uses of the sales reports; insufficient verification of the conditions of sales by assessment officials occurs in many assessing units; the number of sales in some of the smaller jurisdictions is insufficient to produce dispersion measures; sales may not be representative of assessment rolls due to some categories of real property being infrequently sold; financing, especially seller assistance, can distort selling prices in some cases; and the timing of sales requires adjustments to keep up with the changes in the real estate market. For these reasons, the appraisal base used to generate equalization rates in the State is the best available data in generating measures of assessing unit performance and has been used in this report.

Even so, some problems remain in the use of these market value survey data for coefficient of dispersion studies:

- samples are drawn from intervals composed of equal assessed values within a property class, rather than from intervals with equal numbers of parcels;
- multiple property classes produce different probabilities of being selected for each parcel sampled and appraised;
- different sized portions within assessing units produce different probabilities of being selected within the sampling procedure;
- the stratified random sampling methods which maximize the efficiency of appraisals for constructing equalization rates may distort the computation of coefficients of dispersion;
- review procedures built into the rate-making process may allow reviewers to artificially produce less variation around a measure of central tendency by challenging only appraisals with abnormally high or low assessment ratios; and

- most real property values within a property class have an uneven distribution.

The sum of these qualifications to the use of the appraisal-based measures of assessment uniformity will not produce the distortions we find when using sales reports. While the overriding theme of the market value surveys is to produce equalization rates, this does not rule out the possibility of making the appropriate statistical adjustments (see Appendix B) and using them to measure assessment uniformity as well.

Coefficients of Dispersion

The uncertainties of the real estate market and the amount of time and attention required to maintain accurate assessments of property value combine to produce a real property taxation system that can have considerable inequalities: properties with the same value are not always assessed and taxed in a like manner. We can measure this inequality on assessment rolls by discovering how the assessed values listed fail to approach a common percentage of value. This is done with a coefficient of dispersion.

The coefficient of dispersion has been called the "single most useful measure of assessment variability" by the International Association of Assessing Officers. However, some caution is advised in using the measure. It can only be used to compare assessment error across assessing units, and the data used in its computation are somewhat flawed for this purpose. It cannot be used to determine how the assessment error is spread within an assessing unit.

The coefficient of dispersion measures the closeness of observed assessment ratios on a tax roll to the middle assessment ratio: the average absolute deviation from the median, in this case. A lower valued coefficient indicates more uniform assessing practices, while higher valued coefficients

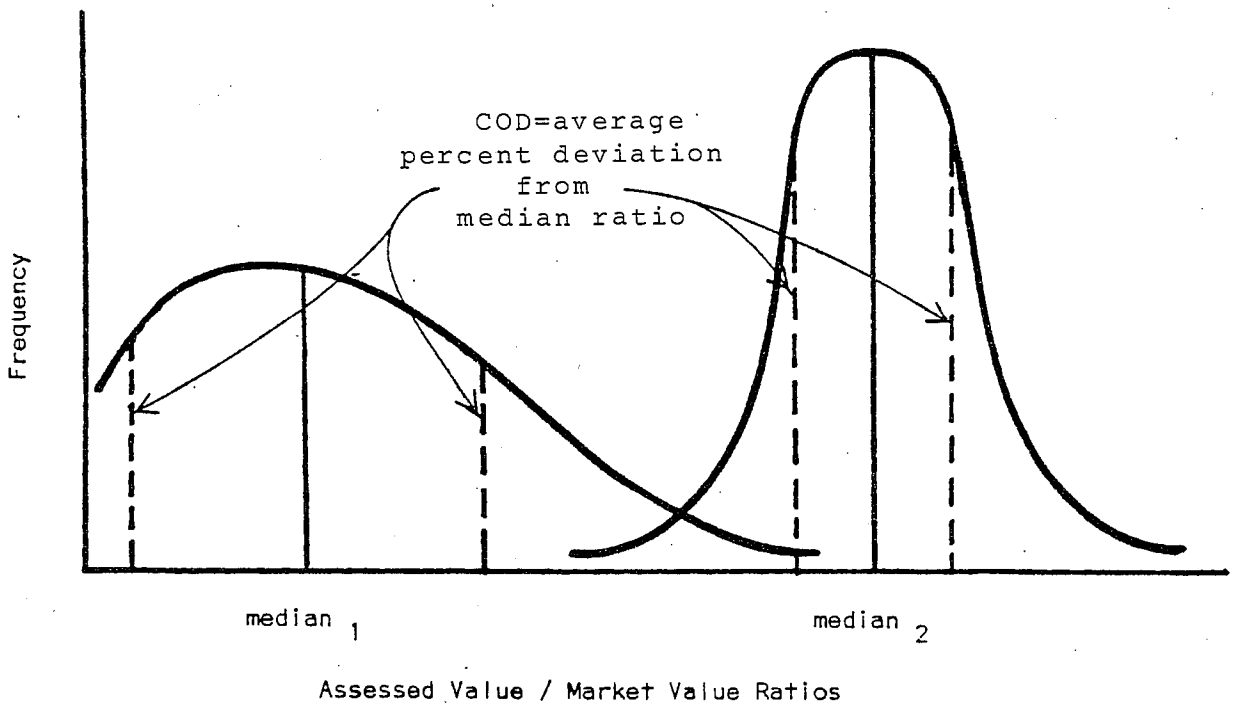
depict more assessment error. If all properties are assessed at the same fraction of value, the coefficient of dispersion will be close to zero. If real property assessments are arbitrarily made or poorly maintained over time, this will be reflected by a high coefficient of dispersion. For residential properties, the State Board of Equalization and Assessment has defined an acceptable coefficient of dispersion as 10% or less. For all classes of real property the standard is 15% or less.

Consider a municipality which is assessing at full value. The 10% figure for residential properties says that half of the deviation for residences worth $100,000 falls on those assessed at between $90,000 and $110,000. The other half of the deviation falls on $100,000 residences assessed below $90,000 or above $110,000. These properties carry the greater share of inequitable taxation. For similar municipalities with a coefficient of dispersion of 30 percent, half of the error on $100,000 properties would be for parcels incorrectly assessed at between $70,000 and $130,000. The remaining half of the deviation for $100,000 residences would fall upon those parcels erroneously assessed at values less than $70,000 or greater than $130,000 resulting in excessively inequitable tax burdens.

To illustrate how a coefficient of dispersion works, we have shown in Figure 1 two distributions of assessment ratios. In the first case, we find assessment ratios for sampled properties distributed around the median so that greater "dispersion" is evident. This amount of difference from the median assessment ratio will result in a higher coefficient of dispersion: a wider percentage spread in both plus and minus directions. In the second case, we find assessment ratios much closer to the median ratio. This will result in a much lower coefficient of dispersion, where the average percentage deviation from the

median is not much higher or lower than the median itself. Figure 1 shows better assessment practices in Town 2, resulting in a lower coefficient of dispersion. Assessment practices are less uniform in Town 1 indicated by a wider spread of assessment ratios around its median ratio, resulting in a higher coefficient.

Figure 1. Illustration of Coefficient of Dispersion Resulting From Different Distributions of Assessment Ratios: Two Hypothetical Places



In essence, the calculation of a coefficient of dispersion for an assessing unit involves knowing the assessed values of a sample of properties and the market values of the same properties. An assessment ratio is obtained by dividing the assessed value by the market value for each sample property. In this report we divide each sample assessed value from the municipality's tax roll by

its appraised value obtained from the 1983 market value survey. The assessment ratios are weighted (counted as many times as the total parcels each represents). They are then listed from lowest to highest, with the middle ratio (median) used as the comparison standard.

The difference (dispersion) of each parcel's assessment ratio from the median is calculated, disregarding whether it is higher or lower then the median. These absolute differences are then summed and divided by the total number of parcels to obtain the average deviation from the median ratio. This average difference is divided by the median ratio to determine the average percent difference, which is the coefficient of dispersion. The coefficient of dispersion expresses what an equal percent share of the total deviation from the median would be if it were spread evenly among each parcel. (See Appendix B for further explanation of calculations and weighting of parcels.)

As an example of how coefficients of dispersion work, consider the two hypothetical municipalities listed below, with five properties in each:

Sample: Coefficient of Dispersion of 30%.

Municipality 1	Assessed Value	Market Value	AV/MV Ratio	Absolute Difference from Median
1.	$120,000	$100,000	1.20	.40
2.	110,000	100,000	1.10	.30
3. Median	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000	.52	.28
			Total Difference	1.20

$$\frac{\text{Total Difference}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$$

$$\text{COD Town 1} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$$

Sample: Coefficient of Dispersion of 10%.

Municipality 2	Assessed Value	Market Value	AV/MV Ratio	Absolute Difference from Median
1.	$ 92,000	$100,000	.92	.12
2.	88,000	100,000	.88	.08
3. Median	80,000	100,000	.80	.00
4.	76,000	100,000	.76	.04
5.	64,000	100,000	.64	.16
			Total Difference	.40

$$\frac{\text{Total Difference}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$$

$$\text{COD Town 2} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$$

In Town 1 the assessment ratios vary between 52% of market value and 120% of market value. In Town 2 the ratios vary less dramatically from 64% to 92% of market value. The median ratio for each of these two municipalities is the same, 80%. The wider spread from the median ratio in Town 1 produces a higher average difference from the standard, or median, ratio than in Town 2. Assessment practices for properties in Town 1 are less uniform than in Town 2 producing wider taxing inequities there.

Coefficients of Dispersion, 1983

The amount of assessment irregularity found in municipalities in New York State varies widely. The New York State average municipal residential dispersion is 18.3%. The statewide average "all property" dispersion is 27.4%. Both statewide error factors are substantially in excess of the standard of 10% for residential and 15% for all property classes combined. Thus, a substantial

effort is required if New York's property taxpayers are to be treated fairly and uniformly.

Residential Coefficients of Dispersion, 1983

Within the 756 assessing units shown in Appendix A where no substantial update or revaluation of assessment rolls has occurred since the 1983 survey, 84 of them (about 11.1%) met the SBEA residential assessment error limit of 10% or less. These 84 assessing units are shown in Table 1, the "Honor Roll" of New York's assessing units. They may be joined by the 44 municipalities listed earlier which are currently updating their rolls to keep up with their already good residential assessing practices.

As can be seen in Table 1, only one assessing unit produced assessment uniformity within the residential property class with a coefficient of dispersion of less than 5%: the Town of Niagara in Niagara County. Ten places were between 5.01 and 6.00; 18 between 6.01 and 7.00; 11 between 7.01 and 8.00; 25 from 8.01 and 9.00; and 19 between 9.01 and 10.00. The assessors in each of these 84 assessing units, along with the 44 listed on pages 4 and 5, are to be congratulated for the quality of their performances.

It is worth noting that more than three-fourths (65 of 84) of the assessing units shown on the 1983 Honor Roll of exemplary assessment practices for residential properties have market value ratios of over 80%. Seventy-three of the 84 use the SBEA's Real Property Information System. That is, the odds of achieving the greatest uniformity of assessment within New York State are still strongly in favor of those places with full value assessing and those using the SBEA computerized system. While most of New York's assessing units have low market value ratios, only 10 places with average assessing rates of 50% or less make the list of the top 84 assessing units.

Table 1. 1983 Honor Roll of Assessment Practices: Residential Coefficients of Dispersion less than 10%.

Rank	Municipality	County	C.O.D.	Rank	Town	Municipality	C.O.D.
1	Niagara	Niagara	4.72	43	Elmira	Chemung	8.12
2	Charlton	Saratoga	5.01	44	Bainbridge	Chenango	8.18
3	Lewiston	Niagara	5.14	45	Franklin	Delaware	8.23
4	Stafford	Genesee	5.24	46	Mt. Pleasant	Westchester	8.27
5	Porter	Niagara	5.37	47	Antwerp	Jefferson	8.29
6	Wheatfield	Niagara	5.58	48	Virgil	Cortland	8.31
7	Oakfield	Genesee	5.59	49	Ava	Oneida	8.36
8	Poestenkill	Rensselaer	5.90	50	Adams	Jefferson	8.36
9	Mt. Morris	Livingston	5.93	51	Alexander	Genesee	8.41
10	Batavia (C)	Genesee	5.95	52	Palmyra	Wayne	8.45
11	Somerset	Niagara	5.96	53	N. Greenbush	Rensselaer	8.46
12	New Castle	Westchester	6.02	54	Alabama	Genesee	8.50
13	Elba	Genesee	6.04	55	Clarendon	Orleans	8.50
14	Mt. Kisco	Westchester	6.06	56	Malta	Saratoga	8.59
15	Pavilion	Genesee	6.16	57	Darien	Genesee	8.62
16	Brunswick	Rensselaer	6.19	58	Newfane	Niagara	8.75
17	Mohawk	Montgomery	6.22	59	Shelby	Orleans	8.75
18	Lockport	Niagara	6.33	60	Brookfield	Madison	8.80
19	Pendleton	Niagara	6.37	61	Dunkirk	Chautauqua	8.80
20	N. Dansville	Livingston	6.50	62	Princetown	Schenectady	8.94
21	Clayton	Jefferson	6.44	63	Wawayanda	Orange	8.96
22	Preston	Chenango	6.44	64	Seward	Schoharie	8.97
23	Lockport (C)	Niagara	6.55	65	Pike	Wyoming	9.00
24	Pembroke	Genesee	6.58	66	E. Greenbush	Rensselaer	9.16
25	Le Roy	Genesee	6.68	67	Caroline	Tompkins	9.19
26	Oneida (C)	Madison	6.77	68	Henrietta	Monroe	9.21
27	Stockbridge	Madison	6.82	69	Lansing	Tompkins	9.27
28	Cambria	Niagara	6.87	70	Mt. Hope	Orange	9.32
29	Watertown	Jefferson	6.93	71	Manlius	Onondaga	9.35
30	Southeast	Putnam	7.08	72	Root	Montgomery	9.38
31	Clifton Park	Saratoga	7.17	73	Ledyard	Cayuga	9.43
32	Pamelia	Jefferson	7.23	74	Rensselaer (C)	Rensselaer	9.43
33	Byron	Genesee	7.24	75	Sparta	Livingston	9.43
34	Highlands	Orange	7.32	76	Smyrna	Chenango	9.52
35	Moreau	Saratoga	7.34	77	Waterford	Saratoga	9.69
36	Dryden	Tompkins	7.34	78	Denning	Ulster	9.71
37	Cortland (C)	Cortland	7.48	79	Owasco	Cayuga	9.78
38	Perinton	Monroe	7.54	80	Vestal	Broome	9.90
39	Ballston	Saratoga	7.87	81	Hudson (C)	Columbia	9.94
40	Ellisburg	Jefferson	7.99	82	Royalton	Niagara	9.96
41	Ithaca	Tompkins	8.05	83	Clermont	Columbia	9.96
42	Fenner	Madison	8.12	84	Savannah	Wayne	9.96

(C) = city, municipalities not so designated are towns.

The least uniform residential assessments occur in the towns of Davenport (Lewis County), Freedom (Cattaraugus County), Croghan (Lewis County), and Niles (Cayuga County) with coefficients of dispersion, respectively, of 114.09%, 92,14%, 87.02% and 81.76%. In addition to these four, five assessing units show coefficients of dispersion between 70.01 and 80.00; three more are in the 60.01-70.00 range; and three more fall between 50.01 and 60.00. That is, 15 assessing units have an average deviation from the median of more than plus or minus 50%. At plus or minus 50%, our $100,000 house will have an average assessment error of $50,000. With a tax rate of 3%, the average tax bill on a $100,000 property is either $1,500 or $4,500, depending upon whether an under-assessment or over-assessment has occurred.

For 48 counties and New York City's 5 counties combined, weighted average residential coefficients of dispersion have been established. Table 2 lists them in order, showing three counties where the average coefficient of dispersion is less than 10%: Genesee County, at 7.01%; Niagara County, at 7.03%; and Tompkins County, at 9.97%. These three are "full value" counties, having accomplished recent revaluations of all properties. Cities and towns in the top nine counties shown in Table 2 are using the New York State Real Property Information System for their assessing improvement.

Each average shown in Table 2 is the weighted mean, where assessing units with more residential parcels will have a greater impact on the calculated "average." Entire counties meeting the 10% standard, as is the case for the top three, depict highly uniform assessment practices countywide for the real property taxpayers in those places.

Table 2. 1983 Rankings of Average Residential Coefficients of Dispersion: Forty eight Counties and New York City*

Rank	County	Mean C.O.D.	Rank	County	Mean C.O.D.
1	Genesee	7.01	25	Wyoming	19.60
2	Niagara	7.03	26	Oswego	19.82
3	Tompkins	9.97	27	Albany	19.82
4	Livingston	10.01	28	Cayuga	19.84
5	Cortland	10.14	29	Ulster	20.14
6	Madison	10.42	30	Columbia	20.53
7	Saratoga	11.05	31	Onondaga	21.67
8	Jefferson	11.82	32	Oneida	22.55
9	Orleans	12.43	33	Herkimer	22.65
10	Putnam	12.91	34	Warren	22.94
11	Orange	13.03	35	Schuyler	23.19
12	Rensselaer	13.39	36	Cattaraugus	24.05
13	Monroe	13.72	37	Greene	24.61
14	Chenango	14.28	38	Delaware	24.65
15	Westchester	14.83	39	Allegany	24.66
16	Seneca	15.76	40	Otsego	25.21
17	Broome	16.05	41	Schoharie	26.09
18	Schenectady	16.81	42	Washington	26.48
19	Nassau	16.98	43	Essex	27.06
	Statewide	**17.70**	44	Fulton	27.24
20	Suffolk	18.21	45	Sullivan	28.64
21	Chemung	18.24	46	Franklin	30.12
22	Chautauqua	18.48	47	New York City	31.05
23	Tioga	19.19	48	Lewis	34.60
24	Montgomery	19.28	49	Hamilton	41.20

*: Nine counties were excluded from ranking due to extensive revaluations since 1983 market value survey: Clinton, Dutchess, Erie, Ontario, Rockland, St. Lawrence, Steuben, Wayne and Yates.

Note: Countywide averages are weighted mean CODs. The weighted mean is derived by summing the residential COD times the number of residential parcels it represents for each assessing unit in a county and dividing by the total residential parcels in the county.

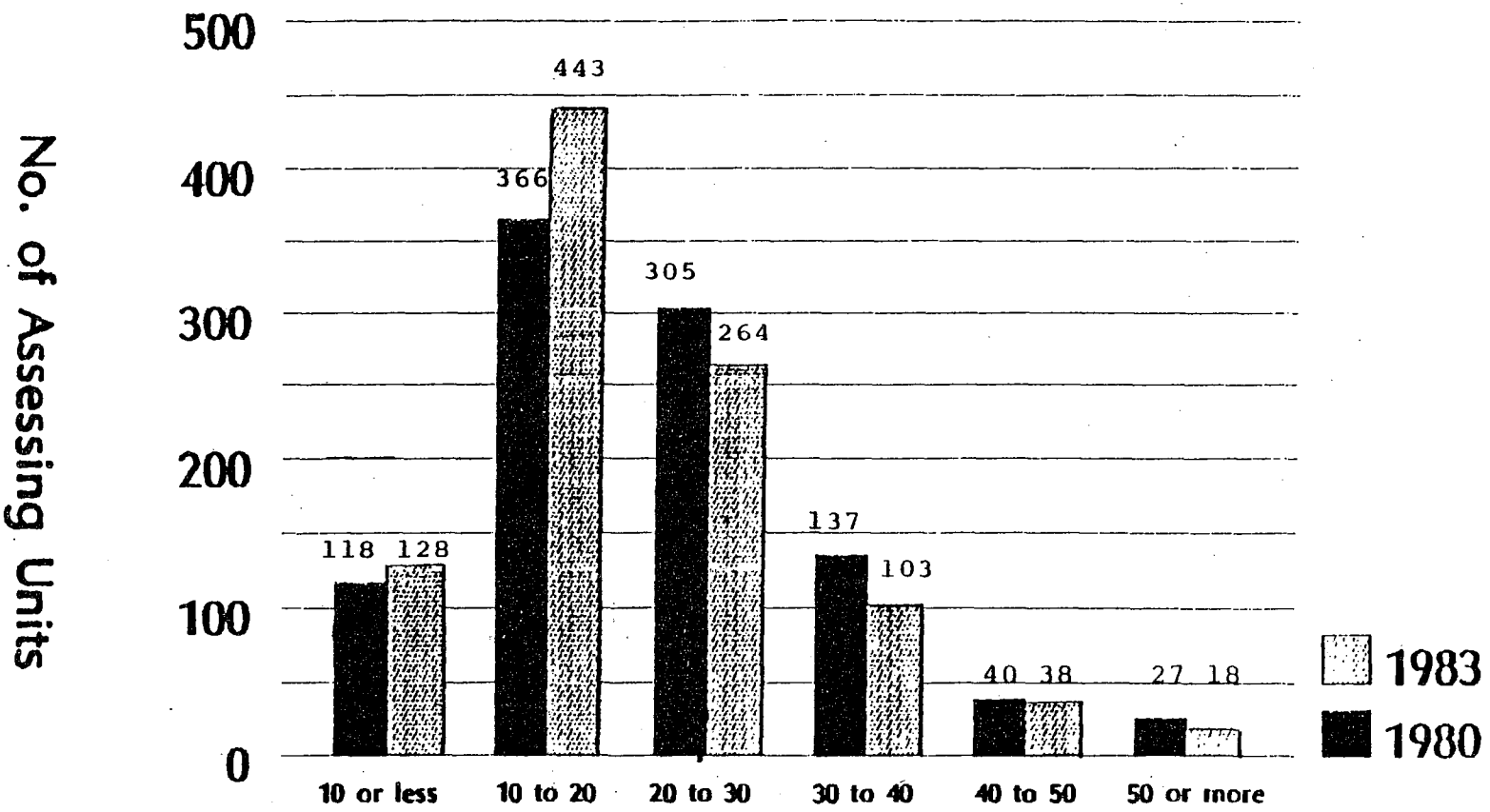
Several counties' coefficients of dispersion depict highly irregular residential assessment practices. Those shown in Table 2 with residential assessment errors averaging more than 30% are Franklin, Lewis, and Hamilton

Counties, along with New York City. These cover the two population extremes of the State: from the sparsely populated Adirondacks to the metropolis. The worst practices appear to be in Hamilton County, with residences mis-assessed to a plus or minus 41% average. This residential coefficient of dispersion means that residential tax bills are averaging 41% above or below their equitable share.

Figures 2 and 3 portray the distribution of all 994 cities and towns in New York State by their weighted coefficients of dispersion. Figure 2 marks the comparison between the results from the 1983 and 1980 market value surveys. The coefficients of dispersion recorded from the 1983 survey data show 87 more municipalities with residential coefficients of less than 20% since the 1980 survey. One hundred twenty eight out of 994 cities and towns met the residential standard of a 10% or lower coefficient of dispersion based on the 1983 survey data. This is an 8.5% increase over the 110 localities meeting the standard based on the 1980 survey data. Still the number of places exhibiting equitable residential assessing practices falls far below desirable levels. For the 756 assessing units whose assessment rolls have not been significantly updated since the 1983 survey (published in Appendix A), the residential assessment error of the median assessing unit is 18.26%. This municipal level residential coefficient of dispersion marks a 1.73 percentage point improvement from the 19.99% published for data from the 1980 market value survey ("Quality of Assessing in New York State: How Fairly Are Taxpayers Treated," published December, 1984). Still, the number of places meeting the standard falls far below desirable levels. When the municipalities' residential coefficients of dispersion are counted according to the number of parcels each sample appraisal represents the median parcel level coefficient statewide is 17.7% for residential properties.

Distribution of Weighted Coefficients of Dispersion

Residential Property Only, 1980 and 1983 Surveys



994 New York State Assessing Units

Figure 2

Figure 3 shows the overall comparison of residential coefficients of dispersion with respect to the median assessment ratio. We show that, as the assessment ratio rises (approaches full value assessment), the estimated coefficient of dispersion drops: assessments are better in full value assessing units. An estimate of the coefficient of dispersion is derived from the median assessment ratios. This is done via a statistical technique known as regression analysis. The sloped line in Figure 3 shows an estimation of:

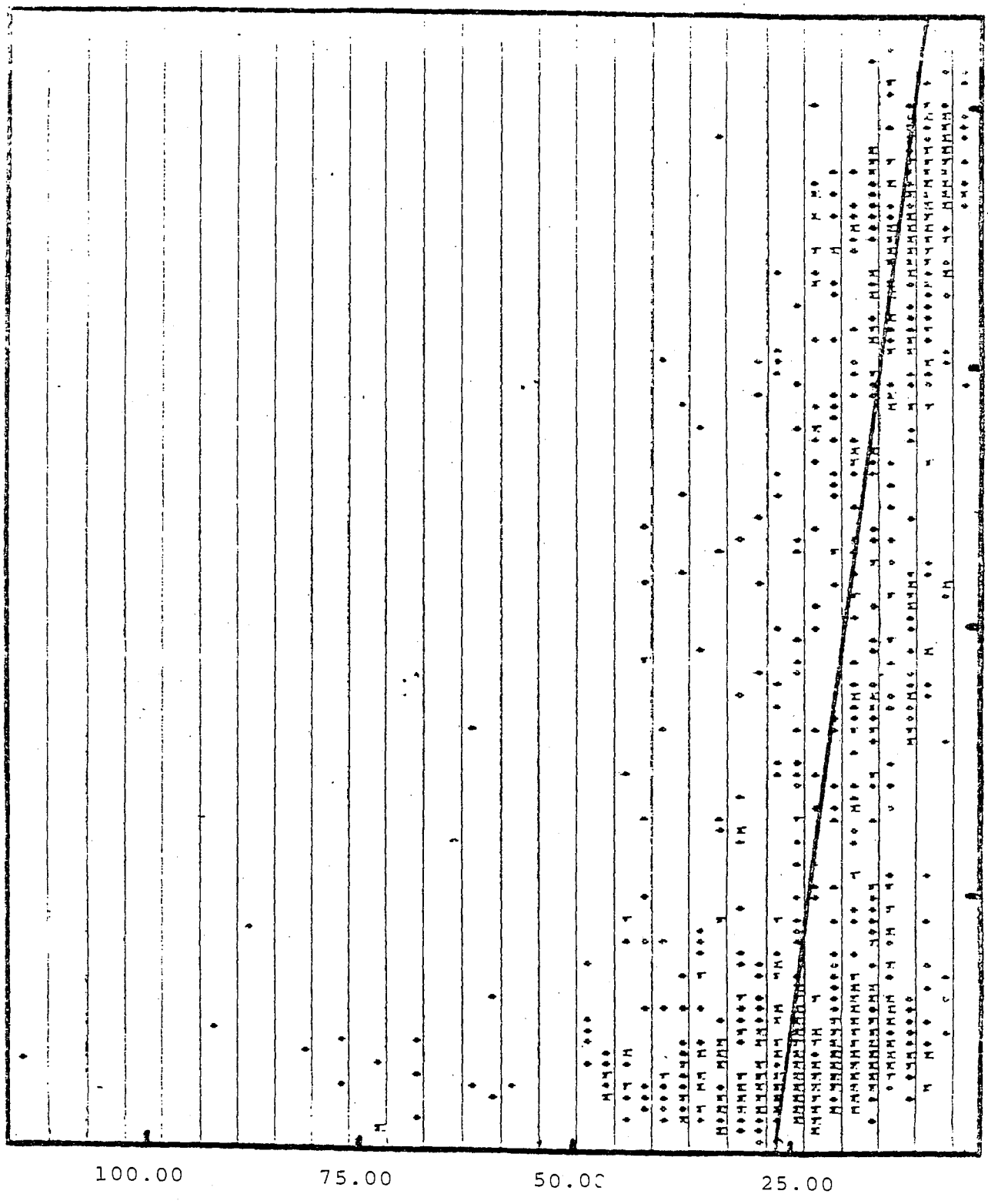
$$\text{Estimated COD} = 27.31 - .170 \text{ (median AV ratio)} \quad (r^2 = 25\%).$$

The most important aspect of this estimation equation is the negative slope of the dashed line. We can interpret the numbers in the equation to predict a coefficient of dispersion (assessment error) almost two percentage points lower for every ten point increase in the observed assessed value level. In tabular form this interprets as:

Observed Median AV Ratio	Expected Coefficient of Dispersion
10%	25.61
20%	23.92
30%	22.22
40%	20.53
50%	18.83
60%	17.13
70%	15.44
80%	13.74
90%	12.05
100%	10.35
110%	8.65
120%	6.96

That is, this equation generates the expectation that assessing units will not meet or exceed the 10% standard until assessments are in excess of 100%.

Figure 3. Prediction Equation for Coefficients of Dispersion when the Average Level of Assessing is Known, Residential Property.



Obviously, the data in Figure 3 show a considerable variety of results for assessing units in the lower ranges of median assessed value. Just as obviously, when assessing units having higher assessed value averages are taken into account, the coefficients of dispersion cluster nicely in the area showing greater assessment uniformity. In other words, while full value assessment practices do not guarantee assessment roll equity, they are clearly indicative of a greater uniformity of residential assessing.

These indicators of current assessment practices apply only to that part of the assessment roll most readily estimated accurately: residential property. When we extend the analysis to include other property classes as well, we find less uniformity apparent.

All Property Coefficients of Dispersion, 1983

Expanding the scope of our inquiry into assessment uniformity to include the remainder of the real property as well, we find substantially higher values for the coefficients of dispersion. More simply put, we find considerably less uniformity of assessment practices. This is to be expected since commercial, industrial, utility, and vacant land properties are more difficult to value than residential. The State Board standard for all property classes in an assessing unit is a coefficient of dispersion of 15% or less. This amount of error would allow a $100,000 property to have an average assessment error of $15,000.

Chapter 1057 of the Laws of 1981 produced Section 305 of the Real Property Tax Law precribing a "uniform percentage of value" for each of the states assessing units. In the "special assessing units" of New York City and Nassau County, those with populations of one million or more, four property class groups have been established. They have been analyzed on a class by class basis, with separate coefficients of dispersion determined for each class.

A total of 99 assessing units, which are shown in Table 3, meet the 15% criterion. Looking at those assessing units where a recent update in level of assessment has excluded them from Appendix A, we have an additional 52 assessing units meeting the SBEA standard. These 52 listed on pages 4 and 6, along with the 99 assessing units in Table 3 make the all property classes "Honor Roll."

The five assessing units achieving the best performance had less than seven percent average variation from their median assessment ratio. These were Lewiston, Cambria, Pendleton and Somerset in Niagara County and the City of Batavia in Genesee County. These assessors can be justly proud of their work, as can the other 94 making the honor roll. The fifty-two listed earlier not only had previously met the all property standard, but continue to update their rolls.

Table 3 makes an even stronger case for full value assessing practices than the overview of residential property only. Of the 99 assessing units making the Honor Roll for all classes of real property, 87 have market value ratios of over 80%. The New York State Real Property Information System is used in 89 of the 99 assessing units. Only seven municipalities with market value ratios of less than 50% make the list, with the best of these twenty-sixth on the list. A recent revaluation of real property appears to be almost a prerequisite for assessment uniformity across all categories of property.

Table 3. 1983 Honor Roll of Assessment Practices: All Property Coefficients of Dispersion less than 15%

Rank	Municipality	County	C.O.D.	Rank	Municipality	County	C.O.D.
1	Lewiston	Niagara	6.28	41	Ulysses	Tompkins	11.09
2	Cambria	Niagara	6.37	42	Schodack	Rensselaer	11.14
3	Pendleton	Niagara	6.82	43	Lebanon	Madison	11.28
4	Somerset	Niagara	6.88	44	Bethany	Genesee	11.44
5	Batavia (C)	Genesee	6.90	45	Darien	Genesee	11.80
6	Bainbridge	Chenango	7.07	46	Sullivan	Madison	11.85
7	Elba	Genesee	7.11	47	Oneida (C)	Madison	11.94
8	Stockbridge	Madison	7.20	48	Alabama	Genesee	11.95
9	Pembroke	Genesee	7.21	49	Manchester	Ontario	11.99
10	Lockport	Niagara	7.22	50	Ridgeway	Orleans	12.06
11	Preston	Chenango	7.39	51	Palmyra	Wayne	12.08
12	Byron	Genesee	7.66	52	Catlin	Chemung	12.14
13	Royalton	Niagara	7.73	53	Scipio	Cayuga	12.37
14	New Castle	Westchester	8.20	54	Oakfield	Genesee	12.42
15	Pavilion	Genesee	8.32	55	Highlands	Orange	12.43
16	Charlton	Saratoga	8.37	56	Franklin	Delaware	12.44
17	Caroline	Tompkins	8.88	57	Dryden	Tompkins	12.63
18	Perinton	Monroe	8.92	58	Niagara	Niagara	12.67
19	Cortland (C)	Cortland	9.10	59	Smyrna	Chenango	12.75
20	Lockport (C)	Niagara	9.18	60	Greenfield	Saratoga	12.78
21	Eaton	Madison	9.21	61	Pomfret	Chautauqua	12.86
22	No. Dansville	Livingston	9.23	62	Cornwall	Orange	12.93
23	Oxford	Chenango	9.25	63	Afton	Chenango	13.00
24	Mohawk	Montgomery	9.41	64	Taylor	Cortland	13.05
25	Le Roy	Genesee	9.51	65	Galway	Saratoga	13.19
26	Owasco	Cayuga	9.74	66	Poestenkill	Rensselaer	13.19
27	Stafford	Genesee	9.75	67	Fenner	Madison	13.27
28	Hartland	Niagara	9.77	68	St. Johnsville	Montgomery	13.46
29	Antwerp	Jefferson	9.97	69	Corinth	Saratoga	13.50
30	Wheatfield	Niagara	10.05	70	Ashland	Greene	13.51
31	Mt. Morris	Livingston	10.10	71	Scott	Cortland	13.55
32	N. Greenbush	Rensselaer	10.56	72	Manlius	Onondaga	13.61
33	York	Livingston	10.63	73	Greenville	Orange	13.64
34	Elmira	Chemung	10.71	74	Pike	Wyoming	13.68
35	Shelby	Orleans	10.85	75	Virgil	Cortland	13.69
36	Sparta	Livingston	10.86	76	Pittstown	Rensselaer	13.71
37	Ithaca	Tompkins	10.90	77	Schaghticoke	Rensselaer	13.81
38	Enfield	Tompkins	10.97	78	Ossian	Livingston	13.87
39	Ballston	Saratoga	10.98	79	Smithville	Chenango	13.89
40	Moreau	Saratoga	11.03	80	Meridith	Delaware	13.96

Table 3. 1983 Honor Roll of Assessment Practices: All Property Coefficients of Dispersion less than 15%

Rank	Municipality	County	C.O.D.	Rank	Municipality	County	C.O.D.
81	Ramapo	Rockland	13.97	91	Ithaca (C)	Tompkins	14.41
82	Sherburne	Chenango	13.97	92	Lyme	Jefferson	14.45
83	Harford	Cortland	13.99	93	Mt. Hope	Orange	14.50
84	Smithfield	Madison	14.02	94	Ledyard	Cayuga	14.53
85	Newfield	Tompkins	14.10	95	Sherrill (C)	Oneida	14.53
86	Stuyvesant	Columbia	14.27	96	Malta	Saratoga	14.62
87	Rensselaer (C)	Rensselaer	14.29	97	Alexander	Genesee	14.63
88	Stillwater	Saratoga	14.32	98	Auburn (C)	Cayuga	14.65
89	Nunda	Livingston	14.35	99	Gates	Monroe	14.77
90	Southeast	Putnam	14.40				

Note: Listings are towns, except for cities designated (C).

The least uniform assessments when considering all property classes are revealed in municipalities with coefficients of dispersion in excess of 100%. The town of Liberty in Sullivan County shows a coefficient of dispersion of 149.49%; Napoli in Cattaraugus County has a coefficient of dispersion of 117.56% and Ashland in Chemung County has a dispersion of 110.51, on average. Bethel (Sullivan County), Westerlo (Albany County), and Red House (Cattaraugus County) have average dispersions between 107% and 102%. These results are not very heartening when one considers a taxation system based upon them. In addition to these six coefficients of dispersion in excess of 100%, we find one in the 90% to 100% range, one between 80% and 90%, and another fourteen jurisdictions ranging between 70% and 80%. Forty-seven fall between 50% and 70%. The all property coefficient of dispersion of 149.49% says that properties in that town will be assessed on average, one and one half times away from than their market value; not very uniformly.

For the 47 counties which have not had recent updates in a majority of their assessing units and are not special assessing units, we have also calculated average coefficients of dispersion weighted by number of parcels. These county average assessment errors are shown in Table 4. Five of the counties have mean coefficients better than the standard of 15%: Genesee County at 10.07%, Niagara at 11.44%, Livingston at 13.01%, Tompkins at 13.65%, and Cortland County at 13.83%. All use the New York State Real Property Information System. The worst overall coefficients of dispersion are in Sullivan County (63.33%) and Hamilton County (46.94%). Franklin, Fulton and Greene counties are next; all just above 41%. Once again the mountain regions show minimal uniformity.

For the 756 assessing units having their coefficients of dispersion listed in Appendix A, the median municipal level all property coefficient of dispersion is 27.4%. The slippage that occurs when we add the remaining properties in an assessing unit to our uniformity calculations for residences is over nine percentage points (27.4% is the median for all property coefficients of dispersion versus 18.3% as the median residential coefficient of dispersion).

Using $100,000 properties as an example, this means the average mis-assessment in the state has a range of $82,000 to $118,000 for residences but reaches a range of about $73,000 to $127,000 for all property classes. Even for an inexact science these differences seem inappropriate as the basis for a tax generating close to $13 billion a year. When all property coefficients of dispersion are counted as often as the number of parcels each sample appraisal represents, the median coefficient of dispersion increases to 28.6%. The spread between the 17.9% residential and 28.6% all property coefficient of dispersion, weighted by the number of parcels, is just about 11%.

Table 4. 1983 Rankings of Average All Property Coefficients of Dispersion: Forty Seven Counties*

Rank	County	Mean C.O.D.	Rank	County	Mean C.O.D.
1	Genesee	10.07		**Statewide**	**28.63**
2	Niagara	11.44	26	Ulster	28.77
3	Livingston	13.01	27	Suffolk	30.57
4	Tompkins	13.65	28	Warren	31.07
5	Cortland	13.83	29	Oswego	31.33
6	Madison	15.19	30	Chautauqua	31.81
7	Orleans	15.98	31	Putnam	32.40
8	Chenango	17.66	32	Oneida	33.09
9	Rensselaer	18.76	33	Allegany	33.49
10	Monroe	18.78	34	Otsego	33.82
11	Saratoga	19.14	35	Washington	33.84
12	Jefferson	20.29	36	Cattaraugus	35.33
13	Orange	22.63	37	Herkimer	35.48
14	Schenectady	23.46	38	Schoharie	35.91
15	Cayuga	23.51	39	Columbia	35.91
16	Seneca	24.86	40	Lewis	38.73
17	Broome	24.96	41	Essex	38.96
18	Chemung	25.42	42	Albany	39.95
19	Westchester	25.86	43	Greene	41.50
20	Delaware	26.34	44	Fulton	41.77
21	Wyoming	26.70	45	Franklin	41.79
22	Schuyler	26.83	46	Hamilton	46.94
23	Montgomery	27.55	47	Sullivan	63.33
24	Tioga	28.07			
25	Onondaga	28.52			

*: Nine counties were excluded from ranking due to extensive revaluations since 1983 market value survey: Clinton, Dutchess, Erie, Ontario, Rockland, St. Lawrence, Steuben, Wayne and Yates.

Note: Countywide averages are weighted mean CODs. The weighted mean is derived by summing the all property COD times the number of all property parcels it represents for each assessing unit in a county and dividing by the total all property parcels in the county.

Figures 4 and 5 show the distribution of New York State's assessing units in terms of all property coefficients of dispersion. Figure 4 indicates 61 more assessing units have moved to all property coefficients of dispersion of less than 20% between the 1980 and 1983 surveys. This leaves a discouragingly large number of local governments (690 of 994) with average assessment errors of greater than 20%. Only 236 of the 994 are currently attempting major updating of their assessments.

Predicting assessment error for the 994 assessing units based on the average rate of market value at which each is assessing all classes of property shows an even sharper slope than for residential property alone. Figure 5 is the representation of the regression analysis producing an estimation of:

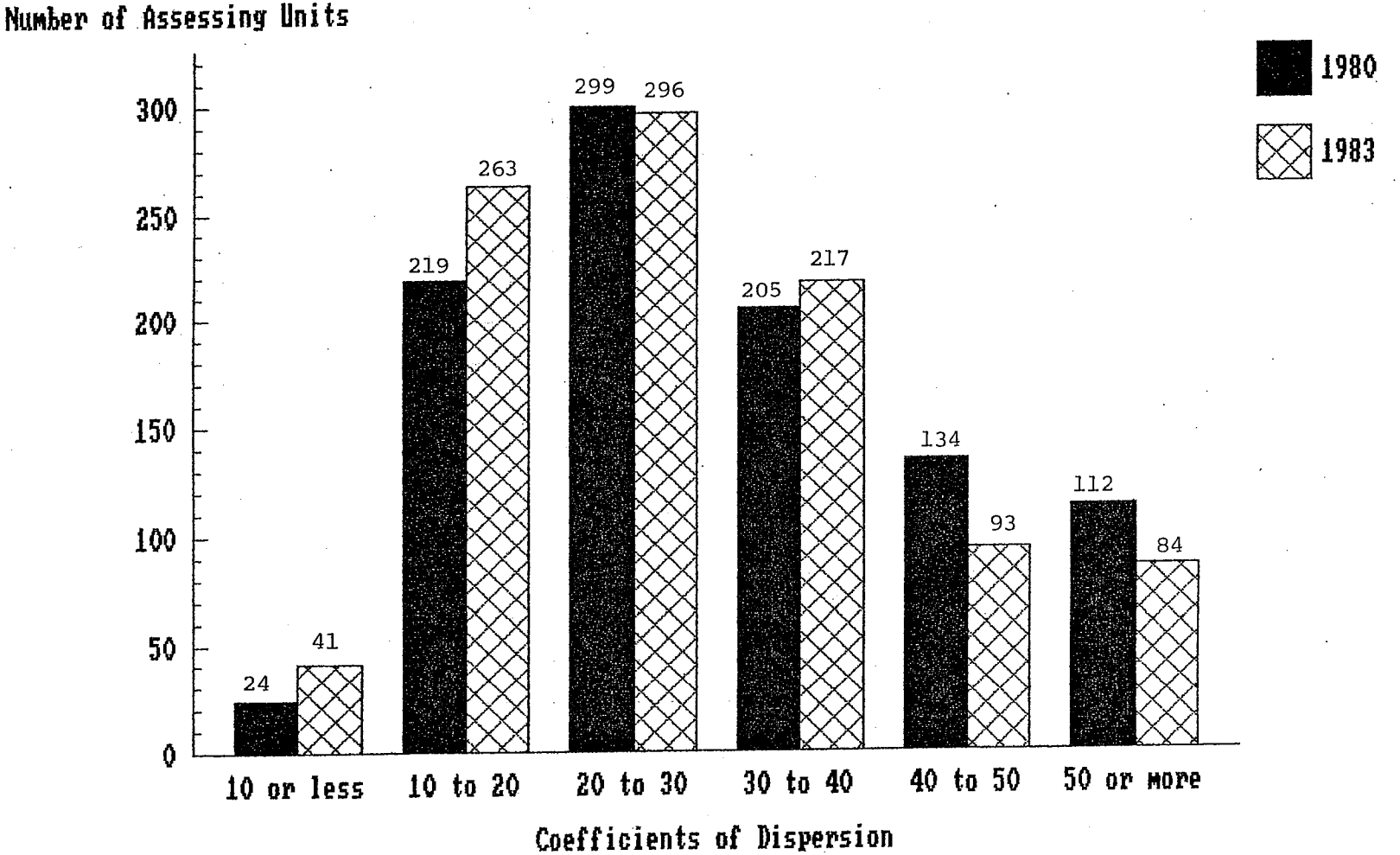
$$\text{Estimated COD} = 39.06 - .258\ (\text{median AV ratio}) \quad (r^2 = 29\%).$$

That is, with assessment practices producing a median assessment ratio of 10% we expect a coefficient of dispersion (assessment error) of about 36.5%. For every ten point increase in the average ratio of assessed value to market value listed on the rolls, we expect the percent of error to drop by 2.6 points.

In tabular form this estimation equation interprets as:

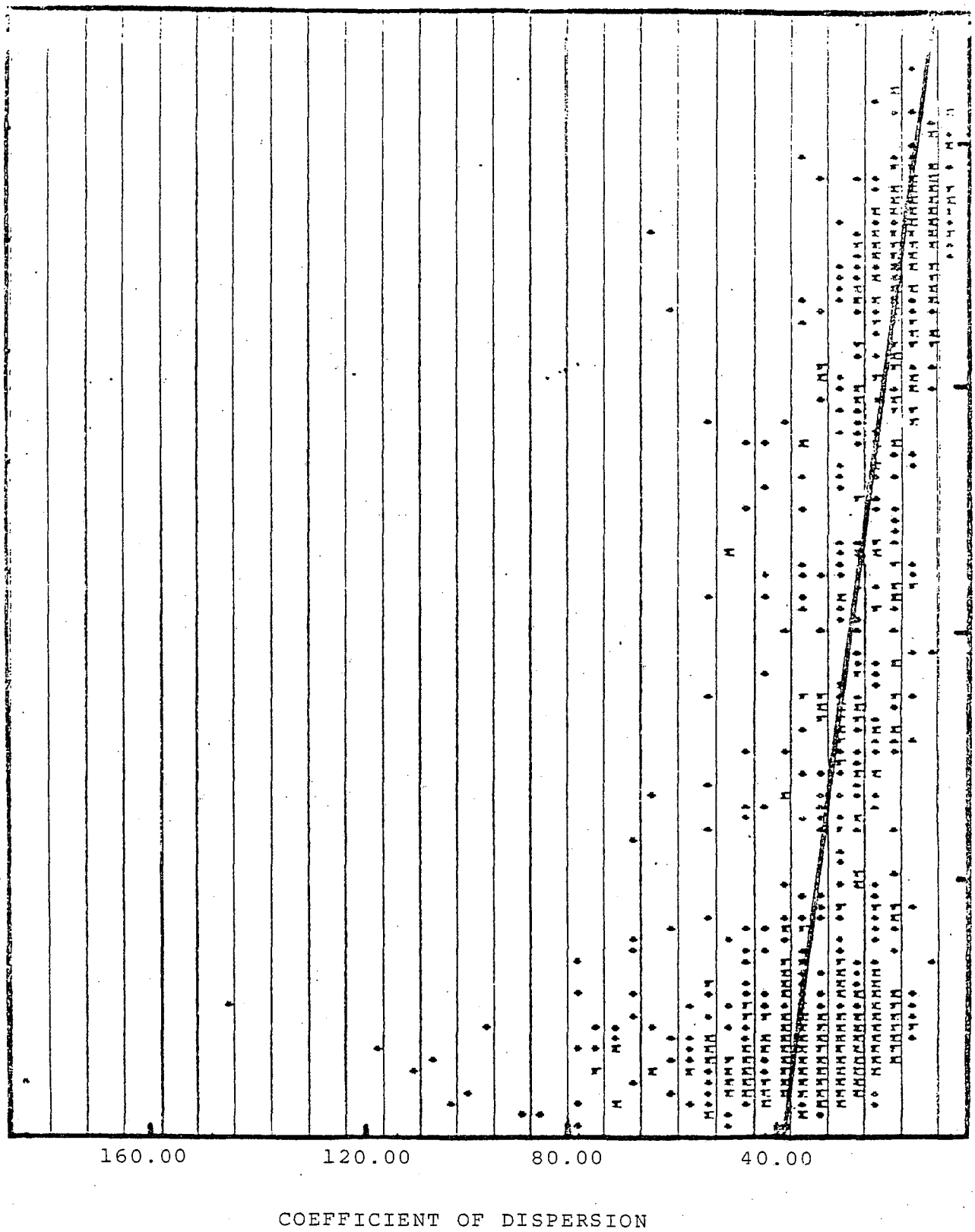
Observed Median AV Ratio	Expected Coefficient of Dispersion
10%	36.48
20%	33.90
30%	31.32
40%	28.74
50%	26.16
60%	23.58
70%	21.00
80%	18.43
90%	15.85
100%	13.27
110%	10.69
120%	8.11

Figure 4. Distribution of Weighted Coefficients of Dispersion, All Property Classes 1980 and 1983 Surveys



994 New York State Assessing Units

Figure 5. Prediction Equation for Coefficients of Dispersion when the Average Level of Assessing is Known, All Property Classes



Once again we find that the State Board standard of 15% will not usually be met until we reach full value assessment practices. While the prediction equation suffers from considerable variation in the range of lower median assessed value ratios, it is once again highly predictive of better coefficient of dispersion results in the upper-value range: the municipalities assessing property at higher percentages of value are more likely to produce greater assessment uniformity among all classes of property.

New York City and Nassau County

The "special assessing units," those with populations of one million or more, have been excluded from the analysis of all property class assessment error. Nassau County and the five counties of New York City combined were studied instead by property class. Their four property classes differ from the four classes designated for regular assessing units. Only the residential and utility classes are comparable. The special assessing unit's residential class was thus included in the residential study covered in this text. It includes one, two and three family residences and owner occupied mobile homes or trailers. Class 2 for special assessing units includes residences for more than three families, cooperative and condominium properties. Class 3 is utility real property. Class 4 encompasses all other real property not in classes 1, 2 or 3, including commercial, industrial, vacant land, farms, hotels and motels. The following table shows the amount of assessment error, depicted by the coefficients of dispersion for each of the three classes.

County/Municipality	Coefficient of Dispersion by Class			
	Class 1	Class 2	Class 3	Class 4
Nassau	16.98	27.34	39.33	54.70
Glen Cove	19.35	53.58	19.55	50.41
Long Beach	23.25	71.09	5.37	30.59
Hempstead	17.53	26.33	44.35	58.52
North Hempstead	18.68	18.21	35.36	46.53
Oyster Bay	13.73	21.22	33.22	55.81
5 Counties of New York City	31.05	51.43	8.19	57.13

The error within classes in these special assessing units heavily exceeds acceptable limits in all but two assessing units' utility classes. Nassau County's Class 1 residential average assessment error is 6.98% above the 10% error deemed acceptable. New York City exceeds the residential error limit by about 21%. The acceptable error for the remaining classes is 15%. The Class 2 (larger residential) properties exhibit a wide range of disparity, from a low of 18.21% error in North Hempstead to a high of 71.09% in Long Beach. New York City's many apartment complexes have an average mis-assessment of 51.43%. Utility property appears to be evenly assessed in Long Beach and New York City, but is unevenly assessed in other municipalities in the special assessing unit, especially in Hempstead. The conglomerate of property types in Class 4 shows a consistent and extremely high chance of error in assessment among the municipalities in the special assessing units. An average error across Nassau's 5 cities and towns of 54.7% is only slightly below New York City's coefficient of dispersion of 57.13% in this Class. There remains extensive room for improvement in assessment equity in these heavily populated municipalities.

Countywide Averages of Uniformity

Tables 5 and 6 show how the countywide weighted averages of coefficients of dispersion compared with their average assessment ratios. These two tables give a clear indication of the ability to achieve assessment uniformity for different valuation standards.

Countywide averages must be viewed with some caution. An average assessment ratio of 50%, for example, can occur when some assessing units have full value rolls while others maintain rolls with very low "percentage of value" standards. Assessing jurisdictions with highly uniform practices can be found in counties where the general practice is considerably less than uniform. Nevertheless, this comparison shows the counties having higher average assessed values to perform markedly better when we measure how "uniformly" the appraised properties cluster around the median.

In both Table 5 and Table 6 the counties appear in predictable juxtaposition: high assessment ratios and low assessment error (low coefficients of dispersion) coincide. In both tables, Genesee, Niagara, Tompkins, Cortland and Livingston Counties have both error measures below 15% and assessment ratios well above 60%. The converse of low assessed values and nonuniform assessments is observed in Sullivan, Schoharie, Washington, Franklin, Essex, Lewis, Fulton, and Hamilton Counties for both residential alone and all property classes combined. With few exceptions, the closer to full value, the closer to uniform assessment practices.

Table 5. **Countywide Averages from 1983 Market Value Survey: Coefficients of Dispersion and Assessment Ratios, Residential Property**

COUNTY WEIGHTED MEAN C.O.D.	COUNTY WEIGHTED MEAN ASSESSMENT RATIO		
	HIGH RATIO (60% or more)	MEDIUM RATIO (20-60%)	LOW RATIO (20% or less)
LOW C.O.D. (10% or less)	Genesee Niagara Tompkins		
MEDIUM C.O.D. (10%-15%)	Rensselaer Livingston Chenango Cortland Madison Saratoga Jefferson Orleans	Orange	Putnam Westchester Monroe
HIGH C.O.D. (15% - 25%)		Seneca Warren Chemung Chautauqua Cattaraugus Montgomery Schuyler Delaware Ulster Wyoming Cayuga Columbia	Broome Tioga Onondaga Oneida Albany Greene Schenectady Nassau Suffolk Oswego Herkimer Allegany
VERY HIGH C.O.D. (25% or more)		Otsego	Sullivan Schoharie Washington Franklin Essex Lewis New York City Fulton Hamilton

Note: Counties excluded from Table 5 due to revaluations since the 1983 market value survey are: Clinton, Dutchess, Erie, Ontario, Rockland, St. Lawrence, Steuben, Wayne and Yates.

Table 6. **Countywide Averages from 1983 Market Value Survey: Coefficients of Dispersion and Assessment Ratios, All Property Classes**

COUNTY WEIGHTED MEAN C.O.D.	COUNTY WEIGHTED MEAN ASSESSMENT RATIO		
	HIGH RATIO (60% or more)	MEDIUM RATIO (20-60%)	LOW RATIO (20% or less)
LOW C.O.D. (15% or less)	Genesee Cortland Tompkins Livingston Niagara		
MEDIUM C.O.D. (15%-20%)	Chenango Rensselaer Madison Orleans Saratoga		Monroe
HIGH C.O.D. (20% - 30%)	Jefferson Orange	Cayuga Seneca Wyoming Delaware Schuyler Ulster Montgomery Chemung	Schenectady Tioga Westchester Onondaga Broome
VERY HIGH C.O.D. (30% or more)		Chautauqua Cattaraugus Otsego Columbia Warren	Oneida Suffolk Albany Schoharie Greene Oswego Putnam Allegany Washington Sullivan Herkimer Lewis Franklin Essex Fulton Hamilton

Note: Counties excluded from Table 6 due to revaluations since the 1983 market value survey are: Clinton, Dutchess, Erie, Ontario, Rockland, St. Lawrence, Steuben, Wayne and Yates. Special assessing units, with their four-class systems, are also excluded.

Continuity, 1980 and 1983 Rolls and Dispersion

This report uses the same methods of calculation, and produces the same statistics on assessment uniformity, as was used in our report on the 1980 market value survey. It is useful to review the comparative performance of the assessing units over time, judging whether similar assessing practices produce similar measures of equity. For these two market value surveys, the composite measure of the level of assessing is the market value ratio (listed for each municipality in the right-hand column in Appendix A). Viewing assessment level alone, the picture is largely one of inertia. Of the 993 assessing units measured in both surveys, the 1983 market value ratios were within plus or minus five percent of the 1980 ratio for 636 of them. Slightly over one hundred (108) increased their level of assessing by more than five percent, while the slippage evident from assessments not keeping pace with current realty markets results in 249 places dropping by more than five percent.

For ease in depicting these movements in the assessment rolls, they have been placed into four categories:

1. Market value ratios of less than 10%,
2. ratios of 10 to 20%,
3. ratios of 20 to 70%, and
4. ratios of 70% or more.

In the 1980 survey, about one quarter of the assessing units fall into each category. The movement evident from 1980 to 1983 shows greater polarization: market value ratios between 10% and 70% drop from half of the assessing units to three out of seven; ratios below 10% are found in 27 more assessing units and ratios above 70% are found in 48 more places. This last effect, where 40 places dropped below 70% between 1980 and 1983 and another 88 achieved that level of assessment, shows revaluation activity during the period.

Using these four categories to show the movement between 1980 and 1983, we can construct the following table:

Table 7. Movement in Market Value Ratios, 993 Assessing Units, 1980-1983

1983 Market Value Ratios	1980 Market Value Ratios			
	10%/less	10 - 20%	20 - 70%	70%/more
10% or less	231	52	0	0
10 - 20%	8	173	22	0
20 - 70%	0	3	175	40
70% or more	17	27	44	201

Since the market value ratio is an all-property measure, depicting the overall level of assessment of the roll when compared to the prevailing real property values, the comparison of this statistic to assessment uniformity can best be done using the coefficient of dispersion for all properties. This comparison, from the 1980 and 1983 surveys, is presented below in Tables 8.A and 8.B. The dispersion measures are broken into intervals of 15%, where the first category, from the lowest COD to 15%, meets the State Board's standard for acceptable dispersion. Between 1980 and 1983, an additional 21 assessing units (from 129 to 150) meet this standard, a slight improvement. In addition, those units in the next category, with dispersion measures between 15% and 30%, increased from 413 to 449, an overall improvement for 36 jurisdictions. The most unequal assessment rolls, showing coefficients of dispersion greater than 60%, number about the same in both year's surveys: 45 places in the 1980 study, and 42 in the survey conducted for 1983.

Once again, these tables show the relationship between quality, equitable assessment practices and higher assessment levels. In 1980, 95% of the assessing

units achieving a 70% level of assessment or better had CODs below 30%, while only 24% of the places having assessment levels below ten percent of market value could make that claim. Three years later, we still find 93% of the units at 70% of market value or better beating the 30% measure of dispersion, while only 31% of those whose assessment practices show a level of assessment below ten percent of value can hit that mark.

Table 8.A 1980 Coefficients of Dispersion and Assessment Level, All Property

1980 All Property Coefficients of Dispersion	1980 Market Value Ratios			
	10%/less	10 - 20%	20 - 70%	70%/more
15% or less	1	8	12	108
15 - 30%	61	100	131	121
30 - 45%	96	96	78	10
45 - 60%	65	42	17	2
60% or more	33	9	3	0

Table 8.B 1983 Coefficients of Dispersion and Assessment Level, All Property

1983 All Property Coefficients of Dispersion	1983 Market Value Ratios			
	10%/less	10 - 20%	20 - 70%	70%/more
15% or less	0	4	10	136
15 - 30%	87	90	140	132
30 - 45%	129	78	50	16
45 - 60%	44	19	14	3
60% or more	23	12	4	2

Figure 6. Changes in Coefficients of Dispersion, Residential and All Property Classes 1980 to 1983 Market Value Surveys

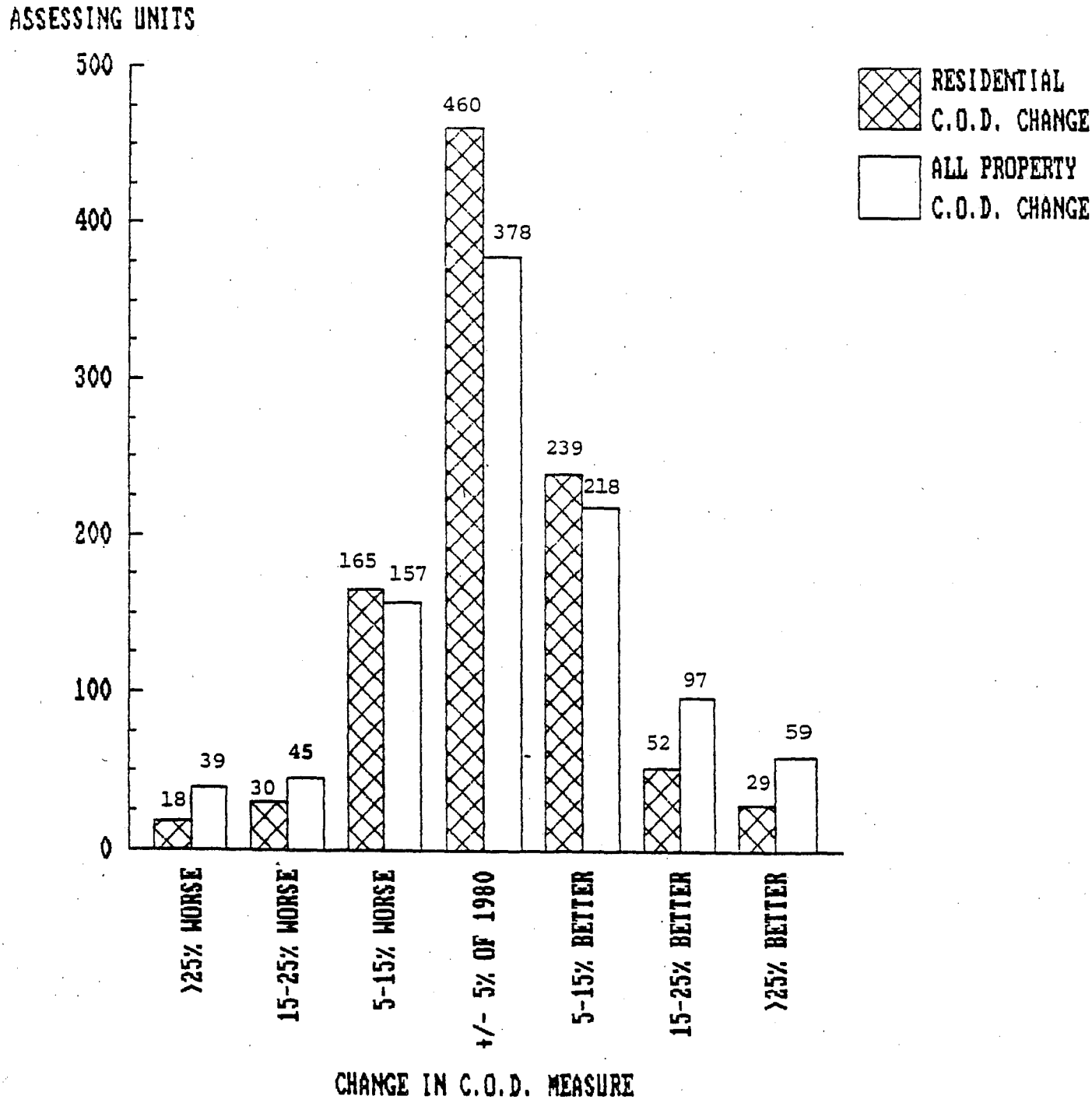


Figure 6 shows the direction of change for the 993 municipalities' assessing practices between the 1980 and 1983 surveys. Almost half (460) of the municipalities' level of residential assessment error in the 1983 survey stayed essentially the same as it had been reflected in the 1980 survey (within 5% of their earlier level of mis-assessment). Thirty two percent of the municipalities improved their residential practices. Most of these had a coefficient of dispersion between 5% and 15% lower than previously. The remaining 21% showed residential assessing practices deteriorating between 1980 and 1983.

When all property classes are combined, thirty eight percent kept their former level of mis-assessment. Almost the same number, 374 municipalities, improved their all property assessing practices by at least 5%. The remaining 241 assessing units (24%) had all property coefficients of dispersion at least 5% higher than before, showing less uniformity of assessment in 1983 than in 1980.

Table 9 relates each municipality's change in residential assessment error with its change in market value ratio. Table 10 does the same for all property assessment error. The tables are divided into two groups: those at or near full value assessing (i.e., a 70% market value ratio or better) and those without full value assessment practices (those with less than a 70% market value ratio. Eighty two municipalities showed a substantial increase in their level of assessment between the two surveys, with their market value ratios rising by at least 30% —a sign of their effort to keep assessments current. Eighty of these 82 places could boast a lower assessment error for their efforts. Their coefficients of dispersion dropped by at least 5%. These improved assessment practices occurred in both the residential class and when all property classes were combined.

Table 9.A Change in Residential Coefficient of Dispersion by Change in Level of Assessment

1983 Market Value Ratios Less than 70%

Change in Coefficient of Dispersion	Change in Market Value Ratio Between 1980 and 1983 Survey: Less than 30% Change	Change in Market Value Ratio Between 1980 and 1983 Survey: Greater than 30% Change
More than 25% Better	20	0
15 - 25% Better	31	0
5 - 15% Better	173	0
± 5% of 1980	309	1
5 - 15% Worse	126	0
15 - 25% Worse	26	0
More than 25% Worse	18	0
Totals	**703**	**1**

Table 9.B Change in Residential Coefficient of Dispersion by Change in Level of Assessment

1983 Market Value Ratios Greater than 70%

Change in Coefficient of Dispersion	Change in Market Value Ratio Between 1980 and 1983 Survey: Less than 30% Change	Change in Market Value Ratio Between 1980 and 1983 Survey: Greater than 30% Change
More than 25% Better	1	8
15 - 25% Better	2	19
5 - 15% Better	27	39
± 5% of 1980	136	14
5 - 15% Worse	38	1
15 - 25% Worse	4	0
More than 25% Worse	0	0
Totals	**208**	**81**

Table 10.A Change in All Property Coefficient of Dispersion by Change in Level of Assessment

	1983 Market Value Ratios Less than 70%	
	Change in Market Value Ratio Between 1980 and 1983 Survey	
Change in Coefficient of Dispersion	Less than 30% Change	Greater than 30% Change
More than 25% Better	38	0
15 - 25% Better	60	0
5 - 15% Better	155	0
± 5% of 1980	251	1
5 - 15% Worse	121	0
15 - 25% Worse	43	0
More than 25% Worse	35	0
Totals	**703**	**1**

Table 10.B Change in All Property Coefficient of Dispersion by Change in Level of Assessment

	1983 Market Value Ratios Greater than 70%	
	Change in Market Value Ratio Between 1980 and 1983 Survey	
Change in Coefficient of Dispersion	Less than 30% Change	Greater than 30% Change
More than 25% Better	0	21
15 - 25% Better	8	29
5 - 15% Better	41	22
± 5% of 1980	118	8
5 - 15% Worse	35	1
15 - 25% Worse	2	0
More than 25% Worse	4	0
Totals	**208**	**81**

The point of this review of assessment performance over time is straightforward and clear: lower assessment levels coincide with roll inequality, higher levels of assessment generally occur in tandem with more equity and less assessment dispersion. This was true in 1980, and was still true when the assessment rolls were measured against realty markets in 1983.

The preponderance of municipalites (704 of the 993) in New York State cannot be considered at or near full value assessment levels. This is an indication that there is still much room for improvement in assessing practices in the state.

Index of Regressivity

Appendix A lists another summary statistic of assessment performance termed an "index of regressivity." This is a measure of assessment bias, where a value of 1.00 indicates that an assessment roll measures a high valued property at no greater error than a low valued property. The measure will depart from 1.00 showing higher numbers whenever higher-valued properties are systematically assessed at a lower percentage of value (i.e., "regressive" assessment practices are indicated by index above 1.10). Lower numbers will occur in this measure whenever lower-valued properties are systematically assessed at a lower percentage of value (i.e., "progressive" assessment practices are indicated when the index is below 0.95).

Some counties, such as Schenectady and Suffolk Counties, exhibit a trend toward assessing high valued parcels at a higher rate than low valued parcels when commercial, utility, and vacant properties are combined with residential assessments. Each has an index of regressivity of .85 for all property classes. This is referred to as "progressive" valuation wherein higher-valued properties are assessed at a higher percentage of their market value. These counties both

exhibit "neutral" assessment practices for residential properties alone with indexes close to 1.00.

The index of regressivity is calculated by dividing the mean assessment ratio by the weighted mean, where the weighted mean is the sum of assessed values over the sum of appraised values. If no bias occurs, the two means should be equal, producing an index of 1.00. If a bias occurs in favor of the higher-valued properties, this will appear as a value above 1.00; if a bias in favor of the lower-valued properties occurs, this will produce a value below 1.00. The cutoff points of 1.10 indicating "regressive" practices and 0.95 indicating "progressive" practices are rules of thumb accepted within the assessment field. Values between .95 and 1.10 are inconclusive indicators of progressive or regressive bias since they may reflect a few outliers rather than a definite trend. They reflect neutral practices.

For residential property only, all but two counties fall within the range of 0.95 to 1.10. The two showing regressive residential assessment practices are Lewis and Hamilton Counties both with an index of 1.14. No counties fall below the 0.95 cut off, and nine have a county average of exactly 1.00: Genesee, Livingston, Orange, Rensselaer, Cortland, Montgomery, Chenango, Tompkins, and Essex Counties. The remainder all fall within a close approximation of this measure of "vertical equity." Most municipalities exhibit no bias when assessing high valued residences relative to low valued residences.

When we expand the consideration to all property classes, however, we begin to find a greater sentiment toward overassessing more valuable real property: more "progressive" assessment practices. Fifteen counties fit this description, with indexes below .95. In three counties, Sullivan, Putnam and Hamilton, we find regressive assessment practices for all classes of real property

where lower valued properties are more systematically assessed at a higher than average percent of their market value.

Thirty-one counties have assessment practices meeting the standard of "vertical equity" for both classes of real property analyzed. They have both residential and all property measures falling within the 0.95-1.10 range. This demonstrates for some of these counties that their observed nonuniformity (high coefficients of dispersion) does not follow a systematic bias in terms of the value of the properties mis-assessed.

Table 11 presents an overview of the number of assessing units as well as counties which reveal progressive, regressive, and neutral practices relating to high and low valued properties. It indicates that the fifteen counties portraying biases by over assessing high-valued property are aiming that bias at nonresidential realty.

Table 11. Vertical Assessment Equity by County and by Assessing Unit

	Number of Counties/Assessing Units Exhibiting Vertical Equity					
	Progressive		Neutral		Regressive	
Property Type	County Averages	No. of Assessing Units	County Averages	No. of Assessing Units	County Averages	No. of Assessing Units
Residential	0	32	47	630	2	94
All Property	15	309	31	330	3	117

Summary

In our initial publication the results of calculating coefficients of dispersion were for residential properties only based on the 1978 market value survey. We noted some improvement in the quality of residential assessment practices in the State when compared with the 1980 survey results. A median

municipal coefficient of 22.54% in 1978 changed to one of 19.99% in 1980. This indicated an average improvement of 2.55 percentage points. The 1983 survey data show an additional improvement. The 1983 median residential coefficient of dispersion is 18.26%, a 1.73 percentage point improvement over the 1980 survey median. Only 65 assessing units met the 10% SBEA standard for residential assessments in 1978; 118 in 1980 (including the 17 assessing units improving their rolls by a factor of at least 15% in some subsequent year). In the 1983 survey, 127 municipalities out of 994 were within the State standard. The statewide median all property coefficient of dispersion changed only from 27.96% to 27.37% between the 1980 and 1983 survey studies.

As indicated in the text, though, substantial room remains for improvement. We have found, once again, that the quality of assessment practices is likely to go up with full value assessments. Greater equity comes from having every parcel assessed at the same (uniform) percentage of value. That equity is more readily apparent when the percentage used is closer to 100%.

The following table summarizes New York State's "typical" level of dispersion around the calculated median assessment ratios:

		Statewide Averages: Coefficient of Dispersion	
Property Type	**SBEA Standard**	**Municipal Level (1)**	**Parcel Level (2)**
Residential Only	10.0%	18.3%	17.7%
All Property	15.0%	27.4%	28.6%

(1) Statewide median assessing unit COD (between the 378th and 379th of 756 assessing units).

(2) Statewide median assessing unit COD weighted by number of parcels per assessing unit.

The statewide municipal level coefficient of dispersion is derived by arraying each of the 756 assessing units' weighted average coefficients of dispersion in ascending order and selecting the coefficient of dispersion of the middle assessing unit.

The statewide parcel level coefficient of dispersion is determined after summing the total number of parcels which are represented by the samples used in the study. The coefficients are arrayed in ascending order, each one being counted as often as the number of parcels each sample parcel represents. The statewide parcel level coefficient of dispersion is the value calculated for the assessing unit containing the middle parcel. In the 1983 survey, 2.66 million residential parcels are represented in the cities and towns analyzed. The assessing unit containing the 1.33 millionth residential parcel has a coefficient of dispersion of 17.70%: the statewide residential parcel level number listed.

For all property classes, the total parcels on the rolls for the cities and towns studied is 3.71 million. The all property assessing error reflected in the sample representing the middle (1.855 millionth) parcel is 28.63%, the statewide parcel-level coefficient of dispersion.

APPENDIX A:

COUNTY LISTINGS OF

COEFFICIENT OF DISPERSION AND

INDEX OF REGRESSIVITY BY ASSESSING UNIT

Definitions

Parcel Count: The number of residential or all property parcels listed on the assessment rolls used in the 1983 SBEA market value survey. Some parcels (e.g. wholly exempt) are excluded from the sample in each assessing unit.

Sample Size: The number of appraisals conducted for the 1983 market value survey (residential and all property classes).

Assessment Ratios:

Low: Lowest observed assessment ratio (assessed value divided by appraisal value) within the assessing unit.

Median: The weighted median of observed 1983 market value survey assessment ratios (see Appendix B for method used).

High: Highest observed assessment ratio within an assessing unit.

C.O.D.: Weighted coefficient of dispersion where each parcel appraised within the 1983 market value survey is weighted to produce an equally likely chance of its being selected (see Appendix B).

I.R.: Index of regressivity, defined as the mean assessment ratio divided by the weighted mean assessment ratio.

Market Value Ratio: Prevailing assessment percentage derived from the weighting procedures used in the establishment of equalization rates.

Note: The term: "INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR" has been applied to 238 of the 994 municipalities listed in Appendix A. In these municipalities, the local assessor has registered a 15% or greater change in the assessment level in one or more years since the roll year used for the 1983 market value survey. This change renders the numbers calculated an inaccurate reflection of the current quality of assessing in those municipalities. (In most cases, the change is an indication of future improvement in assessment equity.)

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ALBANY

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
13	3.15	12.36	15.45	38.31	0.97	1.21	3.16	13.52	19.11	104.23	0.73	1.48

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ALBANY	19771	65	3.39	12.36	22.48	23.68	0.99	28509	128	2.50	13.52	181.00	46.14	0.85	16.48
COHOES	3633	30	6.36	9.38	17.27	19.20	1.01	4783	51	1.89	8.68	37.57	29.61	0.76	10.49
WATERVLIET	2266	24	6.59	10.28	18.61	17.16	1.04	2833	44	4.62	10.36	26.00	25.61	0.95	11.96
BERNE	1005	32	1.48	3.81	10.00	27.62	1.05	1594	50	1.36	3.90	10.12	34.57	1.04	3.71
BETHLEHEM	6902	36	4.69	9.57	17.72	17.77	0.98	9331	64	1.18	9.35	51.26	24.40	0.91	10.41
COEYMANS	1667	23	5.12	7.57	10.79	15.45	0.98	2304	45	5.00	7.57	27.17	19.11	0.84	10.28
COLONIE	19765	38	4.28	8.79	12.00	15.98	0.97	25039	87	1.36	9.07	40.00	42.94	1.26	9.29
GREEN ISLAND	533	12	6.07	10.32	13.00	15.99	0.99	786	31	4.93	10.32	77.67	27.95	0.73	16.62
GUILDERLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
KNOX	621	19	3.46	4.76	8.43	22.65	1.01	1093	36	1.90	4.00	9.47	35.84	0.91	4.72
NEW SCOTLAND	2364	25	5.29	7.26	10.74	17.57	0.99	3203	42	1.90	6.91	19.61	31.14	1.00	7.22
RENSSELAERVILLE	811	26	3.31	5.11	16.67	31.31	1.21	1420	41	0.51	5.10	16.67	27.29	1.26	4.29
WESTERLO	975	27	2.04	3.15	26.64	38.31	1.12	1569	49	0.37	3.16	40.00	104.23	1.48	3.72

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.82	0.95

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ALLEGANY

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
29	6.01	75.88	10.02	40.20	0.84	1.20

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
6.00	75.88	16.19	69.27	0.67	1.17

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ALFRED	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ALLEN	169	8	4.85	6.01	10.29	24.22	1.00	389	23	3.73	6.01	14.71	21.16	0.67	8.03
ALMA	298	17	3.25	14.29	23.00	18.00	1.08	961	39	3.25	14.29	41.19	33.45	1.09	14.84
ALMOND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AMITY	707	19	8.41	13.33	19.23	18.76	1.03	1102	40	6.56	13.54	30.00	26.09	1.04	12.83
ANDOVER	532	18	9.25	15.76	25.84	17.34	1.09	1130	34	5.00	13.91	365.69	69.27	1.17	13.17
ANGELICA	480	21	3.72	8.90	20.00	36.20	1.15	814	35	3.72	8.90	27.62	39.64	0.78	10.62
BELFAST	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BIRDSALL	179	12	4.30	8.50	11.07	19.44	0.97	348	24	4.30	6.00	12.86	26.12	0.98	6.75
BOLIVAR	816	37	7.12	13.39	40.00	38.46	1.03	1470	67	3.21	12.50	53.33	58.07	0.98	14.97
BURNS	357	12	10.29	17.93	23.92	14.62	0.98	617	27	0.98	17.50	34.31	29.88	1.16	14.84
CANEADEA	565	17	5.81	9.80	17.66	29.47	0.93	1010	32	4.72	11.76	22.22	36.55	0.98	11.60
CENTERVILLE	215	12	3.33	8.10	14.44	37.32	1.11	416	29	3.33	7.10	17.78	39.66	0.97	7.54
CLARKSVILLE	380	12	3.33	16.54	25.29	36.62	0.84	883	33	3.33	16.80	68.82	40.46	0.81	21.03
CUBA	1181	21	12.58	19.64	33.75	16.02	1.03	1878	38	6.31	19.23	33.75	20.81	1.15	17.89
FRIENDSHIP	640	19	50.93	75.88	242.86	39.27	1.20	1035	37	48.57	75.88	242.86	32.95	1.14	75.52
GENESEE	510	18	8.49	11.56	22.73	23.05	1.10	950	35	5.47	10.35	24.66	27.21	0.91	10.67
GRANGER	173	14	3.33	6.67	12.86	40.20	0.97	447	28	3.33	6.00	24.00	33.22	0.71	8.91
GROVE	251	17	18.91	54.27	81.89	28.51	1.01	444	30	18.91	47.49	95.59	26.26	0.95	53.37
HUME	531	16	8.21	11.48	18.18	19.91	1.03	892	37	3.24	10.59	18.18	22.89	0.89	10.96
INDEPENDENCE	305	10	17.14	22.06	28.21	10.02	1.00	680	34	4.38	21.53	105.93	20.30	1.00	21.69
NEW HUDSON	241	9	29.89	74.40	76.80	15.30	0.95	499	25	29.89	72.11	91.15	18.52	0.97	70.19
RUSHFORD	910	19	7.23	11.30	18.57	23.70	1.06	1404	39	4.48	10.53	33.75	33.76	1.14	10.27
SCIO	613	18	6.90	12.50	16.75	19.83	1.01	1083	35	5.87	9.74	29.05	25.32	0.93	11.54
WARD	105	6	49.03	57.50	92.94	24.95	0.93	291	29	40.35	68.89	116.11	16.19	0.94	72.57
WELLSVILLE	2396	28	6.30	15.68	32.80	23.40	1.00	3465	48	6.30	15.68	36.05	28.63	0.91	16.85
WEST ALMOND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WILLING	463	18	8.47	13.64	23.26	26.95	1.02	979	41	3.71	11.75	48.39	41.46	1.00	12.59
WIRT	532	18	7.32	12.50	21.82	26.31	1.04	834	34	3.13	12.00	93.51	41.46	0.81	13.97

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	24.66	1.03
ALL PROPERTY TYPES:	33.49	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF BROOME

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
17	7.45	38.79	9.90	47.96	0.95	1.15	8.10	38.24	16.13	73.20	0.78	1.38

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BINGHAMTON	11779	30	7.61	11.56	17.47	17.28	0.97	15963	59	4.62	11.73	70.26	23.88	0.78	15.13
BARKER	579	18	8.51	15.12	20.29	21.66	1.08	1132	40	3.95	12.71	78.89	38.05	1.13	13.03
BINGHAMTON	1499	28	13.11	25.33	36.00	16.65	0.95	2581	44	9.55	25.33	67.80	24.98	0.93	25.04
CHENANGO	3489	30	29.16	38.79	67.78	15.17	1.07	5031	50	7.14	38.24	67.78	28.38	0.97	37.08
COLESVILLE	1372	26	4.17	10.95	51.09	47.96	1.11	2332	45	4.17	11.32	51.09	45.43	1.28	11.86
CONKLIN	1696	24	3.85	9.14	11.11	12.91	0.98	2615	41	3.85	9.14	40.00	20.47	0.94	9.08
DICKINSON	1601	26	6.60	8.82	11.32	13.56	1.00	2229	43	0.77	8.51	19.41	27.35	0.91	8.99
FENTON	1859	31	3.02	7.45	32.37	35.63	1.05	2744	48	3.02	8.10	36.62	73.20	1.38	8.69
KIRKWOOD	1559	21	5.58	8.18	12.21	11.90	1.03	2346	42	4.80	8.20	29.29	26.93	0.94	10.14
LISLE	490	14	12.62	16.30	36.00	35.66	1.14	984	32	10.00	16.97	36.97	29.55	0.97	17.50
MAINE	1306	22	4.67	8.83	14.89	23.50	1.05	2054	37	2.66	9.00	15.69	24.20	1.07	8.89
NANTICOKE	273	16	10.42	17.81	58.33	31.92	1.07	508	34	10.42	15.50	58.33	29.27	0.97	17.54
SANFORD	1121	20	6.56	10.91	16.25	24.75	1.15	2032	38	4.76	10.00	16.25	20.45	1.10	9.85
TRIANGLE	570	16	7.79	11.86	17.00	17.26	1.04	1015	32	7.79	13.63	25.00	28.36	1.21	12.44
UNION	16323	42	6.53	8.50	11.54	11.99	1.02	21335	82	0.88	8.40	54.75	18.29	0.85	10.11
VESTAL	6317	32	3.80	8.75	11.32	9.90	1.01	8157	52	1.77	8.64	26.56	16.13	0.91	9.23
WINDSOR	1782	24	5.76	8.84	10.48	11.16	1.01	3206	43	5.76	8.84	20.00	31.78	1.18	8.50

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	16.05	1.02
ALL PROPERTY TYPES:	24.08	0.93

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CATTARAUGUS

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
34	3.82	71.68	10.93	91.14	0.91	1.57

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
3.82	69.43	15.65	117.56	0.52	2.11

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
OLEAN	5025	27	9.69	16.40	30.49	25.05	1.00	6929	53	5.19	15.74	87.68	34.94	0.81	19.71
SALAMANCA	2007	23	23.08	40.00	60.61	16.72	1.00	2544	41	10.00	40.00	85.00	21.33	0.99	38.18
ALLEGANY	1673	27	33.96	71.68	93.10	14.29	1.00	2601	50	33.96	69.43	132.51	18.99	0.95	72.46
ASHFORD	556	15	5.54	11.05	14.55	18.82	1.02	1047	30	5.36	12.50	18.29	15.65	1.02	11.13
CARROLLTON	579	50	3.62	7.95	21.82	37.93	1.18	874	92	1.67	8.00	83.20	52.70	0.97	10.56
COLD SPRING	221	9	4.35	5.00	6.45	17.66	1.00	527	27	1.35	4.59	77.94	31.95	0.88	5.46
CONEWANGO	350	11	9.19	15.75	21.05	16.10	1.02	671	28	5.53	13.75	26.23	27.38	0.86	14.77
DAYTON	585	18	4.42	9.05	11.97	20.88	1.00	981	39	4.00	9.05	26.38	29.58	1.04	8.44
EAST OTTO	331	11	7.60	16.85	19.32	17.86	0.98	716	35	6.55	13.66	19.32	25.12	0.93	14.21
ELLICOTTVILLE	757	16	16.06	21.56	61.40	33.68	1.15	1384	35	5.05	20.00	61.40	40.60	1.01	21.73
FARMERSVILLE	355	14	5.54	11.44	22.52	24.78	1.05	658	34	2.79	8.42	22.52	42.76	0.99	9.17
FRANKLINVILLE	996	19	10.42	30.31	39.51	17.05	1.01	1633	38	10.42	30.26	93.38	23.85	0.98	26.96
FREEDOM	475	16	7.29	11.14	79.17	91.14	1.57	847	32	5.22	10.73	79.17	66.15	1.33	11.43
GREAT VALLEY	619	27	2.70	6.07	12.33	36.52	1.06	1077	46	1.67	6.78	13.33	37.28	0.99	6.03
HINSDALE	626	18	18.92	25.55	32.91	15.81	1.02	1070	34	5.75	21.10	68.79	33.38	1.19	18.26
HUMPHREY	205	13	2.90	5.24	12.86	37.25	1.07	484	34	2.90	5.60	26.67	31.51	1.04	6.11
ISCHUA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LEON	200	8	7.50	8.65	12.31	15.36	1.04	501	31	4.46	8.79	25.54	22.97	0.92	9.25
LITTLE VALLEY	591	20	5.00	22.00	28.33	17.89	1.00	916	43	3.05	21.47	88.32	34.12	0.90	18.98
LYNDON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MACHIAS	824	19	7.50	8.57	14.29	17.37	1.04	1453	35	4.90	10.18	34.07	24.13	1.29	9.03
MANSFIELD	324	13	6.45	9.81	15.38	21.48	1.05	665	27	3.33	7.89	15.38	32.98	0.80	8.95
NAPOLI	281	12	2.50	5.71	25.00	57.05	1.38	1854	55	2.50	8.33	45.00	117.56	2.11	6.38
NEW ALBION	707	19	1.39	9.03	15.56	32.08	0.91	1100	44	0.31	9.03	39.91	37.87	0.81	10.61
OLEAN	681	26	3.05	6.33	13.73	42.34	1.01	1251	47	2.13	6.67	24.75	38.83	0.89	7.77
* OTTO	328	12	10.00	12.01	17.33	11.81	1.02	536	27	7.27	12.00	20.00	17.45	0.91	12.89
PERRYSBURG	486	16	10.50	13.41	21.05	13.84	1.00	798	32	6.01	13.28	21.05	21.22	0.96	13.32
PERSIA	761	20	14.50	33.27	51.35	16.87	1.05	1080	38	14.50	32.26	76.83	20.17	0.93	34.24
PORTVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RANDOLPH	714	18	4.78	9.80	13.50	23.70	0.97	1074	37	4.71	8.33	22.22	33.50	0.88	9.73
RED HOUSE	21	12	2.02	3.82	5.83	27.14	1.01	34	19	0.79	3.82	19.90	102.17	0.52	10.35
SALAMANCA	181	14	38.00	66.07	91.06	21.81	0.97	333	25	5.00	43.39	91.06	52.02	0.74	55.97
SOUTH VALLEY	206	10	33.33	58.89	98.68	30.63	0.91	453	31	10.30	55.77	112.06	35.69	0.81	61.69
YORKSHIRE	824	18	28.97	43.82	52.86	10.93	1.04	1300	36	12.18	40.44	65.85	23.91	0.95	39.43

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	24.05	1.03
ALL PROPERTY TYPES:	35.33	1.00

* REVALUATION PROGRAM IS IN PROGRESS.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CAYUGA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
24	7.22	94.79	9.43	81.76	0.87	1.54	6.92	94.79	9.74	70.28	0.74	1.42

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
AUBURN	7143	32	58.70	80.00	108.72	12.54	1.01	8929	52	34.90	81.74	135.90	14.66	1.02	82.94
AURELIUS	753	15	7.79	10.26	14.05	15.51	1.02	1181	35	5.68	9.23	23.77	20.38	1.01	9.56
* BRUTUS	852	16	56.82	94.79	118.64	14.64	0.98	1261	34	56.82	94.79	144.80	17.81	1.01	94.00
CATO	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CONQUEST	432	20	6.31	9.84	27.83	67.45	1.34	804	68	1.92	8.80	27.83	56.50	1.14	9.81
FLEMING	699	18	67.52	83.33	120.38	13.22	1.01	997	32	15.87	83.33	172.50	20.89	0.97	85.16
GENOA	563	11	60.00	70.83	103.77	18.96	0.98	1011	33	40.00	75.36	136.36	20.05	0.92	84.16
IRA	313	9	11.90	14.18	26.67	31.24	1.12	768	35	5.88	13.25	32.26	29.28	1.08	13.01
LEDYARD	559	12	65.36	78.85	89.74	9.43	1.02	937	31	20.00	78.85	104.48	14.53	0.94	82.72
LOCKE	325	14	9.18	14.29	28.13	24.29	1.07	611	39	9.03	14.58	83.33	53.86	1.37	13.92
MENTZ	613	18	6.67	12.14	25.00	25.17	0.99	962	35	6.67	12.00	25.00	28.21	0.92	12.88
MONTEZUMA	254	13	5.39	10.00	46.15	77.41	1.46	477	39	3.47	11.72	50.00	66.50	0.74	20.67
MORAVIA	796	18	9.66	12.15	17.86	15.31	1.02	1152	34	6.47	13.10	25.00	21.66	1.14	12.10
NILES	586	23	4.75	9.51	100.00	81.76	1.54	920	57	1.96	8.06	100.00	70.28	1.42	8.41
OWASCO	1231	23	70.28	86.53	107.27	9.78	1.01	1682	37	56.71	84.51	119.63	9.74	1.00	86.37
SCIPIO	360	8	70.82	87.93	117.65	14.45	1.07	706	29	67.69	87.93	117.65	12.37	1.08	86.96
SEMPRONIUS	229	12	63.73	78.26	121.74	16.47	0.97	472	25	61.29	78.26	121.74	16.47	0.98	81.96
SENNETT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SPRINGPORT	703	17	13.33	89.02	105.69	22.04	0.87	1040	36	13.33	87.86	106.67	22.23	0.92	84.52
STERLING	1294	34	3.23	7.22	27.13	22.97	0.91	1989	58	2.08	6.92	27.13	31.97	0.94	7.35
SUMMERHILL	234	13	6.49	8.82	25.25	27.21	1.12	486	32	4.16	8.70	25.25	30.49	1.10	8.42
THROOP	425	17	11.17	16.75	30.00	26.40	1.05	760	39	2.00	16.54	146.20	37.51	1.08	17.08
VENICE	292	8	60.53	89.39	127.59	22.63	0.98	630	28	20.00	86.77	150.00	24.04	1.00	93.13
VICTORY	331	16	4.73	10.08	13.21	16.25	1.07	653	35	4.73	10.08	30.09	18.03	1.00	9.38

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.84	1.0
ALL PROPERTY TYPES:	23.61	1.03

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CHAUTAUQUA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
29	31.16	106.00	8.80	34.53	0.93	1.12	20.67	102.84	12.86	63.45	0.74	1.13

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
DUNKIRK	4504	28	27.76	40.12	118.12	22.25	1.06	6445	59	12.41	41.18	118.12	31.13	0.91	46.77
JAMESTOWN	9564	35	25.56	42.06	58.54	16.50	0.99	14563	64	6.00	40.34	192.73	27.78	0.85	45.53
ARKWRIGHT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*BUSTI	2827	28	25.19	48.98	63.84	15.23	0.98	5646	51	11.28	37.62	80.11	40.76	0.81	44.92
CARROLL	929	21	31.69	47.84	64.38	12.07	0.99	1585	38	15.94	43.35	76.42	28.38	0.87	44.31
CHARLOTTE	337	10	27.82	42.48	54.71	17.62	1.01	788	29	5.56	34.07	1533.33	63.45	0.96	38.04
*CHAUTAUQUA	2489	44	15.73	31.16	56.33	30.69	1.04	4825	73	8.53	30.08	181.82	54.72	1.13	34.30
CHERRY CREEK	347	13	33.96	43.53	72.32	14.39	1.00	742	36	20.00	42.55	84.61	27.85	0.99	42.47
CLYMER	306	10	27.76	45.49	91.00	28.55	1.12	762	29	5.00	38.08	91.00	48.08	0.82	42.26
DUNKIRK	383	15	36.01	44.63	53.86	8.80	0.99	861	36	31.27	44.63	135.95	27.91	1.00	53.51
ELLERY	1702	25	25.71	45.00	63.06	14.69	1.04	3158	43	3.27	35.31	76.34	52.29	0.79	37.53
ELLICOTT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ELLINGTON	401	12	69.54	86.67	155.88	21.95	1.07	775	28	52.80	85.89	168.89	19.91	0.94	91.71
FRENCH CREEK	231	8	35.78	50.37	56.50	11.41	1.05	645	30	26.33	41.04	79.19	19.32	1.01	44.77
GERRY	428	14	37.82	46.90	59.29	13.80	1.01	981	33	5.26	43.68	1764.00	36.26	1.01	45.81
HANOVER	2446	24	29.93	43.97	60.29	15.94	0.98	4381	46	17.00	44.20	142.83	15.37	1.02	45.01
HARMONY	567	16	25.61	41.66	54.21	16.40	0.93	1056	38	11.43	38.86	95.86	27.10	0.86	42.04
KIANTONE	382	15	30.56	47.70	132.75	34.53	1.12	856	32	30.56	47.76	132.75	25.64	1.09	49.26
MINA	521	19	14.92	36.43	60.29	23.53	0.96	1570	36	10.83	20.67	138.86	41.49	0.74	36.06
NORTH HARMONY	1066	23	21.89	35.36	58.11	23.53	1.04	1839	39	11.25	36.03	60.94	23.82	1.06	34.91
POLAND	675	17	86.67	106.00	156.25	13.50	1.05	1084	36	50.27	102.84	196.68	22.35	0.96	102.90
POMFRET	3148	26	37.80	48.34	72.16	12.71	1.01	5165	48	31.10	48.23	80.90	12.86	0.93	49.73
PORTLAND	1174	18	17.50	44.50	69.76	27.03	0.97	2499	44	5.00	32.66	130.50	45.20	0.79	43.43
RIPLEY	745	17	29.82	42.75	62.91	14.80	0.98	1822	42	15.00	42.75	191.09	32.65	0.97	44.92
SHERIDAN	603	14	26.86	49.32	75.00	24.97	1.09	1730	41	21.01	49.81	236.60	26.13	0.96	50.45
SHERMAN	388	13	32.82	43.97	77.15	15.39	0.96	834	31	9.60	35.62	108.29	35.28	0.82	42.71
STOCKTON	639	16	34.00	56.78	66.67	16.68	1.01	1648	38	25.98	45.62	140.81	24.63	0.94	47.40
VILLENOVA	258	8	27.23	31.47	55.61	32.23	0.98	701	34	15.53	31.47	136.36	29.16	0.90	39.55
WESTFIELD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

* REVALUATION PROGRAM IS IN PROGRESS.

	COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	18.48	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CHEMUNG

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
12	4.72	92.08	8.12	43.92	0.98	1.13	5.17	90.74	10.71	110.51	0.87	2.04

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ELMIRA	8036	31	13.82	16.51	23.30	13.88	0.99	10257	56	5.14	16.51	70.35	22.20	0.90	19.82
ASHLAND	358	18	2.45	4.72	9.29	22.67	1.04	620	36	2.45	5.56	30.63	110.51	2.04	5.46
BALDWIN	258	23	3.23	6.18	21.76	43.92	1.13	428	33	3.13	5.17	21.76	45.53	1.11	5.57
BIG FLATS	2266	27	3.98	9.07	15.71	18.79	1.04	3123	47	3.98	9.51	24.00	22.48	1.13	8.96
CATLIN	643	18	61.56	90.66	113.65	11.28	1.02	1011	33	52.52	86.86	113.65	12.14	1.05	85.01
CHEMUNG	669	21	15.86	29.68	45.57	18.74	1.08	1071	38	13.41	27.91	45.57	28.41	1.05	25.62
ELMIRA	2705	30	56.54	92.06	111.15	8.12	1.00	3498	47	56.54	90.74	184.12	10.71	0.97	89.28
ERIN	502	22	8.44	18.08	26.39	28.01	1.04	910	43	3.76	12.92	32.64	48.14	0.87	16.23
HORSEHEADS	5803	29	7.28	11.40	16.29	20.65	1.01	7233	58	3.10	11.09	34.42	22.05	0.91	12.65
* SOUTHPORT	3675	32	5.00	10.83	22.50	25.54	0.98	5514	50	5.00	10.42	22.50	30.32	0.98	11.65
VAN ETTEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
VETERAN	999	24	12.19	16.37	36.92	29.53	1.08	1444	39	4.27	15.18	36.92	38.76	1.01	15.75

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	18.24	1.0
ALL PROPERTY TYPES:	25.42	0.9

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CHENANGO

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
22	65.07	102.04	6.44	37.46	0.84	1.12	64.28	102.04	7.07	43.83	0.79	1.19

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
NORWICH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AFTON	762	18	55.92	78.18	107.53	12.25	1.01	1323	37	41.53	75.47	107.53	13.00	1.09	72.92
BAINBRIDGE	930	19	72.15	93.22	113.97	8.18	1.02	1383	37	72.15	91.84	261.01	7.07	0.98	93.31
COLUMBUS	165	6	61.09	69.38	93.47	11.73	0.95	448	33	57.14	83.42	192.31	23.73	1.04	83.46
COVENTRY	358	12	53.88	67.11	88.24	15.33	1.02	670	28	41.10	81.40	100.00	17.71	1.19	68.96
GERMAN	77	8	20.00	71.43	94.83	37.46	0.84	199	22	20.00	78.95	94.83	18.40	1.00	74.66
GREENE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GUILFORD	782	18	60.87	84.75	97.56	10.14	1.00	1399	36	21.16	77.51	100.00	15.91	1.01	78.05
LINCKLAEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MCDONOUGH	348	12	66.02	76.67	116.67	13.30	1.07	609	28	53.19	76.67	148.94	18.50	1.11	77.26
NEW BERLIN	805	18	47.62	74.92	116.02	26.74	0.99	1406	36	13.33	64.28	124.02	43.83	0.79	79.76
NORTH NORWICH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NORWICH	964	20	40.54	87.27	110.00	17.59	0.98	1502	41	28.57	78.70	110.00	24.34	0.98	82.48
OTSELIC	308	13	40.00	82.98	115.45	21.00	0.93	538	29	30.17	85.11	191.48	27.55	0.93	85.99
OXFORD	1209	20	67.48	87.50	107.50	10.71	1.00	1980	36	56.74	83.33	107.50	9.25	1.03	85.44
PHARSALIA	160	9	54.42	83.22	113.64	22.76	1.12	338	24	47.55	66.67	235.00	20.23	1.10	67.44
PITCHER	192	9	72.37	95.56	120.00	14.77	1.02	336	26	52.50	95.56	121.05	15.07	1.08	84.49
PLYMOUTH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PRESTON	268	11	63.25	90.09	103.23	6.44	0.97	450	25	62.61	90.00	103.23	7.39	1.02	87.59
SHERBURNE	949	18	63.45	82.80	102.54	13.57	1.00	1503	34	63.45	84.00	118.40	13.97	1.01	84.76
SMITHVILLE	385	12	57.50	65.07	94.59	16.44	0.99	681	28	53.23	79.14	127.75	13.89	1.02	74.97
SMYRNA	299	10	75.00	102.04	114.67	9.52	1.01	603	27	50.00	102.04	143.86	12.75	1.04	96.55

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	14.28	1.00
ALL PROPERTY TYPES:	17.66	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CLINTON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
15	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
PLATTSBURGH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ALTONA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AUSABLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BEEKMANTOWN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BLACK BROOK	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CHAMPLAIN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CHAZY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CLINTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DANNEMORA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ELLENBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MOOERS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PERU	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PLATTSBURGH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SARANAC	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SCHUYLER FALLS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF COLUMBIA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
19	2.50	94.17	9.94	34.24	0.93	1.13	2.18	95.00	14.27	61.16	0.87	1.48

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
HUDSON	1479	18	16.36	17.60	26.44	9.94	0.98	2110	36	5.00	18.85	113.33	28.27	0.92	22.96
ANCRAM	541	18	34.76	70.70	106.64	19.91	1.04	888	38	34.76	82.72	600.00	61.16	1.48	76.49
AUSTERLITZ	538	39	1.00	2.50	5.82	23.69	1.05	1033	81	0.13	2.18	20.91	52.97	0.98	2.35
CANAAN	670	22	10.71	22.22	32.65	25.22	1.00	1119	43	1.88	20.38	51.48	36.90	1.01	19.00
CHATHAM	1298	21	45.00	66.67	90.00	16.99	0.97	1985	38	38.05	66.67	127.84	19.26	0.93	71.02
CLAVERACK	1655	37	1.15	5.56	8.89	27.34	1.04	2423	56	1.15	5.71	25.00	57.61	1.41	5.09
CLERMONT	382	15	7.20	10.19	12.73	9.96	1.01	578	29	4.62	9.58	35.00	44.17	1.25	10.28
COPAKE	1466	24	7.00	13.33	23.60	20.43	1.02	2400	44	6.67	14.18	45.00	41.88	1.21	13.33
GALLATIN	656	20	15.63	26.83	41.25	17.30	0.97	1139	34	15.63	32.06	100.00	47.11	1.30	29.82
GERMANTOWN	646	23	8.32	12.00	22.86	20.66	0.98	938	42	5.60	12.00	30.00	31.23	0.98	13.52
GHENT	1205	27	2.50	4.16	9.43	34.24	1.05	1776	45	2.50	4.41	12.00	43.25	1.13	4.68
GREENPORT	1065	17	10.76	19.24	30.49	20.25	1.00	1503	44	7.45	22.67	107.65	29.21	1.06	24.06
HILLSDALE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
KINDERHOOK	2126	31	14.29	60.00	82.56	15.98	1.00	2974	49	14.29	59.52	108.14	17.64	0.92	61.86
LIVINGSTON	831	16	4.71	7.14	14.32	26.60	1.03	1462	34	3.33	5.71	21.57	39.07	0.89	7.17
NEW LEBANON	659	20	54.55	66.35	112.50	17.14	1.02	1117	36	48.92	72.22	112.50	23.14	1.13	71.28
STOCKPORT	725	29	2.00	3.33	6.08	23.56	1.04	1007	62	0.59	3.33	59.57	45.12	1.12	3.51
STUYVESANT	570	16	40.60	94.17	186.92	18.36	1.13	827	30	40.60	95.00	186.92	14.27	1.20	87.99
TAGHKANIC	498	16	4.55	10.57	14.95	21.34	0.93	933	36	1.75	10.57	26.54	33.49	0.87	11.51

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	20.53	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CORTLAND

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
16	55.73	88.39	7.48	36.93	0.93	1.03	62.50	89.33	9.10	27.14	0.91	1.10

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CORTLAND	3838	27	75.00	84.57	104.76	7.48	1.01	4987	53	54.81	84.38	257.71	9.10	1.00	84.61
CINCINNATUS	308	12	70.00	88.15	117.65	12.51	0.97	515	26	50.00	88.15	173.88	15.75	0.91	98.90
CORTLANDVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CUYLER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
FREETOWN	122	6	44.69	55.73	112.69	36.93	0.95	330	27	44.69	62.50	112.69	21.57	0.93	74.83
HARFORD	199	16	19.23	66.67	97.56	18.27	1.00	382	30	19.23	70.83	113.73	13.99	1.04	66.11
HOMER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LAPEER	134	8	60.00	77.66	89.92	11.81	0.95	268	25	46.15	75.58	116.56	20.01	0.91	77.99
MARATHON	433	14	58.28	83.33	101.69	12.38	1.03	775	31	39.13	70.60	176.43	27.14	0.96	72.05
PREBLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SCOTT	284	12	56.82	77.40	104.53	15.24	0.98	523	26	56.82	80.00	128.44	13.55	0.94	82.66
SOLON	199	9	53.85	86.67	109.09	17.32	0.93	400	23	53.85	89.33	300.00	21.67	1.10	87.90
TAYLOR	125	8	66.90	76.55	90.67	10.81	0.98	249	24	48.49	82.35	107.12	13.06	0.99	82.55
TRUXTON	267	10	52.78	83.86	99.43	16.04	0.97	494	27	37.65	84.83	146.70	24.70	1.02	82.20
VIRGIL	618	18	72.14	88.39	100.00	8.31	1.02	1144	33	19.55	79.17	223.00	13.69	0.96	81.44
WILLET	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	10.14	1.0
ALL PROPERTY TYPES:	13.83	0.9

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF DELAWARE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
19	5.54	90.00	8.23	114.09	0.88	1.74	4.62	87.50	12.44	73.75	0.43	1.49

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ANDES	911	18	40.29	63.33	115.87	20.41	1.08	1652	35	39.23	63.33	269.63	24.38	0.58	68.21
BOVINA	273	11	27.27	59.61	119.64	41.61	0.88	666	30	2.17	50.00	122.50	33.42	0.95	69.78
COLCHESTER	1135	22	2.69	5.54	13.45	35.46	1.05	1911	40	2.14	4.62	19.46	44.40	0.43	10.72
DAVENPORT	678	19	5.00	8.00	137.93	114.09	1.74	1209	36	5.00	8.00	137.93	73.75	1.49	8.23
DELHI	1045	19	49.83	73.85	99.69	15.76	1.03	1706	36	32.57	75.63	210.00	21.12	1.29	67.63
DEPOSIT	639	18	8.13	11.80	16.36	15.06	1.05	1102	38	5.94	10.62	26.92	24.39	1.14	10.24
FRANKLIN	788	16	34.38	56.13	63.29	8.23	1.04	1426	35	28.17	54.74	78.74	12.44	1.08	51.38
HAMDEN	450	13	14.00	29.36	83.68	63.93	0.95	871	30	14.00	33.33	114.81	38.80	1.01	41.21
HANCOCK	1575	18	31.25	53.33	106.38	18.68	0.93	2789	40	8.12	56.67	144.44	18.70	1.10	57.60
HARPERSFIELD	576	16	34.29	65.79	78.00	13.01	1.00	1071	39	13.45	58.54	116.67	22.80	1.08	55.94
KORTRIGHT	423	11	10.50	46.00	65.00	24.26	1.01	896	31	10.50	46.00	75.51	20.97	1.16	40.21
MASONVILLE	365	12	7.01	8.80	14.81	15.93	1.07	739	36	3.43	8.39	21.00	30.85	1.38	6.27
MEREDITH	419	12	65.52	75.00	104.90	17.54	1.00	881	31	45.70	75.00	104.90	13.96	1.08	77.83
*MIDDLETOWN	1781	29	3.57	7.44	11.36	19.21	1.03	3139	56	3.53	7.71	36.92	28.31	1.01	7.74
ROXBURY	1149	18	55.56	90.00	131.58	16.83	1.02	2127	36	46.05	87.50	131.58	16.23	1.22	83.82
SIDNEY	1934	29	12.79	36.11	72.73	23.07	1.05	2731	47	12.79	36.11	72.73	24.07	1.03	35.49
STAMFORD	572	13	58.18	73.06	105.00	13.07	1.01	1182	35	27.08	70.00	105.00	22.20	1.08	65.31
TOMPKINS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WALTON	1714	20	43.22	65.17	88.00	17.54	1.04	2690	39	12.88	70.14	100.00	22.84	1.31	57.46

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	24.65	1.05
ALL PROPERTY TYPES:	26.34	1.07

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF DUTCHESS

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
22	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
* BEACON	2644	25	26.09	40.00	57.89	17.30	1.02	3573	46	26.09	43.37	186.00	34.72	1.20	42.43
POUGHKEEPSIE	5257	27	32.00	40.00	54.00	12.33	1.02	7396	49	25.21	42.64	113.33	23.00	1.08	44.98
AMENIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BEEKMAN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CLINTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DOVER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
EAST FISHKILL	5168	37	19.97	37.50	54.62	13.84	1.03	7863	58	16.67	36.16	129.42	22.57	0.74	51.03
FISHKILL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HYDE PARK	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LA GRANGE	3447	29	27.77	40.42	53.20	10.55	1.01	4881	48	11.26	38.78	61.74	20.65	0.97	38.75
MILAN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NORTHEAST	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PAWLING	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PINE PLAINS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PLEASANT VALLEY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
POUGHKEEPSIE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
* RED HOOK	2122	37	20.07	40.65	58.50	15.56	1.05	3299	58	20.07	42.10	78.28	17.25	1.04	41.45
* RHINEBECK	1857	23	23.82	36.00	45.23	15.75	1.00	2858	39	23.33	37.86	57.90	17.04	0.96	36.31
STANFORD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
UNION VALE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WAPPINGER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WASHINGTON	1086	17	22.14	32.80	44.76	12.72	0.97	1858	35	22.14	33.33	156.60	25.54	1.06	35.64

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ERIE

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
28	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BUFFALO	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LACKAWANNA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
TONAWANDA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ALDEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AMHERST	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AURORA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BOSTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BRANT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CHEEKTOWAGA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CLARENCE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
COLDEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
COLLINS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CONCORD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
EDEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ELMA	3040	29	6.08	10.00	17.87	16.25	0.99	3972	48	6.08	10.36	48.62	21.64	1.08	10.90
EVANS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GRAND ISLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HAMBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HOLLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LANCASTER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MARILLA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NEWSTEAD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NORTH COLLINS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ORCHARD PARK	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*SARDINIA	767	17	5.04	7.14	12.71	30.05	1.14	1306	35	3.03	6.69	18.38	32.82	1.01	6.69
TONAWANDA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WALES	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WEST SENECA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ESSEX

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
18	1.60	9.30	21.14	37.20	0.82	1.16	1.58	10.00	26.25	70.91	0.34	1.65

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CHESTERFIELD	878	24	2.00	6.41	11.53	28.40	0.98	1607	57	0.19	5.30	20.00	46.64	0.82	6.32
CROWN POINT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ELIZABETHTOWN	559	18	2.26	4.68	7.92	27.54	1.00	1122	34	2.00	4.63	16.31	26.94	0.77	5.24
ESSEX	354	14	6.11	6.88	21.32	24.99	0.94	707	34	3.57	6.73	21.32	30.30	0.86	8.48
JAY	984	19	1.49	2.24	4.86	28.86	1.02	2283	42	0.75	2.00	6.67	35.23	0.98	2.14
KEENE	700	25	0.83	2.79	9.59	35.37	0.82	1563	45	0.83	3.71	13.18	46.48	1.03	3.89
LEWIS	417	27	1.92	2.61	6.46	22.92	0.99	912	67	1.29	2.34	15.92	32.38	0.81	3.01
MINERVA	507	20	1.84	2.42	6.09	21.14	1.04	962	43	1.09	2.28	9.39	28.34	0.97	2.54
MORIAH	1654	30	2.37	3.91	10.00	37.20	1.16	2529	63	0.91	4.03	905.95	62.64	0.90	4.97
NEWCOMB	447	15	1.33	1.60	3.06	30.95	1.00	992	41	0.18	1.56	37.59	50.11	0.34	4.81
NORTH ELBA	2006	21	4.00	5.44	10.15	21.52	0.94	3421	47	2.61	5.10	28.57	26.25	0.99	5.68
NORTH HUDSON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ST ARMAND	385	21	4.00	8.00	18.75	34.21	1.05	755	43	2.51	10.00	40.00	70.91	1.65	8.15
SCHROON	1252	27	0.39	6.04	14.29	27.43	0.99	2394	44	0.39	5.67	19.44	30.18	0.92	6.53
TICONDEROGA	1788	24	3.64	9.30	16.19	25.62	1.00	2960	51	1.43	9.30	115.17	43.37	0.80	12.56
WESTPORT	617	27	2.98	8.54	15.66	21.55	1.01	1188	45	1.25	7.89	16.32	34.89	0.92	7.52
WILLSBORO	1203	23	2.43	5.42	8.72	21.60	1.01	1773	38	1.67	5.00	16.13	32.69	0.97	5.26
WILMINGTON	457	19	1.38	2.50	4.08	23.60	1.06	975	39	1.38	2.67	4.09	31.34	1.13	2.46

	COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	27.08	1.00
ALL PROPERTY TYPES:	38.96	0.9[illegible]

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF FRANKLIN

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
19	2.50	31.48	15.04	76.13	0.76	1.53

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
2.68	38.57	21.43	72.88	0.81	1.32

	RESIDENTIAL PARCEL COUNT	RESIDENTIAL SAMPLE SIZE	RESIDENTIAL ASSESSMENT RATIOS: LOW	RESIDENTIAL ASSESSMENT RATIOS: MEDIAN	RESIDENTIAL ASSESSMENT RATIOS: HIGH	RESIDENTIAL C.O.D.	RESIDENTIAL I.R.	OVERALL PARCEL COUNT	OVERALL SAMPLE SIZE	OVERALL ASSESSMENT RATIOS: LOW	OVERALL ASSESSMENT RATIOS: MEDIAN	OVERALL ASSESSMENT RATIOS: HIGH	OVERALL C.O.D.	OVERALL I.R.	MARKET VALUE RATIO
ALTAMONT	1897	21	21.36	31.48	50.12	24.54	0.98	3034	39	12.73	38.57	68.18	21.43	1.06	35.42
BANGOR	462	12	3.91	6.25	10.37	27.82	1.06	915	33	0.61	5.89	14.19	34.62	1.08	6.14
BELLMONT	934	35	0.97	3.85	7.94	34.37	1.03	2044	76	0.97	3.78	11.11	39.46	1.06	3.68
BOMBAY	305	10	3.33	5.49	10.57	42.22	1.05	725	27	3.33	5.00	12.24	34.63	0.93	6.17
BRANDON	235	15	3.19	5.00	8.57	31.03	1.14	573	34	1.49	4.48	15.00	45.40	1.03	5.25
BRIGHTON	391	19	2.54	3.56	12.91	34.01	0.76	765	33	1.67	2.88	30.86	71.40	0.81	5.05
BURKE	225	8	6.67	8.50	13.22	19.08	1.03	794	38	3.70	8.71	31.03	26.99	1.06	8.54
CHATEAUGAY	476	12	6.41	9.43	13.33	20.76	1.05	1128	40	3.43	7.08	47.62	40.14	1.01	8.34
CONSTABLE	318	13	13.42	27.40	40.36	21.32	1.14	646	27	4.92	20.09	40.36	47.43	0.91	20.81
DICKINSON	177	12	3.13	5.91	50.00	76.13	1.53	595	37	2.50	7.00	50.00	52.65	1.17	7.65
DUANE	200	22	2.50	9.93	25.49	48.86	1.05	387	40	2.12	6.59	25.49	65.03	0.90	9.05
FORT COVINGTON	476	13	10.01	14.63	19.23	15.04	1.11	843	32	4.00	13.33	21.47	23.34	0.98	13.09
FRANKLIN	699	43	0.96	2.50	11.94	31.32	1.07	1513	79	0.96	2.68	31.25	72.88	1.12	3.18
HARRIETSTOWN	1849	31	4.44	9.46	18.33	34.56	1.08	2699	50	3.13	8.80	33.98	40.91	0.88	9.62
* MALONE	2970	48	3.43	11.90	45.28	30.49	0.99	4754	81	3.43	11.11	80.00	46.54	0.91	12.90
MOIRA	616	16	4.71	8.20	10.00	18.86	1.01	1221	34	2.00	6.67	14.85	31.58	0.86	7.62
SANTA CLARA	406	20	6.67	11.81	25.01	19.95	0.93	787	37	6.26	11.86	80.00	53.10	1.32	11.41
WAVERLY	517	12	4.47	6.11	12.00	44.34	1.19	995	37	4.47	7.62	25.12	24.25	0.97	8.34
WESTVILLE	388	18	5.71	10.42	21.43	32.40	1.01	822	37	3.13	6.25	36.36	62.96	0.81	9.42

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	30.12	1.03
ALL PROPERTY TYPES:	41.79	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF FULTON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
12	2.24	31.33	15.04	73.00	0.96	1.52	2.24	27.06	26.06	75.55	0.70	1.46

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
GLOVERSVILLE	4635	30	7.46	14.85	25.32	25.41	0.98	6345	51	5.00	15.87	80.00	31.83	0.98	16.28
JOHNSTOWN	2556	23	7.14	9.41	16.00	15.04	1.01	3720	46	4.97	9.41	30.74	26.06	0.93	11.01
BLEECKER	309	13	22.62	31.33	48.78	24.18	1.01	882	35	6.67	27.06	58.78	29.75	0.96	29.61
BROADALBIN	1771	30	2.50	5.68	12.38	25.23	1.05	2847	48	1.25	5.09	13.33	40.62	0.90	5.44
CAROGA	1619	35	2.94	5.66	52.86	35.91	1.19	3123	58	1.04	6.00	215.00	75.55	1.46	5.74
EPHRATAH	495	18	2.24	4.00	10.30	27.10	1.13	1109	33	2.02	3.51	13.68	39.62	0.70	4.42
JOHNSTOWN	2204	27	3.71	5.50	13.27	30.53	0.96	4580	55	0.51	5.21	16.00	49.23	0.74	6.76
MAYFIELD	2100	28	1.86	4.62	8.50	29.64	1.05	3654	48	1.86	4.00	13.33	42.70	0.84	4.57
NORTHAMPTON	1318	41	9.12	18.80	40.00	25.80	1.09	2337	59	6.83	18.80	48.85	41.23	1.38	17.79
OPPENHEIM	564	19	0.92	2.24	9.03	73.00	1.52	1253	40	0.92	2.24	27.78	55.22	1.21	2.35
PERTH	689	21	12.11	16.55	25.22	17.26	1.02	1225	36	8.57	15.62	31.30	27.16	0.93	16.54
STRATFORD	476	22	2.97	7.85	17.45	29.22	1.08	957	40	1.49	7.14	17.45	38.74	0.96	7.18

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESI TIAL:	27.24	1.0
ALL PERTY TYPES:	41.77	0.9

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF GENESEE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
14	88.58	99.60	5.24	10.94	0.99	1.01	88.29	100.00	6.90	20.17	0.91	1.09

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BATAVIA	4265	25	74.78	90.54	104.45	5.95	1.01	5253	47	64.00	90.00	161.01	6.90	1.00	90.35
ALABAMA	434	11	80.46	89.44	109.54	8.50	1.00	728	30	55.00	89.44	298.54	11.95	0.98	89.39
ALEXANDER	540	15	84.83	97.25	118.81	8.41	1.01	920	36	38.96	95.38	122.22	14.63	0.96	92.52
BATAVIA	1223	18	72.27	88.58	136.23	10.94	1.00	1831	39	12.00	88.29	136.23	20.17	0.91	87.48
BERGEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BETHANY	430	12	68.97	93.69	119.33	10.44	1.01	736	32	53.87	100.00	125.61	11.44	0.99	96.93
BYRON	489	13	69.20	95.58	124.69	7.24	1.01	853	31	69.20	94.18	165.22	7.66	1.00	95.22
DARIEN	726	18	67.72	99.60	120.43	8.62	1.00	1098	36	65.96	98.22	262.72	11.80	0.98	98.84
ELBA	620	15	79.45	95.39	104.75	6.04	1.00	1101	34	53.33	92.20	104.75	7.11	0.98	92.84
LE ROY	1931	22	49.43	93.96	103.26	6.68	0.99	2531	49	49.43	91.61	159.41	9.51	0.94	93.61
OAKFIELD	843	20	84.34	97.56	112.47	5.59	1.00	1249	39	74.00	96.27	657.49	12.42	1.00	98.79
PAVILION	479	12	82.35	98.00	115.84	6.16	1.00	861	34	54.42	94.68	115.84	8.32	1.09	89.52
PEMBROKE	1072	20	76.60	90.91	103.23	6.58	0.99	1648	41	73.52	91.67	273.33	7.21	0.99	92.39
STAFFORD	623	16	78.45	90.13	106.28	5.24	1.00	939	35	49.64	90.00	112.79	9.76	0.98	88.76

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	7.01	1.00
ALL PROPERTY TYPES:	10.07	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF GREENE

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
14	9.75	78.46	15.21	35.94	0.93	1.16

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
8.13	80.29	13.51	70.19	0.82	1.30

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ASHLAND	362	15	63.68	78.46	108.00	15.21	1.04	552	27	43.13	80.29	108.00	13.51	1.10	77.91
ATHENS	1231	26	7.50	18.25	29.93	21.13	0.98	2275	63	3.13	14.89	43.50	36.88	1.15	16.18
CAIRO	1913	28	8.20	14.93	32.50	18.99	0.99	3086	51	1.96	13.75	32.50	37.80	0.88	16.01
CATSKILL	3349	29	5.50	18.24	36.07	26.26	1.00	5065	63	2.25	18.04	120.48	46.11	0.92	20.45
COXSACKIE	1400	41	4.46	15.47	31.07	25.21	1.03	3591	73	2.50	10.86	32.50	40.29	0.87	13.53
DURHAM	1091	33	4.22	12.20	34.91	26.19	1.03	1898	52	3.49	10.56	34.91	39.35	0.93	12.46
GREENVILLE	1106	21	5.69	11.69	20.30	31.29	1.01	1720	39	2.72	9.14	37.41	51.81	0.82	11.74
HALCOTT	211	29	4.67	11.31	20.56	23.38	1.10	364	41	2.63	11.94	22.50	36.99	1.30	9.23
HUNTER	1757	22	6.15	11.52	23.22	20.98	0.93	3063	47	2.00	10.45	34.22	36.80	0.87	12.41
JEWETT	638	26	5.48	10.27	17.24	24.91	1.06	1251	47	1.32	8.52	19.53	52.11	0.87	8.59
LEXINGTON	578	57	1.33	9.75	24.56	32.08	1.06	991	80	1.18	8.13	24.56	51.93	0.90	8.90
NEW BALTIMORE	1003	52	3.96	12.32	27.81	29.01	1.11	1479	70	3.40	10.31	27.81	35.33	1.03	10.90
PRATTSVILLE	333	16	5.41	13.91	30.97	35.94	0.96	547	38	0.67	9.80	248.80	70.19	1.01	12.19
WINDHAM	928	42	3.55	11.82	18.93	21.27	1.16	1592	84	0.91	10.10	44.43	35.52	0.97	9.84

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	24.61	1.02
ALL PROPERTY TYPES:	41.50	0.93

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF HAMILTON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
9	1.85	5.43	23.10	71.54	0.99	1.22	1.85	6.67	28.99	85.56	0.97	1.39

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ARIETTA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BENSON	126	21	0.91	1.86	2.44	23.10	1.10	211	33	0.91	1.89	8.76	30.68	1.04	1.95
HOPE	259	24	0.69	1.85	4.00	33.59	1.22	425	38	0.69	1.96	11.11	54.40	1.35	1.79
INDIAN LAKE	1104	33	1.00	2.50	6.25	38.49	1.19	1948	50	1.00	2.70	9.00	28.99	1.06	2.66
INLET	593	26	3.44	5.43	14.50	27.57	0.99	1370	47	3.44	6.67	20.27	29.83	0.97	7.18
LAKE PLEASANT	800	26	1.92	3.68	8.16	29.58	1.07	1210	43	1.92	3.83	9.52	41.31	1.22	3.60
LONG LAKE	891	30	0.91	1.85	23.71	71.54	1.21	1678	60	0.83	1.85	23.71	85.56	1.39	2.13
MOREHOUSE	184	22	1.38	3.78	6.84	28.05	1.14	432	51	0.95	3.78	51.65	48.47	0.98	4.05
WELLS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	41.20	1.14
ALL PROPERTY TYPES:	46.94	1.16

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF HERKIMER

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
20	4.05	47.38	14.96	59.30	0.98	1.30	3.81	46.67	17.16	49.81	0.66	1.16

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
LITTLE FALLS	1559	19	32.41	47.38	65.33	14.96	1.01	2069	39	27.51	46.67	165.79	17.83	0.98	49.68
COLUMBIA	353	12	4.74	5.71	9.17	25.69	1.04	729	35	1.79	5.65	17.35	32.97	0.96	5.88
DANUBE	228	8	9.32	10.91	17.31	18.49	1.04	488	43	3.03	10.51	26.56	34.90	1.02	10.33
FAIRFIELD	322	9	5.40	6.27	10.00	22.48	1.05	621	27	1.08	6.27	43.19	32.93	1.13	6.94
FRANKFORT	2006	23	6.59	10.57	25.34	32.03	1.10	3269	42	4.28	10.00	27.51	33.02	0.90	12.04
GERMAN FLATTS	3909	29	8.51	11.95	21.11	15.63	1.03	4953	50	5.13	11.90	59.05	17.16	0.87	14.34
HERKIMER	2768	22	6.88	10.00	16.88	17.16	1.01	3928	46	4.67	10.00	32.67	34.19	1.05	11.41
LITCHFIELD	284	15	2.94	5.49	42.68	59.30	1.30	613	35	2.76	5.42	42.68	42.31	1.12	5.62
LITTLE FALLS	369	16	3.06	6.18	9.61	20.59	1.07	681	35	0.63	6.18	26.32	36.33	1.04	5.99
MANHEIM	1036	18	4.92	9.49	14.61	20.01	1.06	1585	36	3.33	9.43	26.96	30.92	0.84	9.98
NEWPORT	536	30	2.76	8.22	12.96	23.70	1.08	841	64	1.80	8.33	25.87	28.19	1.07	7.56
NORWAY	165	10	4.17	7.53	16.87	39.13	1.11	410	29	3.39	6.25	16.87	30.36	0.94	6.51
OHIO	748	22	2.30	4.05	12.14	42.23	1.16	1717	53	1.43	4.04	18.38	49.81	1.16	4.25
RUSSIA	965	27	1.68	4.38	8.96	34.92	1.00	1614	45	1.68	3.81	20.90	36.22	0.72	5.73
SALISBURY	612	18	8.65	13.93	33.33	40.69	1.22	1206	35	8.62	12.94	47.06	35.20	0.66	15.23
SCHUYLER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
STARK	180	8	4.82	6.52	8.77	17.37	0.98	447	30	1.28	6.52	13.21	34.57	0.87	6.08
WARREN	226	19	4.27	8.00	28.46	23.60	1.05	526	76	2.06	7.69	28.46	40.16	1.12	6.75
WEBB	2592	32	4.67	8.41	14.29	19.31	1.00	9086	69	1.63	5.56	32.22	49.50	0.79	7.39
WINFIELD	561	19	5.11	9.57	12.39	17.91	1.05	859	36	1.33	8.61	24.16	35.43	0.76	9.12

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	22.65	1.0
ALL PROPERTY TYPES:	35.48	0.96

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF JEFFERSON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
23	68.75	100.71	6.44	34.78	0.95	1.03	68.75	104.62	9.97	35.03	0.88	1.12

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
WATERTOWN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ADAMS	1160	19	82.69	100.71	120.84	8.36	1.01	1854	35	26.67	95.67	159.38	26.13	0.90	97.09
ALEXANDRIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ANTWERP	428	12	82.05	93.22	111.70	8.29	1.00	770	29	63.64	91.90	120.20	9.97	0.98	93.23
BROWNVILLE	1832	24	65.00	87.59	110.28	13.09	0.98	2636	41	45.45	85.52	175.86	18.66	0.92	90.14
CAPE VINCENT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CHAMPION	1059	20	61.48	93.75	139.86	15.52	0.98	1519	37	61.48	95.45	240.00	30.43	1.12	99.11
CLAYTON	1793	22	84.87	96.25	183.07	6.44	0.99	2935	41	39.29	92.98	183.07	18.06	0.92	96.19
ELLISBURG	1159	15	80.77	99.11	126.13	7.99	1.01	1986	39	36.96	94.55	126.13	22.11	0.90	92.11
HENDERSON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HOUNSFIELD	1123	20	59.53	92.16	130.19	15.04	1.00	1577	36	59.53	89.29	132.27	17.90	0.91	94.96
LE RAY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LORRAINE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LYME	1706	23	61.74	87.80	114.00	14.11	0.99	2443	40	61.74	87.89	138.40	14.45	1.00	88.52
ORLEANS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PAMELIA	535	15	79.23	97.37	104.94	7.23	0.95	901	33	40.38	92.81	112.05	19.40	0.88	89.81
PHILADELPHIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RODMAN	203	8	80.75	90.65	139.23	14.98	1.01	458	27	67.67	104.62	244.48	15.86	0.97	110.59
RUTLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
THERESA	875	19	44.33	85.79	132.52	21.62	0.99	1547	35	44.33	74.79	132.52	28.89	0.90	82.09
WATERTOWN	751	17	73.68	94.78	103.20	6.93	1.03	1292	34	28.33	89.41	120.97	19.34	0.88	88.41
WILNA	1554	25	18.94	98.67	108.68	10.99	0.97	2136	49	18.94	97.46	653.85	17.05	1.02	93.41
WORTH	173	10	66.67	68.75	133.33	34.78	0.98	322	31	11.36	68.75	153.85	35.03	1.01	78.04

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	11.82	0.99

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF LEWIS

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
17	4.56	75.97	13.37	87.02	0.89	1.53	4.56	78.30	20.62	61.68	0.80	1.14

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CROGHAN	774	18	10.06	21.28	122.73	87.02	1.53	1766	44	4.30	20.79	122.73	61.68	0.93	23.87
DENMARK	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DIANA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GREIG	783	22	5.70	8.33	25.86	21.19	1.07	1450	43	0.59	7.37	25.86	38.40	0.80	8.09
HARRISBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LEWIS	240	11	41.67	64.76	83.10	19.23	1.04	587	28	32.68	63.93	229.17	20.62	0.92	65.50
LEYDEN	428	11	5.88	9.74	15.24	26.25	1.10	843	31	2.98	9.38	25.75	31.62	0.87	9.79
LOWVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LYONSDALE	446	26	1.97	4.56	8.96	31.13	1.14	898	46	0.38	4.56	17.60	31.26	0.80	5.28
MARTINSBURG	304	8	7.80	8.50	12.76	13.37	1.01	774	28	1.35	7.41	16.76	28.80	0.93	7.86
MONTAGUE	168	15	17.45	31.35	79.00	41.96	1.23	363	43	1.98	31.35	79.00	32.82	1.14	30.40
NEW BREMEN	569	17	8.57	20.44	60.00	44.43	1.18	1183	40	5.00	14.80	60.00	54.40	1.06	17.51
OSCEOLA	262	14	21.74	75.97	146.94	29.23	1.09	651	36	21.74	78.30	148.33	24.74	1.03	76.74
PINCKNEY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
TURIN	224	10	8.00	12.24	29.26	48.55	0.89	540	40	4.42	12.24	30.08	47.57	1.04	14.59
WATSON	877	21	11.85	18.18	25.23	14.40	1.04	1664	36	6.74	17.14	36.04	29.20	0.93	17.39
WEST TURIN	600	15	7.46	13.33	20.75	25.21	1.10	1256	37	4.72	11.38	29.20	34.54	0.95	12.30

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	34.60	1.14
ALL PROPERTY TYPES:	38.73	0.[illegible]

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF LIVINGSTON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIDS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
17	86.75	100.00	5.93	16.07	0.95	1.03	86.75	100.00	9.23	24.95	0.88	1.24

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
AVON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CALEDONIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CONESUS	756	20	68.00	86.75	114.88	12.13	0.98	1224	35	58.19	86.75	114.88	15.04	1.00	86.58
GENESEO	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GROVELAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LEICESTER	442	12	67.06	97.67	123.43	13.96	0.99	752	28	51.38	90.00	123.43	15.94	1.00	89.18
LIMA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LIVONIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MOUNT MORRIS	1089	18	79.41	99.76	106.45	5.93	1.01	1702	34	59.14	97.19	106.79	10.10	1.04	92.22
NORTH DANSVILLE	1609	22	76.39	90.45	100.78	6.40	0.99	2238	41	65.96	89.87	145.00	9.23	1.05	88.91
NUNDA	754	19	77.50	96.25	158.05	16.07	1.00	1220	35	74.81	95.00	158.05	14.35	1.00	102.57
OSSIAN	192	8	82.00	96.94	136.01	12.01	1.00	507	31	23.76	91.28	203.80	13.87	1.24	81.42
PORTAGE	188	8	55.25	93.67	106.19	15.57	1.03	351	25	55.25	89.17	171.43	15.44	1.05	85.61
SPARTA	358	12	73.16	100.00	118.04	9.43	0.99	685	29	50.12	100.00	118.04	10.86	1.06	93.37
SPRINGWATER	664	17	70.87	90.00	112.12	10.92	1.01	1153	34	63.64	93.03	125.00	15.35	1.04	89.89
WEST SPARTA	289	9	60.00	94.99	104.23	11.63	0.95	624	27	40.00	87.69	165.33	24.95	0.88	87.60
YORK	747	15	74.26	93.70	120.63	10.11	1.02	1189	36	74.26	93.24	126.00	10.63	1.00	95.34

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	10.01	1.00
ALL PROPERTY TYPES:	13.01	1.03

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MADISON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
16	71.86	105.42	6.77	21.28	0.93	1.09	78.00	100.00	7.20	28.73	0.78	1.02

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ONEIDA	2770	23	78.28	91.67	107.64	6.77	1.00	3855	42	40.00	88.89	155.23	11.94	0.93	91.05
BROOKFIELD	597	15	72.29	99.75	107.14	8.80	1.09	1152	35	20.00	85.43	250.40	28.47	0.76	88.85
CAZENOVIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DE RUYTER	604	17	64.44	89.14	104.55	13.41	1.02	924	34	53.33	87.04	214.03	16.45	0.94	84.37
EATON	1106	19	59.52	92.31	120.62	11.17	0.99	1850	42	56.56	91.30	122.84	9.21	0.96	92.38
FENNER	329	12	82.81	93.75	105.56	8.12	1.04	694	28	60.24	87.76	334.21	13.27	0.97	91.41
GEORGETOWN	167	8	48.82	71.86	88.67	19.75	0.93	419	27	31.25	78.00	348.10	28.73	0.76	91.26
HAMILTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LEBANON	336	10	68.97	90.00	100.00	11.63	1.00	781	28	58.87	80.00	100.15	11.28	0.99	82.17
LENOX	2491	25	67.41	89.66	110.14	10.10	1.03	4082	45	40.00	91.53	156.15	20.50	0.95	90.20
LINCOLN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MADISON	754	17	35.32	93.02	120.31	21.26	1.02	1366	37	35.32	87.50	186.30	20.17	0.97	85.13
NELSON	668	18	49.19	81.52	105.42	13.68	0.98	1227	32	48.29	77.27	112.66	16.79	0.91	77.42
SMITHFIELD	224	9	83.33	102.63	114.29	12.70	1.06	484	24	66.67	90.91	162.74	14.02	0.98	95.49
STOCKBRIDGE	381	11	82.20	105.42	113.73	6.82	1.04	701	31	51.29	100.00	173.63	7.20	1.02	95.82
SULLIVAN	3747	30	75.61	90.56	113.97	10.04	1.05	5571	48	63.49	90.56	113.97	11.88	1.01	86.72

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	10.42	1.0
ALL PROPERTY TYPES:	15.19	0.9

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MONROE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
21	7.63	41.51	7.54	23.66	0.97	1.02	7.71	40.31	8.92	31.51	0.81	1.00

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ROCHESTER, CITY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BRIGHTON	8399	34	6.00	10.72	17.95	23.66	0.99	10770	65	1.25	10.21	44.51	31.51	0.87	11.02
CHILI	5833	32	3.04	7.63	9.55	12.53	1.02	6652	51	3.04	7.71	14.40	16.27	1.00	7.74
CLARKSON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GATES	8105	32	6.03	9.68	13.27	14.10	0.99	9116	54	6.03	10.15	16.18	14.77	0.88	11.23
GREECE	22032	51	4.55	9.23	11.42	13.96	0.97	24289	74	2.50	8.91	19.54	17.22	0.81	10.47
HAMLIN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HENRIETTA	7486	25	10.05	12.73	17.65	9.21	1.01	8914	55	4.30	12.71	29.38	15.27	0.83	14.37
IRONDEQUOIT	18106	50	4.51	9.68	13.80	15.94	0.99	20142	72	1.83	9.71	125.00	25.90	0.98	10.33
MENDON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
OGDEN	3670	29	32.38	41.51	54.00	10.92	1.01	4854	49	22.22	40.31	97.10	16.39	0.93	43.12
PARMA	3149	28	6.59	10.02	17.94	14.99	1.02	4278	44	4.92	10.00	20.23	15.20	0.98	10.30
PENFIELD	6525	33	9.29	13.11	17.75	10.32	0.99	8169	54	9.29	13.23	25.51	15.84	0.99	13.83
PERINTON	9966	40	12.83	16.61	20.56	7.54	1.00	11601	62	6.27	16.67	36.60	8.92	0.92	17.22
PITTSFORD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RIGA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RUSH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SWEDEN	2138	21	5.57	10.19	14.58	12.38	0.99	2984	43	3.33	10.17	66.00	23.21	0.90	11.13
WEBSTER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WHEATLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
EAST ROCHESTER	1976	22	12.15	22.66	29.75	14.63	0.99	2530	39	12.15	22.92	67.50	16.21	0.94	24.05

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	13.72	0.99

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MONTGOMERY

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
11	18.60	95.00	6.22	35.86	0.89	1.15	16.89	92.26	9.41	37.20	0.76	1.06

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
AMSTERDAM	5011	33	11.51	24.61	34.12	16.22	0.99	7115	60	5.56	23.06	97.00	29.37	0.92	25.00
AMSTERDAM	1776	24	10.95	24.00	35.71	22.78	0.96	2859	44	2.78	20.18	75.39	37.20	0.78	26.46
CANAJOHARIE	1040	18	15.15	25.45	32.05	13.24	0.97	1600	38	14.78	24.62	52.38	19.53	0.91	26.93
CHARLESTON	292	11	62.50	85.39	104.35	14.25	0.96	628	27	10.00	72.34	107.79	29.38	0.76	86.05
FLORIDA	691	20	9.72	18.60	32.00	34.43	1.04	1101	40	6.82	16.89	33.71	37.02	1.06	16.81
GLEN	442	9	10.00	83.77	105.00	22.70	0.89	806	31	10.00	83.93	132.50	19.25	0.91	88.90
MINDEN	1137	15	16.60	20.56	73.33	35.86	1.15	1812	37	10.00	20.56	73.33	35.76	0.96	24.70
MOHAWK	967	19	79.94	92.31	100.93	6.22	1.00	1600	35	64.01	87.18	167.68	9.41	0.99	89.69
PALATINE	700	15	30.04	43.89	89.42	30.12	1.07	1224	35	10.00	43.14	89.42	32.01	0.94	44.68
ROOT	371	9	79.44	95.00	111.35	9.38	0.99	788	30	50.00	87.40	135.15	18.09	0.99	89.25
ST JOHNSVILLE	778	18	64.29	92.26	118.92	12.56	1.01	1172	34	64.29	92.26	245.45	13.46	0.99	97.79

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.28	1.0[illegible]
ALL PROPERTY TYPES:	27.55	0.92

1983 Market Value Survey Appraisals: Coefficient of Dispersion and Index of Regressivity

County of Nassau

Class 1 Residential Appraisals:

Assessing Units 5	Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
	5.24	8.00	13.73	23.26	0.94	1.02

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
Glen Cove, County	5733	35	3.79	6.52	17.18	19.36	0.97
Long Beach, County	6542	32	3.88	8.00	14.25	23.26	0.94
Hempstead	197457	1550	2.99	6.60	30.00	17.58	1.01
North Hempstead	57798	903	1.38	5.24	14.64	18.68	1.02
Oyster Bay	84221	815	1.94	6.20	16.00	13.73	1.00

Class 3 Utility Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
9.97	25.34	5.37	44.35	0.69	1.03

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
Glen Cove, County	5	2	17.54	19.67	21.80	19.55	1.03
Long Beach, County	10	2	24.64	25.34	26.04	5.37	1.02
Hempstead	533	146	0.79	9.97	132.14	44.35	0.78
North Hempstead	231	110	1.47	11.71	39.99	35.36	0.69
Oyster Bay	216	65	0.70	10.22	34.39	33.22	0.73

Class 2 Residential Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
5.82	13.19	18.21	71.09	0.67	1.08

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
Glen Cove, County	67	16	4.64	9.25	22.64	53.58	0.69
Long Beach, County	490	14	5.53	5.82	23.79	71.09	0.67
Hempstead	1860	441	3.00	13.19	35.25	26.33	1.08
North Hempstead	1596	291	3.04	10.53	18.75	18.21	0.97
Oyster Bay	1108	146	3.00	12.49	23.96	21.22	1.05

Class 4 All Other Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
6.67	19.02	30.59	58.52	6.57	10.15

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.	Market Value Ratio
Glen Cove, County	863	43	0.71	9.15	28.02	50.41	0.70	7.93
Long Beach, County	1070	17	6.27	19.02	30.00	30.59	1.53	10.15
Hempstead	21526	1106	0.17	8.00	58.06	58.52	0.79	7.68
North Hempstead	7592	778	0.33	7.03	61.79	46.53	0.80	6.57
Oyster Bay	8502	622	0.83	6.67	57.14	55.81	0.72	7.13

Countywide Weighted Averages

	Coefficient of Dispersion	Index of Regressivity
Class 1 Residential:	16.98	1.01
Class 2 Residential:	27.34	1.00
Class 3 Utility:	39.33	0.75
Class 4 All Other Appraisals:	54.70	0.80

1983 Market Value Survey Appraisals: Coefficient of Dispersion and Index of Regressivity

Cities of Glen Cove and Long Beach, Nassau County*

Assessing Units 2	Residential Appraisals: Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High	Overall Appraisals: Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
	5.98	14.75	17.19	19.26	0.96	0.99	6.04	14.80	25.73	31.44	0.87	0.89

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.	Market Value Ratio
Glen Cove, City	5693	30	4.79	5.98	12.57	17.19	0.96	6685	50	1.42	6.04	21.83	31.44	0.89	7.86
Long Beach, City	6412	33	9.57	14.75	24.67	19.26	0.99	7702	69	7.78	14.80	55.88	25.73	0.87	17.57

NOTE: The cities of Glen Cove and Long Beach in Nassau County are separate assessing units for their city taxing purposes, in addition to being part of the Nassau County assessing unit. For the city rolls they are required to have one uniform level of assessment. Hence, their city rolls are expected to achieve uniformity for all property classes combined.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF NIAGARA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
15	93.00	103.88	4.72	14.71	0.99	1.03	83.52	102.59	6.28	35.46	0.79	1.07

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
LOCKPORT	6396	33	75.29	93.00	111.82	6.55	1.01	8157	57	38.00	93.00	198.82	9.18	0.91	103.49
NIAGARA FALLS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NORTH TONAWANDA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CAMBRIA	1138	21	86.23	99.35	114.06	6.87	1.01	1824	35	74.54	98.50	127.53	6.37	1.07	98.75
HARTLAND	1092	21	87.35	100.58	141.86	10.79	1.03	1617	35	73.33	100.58	141.86	9.77	1.04	100.16
LEWISTON	4258	34	90.63	102.59	124.80	5.14	1.00	5408	51	83.33	102.59	200.88	6.28	1.02	104.01
LOCKPORT	3160	25	77.51	95.00	112.05	6.33	1.01	4327	44	70.40	95.00	112.05	7.22	0.97	93.37
NEWFANE	2664	25	48.39	96.00	151.20	8.75	1.02	3735	49	30.00	96.21	216.67	15.86	1.05	93.71
NIAGARA	1972	51	83.08	97.09	113.25	4.72	1.00	3665	101	21.33	93.39	179.73	12.67	0.95	92.80
PENDLETON	1350	24	88.89	103.06	114.31	6.37	1.00	1897	40	47.35	102.50	118.44	6.82	0.98	101.05
PORTER	2011	25	89.44	103.88	135.94	5.37	1.00	3053	42	26.67	102.20	151.79	17.21	0.87	105.00
ROYALTON	1985	22	80.87	98.75	150.81	9.96	1.02	3178	42	72.95	98.75	150.81	7.73	1.02	99.15
SOMERSET	875	21	85.56	98.54	110.62	5.96	1.00	1255	37	75.58	93.33	125.19	6.88	1.00	96.36
WHEATFIELD	2620	25	84.57	99.06	112.11	5.58	1.00	3717	44	38.75	96.86	203.21	10.05	0.91	104.01
WILSON	1622	23	65.43	95.73	118.05	14.71	0.99	2891	41	25.00	83.52	149.17	35.46	0.79	95.55

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	7.03	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ONEIDA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
29	3.10	69.23	8.36	44.71	0.94	1.25	3.33	69.41	14.53	77.32	0.66	1.75

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ROME	9034	39	2.55	24.92	48.67	22.01	1.01	12167	66	2.55	24.81	102.84	25.00	0.87	26.83
SHERRILL	868	22	19.13	22.99	46.15	12.53	1.02	996	37	11.25	22.99	86.33	14.53	0.66	35.91
UTICA	16303	46	9.05	14.04	51.11	23.71	1.05	21756	92	5.14	14.08	93.54	37.35	0.98	16.84
ANNSVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AUGUSTA	460	16	3.75	10.74	16.39	22.78	1.02	881	39	1.89	9.56	37.04	38.35	1.16	9.85
AVA	142	9	12.96	16.06	18.54	8.36	1.00	349	23	3.42	13.07	31.64	34.42	0.78	14.75
BOONVILLE	1344	21	6.00	17.54	40.00	27.55	0.94	2155	45	1.94	19.70	150.00	66.44	1.41	19.99
BRIDGEWATER	274	10	33.33	55.38	66.67	12.04	1.04	512	42	8.16	52.24	94.44	21.57	1.07	49.29
CAMDEN	1304	21	4.05	7.76	13.51	23.27	1.16	1831	39	1.43	6.79	13.51	33.66	1.04	6.29
DEERFIELD	1123	23	24.24	35.71	58.67	14.82	0.99	1559	39	23.15	36.84	131.15	26.78	1.12	40.01
FLORENCE	173	12	26.69	51.72	73.53	21.40	1.13	451	39	25.27	53.03	100.00	33.73	1.18	50.44
FLOYD	881	23	22.22	31.76	48.82	15.04	1.04	1207	37	12.00	30.77	48.82	18.15	1.01	28.86
FORESTPORT	1568	27	2.87	4.80	12.50	32.58	1.06	3104	48	1.09	4.50	16.67	40.61	1.01	4.51
KIRKLAND	2121	27	23.46	33.08	69.23	20.46	1.01	2874	46	20.80	35.56	163.27	27.53	1.09	36.77
LEE	1728	28	5.17	7.66	10.97	20.25	1.01	2337	45	0.80	7.21	31.72	35.47	0.82	7.74
MARCY	1391	22	3.16	4.57	6.72	11.31	1.02	1958	51	1.52	4.49	22.73	26.79	0.72	5.41
MARSHALL	450	12	6.86	9.03	17.24	32.27	1.17	822	28	5.93	9.03	32.50	32.51	1.14	9.30
NEW HARTFORD	5790	34	5.74	8.04	14.10	18.55	0.98	7807	60	0.29	7.71	14.92	32.67	0.78	8.73
PARIS	1133	25	4.57	5.81	11.50	15.34	1.02	1519	45	1.03	6.08	79.11	24.07	1.09	5.76
REMSEN	689	29	9.72	19.64	43.55	35.66	1.14	1234	51	2.38	18.75	75.00	69.15	1.36	17.63
SANGERFIELD	640	20	10.43	21.67	57.14	44.71	1.25	963	42	5.78	17.41	83.33	77.32	1.75	16.65
STEUBEN	233	18	10.81	18.75	23.85	17.18	1.03	451	29	10.81	19.64	52.50	40.31	1.16	19.67
TRENTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
VERNON	2073	23	17.54	21.05	29.85	14.26	1.00	2764	43	12.50	21.05	82.31	18.53	0.80	28.30
VERONA	1839	22	4.92	6.27	16.30	28.39	1.11	2608	38	3.33	6.18	18.66	31.49	0.98	6.59
VIENNA	2157	31	1.52	3.10	6.89	28.82	1.06	3351	49	1.52	3.33	7.00	25.40	1.05	3.29
WESTERN	551	36	30.90	69.23	112.50	24.23	1.05	961	63	14.02	69.41	400.00	41.27	1.15	65.27
WESTMORELAND	1358	22	3.48	4.36	7.34	16.78	1.02	1952	44	0.24	4.36	21.38	23.64	1.04	4.52
WHITESTOWN	5598	32	4.58	7.81	18.82	26.25	1.10	7367	54	3.11	7.44	24.86	31.39	1.06	7.60

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	22.55	1.04

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ONONDAGA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
20	5.92	95.02	9.35	34.72	0.95	1.20	5.71	95.06	13.61	50.76	0.65	1.26

	RESIDENTIAL: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
SYRACUSE	33713	46	7.76	16.39	42.31	34.72	1.10	44207	95	4.40	16.45	145.47	38.69	0.96	20.02
CAMILLUS	6529	37	5.14	9.23	11.77	11.87	1.02	8398	61	3.33	9.23	45.45	18.34	0.98	8.78
CICERO	6451	34	6.15	9.45	13.43	15.27	0.98	8469	56	4.31	9.62	25.51	18.77	1.00	10.21
CLAY	12415	38	5.75	10.09	22.00	17.30	0.99	14883	69	3.16	10.10	88.80	23.81	1.05	10.62
DEWITT	6673	23	7.95	10.77	19.73	17.70	0.95	9334	69	0.80	10.59	136.58	28.99	0.90	12.00
ELBRIDGE	1413	22	5.94	11.81	30.00	31.92	1.20	2159	41	3.85	10.64	30.00	39.92	1.16	9.99
FABIUS	471	15	4.15	6.90	12.89	18.67	1.06	952	38	3.74	7.21	23.04	27.76	1.03	7.29
GEDDES	5616	32	4.98	5.92	11.33	16.90	1.02	7025	56	1.36	5.71	112.22	25.27	0.65	9.42
LAFAYETTE	1125	21	4.68	7.77	15.00	24.37	1.09	1715	38	3.37	7.54	15.15	31.40	1.00	7.78
*LYSANDER	4093	32	7.00	11.25	21.30	19.90	0.98	5009	49	6.00	11.25	24.00	27.19	1.02	11.82
MANLIUS	7800	38	63.33	95.02	114.05	9.35	0.99	10038	65	50.00	95.06	185.37	13.61	1.04	90.31
MARCELLUS	1657	30	3.48	7.96	10.91	16.32	1.04	2230	47	2.82	7.83	20.00	28.42	1.26	7.38
ONONDAGA	4770	32	5.60	8.72	13.85	17.94	1.05	6338	52	1.00	8.48	39.08	25.91	0.93	8.61
OTISCO	708	28	3.81	7.21	22.78	20.77	1.10	1208	48	3.79	6.60	25.00	43.90	0.87	7.02
*POMPEY	1178	27	3.95	6.49	12.00	18.46	0.98	2121	45	3.25	6.48	17.65	25.86	0.96	6.56
SALINA	10339	32	7.71	9.67	13.31	12.46	0.99	12284	58	2.02	9.62	36.45	15.69	0.91	10.73
SKANEATELES	2351	25	7.00	10.22	16.85	18.19	0.96	3539	50	3.33	10.35	28.41	27.37	0.92	11.25
SPAFFORD	783	31	4.39	6.97	13.33	24.70	1.08	1343	50	4.29	7.23	16.67	35.08	1.20	6.85
TULLY	612	18	27.93	43.20	56.89	17.94	1.02	994	41	4.00	41.67	68.00	26.84	1.11	34.46
VAN BUREN	2978	27	4.80	10.74	18.03	19.92	0.98	4197	52	1.50	10.97	80.00	50.76	1.22	10.86

* REVALUATION PROGRAM IS IN PROGRESS.

	COUNTYWIDE WEIGHTED AVERAGES: COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	21.67	1.03
ALL PROPERTY TYPES:	28.52	0.97

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ONTARIO

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
18	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CANANDAIGUA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GENEVA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BRISTOL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CANADICE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CANANDAIGUA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
EAST BLOOMFIELD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
FARMINGTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GENEVA	885	19	12.73	20.70	36.09	24.58	1.00	1292	43	7.59	21.33	54.90	27.55	0.89	26.04
GORHAM	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HOPEWELL	507	12	55.00	86.09	129.63	19.40	1.04	932	34	55.00	86.63	129.63	17.48	1.01	86.08
MANCHESTER	1908	22	63.70	91.23	111.67	10.23	0.99	2651	43	39.59	89.32	195.67	11.99	1.03	83.79
NAPLES	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PHELPS	1710	24	54.29	77.78	103.19	14.00	0.98	2493	50	41.87	77.78	187.17	20.78	0.97	80.86
RICHMOND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SENECA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SOUTH BRISTOL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
VICTOR	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WEST BLOOMFIELD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ORANGE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
23	51.05	78.26	7.32	19.05	0.98	1.07	51.86	81.11	12.43	48.59	0.92	1.40

	RESIDENTIAL PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
MIDDLETOWN	4853	29	41.94	51.16	66.99	10.43	0.98	6856	51	18.40	55.00	249.14	19.21	1.01	59.31
NEWBURGH	4280	24	37.63	52.50	75.77	16.20	0.98	6410	46	36.58	57.87	320.00	48.59	1.25	61.07
PORT JERVIS, CITY	2272	22	40.89	58.98	71.67	15.27	1.03	3019	42	10.00	58.10	120.13	19.71	0.94	59.44
BLOOMING GROVE	3628	30	29.89	52.79	101.83	12.23	0.98	5252	60	13.51	53.07	128.73	19.83	0.95	54.75
CHESTER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CORNWALL	2846	28	53.87	77.24	99.80	10.57	1.01	3904	54	53.30	72.93	140.25	12.93	0.97	75.64
CRAWFORD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DEERPARK	1901	22	48.00	58.82	101.79	13.35	0.98	3550	46	37.50	58.82	148.74	27.74	1.01	64.13
GOSHEN	2271	22	34.00	52.57	63.01	10.32	1.02	4168	46	27.35	54.29	123.15	17.21	1.02	54.41
GREENVILLE	630	18	45.79	78.26	148.28	19.05	1.05	1379	36	45.79	81.11	148.28	13.64	1.05	78.91
HAMPTONBURGH	799	18	42.71	52.76	74.76	14.04	1.00	1341	37	20.00	55.89	177.78	27.05	1.05	57.76
HIGHLANDS	1298	22	62.22	75.44	84.14	7.32	0.99	1691	39	27.20	75.33	101.33	12.43	0.97	73.86
MINISINK	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MONROE	3538	30	52.41	70.85	111.47	13.32	0.99	5488	54	52.41	73.94	197.15	16.82	0.97	77.03
MONTGOMERY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MOUNT HOPE	1109	22	52.50	66.36	81.54	9.32	1.01	2065	40	33.64	66.67	155.70	14.50	1.08	68.75
NEWBURGH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NEW WINDSOR	4058	25	35.76	54.12	68.97	11.05	0.99	6250	55	15.14	59.63	179.31	19.16	1.05	60.97
TUXEDO	852	22	34.55	61.27	78.27	17.86	1.07	1469	48	34.55	69.32	499.29	46.24	1.40	62.66
WALLKILL	4781	28	43.48	73.26	91.75	10.88	0.99	7395	58	24.43	73.26	350.00	21.08	0.92	75.76
WARWICK	6929	36	30.00	51.05	101.11	17.93	1.04	12528	76	14.46	51.86	145.44	22.92	1.00	56.64
WAWAYANDA	1114	17	41.92	55.41	64.83	8.96	0.99	2083	36	41.92	57.43	89.60	18.01	0.94	63.50
WOODBURY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL	13.03	1.00

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ORLEANS

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
10	91.58	95.79	8.50	23.09	0.96	1.07	83.66	94.81	10.85	23.43	0.95	1.03

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ALBION	1573	20	78.89	94.81	125.68	10.76	1.00	2261	38	67.39	94.81	166.79	15.10	1.02	97.95
BARRE	480	12	68.55	94.94	141.33	15.31	1.07	1084	32	52.00	89.66	141.33	20.17	1.01	87.52
CARLTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CLARENDON	559	17	72.91	92.92	115.52	8.50	1.00	1156	40	42.70	87.78	196.00	21.73	0.96	84.66
GAINES	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
KENDALL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MURRAY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RIDGEWAY	1855	21	70.26	91.64	121.58	11.10	1.01	2746	41	66.67	91.55	121.58	12.06	0.95	93.90
SHELBY	1346	20	81.45	95.79	125.00	8.75	1.04	1884	39	61.15	94.51	125.00	10.85	1.03	91.76
YATES	1016	19	45.41	91.58	175.48	23.09	0.96	1514	36	45.41	83.66	175.48	23.43	0.96	86.18

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	12.43	1.01
ALL PROPERTY TYPES:	15.98	0.9[illegible]

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF OSWEGO

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
24	2.55	14.00	13.09	43.99	0.97	1.37	2.60	13.33	22.01	79.35	0.59	2.31

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
FULTON	3350	24	5.17	7.76	12.30	15.48	1.02	4315	46	0.83	7.86	90.91	35.80	0.79	11.26
OSWEGO	5200	28	5.22	7.63	10.83	13.09	1.01	6728	50	2.21	7.69	25.75	23.66	0.64	11.15
ALBION	445	18	3.73	6.80	9.02	22.30	1.08	867	32	2.78	4.68	13.39	32.83	0.79	6.00
AMBOY	343	15	2.17	3.66	5.76	23.07	1.07	748	33	1.32	3.24	80.00	78.35	0.89	4.58
BOYLSTON	312	21	1.48	4.80	8.00	30.60	1.37	457	31	1.48	4.76	13.01	26.77	1.00	4.47
*CONSTANTIA	1423	25	1.52	2.55	4.87	26.73	1.10	2141	46	0.90	2.60	6.67	34.66	1.11	2.39
GRANBY	1605	25	3.64	6.25	10.35	23.66	0.97	2276	42	3.64	6.47	21.95	27.89	0.98	6.98
HANNIBAL	923	27	2.90	5.83	15.00	35.03	1.15	1400	44	2.00	5.83	38.91	32.00	1.16	5.34
HASTINGS	1728	22	8.00	14.00	21.43	15.01	1.00	2621	40	6.35	13.33	40.91	26.86	0.97	13.21
MEXICO	1222	20	6.06	7.83	13.33	16.55	1.03	1947	36	4.34	7.78	13.33	23.76	0.92	8.16
MINETTO	569	20	3.98	5.04	7.99	19.26	1.03	728	33	3.53	5.11	182.77	25.62	0.81	6.87
NEW HAVEN	836	22	3.55	5.17	11.11	27.25	1.15	1258	36	2.44	5.17	13.21	28.70	1.15	4.93
ORWELL	323	13	3.70	5.28	13.13	43.99	1.27	809	29	2.42	4.57	13.13	45.77	0.59	8.78
OSWEGO	1145	24	4.08	6.38	9.60	16.13	0.98	1592	41	2.22	6.36	25.32	22.08	0.64	7.97
PALERMO	711	21	4.91	9.04	19.48	32.93	1.15	1150	39	0.79	6.43	19.48	54.08	1.01	7.03
PARISH	606	23	2.44	4.84	9.01	24.82	1.07	1019	41	1.85	4.71	12.12	32.25	0.98	4.65
REDFIELD	442	13	3.03	5.21	10.00	32.00	1.27	816	29	1.32	5.36	11.04	24.31	0.97	5.04
RICHLAND	1672	22	4.32	8.00	10.00	17.13	1.00	2606	40	2.00	7.33	14.96	27.90	0.88	8.04
SANDY CREEK	1567	22	5.00	7.89	12.50	21.89	1.05	2364	39	1.51	8.00	18.42	22.01	1.03	8.08
SCHROEPPEL	1809	33	5.38	8.39	16.67	19.94	1.06	2597	60	3.57	8.39	26.32	28.87	1.07	8.62
SCRIBA	1216	18	3.97	5.43	9.07	22.97	0.99	1886	35	2.71	5.68	19.54	36.59	2.31	3.54
VOLNEY	1312	22	5.92	8.89	12.12	15.89	1.04	1979	42	1.98	8.02	193.69	39.56	0.88	12.01
WEST MONROE	885	22	5.29	8.67	11.72	14.50	1.06	1263	42	1.94	8.70	60.00	40.98	1.28	8.04
WILLIAMSTOWN	426	20	0.78	4.46	7.33	34.18	1.02	798	39	0.78	3.47	16.08	45.59	0.82	3.95

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.82	1.04
ALL PROPERTY TYPES:	31.33	0.96

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF OTSEGO

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
25	4.73	90.57	11.18	58.74	0.91	1.33	4.08	81.73	20.08	74.90	0.79	1.27

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ONEONTA	2602	23	55.01	83.11	104.77	16.09	1.03	3382	41	24.38	81.73	430.00	21.68	1.12	71.18
BURLINGTON	280	16	4.53	6.30	9.50	15.34	1.00	618	39	3.00	6.22	12.57	21.44	0.99	6.62
BUTTERNUTS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CHERRY VALLEY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DECATUR	116	12	23.36	46.44	111.54	42.59	1.19	334	29	23.02	41.67	111.54	31.84	0.97	46.62
EDMESTON	429	12	2.03	6.17	11.54	40.03	1.04	849	32	1.33	5.00	21.65	42.27	0.95	5.82
EXETER	310	12	4.14	6.95	16.67	34.69	1.14	643	34	1.70	6.38	16.67	36.03	1.07	6.49
HARTWICK	650	20	49.87	79.45	107.02	16.56	1.00	1038	34	31.86	81.61	127.69	20.08	1.08	74.62
LAURENS	616	18	9.13	11.26	31.63	29.41	1.05	1181	34	1.47	9.77	31.63	38.93	1.00	11.39
MARYLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MIDDLEFIELD	577	17	48.30	90.57	99.33	13.02	0.96	1227	35	2.93	62.28	99.33	46.80	0.81	70.09
MILFORD	1000	20	22.41	42.80	65.53	26.32	1.03	1624	36	20.00	42.80	71.36	32.41	1.27	36.99
MORRIS	453	15	19.23	30.13	60.00	32.09	1.11	884	30	8.74	21.23	60.00	40.19	1.09	23.97
NEW LISBON	289	11	25.00	57.19	98.55	33.45	0.94	669	28	13.16	46.00	98.55	42.92	0.82	59.52
ONEONTA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
OTEGO	744	28	6.42	14.06	148.15	58.74	1.33	1250	42	3.00	10.10	148.15	74.90	1.19	11.69
OTSEGO	1443	22	55.18	73.54	125.00	25.29	1.08	2168	38	10.39	69.33	261.74	35.28	1.07	70.37
PITTSFIELD	350	13	74.52	84.00	152.33	27.33	0.96	721	29	1.55	76.40	152.33	33.15	0.96	84.00
PLAINFIELD	205	9	2.08	10.00	14.67	23.93	0.95	433	30	1.04	7.62	14.67	50.21	0.79	8.37
RICHFIELD	869	18	5.48	8.70	15.80	23.42	1.06	1460	41	3.13	8.42	19.17	26.77	0.98	8.27
ROSEBOOM	270	16	2.97	4.73	8.00	33.29	1.12	583	33	1.85	4.08	14.05	50.45	1.01	4.67
SPRINGFIELD	412	12	14.58	40.63	85.79	40.34	0.91	940	31	14.58	40.63	85.79	37.23	0.84	45.65
UNADILLA	1155	21	6.92	9.62	15.00	16.03	1.03	1939	37	3.09	9.55	15.66	22.18	1.10	8.47
WESTFORD	285	12	39.74	45.98	60.97	11.18	0.98	561	26	24.47	41.94	97.99	28.64	0.90	45.87
WORCESTER	771	20	4.97	6.86	15.79	26.31	1.11	1258	36	4.55	6.94	16.67	22.28	1.13	6.96

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRE /ITY
RESI. .TIAL:	25.21	1.05
ALL PROPERTY TYPES:	33.82	1.04

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF PUTNAM

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
6	11.44	14.24	7.08	14.61	0.96	1.03	11.23	14.63	14.40	77.46	0.69	2.16

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CARMEL	7528	38	10.18	13.94	23.80	13.73	1.01	10425	62	3.86	13.37	23.96	19.96	0.79	14.27
KENT	4128	34	8.98	12.89	17.45	14.61	0.98	6737	54	7.45	13.46	53.33	77.46	1.58	13.60
PATTERSON	2162	26	9.38	13.20	19.25	14.09	1.03	4422	55	2.96	11.23	29.75	38.37	0.80	12.20
PHILIPSTOWN	2553	28	8.39	11.44	20.05	13.26	0.98	4331	48	0.93	11.44	33.73	21.71	2.16	9.82
PUTNAM VALLEY	3418	34	9.19	14.24	17.83	13.15	0.96	6004	56	6.62	14.63	37.84	20.50	1.01	14.74
SOUTHEAST	2999	25	11.16	14.23	17.55	7.08	0.99	4591	47	8.49	14.23	38.34	14.40	0.69	16.16

89.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	12.91	0.99
ALL PROPERTY TYPES:	32.40	1.12

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF RENSSELAER

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
16	44.34	100.00	5.90	26.38	0.93	1.04	45.78	111.11	10.56	33.96	0.74	1.15

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
RENSSELAER, CITY R	2085	23	66.05	85.13	110.56	9.43	1.00	2845	47	49.18	84.73	298.40	14.29	0.74	112.07
TROY	9626	34	23.62	44.34	57.29	17.83	0.99	12745	66	6.33	45.78	154.69	23.76	0.96	44.75
BERLIN	724	22	50.00	93.59	131.70	19.54	0.93	1070	38	28.57	82.35	153.96	30.81	0.87	88.52
BRUNSWICK	3117	30	65.86	87.64	97.88	6.19	1.00	3979	47	21.74	86.32	114.53	15.66	0.91	86.63
EAST GREENBUSH	3595	64	62.26	89.09	118.24	9.16	1.01	4478	102	26.67	88.92	300.00	20.60	1.03	92.27
GRAFTON	786	24	38.46	77.11	197.33	26.38	1.00	1292	38	17.14	65.71	197.33	33.96	0.88	73.74
HOOSICK	1749	21	58.82	94.66	145.71	14.04	1.01	2461	41	36.01	88.70	145.71	19.90	0.97	89.62
NASSAU	1351	28	47.22	79.11	133.33	18.39	1.04	2031	51	21.54	75.08	133.33	23.25	1.10	69.31
NORTH GREENBUSH	2974	29	70.47	88.57	116.85	8.46	1.02	3630	45	69.91	88.57	150.68	10.56	1.03	89.26
PETERSBURG	452	15	79.36	100.00	224.23	23.14	1.02	723	30	79.36	111.11	300.00	23.20	1.12	110.13
PITTSTOWN	1102	20	72.67	85.94	139.75	12.66	1.00	1605	37	56.76	87.73	148.72	13.71	0.95	90.10
POESTENKILL	996	24	74.71	91.30	120.37	5.90	0.99	1371	38	61.11	92.76	174.19	13.19	1.06	93.96
SAND LAKE	2158	28	55.36	84.66	106.67	15.66	0.98	2878	44	50.00	84.66	111.70	16.87	0.95	83.75
SCHAGHTICOKE	1861	23	47.30	83.90	97.35	11.66	0.99	2551	40	47.30	80.19	154.05	13.81	1.15	80.35
SCHODACK	2965	28	74.50	88.30	162.63	12.34	1.03	4097	48	63.16	88.57	162.63	11.14	1.05	89.74
STEPHENTOWN	673	21	75.80	94.59	136.67	13.96	1.01	1086	36	57.92	84.34	148.31	18.88	0.99	91.09

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	13.39	1.0
ALL PROPERTY TYPES:	18.76	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ROCKLAND

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
5	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CLARKSTOWN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HAVERSTRAW	5024	28	7.40	16.00	20.63	16.24	1.00	7413	56	7.40	16.87	69.01	36.15	1.10	17.88
ORANGETOWN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RAMAPO	17138	48	35.53	55.61	87.43	11.51	1.03	22225	91	35.14	55.89	121.61	13.97	0.89	60.05
STONY POINT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

	COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ST LAWRENCE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
33	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
OGDENSBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BRASHER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*CANTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CLARE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*CLIFTON	689	18	5.00	8.11	32.08	72.46	1.53	887	33	5.00	8.67	32.08	78.41	1.24	10.37
COLTON	905	15	2.55	6.07	20.00	62.53	1.49	1577	34	2.55	5.21	20.00	54.84	0.61	9.29
DEKALB	477	13	3.08	8.89	13.53	24.96	1.02	1124	36	2.99	8.00	21.64	36.49	0.84	8.89
DE PEYSTER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*EDWARDS	369	36	4.55	10.03	21.82	33.71	1.12	789	78	2.49	10.53	625.00	96.03	1.50	10.56
*FINE	1011	22	5.14	12.78	25.00	30.05	1.07	1690	38	2.78	10.48	46.43	47.40	0.96	10.99
FOWLER	611	15	7.77	11.43	14.88	14.76	1.00	1037	35	6.61	11.61	147.48	41.75	0.29	49.00
GOUVERNEUR	1713	20	6.15	11.83	18.00	27.77	0.98	2499	44	5.33	11.83	27.95	34.22	0.99	12.50
HAMMOND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HERMON	420	16	19.81	29.83	64.56	24.94	1.10	854	36	19.61	33.96	171.43	37.28	1.33	29.75
HOPKINTON	459	15	7.24	14.23	21.18	22.05	1.09	1106	42	7.24	11.81	23.54	24.82	0.96	13.52
LAWRENCE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LISBON	953	27	3.70	9.11	63.89	43.27	1.15	1774	47	3.70	9.06	63.89	61.53	1.38	9.12
LOUISVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MACOMB	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MADRID	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MASSENA	4130	27	8.55	10.51	17.82	23.04	1.05	5428	48	5.05	10.61	50.83	31.65	0.58	23.16
MORRISTOWN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*NORFOLK	1365	24	5.15	8.49	18.57	22.85	1.12	2112	45	4.19	8.49	24.18	22.91	0.98	9.13
OSWEGATCHIE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PARISHVILLE	785	20	4.57	17.65	35.00	49.46	1.42	1429	34	4.17	13.71	35.00	54.00	0.94	16.55
PIERCEFIELD	336	11	12.50	54.05	90.83	41.08	0.83	617	35	12.50	54.05	184.44	52.73	0.96	63.68
PIERREPONT	714	23	2.00	4.72	10.42	39.08	1.07	1260	41	2.00	5.56	27.66	31.19	0.51	8.83
PITCAIRN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
POTSDAM	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ROSSIE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RUSSELL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
STOCKHOLM	930	23	2.89	7.63	14.14	30.60	1.03	1811	46	1.72	6.34	17.09	47.60	0.93	7.22
WADDINGTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL	N.A.	N.A.

* REVALUATION PROGRAM IS IN PROGRESS.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SARATOGA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
21	11.52	95.17	5.01	20.54	0.99	1.03	11.02	96.84	8.37	32.13	0.53	1.09

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
MECHANICVILLE	1021	21	65.38	94.83	152.37	11.82	0.99	1517	40	64.42	96.84	155.74	16.83	1.06	95.93
SARATOGA SPRINGS	5417	36	3.93	11.52	16.67	14.67	1.01	8048	61	1.67	11.02	38.00	32.13	0.80	12.60
BALLSTON	2095	25	66.67	94.70	106.06	7.87	0.99	2956	42	46.67	94.74	120.36	10.98	0.96	92.68
CHARLTON	1110	24	84.60	92.75	105.66	5.01	1.00	1518	38	67.85	95.27	133.33	8.37	1.04	94.61
CLIFTON PARK	6266	36	59.18	93.97	105.07	7.17	1.00	8240	56	17.00	92.31	116.88	16.11	0.97	85.54
CORINTH	1722	25	59.17	88.77	111.32	13.23	1.02	2821	42	19.37	89.29	170.91	13.50	1.07	86.86
DAY	1113	24	66.80	86.59	112.00	11.99	1.03	2043	39	20.00	77.29	125.37	30.59	0.84	86.09
EDINBURG	1258	22	59.30	87.68	106.55	14.83	1.02	2192	38	53.99	95.00	140.00	16.88	1.09	89.64
GALWAY	1313	24	61.34	92.92	147.50	16.15	0.99	2019	41	61.34	92.23	147.50	13.19	0.98	94.62
GREENFIELD	1435	25	59.21	87.50	111.05	11.89	1.00	2435	41	55.15	92.35	153.01	12.78	1.00	86.31
HADLEY	615	20	66.19	84.76	146.41	11.64	1.03	1333	34	50.94	84.76	330.50	22.89	0.53	147.60
HALFMOON	2090	20	55.80	95.17	103.41	11.28	1.00	3082	47	12.50	88.95	135.12	25.33	0.88	85.59
MALTA	1717	22	51.82	92.35	102.98	8.59	1.00	2566	39	48.57	84.09	102.98	14.62	0.99	84.38
MILTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MOREAU	2823	25	75.05	94.40	106.67	7.34	1.01	4281	49	55.17	90.23	209.95	11.03	0.66	115.64
NORTHUMBERLAND	684	17	71.51	93.73	121.21	10.06	1.02	1329	33	50.00	85.52	121.21	23.80	0.86	92.63
PROVIDENCE	577	20	57.64	89.35	124.69	14.90	1.01	1327	35	28.00	90.56	124.69	21.10	0.92	87.14
SARATOGA	1410	21	41.62	91.11	179.55	20.54	1.02	2190	37	10.00	91.11	184.26	28.50	0.97	88.11
STILLWATER	1650	24	71.37	88.89	152.78	11.78	1.00	2435	42	38.18	85.00	168.46	14.32	0.98	87.10
WATERFORD	1781	79	31.67	92.51	113.86	9.69	1.00	2381	154	3.08	90.00	200.00	16.74	0.97	87.92
WILTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	11.05	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SCHENECTADY

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
6	8.68	91.43	8.94	19.03	0.97	1.04	8.48	87.54	18.16	26.91	0.81	0.95

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
SCHENECTADY	15632	41	4.93	17.07	28.46	17.57	1.04	20068	77	4.00	16.60	78.55	24.45	0.84	18.76
DUANESBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GLENVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NISKAYUNA	5315	33	6.00	8.81	13.17	19.03	0.97	6444	56	2.22	8.48	24.47	26.91	0.95	9.95
PRINCETOWN	534	18	80.46	91.43	109.76	8.94	1.03	821	32	27.78	87.54	113.21	18.16	0.94	88.95
ROTTERDAM	9392	43	4.11	8.68	14.77	14.74	1.01	11161	65	2.08	8.68	36.09	20.25	0.81	10.83

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	16.81	1.0
ALL PROPERTY TYPES:	23.51	0.85

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SCHOHARIE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
16	3.77	13.74	8.97	45.40	1.00	1.18	3.66	10.39	20.22	45.72	0.46	1.16

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BLENHEIM	176	23	1.93	3.77	9.84	18.92	1.01	364	38	1.93	3.66	11.22	31.36	0.78	4.38
BROOME	513	18	3.04	4.88	8.33	26.36	1.14	913	32	2.86	4.78	9.60	36.58	1.09	4.47
CARLISLE	360	12	8.71	13.74	27.41	26.51	1.09	737	30	5.21	10.39	27.41	39.93	0.72	12.92
COBLESKILL	1142	15	6.29	7.69	15.38	25.32	1.02	1838	43	2.46	8.68	37.04	45.72	1.11	9.13
CONESVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ESPERANCE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
FULTON	487	37	1.36	3.87	9.33	35.64	1.05	884	66	1.36	3.87	11.07	38.33	0.97	3.97
GILBOA	535	14	1.99	4.40	8.24	39.70	1.18	1103	34	1.99	5.33	13.17	38.31	0.46	8.58
JEFFERSON	493	22	0.57	4.68	12.75	45.40	1.12	892	41	0.57	4.07	19.14	40.95	1.00	4.51
MIDDLEBURG	930	18	3.77	6.57	9.68	15.68	1.04	1529	34	3.28	6.61	11.86	24.39	1.11	6.53
RICHMONDVILLE	613	25	0.41	8.99	14.29	24.77	1.03	1152	45	0.41	9.30	50.00	33.44	1.16	8.55
SCHOHARIE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SEWARD	398	12	5.15	6.00	9.12	8.97	1.00	766	29	2.69	5.82	11.43	20.22	0.88	6.26
SHARON	541	15	4.67	7.06	13.17	17.69	1.04	1143	35	2.78	6.17	16.18	35.02	0.97	6.14
SUMMIT	540	26	2.87	6.44	10.25	30.20	1.12	985	50	1.93	5.88	14.00	40.21	1.13	5.51
WRIGHT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	26.09	1.07
ALL PROPERTY TYPES:	35.91	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SCHUYLER

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
8	30.00	74.71	14.74	31.09	1.00	1.10	30.00	66.67	19.07	42.18	0.63	0.98

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CATHARINE	538	17	47.20	74.71	95.00	14.74	1.00	881	31	26.32	66.13	95.00	27.93	0.97	64.86
CAYUTA	136	11	34.39	66.40	82.18	16.05	1.02	272	24	18.18	53.67	150.42	42.18	0.63	72.38
DIX	1130	20	16.08	30.00	61.89	31.09	1.10	1781	39	13.36	30.00	70.62	31.37	0.95	32.63
HECTOR	1316	22	14.72	50.31	74.74	22.98	1.01	2375	45	14.72	45.83	84.12	24.46	0.98	47.10
MONTOUR	658	19	42.06	67.59	104.17	18.41	1.01	977	38	42.06	66.67	146.89	19.07	0.93	68.56
ORANGE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
READING	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
TYRONE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	23.19	1.04
ALL PROPERTY TYPES:	26.83	0.95

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SENECA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
10	44.88	72.64	10.80	22.86	0.94	1.12	43.96	68.65	15.62	41.26	0.91	1.20

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
COVERT	903	29	33.08	54.70	97.60	20.05	1.07	1273	47	21.77	51.58	101.86	26.84	1.01	51.31
FAYETTE	1218	18	51.08	63.54	92.14	13.85	0.99	1878	38	43.76	60.61	202.33	16.73	1.05	63.67
JUNIUS	349	14	29.60	72.64	87.43	16.48	1.00	569	34	27.95	66.86	288.97	28.21	0.99	61.11
LODI	548	17	36.58	44.88	65.19	10.80	1.00	805	32	10.00	43.96	100.00	25.34	0.91	45.64
OVID	724	28	22.02	46.95	105.73	17.97	1.02	1101	44	22.02	46.95	105.73	19.75	0.99	46.46
ROMULUS	608	20	39.27	65.60	104.92	18.12	1.03	905	39	21.25	63.46	104.92	23.65	1.06	57.72
SENECA FALLS	2665	23	48.93	60.87	93.33	11.96	1.02	3465	43	41.99	61.85	96.88	15.62	1.09	64.38
TYRE	225	15	30.22	68.58	113.27	22.86	1.12	447	45	15.87	54.00	113.27	36.15	1.09	51.72
VARICK	606	17	33.33	68.80	99.89	21.50	0.94	895	30	32.54	68.65	99.89	20.23	1.00	65.34
WATERLOO	2144	25	35.16	53.34	105.11	17.13	1.01	2945	46	35.16	55.51	244.00	41.26	1.20	58.57

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	15.76	1.01
ALL PROPERTY TYPES:	24.86	1.07

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF STEUBEN

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
34	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
CORNING	3567	25	21.88	41.54	64.89	21.10	1.01	4393	47	5.00	41.54	119.00	26.38	0.84	49.06
HORNELL	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ADDISON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
AVOCA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BATH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BRADFORD	175	13	10.00	14.29	63.08	31.36	1.18	349	29	8.26	14.29	63.08	37.24	1.38	12.40
CAMERON	237	13	3.81	12.50	21.74	33.47	1.08	549	34	2.78	11.67	123.84	30.92	0.73	13.43
CAMPBELL	813	19	4.81	6.63	10.00	22.36	1.06	1264	40	2.45	5.68	148.15	34.50	1.09	6.11
CANISTEO	1175	21	68.36	98.28	115.38	11.43	1.01	1717	39	56.20	92.48	115.38	16.94	0.98	90.05
CATON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
COHOCTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
CORNING	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DANSVILLE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ERWIN	1739	22	7.82	17.14	25.07	20.83	1.00	2194	47	7.82	16.90	58.42	22.29	0.77	22.21
FREMONT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GREENWOOD	236	8	3.31	6.67	10.10	34.64	1.04	573	28	2.94	6.52	23.95	36.68	0.40	10.65
*HARTSVILLE	228	14	4.17	7.11	10.71	24.18	1.13	438	29	3.07	6.27	18.67	30.07	0.94	6.05
HORNBY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HORNELLSVILLE	1173	18	59.20	86.23	99.06	10.13	0.99	1782	39	35.48	83.39	230.24	28.01	1.06	84.73
HOWARD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
JASPER	229	13	5.05	8.20	20.00	36.53	1.12	633	38	5.05	8.11	20.00	30.55	0.82	9.38
LINDLEY	400	14	1.67	9.66	20.89	43.41	1.09	751	35	1.67	8.00	20.89	42.43	0.82	10.26
PRATTSBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PULTENEY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
RATHBONE	265	21	5.66	19.47	50.00	40.83	1.24	570	48	5.66	20.30	50.00	34.68	0.95	20.97
THURSTON	311	13	7.80	12.59	16.47	17.76	1.08	661	34	4.71	9.18	48.53	32.45	1.02	10.21
TROUPSBURG	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
TUSCARORA	282	14	4.90	10.00	15.56	22.44	1.11	575	45	2.50	8.18	25.00	37.38	1.00	8.27
URBANA	1110	22	4.51	8.33	18.75	29.86	1.07	1504	43	3.64	8.33	25.00	38.09	0.76	11.76
WAYLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WAYNE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WEST UNION	98	6	6.11	14.29	20.00	29.03	1.22	442	30	3.18	6.45	25.00	76.77	0.74	8.51
WHEELER	209	12	12.94	22.35	30.19	27.52	0.98	688	42	2.78	15.24	53.65	46.57	0.94	17.01
WOODHULL	348	11	3.75	7.73	17.29	47.33	1.13	895	40	3.52	7.14	34.10	45.52	0.40	13.46

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

* REVALUATION PROGRAM IS IN PROGRESS.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SUFFOLK

RESIDENTIAL APPRAISALS:

ASSESSING UNITS	MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
10	3.24	68.57	10.05	31.95	0.99	1.08

OVERALL APPRAISALS:

MEDIAN AV RATIOS LOW	MEDIAN AV RATIOS HIGH	C.O.D. LOW	C.O.D. HIGH	INDEX OF REGR. LOW	INDEX OF REGR. HIGH
3.04	62.16	16.91	51.95	0.64	1.37

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BABYLON	51624	660	1.29	5.20	24.62	17.14	1.02	64782	1020	0.63	5.16	97.07	24.83	0.96	5.47
BROOKHAVEN	101879	1558	0.73	4.29	14.84	21.85	1.04	159059	2360	0.33	4.00	52.50	36.46	0.64	4.28
EAST HAMPTON	10524	52	1.91	3.79	7.23	28.32	0.99	21411	91	1.14	3.04	17.45	46.37	0.76	3.84
HUNTINGTON	55803	92	0.91	3.24	5.28	15.36	1.03	64509	133	0.86	3.23	8.95	21.51	0.77	3.59
ISLIP	76488	841	33.01	61.80	190.24	12.88	1.03	89467	1203	7.00	62.16	621.11	16.91	1.04	62.21
RIVERHEAD	6600	26	42.28	68.57	131.22	20.88	1.04	10689	55	26.29	58.21	131.58	28.85	0.92	66.65
SHELTER ISLAND	1664	35	3.78	7.10	10.33	17.22	1.06	3111	61	2.43	7.16	35.00	50.31	1.37	6.61
SMITHTOWN	29515	65	3.90	5.83	7.87	10.05	1.00	35742	99	0.67	5.72	11.80	20.34	0.93	5.52
SOUTHAMPTON	24374	718	0.92	3.98	12.39	31.95	1.04	42555	1192	0.31	3.48	50.00	51.95	1.04	3.74
SOUTHOLD	9802	83	2.50	6.06	8.98	21.72	1.08	15858	117	1.38	5.36	26.67	50.52	1.10	5.67

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	18.21	1.03
ALL PROPERTY TYPES:	30.57	0.85

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SULLIVAN

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
15	6.40	81.18	18.22	42.17	0.98	1.17	5.78	83.97	18.87	149.45	0.56	2.17

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BETHEL	2546	34	2.62	6.40	15.00	33.89	1.05	5900	80	2.00	7.20	60.00	108.89	1.71	6.76
CALLICOON	1163	20	5.00	6.67	14.45	25.81	1.03	2070	38	3.11	6.67	17.71	32.75	1.03	6.97
COCHECTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
DELAWARE	833	19	3.00	6.50	9.52	23.57	1.02	1494	37	2.42	5.78	28.00	40.13	0.87	6.46
FALLSBURGH	2602	19	6.29	10.30	15.00	19.46	0.98	5480	45	6.29	12.36	42.86	51.57	1.05	14.10
FORESTBURGH	325	16	19.11	24.02	66.21	42.17	1.01	684	33	9.57	19.11	157.96	50.53	0.56	34.95
FREMONT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*HIGHLAND	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LIBERTY	2558	24	5.00	10.00	19.09	25.86	0.99	4882	52	5.00	12.22	97.50	149.45	2.17	12.99
LUMBERLAND	942	18	47.36	81.18	193.54	23.69	1.00	2463	40	40.06	83.97	234.61	18.87	0.97	88.00
MAMAKATING	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
NEVERSINK	1179	21	4.54	6.91	13.33	29.33	1.05	2189	39	2.50	6.36	32.44	30.18	0.56	11.92
ROCKLAND	1627	35	6.67	14.00	19.33	18.22	1.02	2878	66	5.38	15.63	37.60	19.46	1.16	13.78
THOMPSON	4292	29	5.02	9.71	32.00	38.33	1.17	8232	58	5.02	11.54	36.67	39.27	1.01	12.41
TUSTEN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	28.64	1.0[illegible]
ALL PROPERTY TYPES:	63.33	1.2

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF TIOGA

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
9	8.36	53.33	11.77	44.12	0.98	1.28	8.11	56.82	18.43	55.08	0.96	1.42

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BARTON	2293	27	8.42	11.34	19.35	15.06	0.98	3349	49	2.75	11.43	25.22	23.94	1.02	11.72
BERKSHIRE	286	11	5.95	8.62	10.59	13.73	1.07	561	26	2.22	8.12	17.86	28.07	1.06	7.25
CANDOR	1291	21	9.31	16.29	32.79	27.32	1.10	2116	37	5.81	15.00	32.79	28.97	1.29	12.98
NEWARK VALLEY	935	21	5.24	8.36	10.10	14.77	1.00	1436	38	3.73	8.11	19.73	18.43	1.02	8.13
NICHOLS	650	17	40.05	53.33	71.25	11.77	1.02	1032	33	27.39	56.82	152.17	35.52	1.42	52.32
OWEGO	5514	37	6.67	11.66	17.45	18.61	0.99	7653	62	5.00	11.11	27.69	26.81	0.96	12.65
RICHFORD	299	29	9.62	21.82	75.00	44.12	1.28	528	46	5.83	15.08	75.00	55.08	1.08	17.86
SPENCER	700	18	25.00	50.28	90.59	26.84	1.07	1293	34	19.18	50.28	100.00	38.48	1.42	40.88
TIOGA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.19	1.01
ALL PROPERTY TYPES:	28.07	1.08

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF TOMPKINS

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
10	67.69	89.24	7.34	12.95	0.98	1.02	67.69	88.89	8.88	19.41	0.88	1.06

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ITHACA	3840	22	51.38	67.69	92.22	12.19	1.00	5444	45	43.07	67.69	242.19	14.41	0.99	69.53
CAROLINE	802	23	63.16	81.28	101.33	9.19	1.02	1230	37	63.16	80.00	150.81	8.88	0.99	79.67
DANBY	753	23	52.15	80.72	111.34	11.22	1.00	1158	37	50.00	74.32	153.85	17.32	0.92	78.31
DRYDEN	2667	27	70.12	87.50	102.50	7.34	1.00	4101	45	58.67	86.59	102.50	12.63	0.88	88.92
ENFIELD	624	18	60.76	79.61	93.81	12.95	0.99	969	34	52.07	75.00	133.91	10.97	0.96	79.08
GROTON	1358	21	61.90	89.24	117.82	10.69	0.99	2093	37	26.09	88.89	117.82	19.41	0.99	85.78
ITHACA	2998	30	65.48	83.08	95.17	8.05	0.99	3961	49	50.95	84.00	283.42	10.90	1.06	80.90
LANSING	1801	20	62.80	83.71	95.79	9.27	0.98	2892	41	42.68	77.99	139.28	16.26	0.90	79.26
NEWFIELD	969	23	60.00	79.51	100.00	10.45	1.01	1443	39	54.12	78.85	100.30	14.10	1.00	77.61
ULYSSES	1380	24	49.23	79.09	104.00	11.29	1.01	2055	40	49.23	78.91	104.00	11.09	1.04	74.97

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	9.97	1.00
ALL PROPERTY TYPES:	13.65	0.98

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ULSTER

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
21	1.45	78.47	9.71	44.25	0.71	1.13	1.88	81.14	16.10	50.41	0.53	1.15

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
*KINGSTON	5891	26	6.67	10.50	20.63	18.48	1.00	8256	50	5.65	10.94	30.00	24.24	1.04	11.13
DENNING	391	14	38.50	47.79	58.30	9.71	0.99	789	31	15.00	44.82	119.81	26.94	0.89	51.46
ESOPUS	2272	28	41.96	54.87	92.60	17.95	1.06	3384	50	20.00	53.96	191.93	27.61	1.06	55.36
GARDINER	1098	25	2.77	5.47	11.00	28.26	1.10	1932	40	2.77	5.47	11.83	35.51	1.14	5.76
HARDENBURGH	140	7	26.32	62.68	125.84	36.68	0.71	526	32	22.58	57.89	359.68	50.41	0.75	91.89
HURLEY	2314	29	4.40	6.50	9.42	18.45	0.98	2979	45	4.30	6.35	13.59	19.92	0.75	7.05
KINGSTON	268	13	2.37	3.89	6.53	20.47	0.98	480	33	1.18	3.89	13.94	43.59	0.78	5.35
LLOYD	2022	22	56.43	72.88	98.64	13.67	1.02	3479	48	23.51	71.00	321.43	37.40	1.15	69.84
MARBLETOWN	1814	41	2.56	5.09	10.49	25.35	1.07	2713	58	2.56	5.12	15.38	32.71	0.85	5.61
MARLBOROUGH	1677	26	1.71	4.00	11.11	22.79	1.04	2652	57	1.33	3.85	12.05	34.06	0.95	4.00
* NEW PALTZ	2090	22	49.68	71.06	92.75	10.47	1.02	3050	40	40.14	73.18	163.71	22.77	1.10	74.66
OLIVE	1617	25	1.09	1.45	2.42	22.44	1.07	2422	44	1.09	1.88	7.73	34.41	0.53	3.83
* PLATTEKILL	1552	21	56.00	76.56	93.75	14.02	1.04	2527	38	55.19	76.56	164.71	17.45	1.06	74.46
ROCHESTER	2029	22	48.32	72.67	107.98	13.91	1.05	3637	41	37.50	69.04	126.18	23.39	0.97	70.36
ROSENDALE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SAUGERTIES	5435	34	54.94	71.43	99.89	10.02	0.98	7432	55	53.66	74.14	234.94	24.55	1.08	78.36
SHANDAKEN	1807	23	55.85	78.47	122.94	14.97	1.04	2804	39	52.75	81.14	122.94	16.10	1.07	77.79
SHAWANGUNK	2194	23	47.98	62.56	154.29	19.67	1.02	3522	41	44.44	58.65	154.29	23.62	0.89	69.97
ULSTER	3199	26	1.16	3.70	9.23	31.60	1.04	4487	46	1.16	3.63	67.50	37.28	0.86	4.76
WAWARSING	3529	29	1.15	3.33	17.99	44.25	1.13	5559	55	1.15	3.86	27.62	49.48	0.86	5.45
* WOODSTOCK	2838	29	29.50	56.89	87.67	17.70	1.02	4345	48	29.50	57.99	181.25	21.29	1.05	57.41

* REVALUATION PROGRAM IS IN PROGRESS.

	COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	20.14	1.03
ALL PROPERTY TYPES:	28.77	0.97

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WARREN

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
12	3.71	71.77	14.05	44.04	0.98	1.26	3.45	75.26	26.11	42.52	0.78	1.11

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
GLENS FALLS	4054	27	22.86	35.05	53.00	14.71	0.99	5668	53	6.67	34.49	142.19	26.11	0.78	41.07
BOLTON	1303	34	24.83	40.40	63.33	16.29	1.06	2202	58	9.18	33.96	71.03	31.55	0.93	35.65
* LAKE GEORGE	1228	23	22.57	35.86	164.62	44.04	1.26	2480	48	5.66	33.00	164.62	42.52	1.11	34.17
CHESTER	1590	22	41.08	71.77	105.93	21.58	1.02	2886	40	25.93	75.26	131.60	33.23	1.09	73.36
HAGUE	730	22	17.89	31.61	45.44	19.41	0.98	1253	38	13.33	31.92	132.93	26.15	0.96	32.56
HORICON	1066	28	14.21	30.80	75.19	31.79	0.98	1848	43	14.21	32.78	86.27	33.40	0.95	33.84
JOHNSBURG	1148	24	3.57	6.71	18.18	37.94	1.00	2134	44	3.57	8.16	99.94	32.99	0.91	8.65
* LAKE LUZERNE	1317	26	3.33	6.09	16.95	27.00	1.09	2402	45	2.56	6.00	18.75	29.93	0.85	6.86
QUEENSBURY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
STONY CREEK	350	16	2.50	3.71	5.63	23.33	0.98	721	34	2.09	3.45	12.33	27.89	0.89	4.21
THURMAN	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WARRENSBURG	1266	20	18.39	42.13	51.89	14.05	1.09	2172	38	13.33	40.00	65.12	28.88	0.98	37.50

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	22.94	1.0[illegible]
ALL PROPERTY TYPES:	31.07	0.93

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WASHINGTON

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
17	5.56	17.20	19.80	47.38	0.99	1.45	5.80	14.84	24.34	58.29	0.88	1.24

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ARGYLE	832	19	5.44	10.00	26.67	28.48	1.11	1380	45	2.52	9.30	26.67	31.34	1.08	8.46
CAMBRIDGE	508	16	4.67	8.40	14.08	19.80	1.01	737	28	2.50	7.72	15.06	30.94	0.88	8.08
DRESDEN	437	24	3.87	13.48	28.33	40.97	1.45	715	39	3.87	9.38	28.33	58.29	1.24	9.63
EASTON	520	12	5.09	8.41	17.65	47.38	1.20	938	30	2.63	7.15	21.14	45.35	0.94	8.25
FORT ANN	1192	28	3.64	7.65	16.56	29.40	1.01	2140	43	3.64	6.67	150.48	25.28	0.88	8.24
FORT EDWARD	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
GRANVILLE	1470	23	4.82	10.28	23.33	24.57	1.07	2337	44	3.48	10.00	32.00	34.95	1.13	9.66
GREENWICH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
HAMPTON	193	21	4.17	10.15	29.33	34.44	1.08	439	55	4.17	9.69	57.14	51.83	1.16	10.93
HARTFORD	440	13	6.59	17.20	23.68	25.86	0.99	786	30	6.59	13.33	24.72	28.75	0.92	16.44
HEBRON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
JACKSON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
KINGSBURY	2918	28	10.48	15.38	26.24	21.05	1.00	3745	48	6.61	14.84	31.33	24.34	0.95	15.51
PUTNAM	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
SALEM	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WHITE CREEK	864	18	3.74	5.56	10.00	24.35	1.00	1301	34	3.74	5.80	56.36	57.59	1.15	6.57
WHITEHALL	1167	21	6.23	10.77	19.84	26.70	1.07	1718	39	6.23	9.65	32.35	30.25	1.01	10.42

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	26.48	1.06
ALL PROPERTY TYPES:	33.84	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WAYNE

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
15	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	RESIDENTIAL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	OVERALL APPRAISALS: PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ARCADIA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BUTLER	484	15	54.55	84.15	119.89	14.70	1.00	820	29	50.16	81.55	280.37	16.00	1.01	82.76
GALEN	1113	15	53.33	74.89	116.05	16.18	0.98	1845	35	34.22	70.67	116.05	19.30	0.94	72.50
HURON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
LYONS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MACEDON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MARION	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ONTARIO	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
PALMYRA	1836	23	64.71	80.16	101.45	8.45	1.01	2440	40	41.67	80.16	137.04	12.08	0.99	80.19
ROSE	678	18	63.61	82.22	105.36	14.26	1.01	1085	34	63.61	82.22	235.99	15.72	1.03	81.82
SAVANNAH	411	11	76.61	85.14	105.27	9.96	0.98	812	30	21.34	78.95	105.27	24.78	0.93	75.36
SODUS	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WALWORTH	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WILLIAMSON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WOLCOTT	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WESTCHESTER

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
25	5.81	77.03	6.02	23.67	0.93	1.13	5.75	77.03	8.20	42.86	0.53	1.07

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
MT VERNON	8004	25	9.36	12.50	21.63	13.78	1.00	10624	53	9.36	13.18	62.41	42.86	0.98	17.71
NEW ROCHELLE	11385	41	7.41	14.12	25.32	18.26	1.00	14355	68	7.41	14.73	72.50	38.11	1.05	17.00
PEEKSKILL	2901	18	10.28	14.31	17.16	15.55	1.00	4114	39	10.28	15.66	60.06	29.29	0.94	17.84
RYE	3545	28	5.57	10.06	17.01	16.83	0.96	4256	47	5.57	10.10	36.24	26.62	0.91	12.10
WHITE PLAINS	7096	20	8.98	11.86	15.57	11.62	1.00	9492	54	4.50	12.11	110.55	20.91	0.53	19.51
YONKERS	23275	44	8.71	12.50	21.60	18.34	1.01	33036	91	4.64	13.26	219.43	31.95	0.85	17.05
BEDFORD	4004	34	30.63	43.84	102.39	16.80	0.96	5884	58	7.14	42.29	102.39	28.26	0.95	43.47
CORTLANDT	9267	39	3.98	6.94	9.71	12.96	1.03	12618	66	3.33	6.74	36.30	21.15	0.63	8.44
EASTCHESTER	6134	41	4.67	7.27	15.03	23.67	0.99	8158	67	2.40	8.23	129.10	37.38	0.74	11.22
GREENBURGH	16507	38	7.86	14.42	18.14	12.75	1.02	23504	79	7.86	14.83	42.76	19.65	0.86	15.75
HARRISON	4517	27	4.08	6.79	12.16	22.53	0.93	5724	52	0.80	6.55	29.47	31.89	0.73	8.73
LEWISBORO	2904	32	24.43	36.00	72.67	14.97	1.00	4576	55	9.17	36.50	113.33	24.28	1.04	35.89
MAMARONECK	6110	37	7.44	10.52	17.36	12.68	0.98	7332	59	5.67	10.60	53.47	17.26	0.94	11.60
MOUNT PLEASANT	8959	37	4.76	5.81	8.36	8.27	1.00	12171	66	1.63	5.75	30.49	21.94	0.79	7.12
NEW CASTLE	4338	34	65.20	77.03	92.12	6.02	1.01	5149	51	57.12	77.03	120.89	8.20	0.92	80.71
NORTH CASTLE	2684	25	5.52	7.49	12.20	16.01	1.01	3557	44	1.00	7.40	17.79	26.56	0.73	9.26
NORTH SALEM	1470	23	26.04	41.50	63.00	17.47	1.13	2170	44	10.00	41.50	70.13	24.35	1.07	39.35
OSSINING	5665	37	9.76	20.00	29.00	14.34	1.01	7311	59	5.33	20.00	34.02	17.55	0.95	20.74
PELHAM	3023	33	7.70	10.73	17.56	14.01	1.00	3368	52	7.70	10.77	110.00	19.84	0.94	12.71
POUND RIDGE	1448	25	41.38	55.33	75.00	10.84	0.99	2049	39	21.25	52.82	86.21	16.41	0.86	56.36
RYE	7268	29	6.27	8.63	11.58	14.66	1.03	9154	54	4.80	8.80	48.81	31.10	0.98	10.50
SCARSDALE	5078	43	5.34	10.11	15.30	17.42	1.02	5548	59	1.00	10.11	35.19	21.45	0.98	10.46
SOMERS	3502	30	39.53	43.97	78.57	12.23	1.04	6201	54	32.29	44.12	138.28	16.21	0.98	49.16
YORKTOWN	8168	40	5.38	9.41	12.46	12.10	1.01	11076	65	3.35	9.43	20.45	15.63	0.71	9.97
MOUNT KISCO	1225	12	48.18	53.85	62.15	6.06	1.00	1898	55	41.50	55.26	429.63	22.75	0.83	72.40

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	14.83	1.01

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WYOMING

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
16	7.63	107.69	9.00	29.64	0.99	1.10	7.23	107.14	13.68	37.22	0.79	1.08

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
ARCADE	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ATTICA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BENNINGTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
* CASTILE	1362	22	6.12	10.86	16.47	19.92	1.05	2091	41	2.00	10.71	65.79	34.55	0.93	11.31
COVINGTON	238	8	6.73	10.29	14.81	19.70	1.10	491	28	5.06	8.72	25.00	26.49	0.98	8.82
EAGLE	306	18	4.90	7.83	21.90	29.64	1.02	582	46	1.18	7.23	26.01	37.22	0.96	8.04
GAINESVILLE	548	13	10.58	13.79	16.17	13.01	0.99	1022	39	4.72	11.94	31.56	20.59	1.00	13.44
GENESEE FALLS	117	8	6.60	9.62	16.87	24.44	1.06	267	25	0.92	9.62	22.11	34.55	0.79	11.64
JAVA	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MIDDLEBURY	424	14	68.52	97.53	116.07	11.80	1.02	718	29	15.15	88.65	148.94	23.20	0.99	85.25
ORANGEVILLE	358	13	8.38	11.72	16.69	16.29	0.99	800	30	3.95	9.60	25.00	27.77	0.86	11.13
PERRY	1437	17	7.76	11.03	18.71	23.88	1.04	2090	35	7.76	10.74	63.78	22.16	1.02	12.17
* PIKE	317	11	90.91	107.69	136.36	9.00	1.06	572	29	70.82	107.14	136.36	13.68	1.00	102.74
SHELDON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WARSAW	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
WETHERSFIELD	219	8	8.22	12.90	18.87	25.19	1.07	791	37	0.80	11.45	23.22	27.08	1.08	10.84

* REVALUATION PROGRAM IS IN PROGRESS.

	COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	19.60	1.04
ALL PROPERTY TYPES:	26.70	0.97

1983 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF YATES

ASSESSING UNITS	RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH	OVERALL APPRAISALS: MEDIAN AV RATIOS LOW	HIGH	C.O.D. LOW	HIGH	INDEX OF REGR. LOW	HIGH
9	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	PARCEL COUNT	SAMPLE SIZE	ASSESSMENT RATIOS: LOW	MEDIAN	HIGH	C.O.D.	I.R.	MARKET VALUE RATIO
BARRINGTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
BENTON	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
ITALY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
JERUSALEM	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
*MIDDLESEX	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
MILO	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
POTTER	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														
STARKEY	988	22	31.30	77.78	99.46	21.51	1.11	1479	41	31.30	78.33	103.08	18.96	1.04	73.44
TORREY	INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR.														

* REVALUATION PROGRAM IS IN PROGRESS.

COUNTYWIDE WEIGHTED AVERAGES

	COEFFICIENT OF DISPERSION	INDEX OF REGRESSIVITY
RESIDENTIAL:	N.A.	N.A.
ALL PROPERTY TYPES:	N.A.	N.A.

1983 Market Value Survey Appraisals: Coefficient of Dispersion and Index of Regressivity

City of New York

Class 1 Residential Appraisals:

Assessing Units	Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
1	13.15	13.51	31.05	31.05	1.07	1.07

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
New York	559486	717	4.80	13.51	69.44	31.05	1.07

Class 2 Residential Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
21.18	21.18	51.43	51.43	0.77	0.77

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
New York	142867	307	7.65	21.18	89.47	51.43	0.77

Class 3 Utility Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
53.42	53.42	8.19	8.19	1.06	1.06

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.
New York	555	10	40.30	53.42	60.95	8.19	1.06

Class 4 All Other Appraisals:

Median AV Ratios Low	Median AV Ratios High	C.O.D. Low	C.O.D. High	Index of Regr. Low	Index of Regr. High
28.05	28.05	57.13	57.13	0.91	0.91

	Parcel Count	Sample Size	Assessment Ratios: Low	Median	High	C.O.D.	I.R.	Market Value Ratio
New York	113368	341	3.20	28.05	165.24	57.13	0.91	29.71

Countywide Weighted Averages

	Coefficient of Dispersion	Index of Regressivity
Class 1 Residential:	31.05	1.07
Class 2 Residential:	51.43	0.77
Class 3 Utility:	8.19	1.06
Class 4 All Other Appraisals:	57.13	0.91

APPENDIX B:

WEIGHTED COEFFICIENT OF DISPERSION COMPUTATION FORMULA

The coefficients of dispersion contained in this report are calculated from the estimates of market value (appraisals) derived in the New York State Board of Equalization and Assessment's 1983 market value survey. The coefficients are "weighted" according to the selection procedures employed by the SBEA in choosing the properties to be included in the survey: a stratified random sample.

When the SBEA selects a sample of properties to include in a survey, preliminary sorts are made of each assessment roll so as to segregate properties into classes. Each broad use class from an assessment roll can be viewed as a list of the properties contained within that property class. These lists are further subdivided into a number of assessed value intervals and, where appropriate, into political subdivisions such as villages within towns. Each of these political or assessed value subdivisions of the overall list of residential properties is a stratum, and the strata contain unequal numbers of properties. Random sampling from each stratum will produce examples of the assessment practices found, with the sampled assessment ratios (assessed value divided by appraised value) "representing" different numbers of parcels. Because of the differences in the representativeness of each sampled parcel, weights are attached to each assessment ratio so as to distribute the "representativeness" uniformly over the entire property class.

The general formula for a coefficient of dispersion around the median is:

$$(1.) \qquad \tilde{COD} = \frac{100}{R_m} \left[\frac{\Sigma_i \, / R_i - R_m /}{n - 1} \right]$$

where:

$\tilde{COD}$ = coefficient of dispersion around the median;

R_m = median assessment ratio;

R_i = observed assessment ratio (one for each sampled property); and

n = number of properties sampled.

This general formula is usually applied to sales, where the representativeness of each sale is unknown (assumed to be randomly distributed across the population of properties). When the representativeness of each sampled parcel is known, we can correct the formula by weighting each of the observed assessment ratios as follows:

Let $w_i = p_i / s_i$, where:

w_i = the weight of every sample drawn from the i^{th} stratum;

p_i = the number of parcels in the i^{th} stratum;

s_i = the number sampled in the i^{th} stratum; and

$\overline{w}$ = the sum of the parcels divided by the sum of the samples in all strata.

This weight is calculated for each stratum, and is identical for all sampled parcels within it. For example, in a municipality, if there are 600 residential parcels in the assessed value range of $40,000 to $80,000 and six of them are selected in a random sample, then each one of the 6 sample ratios is assumed to represent 100 of the parcels in that range (or strata). With i signifying the count of strata, let j be the number sampled within a given stratum. An assessment ratio for a given observation will be R_{ij}. As in the case of formula (1.), above, we must calculate the absolute difference between R_{ij} and R_m, correcting the weight assigned to each observation by dividing by the mean weight, $\overline{w}$. For all j observations within each of the i strata, the formula for the weighted coefficient of dispersion around the median becomes:

$$(2.) \qquad \tilde{COD}_w = \frac{100}{R_m} \left[\frac{\Sigma_i \Sigma_j \frac{w_i}{\bar{w}} / R_{ij} - R_m /}{n - 1} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails:

1. Calculate the assessment ratio (R_{ij}) for each sample parcel by dividing the assessed value by the appraisal value.

2. Array the assessment ratios from lowest to highest within each assessing unit.

3. Calculate the weight (w_i) for each sampled parcel and the average weight ($\bar{w}$) for the assessing unit.

4. Normalize the weight of each sampled parcel by dividing by $\bar{w}$.

5. Select the median assessment ratio (R_m) from the weighted list (length of list equals the total number of parcels sampled).

6. Apply the computing formula (2., above).

It is important to note that the median assessment ratio will not necessarily be the same as the median of the sampled ratios (e.g., the median from step 5 above, will not necessarily produce the same result as selecting the median from step 2). Instead, the median from the "weighted" list of appraisals is used, where the sum of the weights will equal the number sampled.

For cases where the stratification process is embedded even further, such as multiple portions within an assessing unit, the calculations embodied in the computing formula entail additional subscripts. However, the general form of the equation remains the same. In this manner we can statistically correct, to some degree, the deficiencies built into the sampling procedures and construct a measure built upon equally-likely selections of each parcel from an assessing unit.

In general, the calculation of coefficients of dispersion by means of this procedure will produce lower coefficients than a sales-based calculation. This is due to the problems listed in the text concerning sales reporting in New York. Sales will generally produce a greater amount of dispersion around the median value due to the increased probability of including disparate assessment ratios from the assessment roll. In a comparison of techniques using sales and survey results ("Sales Versus Appraisals: Measuring the Quality of Assessment in New York State," presented to the International Association of Assessing Officers annual meeting, Hollywood, Florida, October 1984), the sales-based coefficients of dispersion, with larger numbers of assessment ratios, produced generally higher coefficient of dispersions. If, by chance, the properties selected by the SBEA sampling procedures are more diverse than the assessment roll as a whole, the coefficient of dispersions calculated as in this report will have higher values than warranted. In general, however, the values listed in the report are conservative estimates of the overall dispersion to be found on the assessment rolls.

Some states have produced coefficients of dispersion from an even more conservative formula, using interquartile deviations as the basis for the calculations. This method is more appropriate as an estimate of the dispersion when the distribution of assessment ratios contain values not indicative of assessment practices (e.g., using sales files where sales do not reflect actual value, as in sales between relatives). The interquartile deviation method discards the values obtained in the lowest and highest fourths of the list of ratios, thereby producing lower estimates of dispersion than when each deviation from the measure of central tendency is calculated. Since the SBEA survey does not contain these "untrustworthy" data, all deviations from the median are included in the calculating formula.