

January 2014

---

# Assessment Equity in New York: Results from the 2013 Market Value Survey

---

Thomas H. Mattox  
Commissioner

Robert D. Plattner  
Deputy Commissioner



---

# Contents

---

---

Introduction	1
2013 Market Value Survey Data and Estimation Methodology	2
Statistical Measurement of Assessment Uniformity	3
Coefficient of Dispersion Standards	6
Coefficient of Dispersion Results	7
Price-Related Differential Results	12
Recent Reassessment Activity Subsequent to the 2013 Market Value Survey	13
Conclusions and Recommendations	14
Standard of Assessment	15
Reassessment Cycle	15
Direct Equalization	15
Withholding of State Payments	15
Ordering a Reassessment	16

---

---

Tables	Table 1: Ratio Study Uniformity Standards Indicating Acceptable General Quality	6
	Table 2: Department Guidelines for Assessment Uniformity	7
	Table 3: Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2013 Market Value Survey)	8
	Table 4: Assessment Uniformity, Sampled and Non-Sampled Assessing Units	8
	Table 5: Level of Assessment, as Measured by 2013 State Equalization Rate	10
	Table 6: Value-Related Bias in Assessing, Sampled Assessing Units, 2013 Market Value Survey	12
Figures	Figure 1: New York State Assessing Units meeting State Guidelines for All-Property Assessment Uniformity	9
	Figure 2: Percent of County, City and Town Assessing Jurisdictions with Assessment Uniformity, 1980-2013	11
	Figure 3: New York State Assessing Units Participating in Cyclical Reassessment	14
Appendices	Appendix 1: Local Reassessment Project Review and Analysis	A-1
	Appendix 2: Measuring Assessment Uniformity from Market Survey Data: Weighted Coefficient of Dispersion	B-1
	Appendix 3: 2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report	C-1

---

# Summary of Report

---

Section 1200 of the Real Property Tax Law requires that the Department of Taxation and Finance monitor the equity of assessments in New York in the context of its periodic market value surveys, and report its findings to the Governor, the President Pro-Tem of the Senate, and the Speaker of the Assembly. The current report presents such an analysis, based on results from the 2013 survey.

## Findings

Approximately 74 percent of the State's assessing units are indicated as having equitable assessment rolls. The number achieving overall equity had been rising steadily until the middle of the past decade (see Figure 1 in the report) and stands in dramatic contrast to the situation of about three decades ago when only about 10 percent had equitable assessments. However, in the latter half of the past decade, equity levels retreated somewhat. It is believed that this reflects the influences of turbulent real estate markets in many areas, and the difficulty some assessors had in ensuring that their rolls reflect current market conditions. In the last two years, a modest upward trend in equity has reappeared, however.

A related positive trend has been the number of assessing units that have been updating their rolls on a frequent basis. As indicated in Figure 3 of the report, 308 units (31 percent) have submitted cyclical reassessment plans committing to a regular cycle of reappraisal. Although this is not a compulsory state requirement in New York, the State's reassessment aid program has been recently modified to encourage the use of a four-year updating cycle.

Despite the major progress that has occurred over the past few decades, much remains to be done. A significant number of assessing units, including many in rural regions of the State and some in its most populous areas such as the Lower Hudson Valley and Long Island, have not reassessed in many decades. Some small assessing units in rural areas of the State have difficulty finding the resources to perform the assessing function to today's standards, and need to explore consolidation and/or

---

coordination of effort in order to carry out their assessment duties equitably and efficiently.

In recent years, a “plateau” seems to have been reached in terms of local participation in existing state aid incentive programs for quality assessing. Thus, new methods of encouraging more communities to reassess have been sought, including the recent redesign of the reassessment aid program. This report also outlines a series of policy measures that are used in other states for the purpose of ensuring that local governments maintain current, equitable assessments, and recommends that they be considered in New York.

## Methodology

The survey found that 550 assessing units (approximately 56 percent) implemented recent reassessment programs that could be used directly in determining 2013 municipal full value. For these assessing units, the survey process consisted of a review by Department staff of the reassessment roll and the procedures and data used to conduct the reassessment program. In cases where the assessed values appearing on the roll represented a recent year other than 2013, they were adjusted to the statewide value standard of July 1, 2012 that was used in the survey. This review and trending process for assessing units with recent reassessments was first implemented for the 1996 market value survey and, for a substantial portion of the State, it has eliminated the costly sampling of rolls and appraisal of parcels that had been undertaken in prior surveys.

For the remaining approximately 44 percent of assessing units that did not have recent reassessments, samples of sales and appraisals, and computer-assisted mass appraisal (CAMA) models, were used to determine the local average level of assessment, and variation around this average. Where reliable residential sales data reflecting the appropriate time frame were available, such sales were used to replace or augment individual parcel appraisals. CAMA techniques were employed where insufficient residential sales were available but local property inventories were satisfactory for statistical modeling purposes. For the non-residential property classes -- generally characterized by greater heterogeneity and complexity -- individual sampled parcels were appraised if the property class represented a significant component of the total value on the roll.

Uniformity of assessments on the sampled rolls was measured primarily through a statistic known as the Coefficient of

---

Dispersion (COD). This statistic measures the extent of assessment “error” observed among the assessment ratios (assessed value divided by market value) of the sample parcels. Ideally, all ratios within an assessing unit (or, for New York City and Nassau County, within a property class) should be the same, indicating perfectly uniform assessments. However, unavoidable imperfections in valuation and estimation error require that some minimum level of variation be deemed acceptable. The amount of variation that is acceptable is a function of the type of property and the amount of market activity in a given community, with the most rural areas generally capable of attaining assessments that are less uniform than those attainable in urbanized areas, due to greater variability among properties and sparse market data for some or all property types.

Among the sampled assessing units, approximately 41 percent had COD estimates for the entire assessment roll that satisfied State guidelines, which in turn are based on standards established by the International Association of Assessing Officers (IAAO). In terms of residential property, where allowable COD levels are more stringent, 21 percent met the guidelines.



---

# Introduction

---

Distributional equity in real property taxation requires that properties of the same value be treated alike in terms of their assessments. New York State law (Section 305 of the Real Property Tax Law) stipulates that assessing jurisdictions must assess properties at a uniform percentage of value, and State courts have held that “value” means “market value.” New York’s two “special assessing units,” New York City and Nassau County, must assess at a uniform percentage of market value within each of four specified property classes. This means that all parcels on the assessment roll (or, for special assessing units, within each class) should have the same, or at least very similar, assessment ratios (assessed value divided by market value). Each assessing unit has the right to choose the percentage of value to be used as an assessment standard.

The New York State Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2013 market value survey.

Included herein is information for the State’s 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns.

---

<sup>1</sup>This analysis is required by Section 1200 of the Real Property Tax Law.

For the 2013 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there is a sufficient sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date. It is used for residential property only, and supplemented by appraisals for other property types.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a statistical model. The model uses a multiple regression equation to predict the market value of residential parcels based on sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good parcel inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.
3. Stratified Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property, and sample parcels were weighted based on the incidence of each type on the assessment roll.
4. Review and Verification of a Recent Reassessment -- The review and verification process was used in assessing units having conducted recent reassessments. It involves an audit-type analysis of the reassessment process and its results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit document is completed (see example in Appendix A) in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

---

Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a very minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2013 market value survey.

As mentioned above, assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment,” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process, in which case the roll would not have been accepted for review and verification in the survey. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards.

It should be understood, however, that the designation of assessing units as having adequate equity does not necessarily imply that all properties in them are accurately assessed. Factors such as uniqueness of certain properties, rapidly changing neighborhood conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

#### Statistical Measurement of Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the Coefficient of Dispersion (COD). The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels

sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of market value. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	1.20	.40
2.	110,000	100,000	1.10	.30
Median 3.	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000	.52	.28
<b>Total Deviation</b>				<b>1.20</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than is evident in Example 1. While some dispersion is indeed present, it is significantly lower than in the previous example and within an acceptable range when factors such as measurement error and valuation uncertainty are taken into account.

Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$92,000	\$100,000	.92	.12
2.	88,000	100,000	.88	.08
Median 3.	80,000	100,000	.80	.00
4.	76,000	100,000	.76	.04
5.	64,000	100,000	.64	.16
Total Deviation				.40
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the Price-Related Differential (PRD)<sup>2</sup> is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as “neutral” assessment practice, i.e., no price-related bias.

<sup>2</sup>This statistic is sometimes referred to as the Index of Regressivity.

However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward “progressivity,” that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), “regressive” assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

Coefficient of Dispersion Standards

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted guidelines for assessment uniformity. The International Association of Assessing Officers, in its publication entitled Standard on Ratio Studies (January 2010), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the types of property it contains, community size, population density, the degree of diversity of properties, market activity levels, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based on these categories and neighborhood characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAAO standards are summarized in Table 1.

Table 1. Ratio Study Uniformity Standards Indicating Acceptable General Quality, IAAO\*

Type of property - General	Type of property - Specific	COD Range**
Single-family residential (including residential	Newer or more homogenous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4 unit	5.0 to 20.0
Income-producing properties	Larger areas represented by large	5.0 to 15.0
Income-producing properties	Smaller areas represented by	5.0 to 20.0
Vacant land		5.0 to 25.0
Other real and personal property		Varies with local conditions
*These types of property are provided for general guidance only and may not represent jurisdictional requirements.		
** CODs lower than 5.0 may indicate sales chasing or non-representative samples.		

In its work with various types of assessing units, the Department's staff has also found that the more rural areas, where there are relatively few sales and properties are more heterogeneous, pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, staff has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban and suburban areas. The guidelines established are summarized in Table 2 and were applied in determining the number of assessing units achieving equity for purposes of this report.

**Table 2. Department Guidelines for Assessment Uniformity**

<b>Population Density (persons/sq. mile)</b>	<b>Coefficient of Dispersion, All Property</b>
<b>100 or less</b>	<b>≤ 20</b>
<b>101 to 400</b>	<b>≤ 17</b>
<b>401 or more</b>	<b>≤ 15</b>

Coefficient of Dispersion Results

For the 2013 market survey, the median residential COD among the sampled assessing units was 17.57, and the median for all property classes combined was 19.67.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 6.05 to 65.74. For the residential COD, the range among assessing units was 5.48 to 60.32.

The COD results presented herein are point estimates. If the estimation were replicated using an alternative data set, it is likely that somewhat different figures would be obtained due to sampling error. Gloudemans, an expert in the field, has proposed a confidence interval approach to recognize the problem of sampling error. His approach results in a range within which the COD estimate will fall with a known probability. However, the approach does not obviate the need for making point estimates of the COD.<sup>4</sup>

---

<sup>3</sup>The special assessing units of New York City and Nassau County are excluded in calculating the median COD because they use a classified assessing system.

<sup>4</sup>See Robert J. Gloudemans, "Confidence Intervals for the Coefficient of Dispersion: Limitations and Solutions," *Assessment Journal*, Nov./Dec. 2001.

Table 3 summarizes the 2013 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 41 percent of the sampled assessing units had 2013 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 21 percent of the sampled units had uniform rolls.

**Table 3. Summary of COD Values for Sampled, Assessing Units, by Degree of Urbanization (2013 Market Value Survey)**

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Guideline		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤100	231	15	20	22%	37%
>100 - ≤400	106	12	17	25%	43%
>400	96	10	15	17%	46%
<b>TOTAL</b>	433	-	-	21%	41%

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

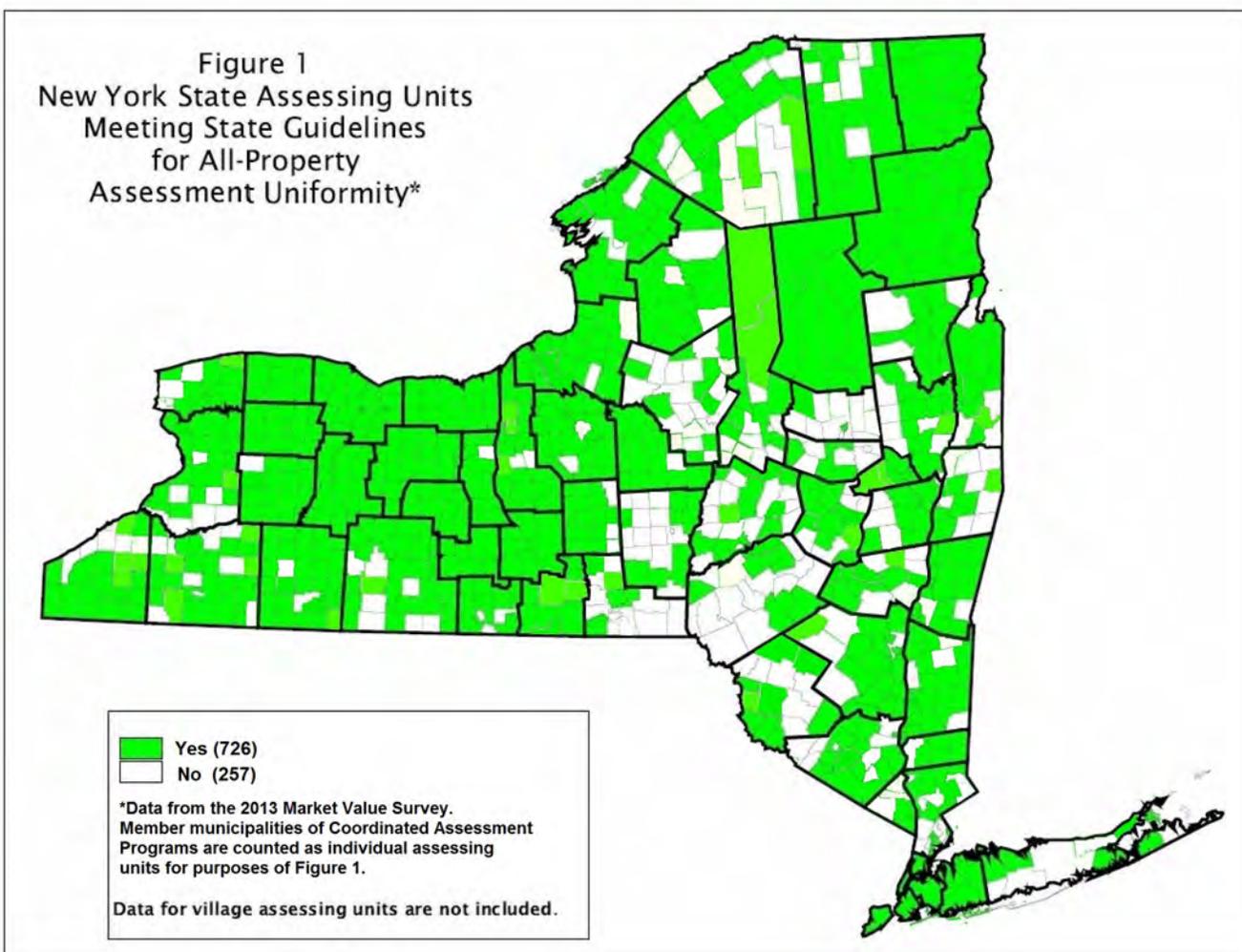
Table 4 shows the combined results for sampled and non-sampled Assessing units. When the non-sampled units – those for which a recent reassessment program was reviewed and verified – are combined with sampled units achieving satisfactory uniformity, a total of 726 (73.9%) of the state’s assessing units had uniform assessment rolls. This represents an increase of two assessing units over the number found to be equitable in the 2012 survey analysis.

**Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\* (2013 Market Value Survey)**

	Total	Number with Uniformity	
		Residential	All Property
Sampled	433	93	176
Non-Sampled	550	550	550
<b>Total</b>	983	643 (65.4%)	726 (73.9%)

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

The geographical distribution of equitable assessing is shown in Figure 1. It can be observed that, in many parts of New York, all or nearly all the municipalities in a county have uniform rolls. On the other hand, clusters of rural assessing units with inequitable rolls are to be found in several areas, including the Northern Catskills, Southern Tier, Adirondacks and Southwestern New York. Some of the densely populated units in the Lower Hudson Valley and Long Island areas also have not achieved equitable rolls.



Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2013 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that over 71 percent of all assessing units now have assessments that are at least 75 percent of current market value. Although there are some assessing units with assessments that are well below market value but which are still uniform and equitable, experience has demonstrated that current market assessments are strongly correlated with equity, and the level of assessment findings thus support the Table 4 data on assessment uniformity.

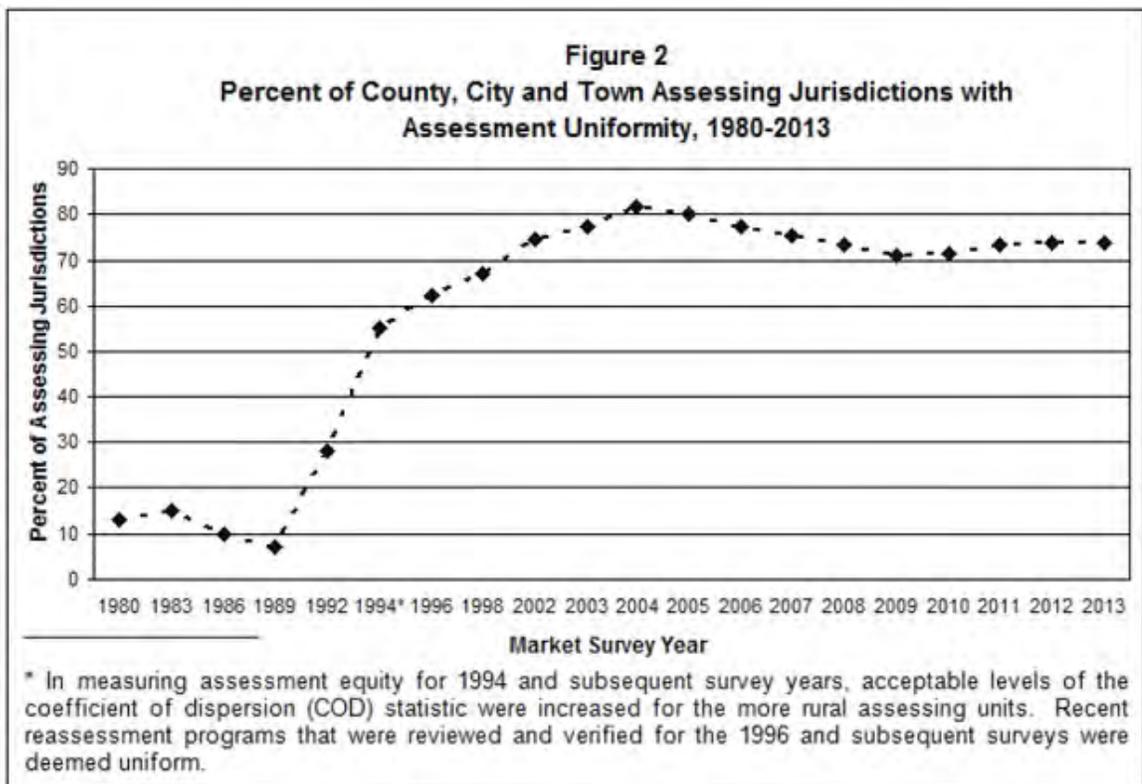
The 89 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 48 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State where real estate markets experienced rapid appreciation during certain periods.

Table 5. Level of Assessment, as Measured by 2013 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	56	(5.7%)
10.01 - 25.00	33	(3.4%)
25.01 - 50.00	48	(4.9%)
50.01 - 75.00	143	(14.6%)
75.01 - 100.00	667	(68.0%)
Greater than 100.00	34	(3.4%)
<b>Total</b>	<b>981</b>	<b>(100%)</b>

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing units of Nassau County and New York City are excluded.

Figure 2 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. It is believed that real estate market volatility is the primary reason for the noticeable lack of progress in achievement of greater uniformity over the past decade.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of sales prices and/or appraised values. The simple mean counts the ratio of each property equally, regardless of the property’s value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value. If no assessment bias exists, the two mean ratios should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean ratio will be higher than the value-weighted mean ratio, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). IAAO suggests that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 6 summarizes the extent of value-related equity as measured by the PRD for sampled assessing units. About 42 percent of the sampled assessing units assessed residential property in a neutral manner, i.e., they generally did not tend to favor either high- or low-value properties. However, 57 percent tended to over-assess low-value homes relative to high-value homes, while only two units tended to do the reverse. These results are similar to those found in the prior market value survey.

**Table 6. Value-Related Bias in Assessing, Sample Assessing Units, 2013 Market Value Survey**

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	2	1%	73	17%
Neutral	184	42%	168	39%
Regressive	247	57%	192	44%
<b>TOTAL</b>	433	100%	433	100%

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

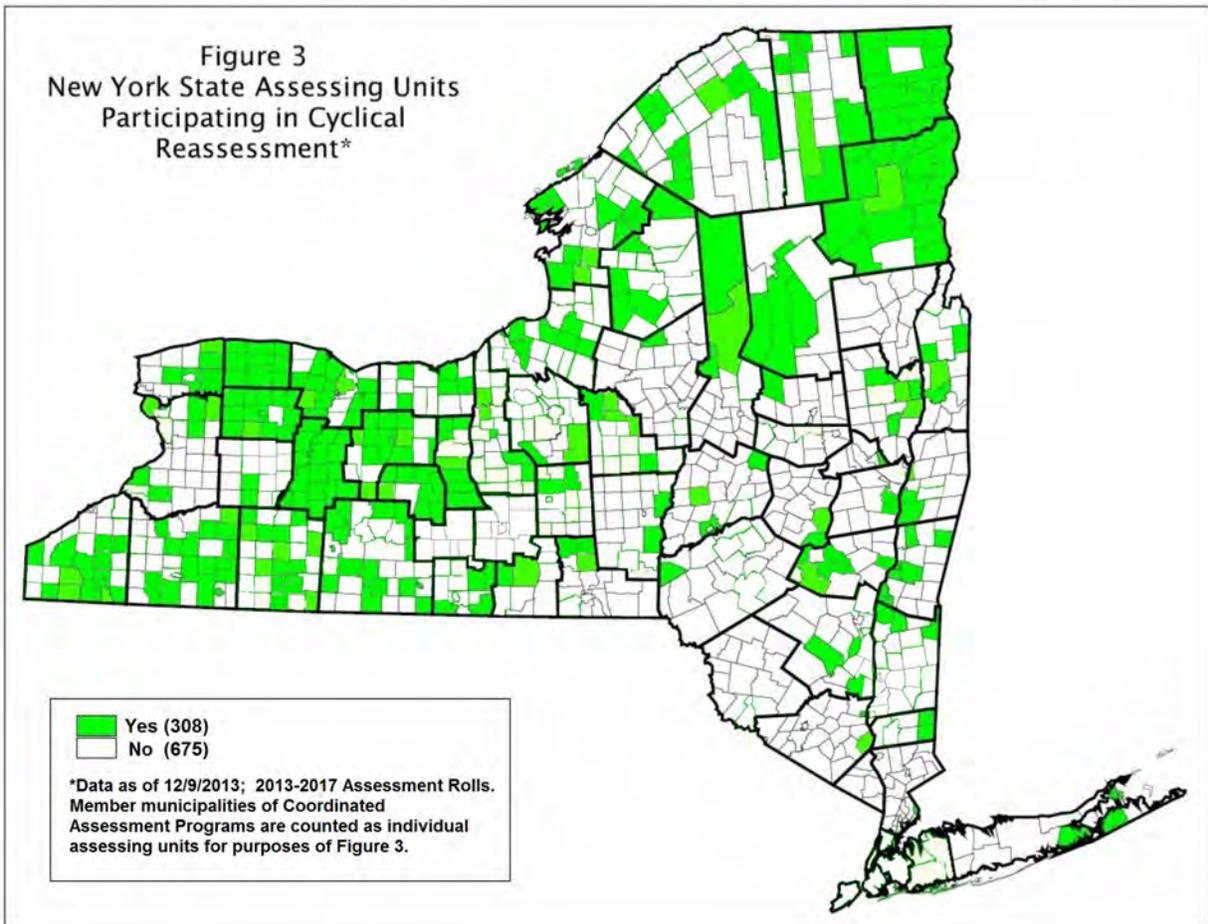
---

When all property classes are combined, the situation changes significantly. Table 6 shows that 17 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 44 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 39 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

### Recent Reassessment Activity Subsequent to the 2013 Market Survey

Approximately 6 percent (26) of the 433 assessing units for which CODs and PRDs were calculated are conducting or plan to conduct a reassessment on a roll subsequent to the one that was utilized in the 2013 survey. For these assessing units, the COD and PRD estimates contained in this report are a measure of past assessment equity only; the level of uniformity on the newer roll may well be significantly improved from the level on the roll evaluated. Of the 550 assessing units for which recent reassessment projects were reviewed for the 2013 market value survey, 353 have scheduled a subsequent reassessment project. With the advent of the Cyclical Reassessment Aid Program, and its requirement to complete a reappraisal at least once in every four years, these subsequent reassessments will be performed on a roll completed between 2014 and 2017, depending on the schedule of the municipality's planned participation. Thus, nearly 65 percent of those that have already taken steps to maintain equitable assessing practices are projecting that they will reassess again in the next one to four years.

Figure 3 indicates the number of municipalities that have submitted plans for the Cyclical Reassessment Aid Program. As of December 9, 2013, some 308 assessing units are committed to updating their assessment rolls on a regular basis, thus ensuring that equity will be maintained as market conditions change. It should be stressed, however, that Figure 3 signifies a snapshot in time and that the data it represents is subject to continuous change.



## Conclusions and Recommendations

Achievement of assessment equity in New York improved dramatically over the past thirty years, reached a peak in 2004 and, since then, has hovered around 70 to 80 percent of assessing units. Following the large gains in earlier years, there seems to have been a moderate decline in the second half of the past decade, and more than one quarter of assessing units currently have very outdated assessments. It appears that existing aid programs for quality assessment administration are no longer attracting significant numbers of new participants. Thus, it may be worthwhile for policymakers to consider additional tools to bring about greater assessment equity. Other states employ a number of such tools, and virtually all states have more requirements directed at maintenance of assessment uniformity than New York has.

---

Standard of Assessment	<p>All states other than New York, New Jersey, and Pennsylvania require that a common level of assessment (most frequently, 100 percent of current market value) be applied in all assessing jurisdictions). This approach has many advantages, including, equitable tax treatment of like properties, greater taxpayer understanding of the basis of the tax, and both fair and cost-effective apportionment of taxes and state aid among local governments. It is also consistent with recommendations of the IAAO concerning the most appropriate state policies with respect to assessment standards.</p>
Reassessment Cycle	<p>In recognition of the fact that real estate markets are constantly changing, many states require that assessments be updated periodically. While annual updating is the ideal, actual practice usually involves cycles that generally range from two to six years, in recognition of the time that is generally needed to accumulate sufficient market data (especially in small, rural assessing units), the amount of work required, including data verification, valuation, outreach to property owners, and assessment appeals, and the cost of the entire process. While New York's aid incentive program for reassessment now provides for a four-year reassessment cycle, it must be understood that the program is not mandatory.</p>
Direct Equalization	<p>States using this policy tool directly change assessments on the rolls prepared by local governments, in contrast to the indirect equalization used in states such as New York, where the portion of a county or school tax levy to be borne by a particular municipality is adjusted in recognition of that municipality's overall level of assessment. The main advantage of direct equalization is that it changes the assessment, so that property owners can then compare their assessments to local market prices. A limitation, however, is that the state-level adjustments may well be quite crude factors that are applied to an entire property class or assessment jurisdiction, especially when adjustments must be made for many assessing units.</p>
Withholding of State Payments	<p>Rather than attempt to make rough adjustments to assessments in order to bring them to the correct market level, many states instead use monetary sanctions. These generally involve the withholding of monies that local governments would ordinarily receive from the state on an annual basis, such as state aid payments, a local share of certain state taxes, or fees that</p>

---

are collected by the state and sent to local governments, in whole or in part. The payments are restored only when the assessments in question are brought up to state standards.

#### Ordering a Reassessment

Some states simply direct a local government with faulty assessments to conduct a reassessment and, if the locality in question fails to comply with the directive, the state may hire a contractor to do the work and charge the local government for the cost of the project. Massachusetts is a nearby state where such action is the final remedy for outdated or inequitable assessments.

---

# **Appendix A — Local Reassessment Project Review and Analysis**

---

# APPENDIX A

## New York State Office of Real Property Tax Services

### Local Reassessment Project Review and Analysis

Assessing Unit:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

2013

Assessor(s):

Telephone:

Fax:

RPTS Director:

Telephone:

Assessing Unit's Stated Uniform Percentage of Value:

Reviewer:

Review Completion Date:

## 1) GENERAL DESCRIPTION OF REASSESSMENT

**RPTL Section 102 defines a reassessment as “the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL”.**

<b>1</b>	Is there intent on the part of this assessing unit to comply with the requirements for Aid pursuant to RPTL Section 1573 (6) (2) (a)? <b>[Y/N]</b>	
<b>2</b>	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter <b>NA</b> if previous effort was more than ten years ago.	
<b>3</b>	Is this year’s reassessment effort a complete assessing unit-wide reappraisal? <b>[Y/N]</b>	
<b>4</b>	Is this year’s reassessment effort being assisted by a vendor? <b>[Y/N]</b>	
<b>5</b>	What was the Equalization Rate for the prior year’s assessment roll?	
<b>6</b>	Has the municipality adopted Article 19 (Homestead) in conjunction with this reassessment or is Article 19 already in effect?	

**2) DOCUMENTATION FOR FINDINGS FOR SYSTEMATIC ANALYSIS**

**a. Acquisition and Maintenance of Parcel Inventory Data**

**Major Types A, B, and C**

<b>1</b>	<b>Data Items:</b> Does the assessing unit's parcel inventory database contain all the data items specified in 9NYCRR Parts 190? <b>[Y/N]</b>	
	If the assessing unit is using RPS V4, answer <b>Y</b> and proceed to Question #2. Otherwise, complete the Checklist in Appendix A and continue to 1. a. below.	
	a. If <b>N</b> , what data item(s) are missing?	
	b. If <b>N</b> , in the reviewer's opinion, will these missing data items adversely affect the assessing unit's capacity to conduct systematic analysis? If <b>Y</b> to this question, provide an explanation below.	
<b>2</b>	Enter the assessment roll year of the last municipal-wide data collection or verification project.	
<b>3</b>	Enter the assessment roll year of the last municipal-wide issuance of inventory data mailers or equivalent.	

**Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Types A, B, and C)**

<b>4</b>	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of parcel inventory data are adequate.
<b>ORPTS' Regional Reviewer:</b>	<b>Date:</b>



**2) c. Grouping of Inventory and Valuation Data**

[Respond Y/N/NA or as appropriate.]

<b>1</b>	Briefly describe, below, the assessing unit's current grouping of inventory and valuation data for all but complex utility property.	
<b>2</b>	If groupings were geographically based, are grouping maps available?	

**Reviewer's Summary - Grouping of Inventory and Valuation Data (Major Types A, B, and C)**

<b>3</b>	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the grouping of inventory and valuation data are adequate.	
ORPTS' Regional Reviewer:		
		Date:

**2) d. Analysis of Data - *Diagnostics***

***Diagnostics do not need to be performed since this year's reassessment effort is a complete assessing unit-wide reappraisal. Continue to the next section.***

2) e. Applying Valuation Techniques - *Prescriptives*

[Respond Y/N/NA or as appropriate.]

<b>1</b>	<b>Land Valuation</b>				
	a. Was a “primary” land type (or equivalent) used for both improved and vacant parcels with road frontage?				
	b. Does private forestland (property class 9xx in Roll Section 1) comprise more than 10% of the assessing unit’s total assessed value? <b>If Y, answer the following question; otherwise go to c.</b>				
	i. Were stumpage values applied or taken into consideration?				
	<b>c. *Method(s) used for Land Valuation</b>				
	For improved properties, this table refers to the land component only		Major Type A	Major Type B	Major Type C
	Land Schedule				
	Comparable Sales		<b>NA</b>	<b>NA</b>	
	Allocation Method				<b>NA</b>
	Abstraction Method				<b>NA</b>
Land Residual Technique		<b>NA</b>		<b>NA</b>	
Capitalization of Ground Rental		<b>NA</b>		<b>NA</b>	

\*Definitions of each of these land valuation methods can be found in the Instruction Booklet.

2) e. Applying Valuation Techniques – *Prescriptives* (Cont.)

[Respond Y/N/NA or as appropriate.]		Major Type A	Major Type B	Major Type C
2	Was the market approach utilized?			
	a. Was Comparable Sales methodology used?			
	b. Was Multiple Regression Analysis used?			
	c. Was AEP (feedback) used?			
	d. Was another methodology used? If Y, describe below.			
	e. Sales adjustment for time? If Y, describe the adjustments below.			
3	Was the cost approach utilized? If N for all Major Types, go to Question 4. If RPS Cost system used, go to Question 4.			
	a. Enter base date for cost table (MMYY)			
	b. Location multiplier used <sup>1</sup> (Enter multiplier.)			
	c. Misc. multiplier/adjustment used <sup>2</sup> (Enter multiplier.)			
	d. Was a generally accepted method of depreciation used for adjustments?			
4	Was the income approach utilized? If N or NA for all Major Types, go to Question 5.	NA		NA
	a. Was a RPS Valuation Factor File (VFF) or equivalent compiled, utilized and available?	NA		NA

<sup>1</sup> Adjustment factor for geographic market areas

<sup>2</sup> Any other adjustment factor used, e.g., time adjustment

**2) e. Applying Valuation Techniques – Prescriptives (Cont.)**

**Reviewer’s Summary - Applying Valuation Techniques – Prescriptives (Major Types A, B, and C)**

<b>5</b>	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.
<b>ORPTS’ Regional Reviewer:</b> <input style="width: 200px;" type="text"/>	
<b>Date:</b> <input style="width: 100px;" type="text"/>	

**2) f. Validation of Results**

**Reviewer’s Summary - Validation of Results (Major Types A, B and C)**

<b>1</b>	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the Validation of Results are adequate.
<b>ORPTS’ Regional Reviewer:</b> <input style="width: 200px;" type="text"/>	
<b>Date:</b> <input style="width: 100px;" type="text"/>	

### 3) DOCUMENTATION FOR FINDINGS FOR REVISION OF VALUES

1. Enter the appropriate data	Municipal Parcel Count From The Reassessment Roll	# Of Parcels Where The Assessment Has Changed	# Of Parcels Where The Assessment Has Not Changed
TOTALS	0	0	0

2	Referring to the items listed in “ <i>Project Review Documentation</i> ” (which can be found in instructions):	
	a. Did the ORPTS’ reviewer have access to, and review, <b>All</b> , <b>Some</b> or <b>None</b> of the listed products?	
	b. If the answer to the previous question was not <b>All</b> , provide an explanation as to what products were not accessible, an explanation for their absence and/or why they were not reviewed.	

**4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL**

**a. Tests To Confirm That Assessments Are At The Stated Uniform Percentage Of Value**

1	*Latest Prior FVM Data			Reassessment Roll Data**			Percent Change in Market Value (B-A)/A
	Major Type	No. of Parcels	Market Value A	Percent of Total	No. of Parcels	Assessed Value at 100%** B	
A			#DIV/0!			#DIV/0!	#DIV/0!
B			#DIV/0!			#DIV/0!	#DIV/0!
C			#DIV/0!			#DIV/0!	#DIV/0!
D			#DIV/0!			#DIV/0!	#DIV/0!
TSOL			#DIV/0!			#DIV/0!	#DIV/0!
<b>Totals</b>	0	\$0	#DIV/0!	0	\$0	#DIV/0!	#DIV/0!

\*The full value measurement data to be entered is that data used to derive last year's equalization rate.

\*\*If stated uniform percentage found on the cover of this document is not 100%, divide the actual assessed value for each Type by the stated uniform percent to obtain the assessed value at 100%.

<b>2</b>	Identify the source of the Reassessment Roll Data [Enter Y for the appropriate source.]		
a. Assessment disclosure file		c. Final roll file	
b. Tentative roll file		d. Other (Identify)	

<b>3</b>	Comparison of the Change Between Previous Year's Municipal Full Value and Reassessment Roll Assessed Value Totals (from question a. 1 above) vs. the ORPTS' FVM Trend From Last Year to the Current Year by Major Type		
	<b>A Residential</b>	<b>B Commercial</b>	<b>C Vacant</b>
<b>Change in Value</b>			
<b>Current Year FVM Trend</b>			
<b>Difference</b>			

<b>4</b>	Explanation of differences (only necessary if difference in table above > +/- 10 percentage points)
Explanation of the Difference for Major Type A	

**4 a) Tests to Confirm That Assessments Are At The Stated Uniform Percentage of Value (Cont.)**

Explanation of the Difference for Major Type B

Explanation of the Difference for Major Type C

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type A

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

<b>1</b>	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value <b>or</b> 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at \$5,000,000 or more.)				
	Major Type	<b>A</b>	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
(D) Total Dollar Difference:				<b>0</b>	
<b>2</b>	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
<b>3</b>	In the table above, if the "ORPTS' Determination of Value" <b>does not equal</b> the "Local Assessed Value", indicate below with an <b>X</b> the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
<b>4</b>	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

**4) b. Complex (Large) Parcel Review - For Major Type A (Cont.)**

<b>5</b>	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>6</b>	Were acceptable valuation practices employed for the above parcels? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>7</b>	Is the value of any of the above parcels currently in litigation? <b>[Y/N]</b> If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
<b>8</b>	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
<b>9</b>	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
<b>10</b>	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? <b>[Y/N]</b>	
<p>If the answer to Question 10 is <b>Y</b>, then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.</p>		

**4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL**

**b) Complex (Large) Parcel Review - For Major Type B**

**Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.**

**[Respond Y/N/NA or as appropriate.]**

<b>1</b>	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value <b>or</b> 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at \$5,000,000 or more.)				
	Major Type	<b>B</b>	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
(D) Total Dollar Difference:				<b>0</b>	
<b>2</b>	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
<b>3</b>	In the table above, if the "ORPTS' Determination of Value" <b>does not equal</b> the "Local Assessed Value", indicate below with an <b>X</b> the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
<b>4</b>	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

**4) b. Complex (Large) Parcel Review - For Major Type B (Cont.)**

<b>5</b>	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>6</b>	Were acceptable valuation practices employed for the above parcels? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>7</b>	Is the value of any of the above parcels currently in litigation? <b>[Y/N]</b> If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
<b>8</b>	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
<b>9</b>	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
<b>10</b>	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? <b>[Y/N]</b>	
<p>If the answer to Question 10 is <b>Y</b>, then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.</p>		

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

b) Complex (Large) Parcel Review - For Major Type C

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

<b>1</b>	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value <b>or</b> 10% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 10% criteria but are valued at \$5,000,000 or more.)				
	Major Type	<b>C</b>	(A) ORPTS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
(D) Total Dollar Difference:				<b>0</b>	
<b>2</b>	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
<b>3</b>	In the table above, if the "ORPTS' Determination of Value" <b>does not equal</b> the "Local Assessed Value", indicate below with an <b>X</b> the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
<b>4</b>	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

**4) b. Complex (Large) Parcel Review - For Major Type C (Cont.)**

<b>5</b>	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>6</b>	Were acceptable valuation practices employed for the above parcels? <b>[Y/N]</b> If <b>N</b> for any parcel, provide explanation below:	
<b>7</b>	Is the value of any of the above parcels currently in litigation? <b>[Y/N]</b> If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
<b>8</b>	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
<b>9</b>	Calculate and enter 10% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)	
<b>10</b>	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? <b>[Y/N]</b>	
<p>If the answer to Question 10 is <b>Y</b>, then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.</p>		

**4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL**

**c) Statistical Analysis of Results - Major Types A, B, and C**

Enter appropriate data below.

<b>1a</b>	<b>CAMA Ratio Study Statistics for Major Type A</b>	
	<b>1) Total Major Type A Parcels</b>	
	<b>2) Number of Parcels in Study</b>	
	<b>3) Minimum Ratio</b>	
	<b>4) Maximum Ratio</b>	
	<b>5) Standard Deviation</b>	
	<b>6) Price Related Differential (PRD)</b>	
	<b>7) Coefficient of Dispersion (COD)</b>	
	<b>8) Mean Ratio</b>	
	<b>9) Median Ratio</b>	
	<b>10) Weighted Mean Ratio (WM)</b>	
	<b>11) Average 2013 Total Assessed Value</b>	
<b>12) Average Model Estimate</b>		

<b>1b</b>	<b>Conclusion of CAMA Ratio Analysis For Major Type A</b>	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2	Is a statistically valid sales ratio available? [Y/N]	
	If "Y", continue to 2a. If "N", go to sales ratio conclusion 2f.	

Enter appropriate data below.

2a	<b>Sale Ratio Study Statistics for Major Type A</b>	
	1) Years of Sales	
	2) Number of Sales	
	3) Minimum AV/TASP Ratio	
	4) Maximum AV/TASP Ratio	
	5) Standard Deviation	
	6) Price Related Differential (PRD)	
	7) Coefficient Of Dispersion (COD)	
	8) Mean Ratio	
	9) Median Ratio	
	10) Weighted Mean Ratio (WM)	
	11) Weighted Mean x .95	
	12) Confidence Level Tested < 95%? Enter "N" or alternate %	
	13) Weighted Mean Confidence Interval Low Limit	
	14) Low Limit > 95% of WM? Enter (Y/N)	
	15) Weighted Mean x 1.05	
	16) Weighted Mean Confidence Interval High Limit	
	17) Hi Limit < 105% of WM? Enter (Y/N)	
	18) Average 2013 Total Assessed Value	
	19) Average Sale Price	
20) Average Time Adjusted Sale Price		

2b	<b>Compare the CAMA weighted mean ratio and the Sale ratio weighted mean confidence interval low limit.</b>	
	1) Enter CAMA weighted mean ratio (item 4c., 1a, 10)	
	2) Enter Sale ratio weighted mean confidence interval Low Limit (item 4c., 2a, 13)	
	If (1) is less than (2), then complete sections (4c., 2c-2f); otherwise, skip to Sale Ratio Conclusion (4 c., 2f)	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

Enter appropriate data below.

<b>2c</b>	<b>Sale Price Dependent Assessed Values (SPDAV) for Major Type A.</b>				
		<b>Sold</b>	<b>Unsold</b>	<b>Difference</b>	<b>SPDAV (Y/N)</b>
	<b>Parcel Count</b>			<b>NA</b>	<b>NA</b>
	<b>A.) Percent With Assessment Changes</b>				
	<b>Chi-Square Test – Exact Significance</b>		<b>NA</b>	<b>NA</b>	<b>NA</b>
	<b>B.) Average Percent of Change</b>				
	<b>Mann-Whitney Test – “Z” Value</b>		<b>NA</b>	<b>NA</b>	<b>NA</b>
	<b>C.) Regression Coefficient</b>		<b>NA</b>	<b>NA</b>	
	<b>“t-value” of Regression Coefficient</b>		<b>NA</b>	<b>NA</b>	<b>NA</b>

<b>2d</b>	<b>Conclusion of SPDAV Analysis.</b>

**If SPDAV exists, continue with Alternate Sales Ratio Statistics (2e); otherwise, go to Conclusion of Sales Ratio Analysis for Major Type A (2f).**

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

<b>2e</b>	<b>Alternate Sales Ratio Statistics for Major Type A</b>	
	<b>1) Sales Ratio Adjusted by Regression Coefficient</b>	
	<b>2) Sales Ratio Adjusted by Average Percent of Change</b>	
	<b>3) Alternate sales ratio, adjusted by change-in-level, derived from assessments that are not affected by SPDAV.</b>	

<b>2f</b>	<b>Conclusion of Sales Ratio Analysis for Major Type A</b>	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

3	Sales Analysis for Major Types B and C (Answer the first question and then enter results only if statistical confidence tests are met)	
Statistical Measure	B Commercial	C Vacant
Did the ratio meet statistical confidence tests? (Y/N)		
Number of Sales		
P.R.D.		
C.O.D.		
Average Assessed Value		
Average Sale Price		
Median Ratio		
Z-Value for Uniform Percent		

- (1) All sales used in the Z-Test analysis are valid, ratio usable and are from a one year period consistent with the one year period used for sales ratio analysis used for Major Type A. Assessed values are from the reassessment roll. Sales in a major type with 40 or more sales have been trimmed to remove the highest (2.5%) and lowest (2.5%) ratio sales.

4) c. Statistical Analysis of Results – Major Types A, B, and C (Cont.)

<b>4</b>	<b>Conformity with Uniformity Acceptability</b>	
	a. Referring to the Sales Ratio C.O.D. and P.R. D. figures on the previous pages for Major Types A, B, and C, do the local reassessment values meet IAAO ratio study performance standards for assessment uniformity? <b>[Y/N/NA]</b> <b>NA</b> means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <u>not</u> <b>[Y]</b> for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? <b>[Y/N/NA]</b> <b>NA</b> means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates <b>Uniformity</b> acceptability. Include a description of that alternative procedure.	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

<b>5</b>	<b>Conformity with Level Acceptability</b>	
	a. Referring to the statistics (Mean Ratio, Median Ratio, Weighted Mean Ratio, etc.) on the previous pages for Major Types A, B, and C, do the local reassessment values conform with the locality's stated uniform percentage of value in accordance with IAAO ratio study performance standards? <b>[Y/N/NA]</b> <b>NA</b> means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <u>not</u> <b>[Y]</b> for any Major Type, can the reviewer determine that the reassessment values in that Major Type conform with the stated uniform percentage of value using an alternate procedure? <b>[Y/N/NA]</b> <b>NA</b> means that the Major Type has already been confirmed in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates <b>Level</b> acceptability. Include a description of that alternative procedure.	

**4) d. Alternate Uniform Percentage Recommendation**

**Test Of Level Of Assessment At An Alternate Uniform Percentage Of Value:** Record the corresponding information in the table below only if an Alternate Uniform Percentage is being recommended and is supported by the z-value statistic generated with the SIMFVM analysis. Enter the reasons why an Alternate Uniform Percentage of Value is being recommended on the respective Major Type Reviewer's Summary.

<b>Major Type</b>	<b>Alternate Uniform Percentage</b>	<b>No. of Sales</b>	<b>Z-Value For Alternate Uniform Percentage</b>
A			
B			
C			
<b>ORPTS' Regional Reviewer:</b>			<b>Date:</b>

**5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT**

**Reviewer's Summary - Major Type A**

<b>Recommendation for Major Type A – Residential</b>	
Accept local reassessment values at the recommended Uniform Percentage of:	%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.	
<b>ORPTS' Regional Reviewer:</b>	<b>Date:</b>

**5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)**

**Reviewer's Summary - Major Type B**

<b>Recommendation for Major Type B - Commercial/Industrial</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
<b>ORPTS' Regional Reviewer:</b>		<b>Date:</b>	

**5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)**

**Reviewer's Summary - Major Type C**

<b>Recommendation for Major Type C - Vacant/Farm/Private Forest</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
<b>ORPTS' Regional Reviewer:</b>		<b>Date:</b>	

**5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)**

**Reviewer's Summary - Taxable State Owned Land**

<b>Recommendation for Taxable State Owned Land (TSOL)</b>	
If no TSOL exists in this assessing unit, enter <b>NA</b> . If TSOL exists in this assessing unit, has the TSOL Unit accepted the local reassessment values at the Stated Uniform Percentage of value for this assessing unit? <b>[Y/N]</b> Enter appropriate explanations below.	
<b>ORPTS' Regional Reviewer:</b>	<b>Date:</b>

## 6) FULL VALUE MEASUREMENT ATTESTATION

### Major Types A, B, C and Taxable State Owned Land

#### Approval Statement:

I have reviewed the attached materials and provide the corresponding recommendations for Major Types A, B, C and Taxable State Owned Land. I attest that the documentation for Major Types A, B, C and TSOL is complete.

Approve  Disapprove

<b>REGIONAL MANAGER SIGNATURE:</b>		<b>DATE:</b>	
<b>Regional Manager's Comments/Explanation:</b>			

## 7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

(Not to be used for Special Assessing Units)

1 Complete the table below by entering data in the "Municipal Full Value", "Uniform Percentage" and "ORPTS' Full Value Determination" columns for each major Type and TSOL, or use "auto-load".

Major Type	Municipal Full Value	Uniform Percentage	ORPTS' Full Value Determination	Percent FV
A				
B				
C				
D				
TSOL				
Totals				

2) Are the assessing unit's aggregate full values from the reassessment roll being used in Full Value Measurement at a Uniform Percentage of 100% for Major Types A, B, C and D and TSOL (if any)?

YES  NO

**If Yes, assessing unit meets uniformity criteria for State Aid purposes.**

**If No, proceed to Question 3.**

3) Are the assessing unit's aggregate full values from the reassessment roll being used at a Uniform Percentage of 100% for all but one Major Type of property?

YES  NO

**If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.**

**If Yes, proceed to Question 4.**

4) Calculate the percentage difference between the assessing unit's estimate of municipal full value on the reassessment roll (a) and ORPTS' determination of municipal full value on the reassessment roll (b).

Let a = assessing unit's estimate of municipal value on the reassessment roll

Let b = ORPTS' determination of full value on the reassessment roll

**Calculate:**  $[(a-b)/b] \times 100 = \% \text{ Difference}$

**[ ( \_\_\_\_\_ minus \_\_\_\_\_ ) / \_\_\_\_\_ ] X 100 = \_\_\_\_\_ % Difference**

Is the calculated percentage difference two percent or less?

YES  NO

**If Yes, assessing unit meets uniformity criteria for State Aid purposes.**

**If No, proceed to Question 5.**

**7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID (Cont.)**

5) Is the class in question Major Type A (Residential property)?

YES

NO

***If Yes, assessing unit does NOT meet uniformity criteria for State Aid purposes.***

***If No, proceed to Question 6.***

6) On which class of property is there disagreement? (Check one and go to 6a or 6b.)

Major Type B

Major Type C

Major Type D

TSOL

a) If Major Type B, C or TSOL, is the percentage difference calculated in question 4 equal to 10 percent or less?

YES

NO

***If Yes, assessing unit meets uniformity criteria for State Aid purposes.***

***If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.***

b) If Major Type D, is the percentage difference calculated in question 4 equal to 20 percent or less?

YES

NO

***If Yes, assessing unit meets uniformity criteria for State Aid purposes.***

***If No, assessing unit does NOT meet uniformity criteria for State Aid purposes.***

<b>ORPTS' Regional Reviewer:</b>		<b>Date:</b>	
----------------------------------	--	--------------	--

## 8) SUMMARY OF COMPLIANCE WITH CRITERIA FOR STATE AID

### Findings for Compliance with Statute and Rules

With respect to the following State aid criteria affecting compliance with Statute and Rules, ORPTS finds as follows:								Y/N/NA	
1	All property is assessed at a uniform percentage of 100 or meets the provisions of paragraph 2(4) of the ORPTS Procedures for State Assistance for the Maintenance of a System of Improved Real Property Tax Administration pursuant to the State Board Rules Effective with 1999 Assessment Rolls (9NYCRR 201-2).								
	MT A	0.00%	MT B	0.00%	MT C	0.00%	MT D		0.00%
	Class 1	0.00%	Class 2	0.00%	Class 4	0.00%	Class 3		0.00%
2	Frequency of Sales reporting: sales are reported to ORPTS in a mechanized format on at least a quarterly basis.								
3	Percentage of arms-length sales reported: at least 90% of the arms-length sales that occur between prior final roll and current final roll (current roll is defined at the assessment roll year for which the application is being made) are reported to ORPTS.								
	Actual Percent						0.00%		
4	Assessor's reports are in compliance with Part 193 of the State Board's rules, in particular, that parts 1 and 2 are filled within 30 days of the filing of the final roll and are reconciled by ORPTS staff.								
5	Valid exemption codes are on 95% of the parcels receiving exemptions.								
	Actual Percent						0.00%		
6	15-C file (mechanized assessment roll file, in RPS or other approved format that includes assessment and sale and parcel inventory) is submitted within 30 days of the filing of final roll.								
7	Assessment roll preparation meets the requirements of 190-1-.2 and 190-1.3 of rules, including (but not limited to) parcel identification, property classification codes, school codes, roll sections and assessed value entry.								
8	Assessment disclosure notices as required by RPTL Section 511 were sent and required Meetings were held.								
9	Was this year's reassessment effort a complete assessing unit-wide appraisal?								

### Regional Manager's Determinations

<b>Based on the findings and recommendations on the preceding pages, I have made the following determinations:</b>	Y/N
<b>Does this assessing unit meet the uniformity criteria for State Aid purposes?</b>	
<b>Has the assessing unit substantially complied with statutes and rules as outlined in 9NYCRR 201-2?</b>	

**Regional Manager's Summary of Findings and Recommendations:**

It is determined that the City/Town of \_\_\_\_\_, \_\_\_\_\_ County;

- qualifies for State Aid for its 20XX assessment roll based upon the findings of staff and for the reasons discussed in my conclusion included herein.
- does *not* qualify for State aid for its 20XX assessment roll based upon the findings of staff and for the reasons discussed in my conclusions included herein.

\_\_\_\_\_  
Regional Manager

\_\_\_\_\_  
Date

**APPENDIX A – MINIMUM INVENTORY DATA ITEM CHECKLIST**

Complete this two page Checklist only for assessing units that are *not* using RPSV4. Indicate with a Y or N whether each of the following data items is included in the assessing unit’s database.

<b>Property Characteristics (Residential/ Farm/Vacant)</b>			
<b>Land Characteristics</b>		<b>Residential Building Characteristics</b>	
Land type code or description		Building style	
Land size		Exterior wall material	
Waterfront type(if appropriate)		Year built	
Soil rating (if appropriate)		Number of baths *	
Influence code and percent (if appropriate)		Fireplace (yes/no) *	
<b>Site Characteristics (except for farms)</b>		<b>Sketch with Measurements</b>	
Sewer (if not available to all)		Heat type *	
Water (if not available to all)		Basement type	
Utilities (if not available to all)		Overall condition	
Site desirability		Overall grade	
Neighborhood type (if used)		Square feet of living area	
Neighborhood rating (if used)		<b>Improvements Characteristics</b>	
Zoning (if used)		Structure code or description.	
		Size	
		Year built	
		Condition	

\*Does not apply to New York City

**APPENDIX A – MINIMUM INVENTORY DATA ITEM CHECKLIST (Cont.)**

<b>Property Characteristics (Commercial/Industrial)</b>			
<b>Land Characteristics</b>		<b>Building Characteristics</b>	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
<b>Site Characteristics</b>		Story height or cubic feet	
“Used as” code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		<b>Improvement Characteristics</b>	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
<b>Rentable area</b>			
<b>All Parcels Except Apartments</b>		<b>All Apartments</b>	
“Used as” code or description		“Used as” code or description	
Square feet of rentable area		Square feet of rentable area	
Unit code or measurement		Number of apartment units	
<b>Additional Characteristics of Industrial Property</b>			
Plot plan		Real property equipment	

# APPENDIX A.2

## New York State Office of Real Property Tax Services

### Local Reassessment Project Review and Analysis VSD Segment

Assessing Unit:	<input type="text"/>	SWIS or CAP Code:	<input type="text"/>
County:	<input type="text"/>	Assessment Year Reviewed:	<input type="text" value="2013"/>
Reviewer:	<input type="text"/>	Review Completion Date:	<input type="text"/>

**1) General Description of Reassessment**

<b>1</b>	Indicate whether advisory appraisals were requested for <b>All, Some</b> or <b>No</b> properties in Major Type D. <b>[Answer A, S, or N]</b>	
<b>2</b>	<b>a)</b> Has a UCARS effort already been completed in this assessing unit? <b>[Y/N]</b>	
	<b>b)</b> If “ <b>N</b> ”, then in what assessment roll year does this assessing unit propose to complete its UCARS effort?	

**2) a. Acquisition and Maintenance of Parcel Inventory Data**

If Advisory Appraisals were requested and used, enter NA in the questions below

<b>1</b>	Does the assessing unit meet the standards for inventory and valuation data for utility properties as specified in 9NYCRR Part 190-1.1? Note: See Appendix VSD for list of data items. <b>[Y/N/NA]</b>	
----------	--	--

**VSD Reviewer’s Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Type D)**

<b>2</b>	For <b>Major Type D</b> , is the inventory information of sufficient quality and consistency for use in valuing complex public utility property? <b>[Y/N/NA]</b>	
	If answer is <b>N</b> , explain below.	
<b>ORPTS’ VSD Reviewer:</b>		
		<b>Date:</b>

**2) e. Applying Valuation Techniques – Prescriptives**

Respond NA to the following question if advisory appraisals were not requested.

<b>1</b>	Were all of the ORPTS' advisory appraisals for Major Type D that the assessing unit requested used in their entirety? <b>[Y/N/NA]</b>	
----------	---	--

To be completed if advisory appraisals were not used in their entirety or not requested.

<b>2</b>	For <b>Major Type D</b> : State your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.		
<b>ORPTS' VSD Reviewer:</b>		<b>Date:</b>	

**4) e. Utility Value Reconciliation [VSD Reviewer will input (cut and paste) an Excel spreadsheet if advisory appraisals were not used for all utility properties.]**

**5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)**

**Reviewer's Summary - Major Type D (To be completed by VSD Reviewer)**

<b>Recommendation for Major Type D – Utility</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
<b>ORPTS' VSD Reviewer:</b>		<b>Date:</b>	

**6) FULL VALUE MEASUREMENT ATTESTATION**

**Major Type D**

**Approval Statement:**

I have reviewed the attached materials and provide the corresponding recommendation for Major Type D.

Approve  Disapprove

<b>VSD MANAGER SIGNATURE:</b>		<b>DATE:</b>	
<b>VSD Manager's Comments/Explanation:</b>			

**8) c. APPENDIX VSD – MINIMUM INVENTORY DATA ITEM CHECKLIST**

**Complete this Checklist only for assessing units that are *not* using RPSV3 or RPSV4.** Indicate with a **Y** or **N** whether each of the following data items is included in the assessing unit's property record card or database.

<b>Utility Property Characteristics</b>			
<b>Land Characteristics</b>		<b>Building Characteristics</b>	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
<b>Site Characteristics</b>		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		<b>Improvement Characteristics</b>	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
<b>Rentable area</b>		<b>Additional Characteristics</b>	
"Used as" code or description		Plot plan	
Square feet of rentable area		Real property equipment	
Unit code or measurement			



---

# **Appendix B — Measuring Assessment Uniformity from Market Survey data: Weighted Coefficient of Dispersion**

---

## APPENDIX B

### MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA: WEIGHTED COEFFICIENT OF DISPERSION

#### 1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Tax Services' 2013 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

$$(1) \text{ COD} = \frac{100}{R_m} \left( \frac{\sum_{i=1}^N |R_i - R_m|}{N} \right)$$

where:

COD = coefficient of dispersion, i.e., the average percent of dispersion around the median assessment ratio;

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

This general formula is usually applied in estimating the COD from non-stratified sales data, where the true representativeness of each sale is unknown. Where a sales ratio analysis was used directly in the survey (residential property only), the formula above describes the residential COD calculation accurately. Where a stratified sample was used and the

representativeness of each sampled parcel is known, the formula can be modified by weighting each of the observed assessment ratios as follows:

Let  $i$  = the sampled parcel,  $j$  = the stratum, and  $R_{ij}$  = the assessment ratio of the  $i^{\text{th}}$  parcel in the  $j^{\text{th}}$  stratum.

Let  $w_j$  =  $p_j / s_j$ , where:

$p_j$  = the total number of parcels on the assessment roll in the  $j^{\text{th}}$  stratum;

$s_j$  = the number of sampled  $j^{\text{th}}$  stratum.

Let  $\bar{w}$  = the total number of parcels on the roll divided by the total number sampled (i.e., the reciprocal of the overall sampling ratio).

The weight ( $w_j$ ) is calculated for each stratum, and is identical for all sampled parcels within it. For example, in a municipality where 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 of the six sample ratios would have a weight of 100 because it is assumed to represent 100 of the parcels in that range (stratum).

Since  $i$  signifies the sampled parcel and  $j$  the stratum it was selected from, the assessment ratio for a given observation will thus be  $R_{ij}$ . As in the case of formula (1) above, we must calculate the absolute difference between  $R_{ij}$  and  $R_m$ . Then, these differences are adjusted to reflect the composition of the entire roll rather than the sample by applying to each the ratio  $w_j / \bar{w}$ . For all observations within each of the  $i$  strata, the formula for the weighted coefficient of dispersion around the median thus becomes:

$$(2) \text{ COD}_w = \frac{100}{R_m} \left[ \frac{\begin{array}{ccc|c} i & j & w_j & |R_{ij} - R_m| \\ \Sigma & \Sigma & \frac{w_j}{\bar{w}} & \\ 1 & 1 & \bar{w} & \end{array}}{N} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails the following steps.

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

2. Array the assessment ratios from lowest to highest within each assessing unit.
3. Calculate the weight ( $w_i$ ) for each stratum and  $\bar{w}$ , representing the total number of parcels on the roll divided by the size of the sample.
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 equation (2) above.

It is important to note that the median assessment ratio as used in equation (2) will not necessarily be the same as the median of the sampled ratios, i.e., as used in equation (1). The former median, from the "weighted" list of appraisals, reflects the weighting applied to achieve equal representativeness in the population.

For cases where the stratification process is embedded even further, such as multiple school district portions within an assessing unit, the calculations embodied in these equations entail additional subscripts. However, the general form of the equation remains the same. Once again, the purpose of weighting is to correct, to some degree, the deficiencies of the sampling procedures from the standpoint of measuring uniformity, i.e., to construct a measure built upon equally-likely selection of each parcel from an assessment roll.

In instances where CAMA model estimates were used in lieu of regular appraisals (residential property only), the COD calculation procedure was modified as follows: (1) a residential COD was computed for the modeled residential parcels, according to the formula in equation (1) above; (2) a non-residential COD was computed for the remaining parcels using the formula given in equation (2) above; and (3) to compute an all-property weighted COD, these two COD estimates were combined through weighting them according to relative parcel numbers.

## **II. Computing the Price-Related Differential**

The price-related differential (PRD) is used to determine if there is a price-related bias in a municipality's assessing practices. It compares the simple mean of the assessment ratios to the price-weighted mean ratio. If no bias exists, the two figures will be virtually equal and the PRD would be close to one (1.0), indicating assessment neutrality. If a municipality tends to over-assess higher valued properties, the price-weighted mean will be higher than the simple mean and an index of less than 1.0 will result (indicating progressivity). The opposite occurs

when higher-valued properties are consistently under-assessed. In this case, the price-weighted mean will be lower than the simple mean and the result will be an index which is greater than 1.0, indicating regressivity.

### Example of Price-Related Differential Values

	<b><u>Regressive Greater than 1.03</u></b>	<b><u>Neutral 0.98 to 1.03</u></b>	<b><u>Progressive Less than 0.98</u></b>
<b>Ratios:</b>			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
<b>Price-Related Differential (a / b)</b>	1.21	1.03	0.82

The formula for the price-related differential uses the same weighting process previously described in relation to the coefficient of dispersion:

$$(3) \text{ IR} = \frac{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( R_{ij} \cdot \frac{w_j}{w} \right)}{N}}{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( ASV_{ij} \cdot \frac{w_j}{w} \right)}{\sum_{i=1}^i \sum_{j=1}^j \left( APV_{ij} \cdot \frac{w_j}{w} \right)}} = \frac{\text{Simple Mean}}{\text{Weighted Mean}}$$

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w<sub>j</sub> = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$  = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);

- $R_{ij}$  = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- $ASV_{ij}$  = assessed value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and
- $EMV_{ij}$  = estimated market value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum.

---

# Appendix C – 2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

---

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C2

**County of Albany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2010	All Property	CAMA/Appraisals	13.65	1.00	111.71	111.71			
	C	2012	Residential	CAMA	14.21	1.00			111.71		
010300	Cohoes										
	C	2008	All Property	Sales/Appraisals	20.08	1.08	56.00	56.00			
	C	2012	Residential	Sales Only	19.89	1.07			56.00		
011800	Watervliet										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	C	2013	Residential	Review of Reassessment					100.00	2015	yes
012000	Berne										
	A	2008	All Property	Sales/Appraisals	27.40	0.95	67.00	67.00			
	A	2008	Residential	Sales/Appraisals	26.50	1.10			66.00		
012200	Bethlehem										
	C	2011	All Property	Sales/Appraisals	6.90	1.00	100.00	100.00		2014	yes
	C	2012	Residential	Sales Only	6.88	1.00			100.00	2014	yes
012400	Coeymans										
	B	2010	All Property	CAMA/Appraisals	8.64	1.00	100.00	100.00			
	B	2012	Residential	CAMA	8.94	1.00			106.69		
012600	Colonie										
	C	2008	All Property	Sales/Appraisals	13.20	0.92	70.25	70.25			
	C	2012	Residential	Sales Only	11.56	1.00			59.82		
012800	Green Island										
	C	2008	All Property	Sales/Appraisals	23.11	0.79	5.84	5.84		2014	
	C	2012	Residential	Sales Only	19.59	1.05			4.60	2014	
013000	Guilderland										
	C	2011	All Property	Sales/Appraisals	12.49	1.03	92.00	92.00			
	C	2012	Residential	Sales Only	12.45	1.00			92.00		
013200	Knox										
	A	2008	All Property	Sales/Appraisals	22.26	0.97	62.00	62.00			
	A	2008	Residential	Sales/Appraisals	18.10	1.06			61.20		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C3

**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
013400	New Scotland										
	B	2011	All Property	Sales/Appraisals	13.35	1.01	100.00	100.00			
	B	2012	Residential	Sales Only	10.70	1.02			100.00		
013600	Rensselaerville										
	A	2008	All Property	Sales/Appraisals	18.27	1.10	61.00	61.00			
	A	2008	Residential	Sales/Appraisals	23.66	1.13			58.90		
013800	Westerlo										
	A	2008	All Property	Sales/Appraisals	29.89	0.84	1.01	1.01			
	A	2008	Residential	Sales/Appraisals	27.10	1.10			0.89		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C4

**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
022200	Allen										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
022400	Alma										
	A	2010	All Property	Sales/Appraisals	15.51	1.09	85.00	85.00		2014	yes
	A	2012	Residential	Sales Only	15.69	1.02			90.12	2014	yes
022600	Almond										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
022800	Amity										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					104.81	2015	yes
023000	Andover										
	A	2009	All Property	Review of Reassessment			89.00	89.00			
	A	2009	Residential	Review of Reassessment					84.12		
023200	Angelica										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
023400	Belfast										
	A	2011	All Property	Sales/Appraisals	22.49	1.00	92.00	92.00			
	A	2012	Residential	Sales Only	17.83	1.05			92.72		
023600	Birdsall										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					93.89		
023800	Bolivar										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					94.53		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C5

**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
024000	Burns										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
024200	Caneadea										
	A	2010	All Property	Review of Reassessment			95.00	95.00		2014	yes
	A	2010	Residential	Review of Reassessment					95.00	2014	yes
024400	Centerville										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					107.29	2015	yes
024600	Clarksville										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
024800	Cuba										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
025000	Friendship										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2013	Residential	Review of Reassessment					100.00	2015	yes
025200	Genesee										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
025400	Granger										
	A	2011	All Property	Sales/Appraisals	14.71	1.00	76.00	76.00			
	A	2011	Residential	Sales/Appraisals	13.72	1.05			76.00		
025600	Grove										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
025800	Hume										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					92.12		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C6

**County of Allegany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
026000	Independence										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
026200	New Hudson										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
026400	Rushford										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
026600	Scio										
	A	2009	All Property	Sales/Appraisals	29.52	1.02	71.00	71.00		2014	yes
	A	2012	Residential	Sales Only	23.57	1.09			74.02	2014	yes
026800	Ward										
	A	2010	All Property	Review of Reassessment			96.00	96.00		2014	yes
	A	2010	Residential	Review of Reassessment					96.00	2014	yes
027000	Wellsville										
	B	2010	All Property	Sales/Appraisals	15.51	1.09	85.00	85.00		2014	yes
	B	2012	Residential	Sales Only	15.69	1.02			90.12	2014	yes
027200	West Almond										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
027400	Willing										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					94.97		
027600	Wirt										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C7

**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
030200	Binghamton										
	C	2009	All Property	Sales/Appraisals	30.06	1.12	83.00	83.00			
	C	2012	Residential	Sales Only	31.19	1.16			76.45		
032000	Barker										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
032200	Binghamton										
	B	2009	All Property	Sales/Appraisals	23.08	1.03	67.90	67.90			
	B	2012	Residential	Sales Only	21.10	1.07			65.22		
032400	Chenango										
	B	2008	All Property	Sales/Appraisals	12.48	1.03	66.25	66.25			
	B	2012	Residential	Sales Only	12.57	1.02			66.25		
032600	Colesville										
	A	2009	All Property	CAMA/Appraisals	34.59	1.22	7.95	7.95			
	A	2012	Residential	CAMA	20.32	1.06			8.11		
032800	Conklin										
	B	2009	All Property	Sales/Appraisals	20.40	0.95	66.50	66.50			
	B	2012	Residential	Sales Only	19.31	1.05			58.60		
033000	Dickinson										
	C	2009	All Property	Sales/Appraisals	23.10	1.07	65.00	65.00			
	C	2012	Residential	Sales Only	23.17	1.07			64.57		
033200	Fenton										
	B	2009	All Property	Sales/Appraisals	18.73	1.08	67.50	67.50			
	B	2012	Residential	Sales Only	18.92	1.07			65.58		
033400	Kirkwood										
	B	2009	All Property	Sales/Appraisals	21.24	1.01	79.00	79.00			
	B	2012	Residential	Sales Only	21.34	1.09			69.37		
033600	Lisle										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C8

**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
033800	Maine										
	B	2009	All Property	Sales/Appraisals	23.05	1.08	66.22	70.00			
	B	2012	Residential	Sales Only	22.87	1.08			65.97		
034000	Nanticoke										
	A	2011	All Property	Sales/Appraisals	27.54	1.05	55.00	55.00			
	A	2011	Residential	Sales/Appraisals	21.34	1.07			59.37		
034200	Sanford										
	A	2011	All Property	Sales/Appraisals	51.12	1.27	60.00	60.00			
	A	2011	Residential	Sales/Appraisals	24.12	1.16			60.79		
034400	Triangle										
	A	2009	All Property	CAMA/Appraisals	30.15	1.12	63.00	63.00		2014	yes
	A	2012	Residential	CAMA	21.92	1.06			61.31	2014	yes
034600	Union										
	C	2009	All Property	Sales/Appraisals	24.17	0.46	4.97	4.97			
	C	2012	Residential	Sales Only	22.33	1.07			4.34		
034800	Vestal										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
035000	Windsor										
	A	2009	All Property	Sales/Appraisals	32.77	1.01	68.00	68.00			
	A	2012	Residential	Sales Only	28.28	1.12			68.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C9

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
041200	Olean										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes
041600	Salamanca										
	C	2008	All Property	CAMA/Appraisals	18.35	0.99	19.00	19.00			
	C	2012	Residential	CAMA	17.76	1.00			17.15		
042000	Allegany										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					96.71	2015	yes
042200	Ashford										
	A	2008	All Property	Sales/Appraisals	23.84	1.04	62.00	62.00			
	A	2012	Residential	Sales Only	17.57	1.05			63.02		
042400	Carrollton										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					100.00		
042600	Coldspring										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					91.82		
042800	Conewango										
	A	2008	All Property	CAMA/Appraisals	16.63	1.05	64.00	64.00			
	A	2012	Residential	CAMA	19.24	1.05			69.29		
043000	Dayton										
	A	2008	All Property	CAMA/Appraisals	22.33	1.04	79.00	79.00			
	A	2012	Residential	CAMA	22.75	1.09			82.40		
043200	East Otto										
	A	2008	All Property	Sales/Appraisals	13.23	1.02	71.50	71.50			
	A	2008	Residential	Sales/Appraisals	12.92	1.02			73.23		
043600	Ellicottville										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					96.71	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C10

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
043800	Farmersville										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
044000	Franklinville										
	A	2010	All Property	Sales/Appraisals	26.76	1.02	72.00	72.00			
	A	2012	Residential	Sales Only	20.12	1.05			75.22		
044200	Freedom										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					106.54	2015	yes
044400	Great Valley										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					106.77	2015	yes
044600	Hinsdale										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
044800	Humphrey										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2010	Residential	Review of Reassessment					100.00	2015	yes
045000	Ischua										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
045200	Leon										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
045400	Little Valley										
	A	2008	All Property	CAMA/Appraisals	21.06	1.11	71.00	71.00			
	A	2012	Residential	CAMA	15.86	1.04			77.31		
045600	Lyndon										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C11

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
045800	Machias										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.76	2014	yes
046000	Mansfield										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					104.91	2014	yes
046200	Napoli										
	A	2008	All Property	Sales/Appraisals	18.32	1.03	59.00	59.00			
	A	2008	Residential	Sales/Appraisals	19.33	1.06			60.27		
046400	New Albion										
	A	2008	All Property	CAMA/Appraisals	14.86	1.05	76.00	76.00			
	A	2012	Residential	CAMA	17.87	1.03			77.50		
046600	Olean										
	A	2008	All Property	Sales/Appraisals	15.39	0.90	78.00	78.00			
	A	2012	Residential	Sales Only	13.60	1.04			78.71		
046800	Otto										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
047000	Perrysburg										
	A	2008	All Property	CAMA/Appraisals	17.92	1.01	67.16	71.00			
	A	2012	Residential	CAMA	14.60	1.02			69.31		
047200	Persia										
	B	2008	All Property	Sales/Appraisals	18.34	1.09	78.00	78.00			
	B	2012	Residential	Sales Only	18.27	1.05			80.53		
047400	Portville										
	B	2010	All Property	Sales/Appraisals	18.17	1.06	98.00	98.00			
	B	2012	Residential	Sales Only	17.66	1.06			104.93		
047600	Randolph										
	A	2009	All Property	CAMA/Appraisals	16.16	1.02	88.00	88.00			
	A	2012	Residential	CAMA	17.38	1.06			88.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C12

**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
047800	Red House										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
048000	Salamanca										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
048200	South Valley										
	A	2008	All Property	Sales/Appraisals	27.38	1.06	78.00	78.00			
	A	2008	Residential	Sales/Appraisals	20.92	1.03			81.01		
048400	Yorkshire										
	B	2008	All Property	Sales/Appraisals	20.44	1.02	18.00	18.00			
	B	2012	Residential	Sales Only	14.67	1.02			18.14		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C13

**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
050100	Auburn										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes
052000	Aurelius										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
052200	Brutus										
	B	2010	All Property	Sales/Appraisals	10.29	1.04	90.00	90.00		2014	
	B	2012	Residential	Sales Only	10.53	1.03			90.00	2014	
052400	Cato										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					97.59		
052600	Conquest										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
052800	Fleming										
	B	2009	All Property	Sales/Appraisals	31.53	1.16	38.17	50.00			
	B	2009	Residential	Sales/Appraisals	24.00	1.10			39.52		
053000	Genoa										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
053200	Ira										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
053400	Ledyard										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
053600	Locke										
	A	2011	All Property	Review of Reassessment			106.66	100.00			
	A	2011	Residential	Review of Reassessment					110.07		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C14

**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
053800	Mentz										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					100.00	2015	yes
054000	Montezuma										
	A	2010	All Property	Sales/Appraisals	10.61	1.06	89.00	89.00			
	A	2010	Residential	Sales/Appraisals	10.68	1.03			93.06		
054200	Moravia										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
054400	Niles										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
054600	Owasco										
	B	2010	All Property	Sales/Appraisals	17.47	1.02	87.00	87.00			
	B	2012	Residential	Sales Only	15.70	1.05			87.00		
054800	Scipio										
	A	2009	All Property	Review of Reassessment			99.00	99.00			
	A	2009	Residential	Review of Reassessment					99.00		
055000	Sempronius										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
055200	Sennett										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					107.28		
055400	Springport										
	B	2010	All Property	Sales/Appraisals	16.84	1.07	89.00	89.00			
	B	2012	Residential	Sales Only	17.28	1.06			89.00		
055600	Sterling										
	A	2012	All Property	Review of Reassessment			96.00	96.00		2014	
	A	2012	Residential	Review of Reassessment					96.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C15

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
056000	Throop										
	B	2011	All Property	Review of Reassessment			97.00	97.00		2014	
	B	2011	Residential	Review of Reassessment					91.49	2014	
056200	Venice										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
056400	Victory										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C16

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
060300	Dunkirk										
	C	2010	All Property	Sales/Appraisals	26.89	1.13	82.00	82.00			
	C	2012	Residential	Sales Only	27.19	1.14			82.00		
060800	Jamestown										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
062000	Arkwright										
	A	2010	All Property	Sales/Appraisals	29.72	0.79	55.00	55.00			
	A	2010	Residential	Sales/Appraisals	14.46	1.03			52.08		
062200	Busti										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
062400	Carroll										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
062600	Charlotte										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					107.60		
062800	Chautauqua										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
063000	Cherry Creek										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
063200	Clymer										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					109.40	2014	yes
063400	Dunkirk										
	B	2010	All Property	Sales/Appraisals	20.00	0.96	73.50	73.50			
	B	2010	Residential	Sales/Appraisals	18.58	1.00			65.51		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C17

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
063600	Ellery										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
063800	Ellicott										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
064000	Ellington										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
064200	French Creek										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2010	Residential	Review of Reassessment					97.70	2014	
064400	Gerry										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
064600	Hanover										
	B	2010	All Property	Review of Reassessment			98.00	98.00			
	B	2010	Residential	Review of Reassessment					98.00		
064800	Harmony										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
065000	Kiantone										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
065200	Mina										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2010	Residential	Review of Reassessment					97.70	2014	
065400	North Harmony										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C18

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
065600	Poland										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
065800	Pomfret										
	B	2010	All Property	Sales/Appraisals	19.57	1.03	20.21	20.21			
	B	2012	Residential	Sales Only	21.13	1.05			20.21		
066000	Portland										
	B	2010	All Property	CAMA/Appraisals	20.25	1.09	54.00	54.00			
	B	2012	Residential	CAMA	23.30	1.09			54.00		
066200	Ripley										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					93.54	2014	yes
066400	Sheridan										
	A	2010	All Property	CAMA/Appraisals	15.70	0.99	70.00	70.00			
	A	2012	Residential	CAMA	17.04	1.05			72.30		
066600	Sherman										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2010	Residential	Review of Reassessment					97.70	2014	
066800	Stockton										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
067000	Villanova										
	A	2010	All Property	Sales/Appraisals	22.49	0.94	65.00	65.00			
	A	2010	Residential	Sales/Appraisals	15.26	1.04			70.79		
067200	Westfield										
	B	2010	All Property	Sales/Appraisals	22.50	0.94	80.00	80.00			
	B	2012	Residential	Sales Only	17.84	1.06			85.28		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C19

**County of Chemung**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
070400	Elmira										
	C	2009	All Property	Sales/Appraisals	25.65	1.11	89.00	89.00			
	C	2012	Residential	Sales Only	27.97	1.12			85.65		
072000	Ashland										
	B	2009	All Property	Sales/Appraisals	25.68	1.05	1.69	1.69			
	B	2009	Residential	Sales/Appraisals	25.74	1.05			1.83		
072200	Baldwin										
	A	2009	All Property	Sales/Appraisals	43.56	1.00	1.53	1.69			
	A	2009	Residential	Sales/Appraisals	30.80	1.13			1.67		
072400	Big Flats										
	B	2012	All Property	Review of Reassessment			97.00	97.00		2014	
	B	2012	Residential	Review of Reassessment					88.63	2014	
072600	Catlin										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
072800	Chemung										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
073000	Elmira										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
073200	Erin										
	A	2011	All Property	Review of Reassessment			88.00	88.00		2015	yes
	A	2011	Residential	Review of Reassessment					86.56	2015	yes
073400	Horseheads										
	C	2012	All Property	Review of Reassessment			96.00	96.00		2014	
	C	2012	Residential	Review of Reassessment					89.46	2014	
073600	Southport										
	B	2011	All Property	Review of Reassessment			87.00	87.00		2014	yes
	B	2011	Residential	Review of Reassessment					80.83	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C20

**County of Chemung**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
073800	Van Etten										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
074000	Veteran										
	A	2011	All Property	Review of Reassessment			93.00	93.00			
	A	2011	Residential	Review of Reassessment					93.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C21

**County of Chenango**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2008	All Property	Sales/Appraisals	28.26	1.07	72.00	72.00			
	C	2012	Residential	Sales Only	19.05	1.05			62.67		
082000	Afton										
	A	2008	All Property	CAMA/Appraisals	38.73	1.06	61.00	61.00			
	A	2012	Residential	CAMA	19.20	1.04			60.36		
082200	Bainbridge										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					96.91		
082400	Columbus										
	A	2011	All Property	Sales/Appraisals	14.19	1.05	100.00	100.00			
	A	2011	Residential	Sales/Appraisals	16.14	1.08			102.25		
082600	Coventry										
	A	2010	All Property	Review of Reassessment			97.00	97.00			
	A	2010	Residential	Review of Reassessment					88.30		
082800	German										
	A	2008	All Property	Sales/Appraisals	21.22	1.07	45.50	45.50			
	A	2008	Residential	Sales/Appraisals	19.55	1.07			43.07		
083000	Greene										
	A	2011	All Property	Review of Reassessment			95.00	95.00			
	A	2011	Residential	Review of Reassessment					90.27		
083200	Guilford										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
083400	Lincklaen										
	A	2008	All Property	Sales/Appraisals	27.63	1.09	66.00	66.00			
	A	2008	Residential	Sales/Appraisals	24.78	1.01			66.14		
083600	Mc Donough										
	A	2008	All Property	Sales/Appraisals	24.99	1.03	79.81	79.81			
	A	2008	Residential	Sales/Appraisals	21.61	0.99			76.12		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C22

**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
083800	New Berlin										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
084000	North Norwich										
	A	2008	All Property	Sales/Appraisals	10.87	1.00	68.00	68.00			
	A	2008	Residential	Sales/Appraisals	11.26	1.01			67.93		
084200	Norwich										
	A	2008	All Property	Sales/Appraisals	23.83	0.89	52.95	52.95			
	A	2012	Residential	Sales Only	22.56	1.05			45.26		
084400	Otselic										
	A	2008	All Property	Sales/Appraisals	21.50	1.08	48.24	48.24			
	A	2008	Residential	Sales/Appraisals	22.50	1.08			52.01		
084600	Oxford										
	A	2008	All Property	Sales/Appraisals	28.75	1.15	68.00	68.00			
	A	2012	Residential	Sales Only	29.94	1.15			65.37		
084800	Pharsalia										
	A	2008	All Property	Sales/Appraisals	30.84	0.96	53.75	53.75			
	A	2008	Residential	Sales/Appraisals	36.86	1.00			51.98		
085000	Pitcher										
	A	2011	All Property	Sales/Appraisals	19.35	1.03	47.00	47.00			
	A	2011	Residential	Sales/Appraisals	19.15	1.03			47.47		
085200	Plymouth										
	A	2008	All Property	Sales/Appraisals	32.04	1.11	56.80	56.80			
	A	2008	Residential	Sales/Appraisals	32.66	1.08			59.28		
085400	Preston										
	A	2008	All Property	Sales/Appraisals	65.74	1.47	44.50	44.50			
	A	2008	Residential	Sales/Appraisals	60.32	1.27			44.51		
085600	Sherburne										
	A	2008	All Property	Sales/Appraisals	18.34	1.08	83.00	83.00			
	A	2012	Residential	Sales Only	19.71	1.07			78.36		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C23

**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
085800	Smithville										
	A	2008	All Property	Sales/Appraisals	23.85	1.12	67.00	67.00			
	A	2008	Residential	Sales/Appraisals	20.54	1.03			76.91		
086000	Smyrna										
	A	2008	All Property	CAMA/Appraisals	23.45	1.11	68.00	68.00			
	A	2012	Residential	CAMA	29.45	1.12			67.88		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C24

**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
091300	Plattsburgh										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
092000	Altona										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
092200	Ausable										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
092400	Beekmantown										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
092600	Black Brook										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
092800	Champlain										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
093000	Chazy										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
093200	Clinton										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
093400	Dannemora										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
093600	Ellenburg										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C25

**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
093800	Mooers										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
094000	Peru										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
094200	Plattsburgh										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
094400	Saranac										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
094600	Schuyler Falls										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C26

**County of Columbia**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
100600	Hudson										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	C	2013	Residential	Review of Reassessment					100.00	2015	yes
102000	Ancram										
	A	2011	All Property	Review of Reassessment			103.00	103.00			
	A	2011	Residential	Review of Reassessment					107.39		
102200	Austerlitz										
	A	2013	All Property	Review of Reassessment			105.48	100.00		2014	
	A	2013	Residential	Review of Reassessment					106.00	2014	
102400	Canaan										
	A	2010	All Property	Review of Reassessment			110.35	110.35		2014	yes
	A	2010	Residential	Review of Reassessment					110.35	2014	yes
102600	Chatham										
	A	2010	All Property	Sales/Appraisals	10.78	1.00	82.00	82.00			
	A	2010	Residential	Sales/Appraisals	11.77	1.01			82.00		
102800	Claverack										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
103000	Clermont										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
103200	Copake										
	A	2010	All Property	Sales/Appraisals	28.88	1.15	78.00	78.00		2015	
	A	2010	Residential	Sales/Appraisals	29.69	1.12			78.00	2015	
103400	Gallatin										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
103600	Germantown										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C27

**County of Columbia**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
103800	Ghent										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
104000	Greenport										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					100.00	2015	yes
104200	Hillsdale										
	A	2013	All Property	Review of Reassessment			105.48	100.00		2014	
	A	2013	Residential	Review of Reassessment					106.00	2014	
104400	Kinderhook										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
104600	Livingston										
	A	2010	All Property	Sales/Appraisals	27.51	1.04	90.00	90.00			
	A	2010	Residential	Sales/Appraisals	17.34	1.01			87.49		
104800	New Lebanon										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2015	
	A	2013	Residential	Review of Reassessment					100.00	2015	
105000	Stockport										
	B	2010	All Property	Sales/Appraisals	12.83	1.00	90.00	90.00			
	B	2010	Residential	Sales/Appraisals	12.29	1.00			90.00		
105200	Stuyvesant										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
105400	Taghkanic										
	A	2011	All Property	Review of Reassessment			109.00	109.00		2015	
	A	2011	Residential	Review of Reassessment					109.00	2015	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C28

**County of Cortland**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
110200	Cortland										
	C	2011	All Property	Sales/Appraisals	9.08	1.04	100.00	100.00			
	C	2012	Residential	Sales Only	7.37	1.01			98.56		
112000	Cincinnatus										
	A	2010	All Property	CAMA/Appraisals	22.32	0.96	93.00	93.00			
	A	2012	Residential	CAMA	20.55	1.05			94.65		
112200	Cortlandville										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
112400	Cuyler										
	A	2010	All Property	Sales/Appraisals	31.09	0.92	76.50	76.50		2014	
	A	2010	Residential	Sales/Appraisals	19.87	1.07			81.78	2014	
112600	Freetown										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					97.55		
112800	Harford										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					97.55		
113000	Homer										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					100.00	2015	yes
113200	Lapeer										
	A	2010	All Property	Sales/Appraisals	17.80	0.98	92.00	92.00		2014	
	A	2012	Residential	Sales Only	17.44	1.02			89.16	2014	
113400	Marathon										
	A	2010	All Property	Sales/Appraisals	17.80	0.98	92.00	92.00		2014	
	A	2012	Residential	Sales Only	17.44	1.02			89.16	2014	
113600	Preble										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					94.34		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C29

**County of Cortland**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
113800	Scott										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					94.34		
114000	Solon										
	A	2011	All Property	Review of Reassessment			96.00	96.00			
	A	2011	Residential	Review of Reassessment					93.33		
114200	Taylor										
	A	2010	All Property	Sales/Appraisals	14.07	1.02	92.00	92.00			
	A	2010	Residential	Sales/Appraisals	13.79	1.02			92.00		
114400	Truxton										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
114600	Virgil										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					100.00		
114800	Willet										
	A	2011	All Property	Sales/Appraisals	20.94	0.94	99.00	99.00			
	A	2012	Residential	Sales Only	10.99	1.02			102.98		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C30

**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
122000	Andes										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
122200	Bovina										
	A	2009	All Property	Sales/Appraisals	20.05	1.00	24.35	24.35			
	A	2009	Residential	Sales/Appraisals	24.46	1.08			22.79		
122400	Colchester										
	A	2009	All Property	Sales/Appraisals	49.04	0.73	3.13	4.00			
	A	2009	Residential	Sales/Appraisals	46.38	1.31			2.12		
122600	Davenport										
	A	2009	All Property	Sales/Appraisals	17.48	1.03	72.66	72.66			
	A	2012	Residential	Sales Only	16.52	1.05			72.13		
122800	Delhi										
	A	2009	All Property	Sales/Appraisals	27.77	0.78	56.00	56.00			
	A	2012	Residential	Sales Only	22.53	1.07			50.81		
123000	Deposit										
	A	2008	All Property	Sales/Appraisals	39.68	0.91	4.77	10.00			
	A	2008	Residential	Sales/Appraisals	38.49	1.15			4.47		
123200	Franklin										
	A	2011	All Property	Sales/Appraisals	23.14	1.04	92.00	92.00			
	A	2012	Residential	Sales Only	22.17	1.09			88.58		
123400	Hamden										
	A	2008	All Property	Sales/Appraisals	31.60	1.07	18.50	18.50			
	A	2008	Residential	Sales/Appraisals	37.49	1.14			18.50		
123600	Hancock										
	A	2009	All Property	Sales/Appraisals	45.56	1.05	13.90	13.90			
	A	2009	Residential	Sales/Appraisals	36.19	1.14			13.90		
123800	Harpersfield										
	A	2009	All Property	Sales/Appraisals	24.26	1.11	27.05	27.05			
	A	2009	Residential	Sales/Appraisals	27.24	1.15			27.05		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C31

**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
124000	Kortright										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
124200	Masonville										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
124400	Meredith										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
124600	Middletown										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
124800	Roxbury										
	A	2009	All Property	Sales/Appraisals	32.27	1.03	32.00	32.00			
	A	2012	Residential	Sales Only	21.98	1.09			27.45		
125000	Sidney										
	B	2011	All Property	Sales/Appraisals	19.44	1.08	82.00	82.00			
	B	2012	Residential	Sales Only	19.06	1.07			82.00		
125200	Stamford										
	A	2009	All Property	Sales/Appraisals	34.23	0.82	27.37	27.37			
	A	2009	Residential	Sales/Appraisals	21.69	1.06			24.05		
125400	Tompkins										
	A	2008	All Property	Sales/Appraisals	42.07	0.38	4.44	6.00			
	A	2008	Residential	Sales/Appraisals	38.23	1.16			3.04		
125600	Walton										
	A	2009	All Property	Sales/Appraisals	39.95	1.01	27.35	27.35			
	A	2012	Residential	Sales Only	34.39	1.15			27.35		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C32

**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
131300	Poughkeepsie										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
132000	Amenia										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2012	Residential	Review of Reassessment					100.00	2014	
132200	Beekman										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2012	Residential	Review of Reassessment					100.00	2014	
132400	Clinton										
	B	2011	All Property	Review of Reassessment			101.00	101.00		2014	
	B	2011	Residential	Review of Reassessment					101.00	2014	
132600	Dover										
	B	2010	All Property	Sales/Appraisals	13.83	1.06	56.00	56.00			
	B	2012	Residential	Sales Only	12.87	1.03			56.00		
132800	East Fishkill										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
133000	Fishkill										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
133200	Hyde Park										
	C	2010	All Property	Sales/Appraisals	17.83	1.06	62.00	62.00			
	C	2012	Residential	Sales Only	15.66	1.02			62.62		
133400	La Grange										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C33

**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
133600	Milan										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
133800	Northeast										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
134000	Pawling										
	B	2010	All Property	Sales/Appraisals	22.09	1.06	43.31	48.92			
	B	2012	Residential	Sales Only	16.13	1.03			48.92		
134200	Pine Plains										
	A	2010	All Property	Sales/Appraisals	31.21	0.94	39.00	39.00		2014	
	A	2012	Residential	Sales Only	12.84	1.02			43.02	2014	
134400	Pleasant Valley										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
134600	Poughkeepsie										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
134800	Red Hook										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
135000	Rhinebeck										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
135200	Stanford										
	A	2009	All Property	Sales/Appraisals	21.34	0.99	62.05	62.05			
	A	2012	Residential	Sales Only	14.99	1.06			62.05		
135400	Union Vale										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C34

**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
135600	Wappinger										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
135800	Washington										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C35

County of Erie											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2010	All Property	Review of Reassessment			99.00	99.00			
	C	2010	Residential	Review of Reassessment					90.53		
140900	Lackawanna										
	C	2010	All Property	Review of Reassessment			100.00	100.00			
	C	2010	Residential	Review of Reassessment					96.25		
141600	Tonawanda										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
142000	Alden										
	B	2011	All Property	Sales/Appraisals	13.46	1.04	50.00	50.00			
	B	2012	Residential	Sales Only	13.70	1.03			48.33		
142200	Amherst										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					100.00		
142400	Aurora										
	B	2011	All Property	Sales/Appraisals	12.62	1.02	41.00	41.00			
	B	2012	Residential	Sales Only	12.37	1.01			42.40		
142600	Boston										
	B	2010	All Property	Review of Reassessment			99.00	99.00			
	B	2010	Residential	Review of Reassessment					93.33		
142800	Brant										
	A	2010	All Property	Review of Reassessment			98.00	98.00			
	A	2010	Residential	Review of Reassessment					91.94		
143000	Cheektowaga										
	C	2011	All Property	Review of Reassessment			62.00	62.00		2014	
	C	2011	Residential	Review of Reassessment					62.00	2014	
143200	Clarence										
	C	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2011	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C36

**County of Erie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
143400	Colden										
	A	2011	All Property	Sales/Appraisals	25.70	0.98	45.00	45.00			
	A	2012	Residential	Sales Only	17.99	1.06			46.25		
143600	Collins										
	B	2011	All Property	Sales/Appraisals	22.95	0.99	62.00	62.00			
	B	2012	Residential	Sales Only	17.24	1.06			65.29		
143800	Concord										
	B	2011	All Property	Sales/Appraisals	16.54	1.07	46.00	46.00			
	B	2012	Residential	Sales Only	15.77	1.02			47.06		
144000	Eden										
	B	2011	All Property	Sales/Appraisals	20.60	0.99	66.00	66.00			
	B	2012	Residential	Sales Only	13.76	1.03			67.37		
144200	Elma										
	B	2011	All Property	Sales/Appraisals	10.65	1.02	4.90	4.90			
	B	2012	Residential	Sales Only	10.02	1.00			4.90		
144400	Evans										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes
144600	Grand Island										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
144800	Hamburg										
	C	2011	All Property	Sales/Appraisals	12.73	1.07	58.00	58.00			
	C	2012	Residential	Sales Only	12.51	1.03			57.97		
145000	Holland										
	A	2010	All Property	Sales/Appraisals	12.18	1.02	96.00	96.00			
	A	2012	Residential	Sales Only	12.53	1.02			96.00		
145200	Lancaster										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2012	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C37

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	B	2011	All Property	Sales/Appraisals	14.87	0.99	46.00	46.00			
	B	2012	Residential	Sales Only	11.67	1.03			46.00		
145600	Newstead										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					100.00	2015	yes
145800	North Collins										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
146000	Orchard Park										
	C	2011	All Property	Sales/Appraisals	8.18	1.01	57.00	57.00			
	C	2012	Residential	Sales Only	8.38	1.00			57.00		
146200	Sardinia										
	A	2011	All Property	Sales/Appraisals	24.26	1.03	57.00	57.00			
	A	2012	Residential	Sales Only	21.70	1.06			61.43		
146400	Tonawanda										
	C	2011	All Property	Sales/Appraisals	14.98	1.10	47.00	47.00			
	C	2012	Residential	Sales Only	14.71	1.04			47.00		
146600	Wales										
	A	2011	All Property	Sales/Appraisals	17.64	0.96	44.00	44.00			
	A	2012	Residential	Sales Only	9.21	1.01			46.52		
146800	West Seneca										
	C	2011	All Property	Sales/Appraisals	15.17	1.10	44.50	44.50			
	C	2012	Residential	Sales Only	14.37	1.03			47.82		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C38

**County of Essex**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
152000	Chesterfield										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
152200	Crown Point										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
152400	Elizabethtown										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
152600	Essex										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
152800	Jay										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
153000	Keene										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
153200	Lewis										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
153400	Minerva										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
153600	Moriah										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
153800	Newcomb										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C39

**County of Essex**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
154000	North Elba										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
154200	North Hudson										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
154400	St. Armand										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
154600	Schroon										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
154800	Ticonderoga										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
155000	Westport										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
155200	Willsboro										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
155400	Wilmington										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C40

**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
162000	Tupper Lake										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
162200	Bangor										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
162400	Bellmont										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					100.00		
162600	Bombay										
	A	2010	All Property	Sales/Appraisals	64.06	1.60	2.74	2.74			
	A	2010	Residential	Sales/Appraisals	39.92	1.20			2.69		
162800	Brandon										
	A	2010	All Property	Sales/Appraisals	21.48	1.06	90.50	90.50			
	A	2010	Residential	Sales/Appraisals	23.89	1.08			90.50		
163000	Brighton										
	A	2009	All Property	Sales/Appraisals	21.85	1.15	86.00	86.00			
	A	2009	Residential	Sales/Appraisals	16.88	1.06			86.00		
163200	Burke										
	A	2010	All Property	Sales/Appraisals	33.17	0.93	63.28	63.28		2014	
	A	2010	Residential	Sales/Appraisals	19.93	1.06			65.54	2014	
163400	Chateaugay										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
163600	Constable										
	A	2010	All Property	Sales/Appraisals	22.37	1.04	11.11	11.11			
	A	2010	Residential	Sales/Appraisals	19.06	1.09			11.69		
163800	Dickinson										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					98.04		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C41

**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
164000	Duane										
	A	2009	All Property	Sales/Appraisals	18.50	0.86	85.79	85.79			
	A	2009	Residential	Sales/Appraisals	13.87	0.97			85.37		
164200	Fort Covington										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
164400	Franklin										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
164600	Harrietstown										
	A	2010	All Property	Review of Reassessment			106.73	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					106.26	2014	yes
164800	Malone										
	B	2010	All Property	Sales/Appraisals	18.12	1.02	85.00	85.00			
	B	2012	Residential	Sales Only	17.74	1.04			85.00		
165000	Moira										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
165200	Santa Clara										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					106.49	2014	yes
165400	Waverly										
	A	2009	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2009	Residential	Review of Reassessment					100.00	2014	
165600	Westville										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C42

**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
170500	Gloversville										
	C	2009	All Property	Review of Reassessment			105.90	100.00			
	C	2009	Residential	Review of Reassessment					107.92		
170800	Johnstown										
	C	2012	All Property	Sales/Appraisals	33.70	1.13	73.00	73.00			
	C	2012	Residential	Sales Only	35.92	1.17			67.42		
172000	Bleecker										
	A	2011	All Property	CAMA/Appraisals	27.34	1.13	100.00	100.00			
	A	2012	Residential	CAMA	22.86	1.09			106.71		
172200	Broadalbin										
	B	2011	All Property	Sales/Appraisals	17.89	0.98	92.00	92.00			
	B	2012	Residential	Sales Only	16.77	1.03			92.00		
172400	Caroga										
	A	2011	All Property	Sales/Appraisals	32.50	1.24	46.00	46.00			
	A	2011	Residential	Sales/Appraisals	26.63	1.14			46.00		
172600	Ephratah										
	A	2011	All Property	Sales/Appraisals	34.19	1.11	79.17	84.00			
	A	2011	Residential	Sales/Appraisals	20.28	1.17			80.35		
172800	Johnstown										
	B	2008	All Property	Sales/Appraisals	29.18	1.12	79.00	79.00			
	B	2012	Residential	Sales Only	29.70	1.13			79.00		
173000	Mayfield										
	B	2008	All Property	Sales/Appraisals	26.35	1.14	75.00	75.00			
	B	2012	Residential	Sales Only	26.79	1.14			70.59		
173200	Northampton										
	B	2008	All Property	Sales/Appraisals	24.30	1.09	68.00	68.00			
	B	2012	Residential	Sales Only	24.13	1.09			68.00		
173400	Oppenheim										
	A	2008	All Property	Sales/Appraisals	32.28	1.08	57.64	75.00			
	A	2008	Residential	Sales/Appraisals	33.93	1.19			57.34		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C43

**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
173600	Perth										
	B	2011	All Property	Sales/Appraisals	18.00	1.05	61.00	61.00			
	B	2011	Residential	Sales/Appraisals	18.39	1.04			61.00		
173800	Stratford										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					100.00	2017	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C44

**County of Genesee**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
182000	Alabama										
	A	2011	All Property	Review of Reassessment			97.00	97.00			
	A	2011	Residential	Review of Reassessment					97.00		
182200	Alexander										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
182400	Batavia										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
182600	Bergen										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
182800	Bethany										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
183000	Byron										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
183200	Darien										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
183400	Elba										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
183600	Le Roy										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C45

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
183800	Oakfield										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
184000	Pavilion										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
184200	Pembroke										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2011	Residential	Review of Reassessment					100.00	2014	yes
184400	Stafford										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C46

**County of Greene**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
192000	Ashland										
	A	2009	All Property	CAMA/Appraisals	16.42	1.15	65.00	65.00			
	A	2012	Residential	CAMA	17.35	1.04			67.03		
192200	Athens										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
192400	Cairo										
	B	2009	All Property	Sales/Appraisals	12.15	1.01	71.00	71.00			
	B	2012	Residential	Sales Only	11.05	1.01			71.00		
192600	Catskill										
	B	2009	All Property	Sales/Appraisals	18.49	1.05	58.80	58.80			
	B	2012	Residential	Sales Only	19.30	1.07			58.80		
192800	Coxsackie										
	B	2009	All Property	Sales/Appraisals	23.07	1.10	74.00	74.00			
	B	2012	Residential	Sales Only	22.44	1.09			74.00		
193000	Durham										
	A	2009	All Property	CAMA/Appraisals	26.96	1.14	70.00	70.00			
	A	2012	Residential	CAMA	16.48	1.00			73.60		
193200	Greenville										
	A	2009	All Property	Sales/Appraisals	12.38	1.03	79.50	79.50			
	A	2012	Residential	Sales Only	11.49	1.03			74.75		
193400	Halcott										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
193600	Hunter										
	A	2009	All Property	CAMA/Appraisals	22.47	1.10	61.00	61.00			
	A	2012	Residential	CAMA	22.92	1.08			54.41		
193800	Jewett										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C47

**County of Greene**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
194000	Lexington										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
194200	New Baltimore										
	A	2009	All Property	Sales/Appraisals	23.07	1.10	74.00	74.00			
	A	2012	Residential	Sales Only	22.44	1.09			74.00		
194400	Prattsville										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
194600	Windham										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C48

**County of Hamilton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
202000	Arietta										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
202200	Benson										
	A	2010	All Property	CAMA/Appraisals	18.13	0.98	93.00	93.00			
	A	2012	Residential	CAMA	17.57	1.02			90.42		
202400	Hope										
	A	2010	All Property	CAMA/Appraisals	18.13	0.98	93.00	93.00			
	A	2012	Residential	CAMA	17.57	1.02			90.42		
202600	Indian Lake										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
202800	Inlet										
	A	2011	All Property	Sales/Appraisals	15.20	1.04	100.00	100.00		2014	
	A	2012	Residential	Sales Only	15.27	1.04			97.40	2014	
203000	Lake Pleasant										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					106.76	2014	yes
203200	Long Lake										
	A	2009	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2009	Residential	Review of Reassessment					110.86	2014	
203400	Morehouse										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
203600	Wells										
	A	2010	All Property	CAMA/Appraisals	18.13	0.98	93.00	93.00			
	A	2012	Residential	CAMA	17.57	1.02			90.42		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C49

**County of Herkimer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2010	All Property	Sales/Appraisals	35.42	1.07	20.00	20.00			
	C	2012	Residential	Sales Only	35.07	1.19			18.39		
212000	Columbia										
	A	2010	All Property	Sales/Appraisals	21.09	0.96	90.00	90.00			
	A	2012	Residential	Sales Only	17.86	1.06			90.00		
212200	Danube										
	A	2010	All Property	Sales/Appraisals	17.91	1.11	89.00	89.00			
	A	2010	Residential	Sales/Appraisals	20.36	1.06			96.03		
212400	Fairfield										
	A	2009	All Property	Sales/Appraisals	15.24	1.04	82.00	82.00			
	A	2009	Residential	Sales/Appraisals	14.26	1.01			84.45		
212600	Frankfort										
	B	2011	All Property	Sales/Appraisals	16.89	1.10	68.44	75.00			
	B	2012	Residential	Sales Only	15.30	1.05			72.80		
212800	German Flatts										
	B	2011	All Property	Sales/Appraisals	23.35	1.10	79.50	79.50			
	B	2012	Residential	Sales Only	24.62	1.10			79.50		
213000	Herkimer										
	B	2010	All Property	Sales/Appraisals	19.38	1.08	94.00	94.00			
	B	2012	Residential	Sales Only	20.55	1.09			94.00		
213200	Litchfield										
	A	2010	All Property	Sales/Appraisals	21.09	0.96	90.00	90.00			
	A	2012	Residential	Sales Only	17.86	1.06			90.00		
213400	Little Falls										
	A	2009	All Property	Sales/Appraisals	16.33	1.05	72.50	72.50			
	A	2009	Residential	Sales/Appraisals	13.07	1.02			72.50		
213600	Manheim										
	B	2010	All Property	Sales/Appraisals	29.12	1.18	70.00	70.00			
	B	2010	Residential	Sales/Appraisals	25.76	1.08			71.91		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C50

**County of Herkimer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2011	All Property	Sales/Appraisals	12.30	1.03	107.50	107.50			
	A	2012	Residential	Sales Only	13.39	1.05			107.50		
214000	Norway										
	A	2008	All Property	Sales/Appraisals	20.31	1.17	75.00	75.00			
	A	2008	Residential	Sales/Appraisals	26.94	1.16			75.00		
214200	Ohio										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					102.31	2015	yes
214400	Russia										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
214600	Salisbury										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
214800	Schuyler										
	A	2009	All Property	Sales/Appraisals	17.46	1.02	90.00	90.00			
	A	2009	Residential	Sales/Appraisals	14.17	1.04			90.00		
215000	Stark										
	A	2009	All Property	Sales/Appraisals	23.62	1.10	60.00	60.00			
	A	2009	Residential	Sales/Appraisals	14.83	1.03			66.38		
215200	Warren										
	A	2009	All Property	Sales/Appraisals	26.81	0.96	70.50	70.50			
	A	2009	Residential	Sales/Appraisals	14.14	1.01			73.51		
215400	Webb										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
215600	Winfield										
	A	2010	All Property	Sales/Appraisals	21.09	0.96	90.00	90.00			
	A	2012	Residential	Sales Only	17.86	1.06			90.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C51

**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
221800	Watertown										
	C	2010	All Property	Sales/Appraisals	16.06	1.02	88.00	88.00			
	C	2012	Residential	Sales Only	15.04	1.02			82.81		
222000	Adams										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2011	Residential	Review of Reassessment					100.00	2014	yes
222200	Alexandria										
	A	2010	All Property	Sales/Appraisals	15.84	0.99	94.00	94.00			
	A	2012	Residential	Sales Only	15.76	1.04			94.00		
222400	Antwerp										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					94.77		
222600	Brownville										
	B	2008	All Property	Sales/Appraisals	19.82	1.01	65.00	65.00			
	B	2012	Residential	Sales Only	14.77	1.01			65.00		
222800	Cape Vincent										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
223000	Champion										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
223200	Clayton										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
223400	Ellisburg										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
223600	Henderson										
	A	2009	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2009	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C52

**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
223800	Hounsfield										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					101.65		
224000	Le Ray										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2012	Residential	Review of Reassessment					100.00	2014	yes
224200	Lorraine										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
224400	Lyme										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					100.00	2017	yes
224600	Orleans										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2015	
	A	2013	Residential	Review of Reassessment					100.00	2015	
224800	Pamelia										
	A	2008	All Property	Sales/Appraisals	19.75	1.00	59.00	59.00			
	A	2012	Residential	Sales Only	20.27	1.02			54.07		
225000	Philadelphia										
	A	2012	All Property	Review of Reassessment			93.23	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
225200	Rodman										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
225400	Rutland										
	A	2008	All Property	Sales/Appraisals	16.95	0.99	67.00	67.00			
	A	2012	Residential	Sales Only	14.90	1.03			63.46		
225600	Theresa										
	A	2008	All Property	Sales/Appraisals	26.97	0.99	48.50	48.50		2014	
	A	2012	Residential	Sales Only	24.51	1.07			48.50	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C53

**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
225800	Watertown										
	B	2008	All Property	Sales/Appraisals	18.65	0.92	68.00	68.00			
	B	2012	Residential	Sales Only	13.01	1.00			53.45		
226000	Wilna										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					100.00	2017	yes
226200	Worth										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C54

**County of Lewis**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2010	All Property	CAMA/Appraisals	21.15	1.05	68.00	68.00			
	A	2012	Residential	CAMA	13.38	1.02			58.86		
232200	Denmark										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
232400	Diana										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
232600	Greig										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
232800	Harrisburg										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
233200	Lewis										
	A	2012	All Property	Review of Reassessment			115.48	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
233400	Leyden										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
233600	Lowville										
	B	2010	All Property	Sales/Appraisals	17.60	0.97	92.00	92.00			
	B	2012	Residential	Sales Only	12.50	1.02			84.58		
233800	Lyonsdale										
	A	2011	All Property	CAMA/Appraisals	24.82	0.95	100.00	100.00			
	A	2012	Residential	CAMA	19.40	1.01			90.53		
234000	Martinsburg										
	A	2011	All Property	Review of Reassessment			94.00	94.00			
	A	2011	Residential	Review of Reassessment					94.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C55

**County of Lewis**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
234200	Montague										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
234400	New Bremen										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
234600	Osceola										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
234800	Pinckney										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2012	Residential	Review of Reassessment					100.00	2014	
235000	Turin										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
235200	Watson										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
235400	West Turin										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C56

**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
242000	Avon										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes
242200	Caledonia										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
242400	Conesus										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
242600	Geneseo										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes
242800	Groveland										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
243000	Leicester										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
243200	Lima										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes
243400	Livonia										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes
243600	Mount Morris										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
243800	North Dansville										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C57

**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
244000	Nunda										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
244200	Ossian										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
244400	Portage										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
244600	Sparta										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes
244800	Springwater										
	A	2010	All Property	Review of Reassessment			98.00	98.00		2014	yes
	A	2010	Residential	Review of Reassessment					92.81	2014	yes
245000	West Sparta										
	A	2010	All Property	Review of Reassessment			98.00	98.00		2014	yes
	A	2010	Residential	Review of Reassessment					92.81	2014	yes
245200	York										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C58

**County of Madison**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2010	All Property	Sales/Appraisals	8.19	0.97	100.00	100.00			
	C	2012	Residential	Sales Only	7.76	1.01			97.42		
252000	Brookfield										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
252200	Cazenovia										
	B	2010	All Property	Sales/Appraisals	15.53	1.05	82.00	82.00		2014	
	B	2012	Residential	Sales Only	15.40	1.04			82.00	2014	
252400	De Ruyter										
	A	2010	All Property	CAMA/Appraisals	19.12	1.05	92.50	92.50			
	A	2012	Residential	CAMA	20.64	1.02			92.50		
252600	Eaton										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
252800	Fenner										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
253000	Georgetown										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
253200	Hamilton										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2011	Residential	Review of Reassessment					93.90	2014	yes
253400	Lebanon										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
253600	Lenox										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2012	Residential	Review of Reassessment					100.00	2016	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C59

**County of Madison**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
254000	Madison										
	A	2011	All Property	Sales/Appraisals	26.16	0.95	81.00	81.00			
	A	2012	Residential	Sales Only	13.83	1.02			84.67		
254200	Nelson										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
254400	Smithfield										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
254600	Stockbridge										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
254800	Sullivan										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C60

**County of Monroe**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
261400	Rochester										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2012	Residential	Review of Reassessment					100.00	2016	yes
262000	Brighton										
	C	2011	All Property	Sales/Appraisals	8.38	1.03	100.00	100.00			
	C	2012	Residential	Sales Only	7.23	1.00			100.00		
262200	Chili										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
262400	Clarkson										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
262600	Gates										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes
262800	Greece										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes
263000	Hamlin										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
263200	Henrietta										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2010	Residential	Review of Reassessment					100.00	2014	
263400	Irondequoit										
	C	2012	All Property	Review of Reassessment			100.00	100.00			
	C	2012	Residential	Review of Reassessment					100.00		
263600	Mendon										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					100.00	2015	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C61

**County of Monroe**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
263800	Ogden										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
264000	Parma										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					100.00	2015	yes
264200	Penfield										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					100.00	2014	yes
264400	Perinton										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2012	Residential	Review of Reassessment					100.00	2014	yes
264600	Pittsford										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2012	Residential	Review of Reassessment					100.00	2014	yes
264800	Riga										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					100.00	2015	yes
265000	Rush										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
265200	Sweden										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
265400	Webster										
	C	2009	All Property	Sales/Appraisals	8.09	1.02	91.00	91.00			
	C	2012	Residential	Sales Only	8.10	1.00			91.00		
265600	Wheatland										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C62

**County of Monroe**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
265800	East Rochester										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C63

**County of Montgomery**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
270100	Amsterdam										
	C	2011	All Property	Sales/Appraisals	28.25	1.13	71.00	71.00			
	C	2012	Residential	Sales Only	31.00	1.14			71.00		
272000	Amsterdam										
	B	2011	All Property	Sales/Appraisals	24.02	1.02	10.00	10.00			
	B	2012	Residential	Sales Only	25.15	1.07			9.05		
272200	Canajoharie										
	A	2011	All Property	CAMA/Appraisals	24.02	1.15	61.00	61.00			
	A	2012	Residential	CAMA	17.20	1.06			63.45		
272400	Charleston										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
272600	Florida										
	A	2011	All Property	Sales/Appraisals	28.31	0.98	52.00	52.00			
	A	2012	Residential	Sales Only	17.94	1.02			52.00		
272800	Glen										
	A	2012	All Property	Sales/Appraisals	27.05	1.08	62.50	62.50			
	A	2011	Residential	Sales/Appraisals	14.99	1.05			59.28		
273000	Minden										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2010	Residential	Review of Reassessment					100.00	2014	
273200	Mohawk										
	B	2011	All Property	Review of Reassessment			101.00	101.00			
	B	2011	Residential	Review of Reassessment					106.08		
273400	Palatine										
	A	2011	All Property	Sales/Appraisals	24.56	0.99	58.00	58.00			
	A	2011	Residential	Sales/Appraisals	18.36	1.06			57.74		
273600	Root										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C64

**County of Montgomery**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
273800	St Johnsville										
	B	2012	All Property	Sales/Appraisals	42.78	1.23	33.00	33.00			
	B	2011	Residential	Sales/Appraisals	25.58	1.15			30.39		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C65

**County of Nassau**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
280000	Nassau County,	County Roll									
	C	2012	1	Review of Reassessment			0.23	0.23		2016	
	C	2012	2	Review of Reassessment			1.00	0.23		2016	
	C	2012	3	Review of Reassessment			1.00	0.23		2016	
	C	2012	4	Review of Reassessment			1.00	0.23		2016	
280500	Glen Cove										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
280900	Long Beach										
	C	2010	All Property	Sales/Appraisals	14.05	1.05	4.38	4.38			
	C	2012	Residential	Sales Only	11.98	1.00			4.38		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C66

**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
290900	Lockport										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					100.00		
291100	Niagara Falls										
	C	2009	All Property	Sales/Appraisals	17.23	1.06	92.00	92.00			
	C	2012	Residential	Sales Only	16.97	1.08			92.00		
291200	North Tonawanda										
	C	2009	All Property	Review of Reassessment			97.00	97.00			
	C	2009	Residential	Review of Reassessment					97.00		
292000	Cambria										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					100.00	2015	yes
292200	Hartland										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
292400	Lewiston										
	C	2011	All Property	Sales/Appraisals	15.01	1.07	80.00	80.00			
	C	2012	Residential	Sales Only	13.84	1.04			80.00		
292600	Lockport										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
292800	Newfane										
	B	2011	All Property	Sales/Appraisals	9.81	1.02	92.00	92.00			
	B	2012	Residential	Sales Only	9.55	1.01			92.00		
293000	Niagara										
	C	2011	All Property	Sales/Appraisals	21.75	1.16	60.00	60.00			
	C	2012	Residential	Sales Only	18.84	1.04			70.66		
293200	Pendleton										
	B	2009	All Property	Review of Reassessment			96.00	96.00			
	B	2009	Residential	Review of Reassessment					96.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C67

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2010	All Property	Sales/Appraisals	8.47	0.98	93.00	93.00			
	B	2012	Residential	Sales Only	8.25	1.00			93.00		
293600	Royalton										
	B	2011	All Property	Sales/Appraisals	13.94	0.99	92.00	92.00		2014	yes
	B	2012	Residential	Sales Only	10.53	1.03			92.00	2014	yes
293800	Somerset										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
294000	Wheatfield										
	C	2011	All Property	Sales/Appraisals	12.06	1.03	70.00	70.00			
	C	2012	Residential	Sales Only	11.25	1.03			70.00		
294200	Wilson										
	B	2009	All Property	Sales/Appraisals	17.23	1.06	92.00	92.00			
	B	2012	Residential	Sales Only	16.97	1.08			92.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C68

**County of Oneida**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
301300	Rome										
	C	2009	All Property	Sales/Appraisals	21.55	1.06	76.00	76.00			
	C	2012	Residential	Sales Only	22.96	1.10			68.33		
301400	Sherrill										
	C	2009	All Property	Sales/Appraisals	14.91	0.97	75.00	75.00			
	C	2012	Residential	Sales Only	13.41	1.03			75.00		
301600	Utica										
	C	2009	All Property	Sales/Appraisals	23.69	1.10	75.00	75.00			
	C	2012	Residential	Sales Only	26.40	1.14			75.00		
302000	Annsville										
	A	2010	All Property	CAMA/Appraisals	40.61	0.96	62.00	62.00			
	A	2012	Residential	CAMA	26.79	1.06			62.00		
302200	Augusta										
	A	2010	All Property	CAMA/Appraisals	29.53	1.12	74.50	74.50			
	A	2012	Residential	CAMA	19.38	1.04			74.50		
302400	Ava										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
302600	Boonville										
	A	2009	All Property	CAMA/Appraisals	20.69	1.08	64.00	64.00			
	A	2012	Residential	CAMA	20.04	1.06			64.00		
302800	Bridgewater										
	A	2011	All Property	CAMA/Appraisals	43.24	1.17	97.00	97.00			
	A	2012	Residential	CAMA	29.31	1.06			97.00		
303000	Camden										
	A	2009	All Property	Sales/Appraisals	14.13	1.01	2.35	2.35			
	A	2012	Residential	Sales Only	11.93	1.04			2.35		
303200	Deerfield										
	B	2010	All Property	Sales/Appraisals	17.47	0.99	16.30	16.30			
	B	2012	Residential	Sales Only	14.39	1.02			16.30		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C69

**County of Oneida**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
303400	Florence										
	A	2010	All Property	CAMA/Appraisals	31.73	1.09	19.00	19.00			
	A	2012	Residential	CAMA	34.26	1.12			16.56		
303600	Floyd										
	B	2009	All Property	Sales/Appraisals	13.47	0.99	100.00	100.00			
	B	2012	Residential	Sales Only	12.64	1.02			100.00		
303800	Forestport										
	A	2010	All Property	Review of Reassessment			85.00	85.00			
	A	2010	Residential	Review of Reassessment					85.00		
304000	Kirkland										
	B	2009	All Property	Sales/Appraisals	18.21	1.04	67.00	67.00			
	B	2012	Residential	Sales Only	17.96	1.04			67.00		
304200	Lee										
	B	2009	All Property	Sales/Appraisals	24.61	1.03	3.30	3.30			
	B	2012	Residential	Sales Only	24.19	1.11			3.30		
304400	Marcy										
	B	2009	All Property	Sales/Appraisals	16.58	0.80	78.00	78.00			
	B	2012	Residential	Sales Only	15.86	1.05			69.00		
304600	Marshall										
	A	2010	All Property	CAMA/Appraisals	25.38	1.04	68.00	68.00			
	A	2012	Residential	CAMA	14.87	1.02			68.00		
304800	New Hartford										
	C	2009	All Property	Sales/Appraisals	16.39	1.00	87.00	87.00			
	C	2012	Residential	Sales Only	16.50	1.03			80.71		
305000	Paris										
	B	2011	All Property	Review of Reassessment			107.92	100.00			
	B	2011	Residential	Review of Reassessment					109.59		
305200	Remsen										
	A	2010	All Property	Sales/Appraisals	44.86	1.13	58.00	58.00			
	A	2010	Residential	Sales/Appraisals	39.91	1.23			57.32		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C70

**County of Oneida**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
305400	Sangerfield										
	A	2009	All Property	Sales/Appraisals	15.74	1.01	68.00	68.00			
	A	2012	Residential	Sales Only	18.35	1.06			68.00		
305600	Steuben										
	A	2011	All Property	CAMA/Appraisals	13.77	0.99	100.00	100.00			
	A	2012	Residential	CAMA	13.50	1.01			100.00		
305800	Trenton										
	B	2009	All Property	Sales/Appraisals	17.43	1.04	72.00	72.00			
	B	2012	Residential	Sales Only	17.83	1.06			72.00		
306000	Vernon										
	B	2009	All Property	Sales/Appraisals	18.70	1.03	75.00	75.00			
	B	2012	Residential	Sales Only	17.89	1.05			75.00		
306200	Verona										
	A	2009	All Property	Sales/Appraisals	19.17	1.06	80.00	80.00			
	A	2012	Residential	Sales Only	19.77	1.08			80.00		
306400	Vienna										
	A	2009	All Property	Sales/Appraisals	32.47	1.11	62.00	62.00			
	A	2012	Residential	Sales Only	29.41	1.16			62.00		
306600	Western										
	A	2010	All Property	Sales/Appraisals	38.44	0.82	58.25	58.25			
	A	2010	Residential	Sales/Appraisals	25.72	1.03			58.25		
306800	Westmoreland										
	B	2009	All Property	Sales/Appraisals	22.50	1.08	68.00	68.00			
	B	2012	Residential	Sales Only	22.64	1.09			68.00		
307000	Whitestown										
	C	2009	All Property	Sales/Appraisals	16.77	1.05	71.00	71.00			
	C	2012	Residential	Sales Only	16.20	1.05			71.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C71

**County of Onondaga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
311500	Syracuse										
	C	2011	All Property	Sales/Appraisals	16.35	1.07	82.00	82.00			
	C	2012	Residential	Sales Only	16.00	1.05			79.53		
312000	Camillus										
	C	2012	All Property	Review of Reassessment			100.00	100.00			
	C	2012	Residential	Review of Reassessment					100.02		
312200	Cicero										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
312400	Clay										
	C	2011	All Property	Sales/Appraisals	10.43	1.04	4.35	4.35			
	C	2012	Residential	Sales Only	9.76	1.00			4.35		
312600	Dewitt										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					93.39		
312800	Elbridge										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.02		
313000	Fabius										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					98.86	2015	yes
313200	Geddes										
	C	2011	All Property	Sales/Appraisals	10.70	1.06	93.00	93.00			
	C	2012	Residential	Sales Only	10.41	1.01			93.00		
313400	LaFayette										
	B	2009	All Property	Sales/Appraisals	12.45	1.01	93.00	93.00			
	B	2012	Residential	Sales Only	12.40	1.00			90.09		
313600	Lysander										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C72

**County of Onondaga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
313800	Manlius										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
314000	Marcellus										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					97.79		
314200	Onondaga										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					96.44		
314400	Otisco										
	A	2011	All Property	Sales/Appraisals	41.17	1.24	2.28	2.28			
	A	2011	Residential	Sales/Appraisals	36.77	1.25			2.22		
314600	Pompey										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2012	Residential	Review of Reassessment					98.86	2015	yes
314800	Salina										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
315000	Skaneateles										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
315200	Spafford										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
315400	Tully										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
315600	Van Buren										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C73

**County of Ontario**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
320200	Canandaigua										
	C	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2010	Residential	Review of Reassessment					104.59	2014	yes
320500	Geneva										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
322000	Bristol										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2009	All Property	Review of Reassessment			99.00	99.00		2014	
	A	2009	Residential	Review of Reassessment					102.81	2014	
322400	Canandaigua										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.29	2014	yes
322600	East Bloomfield										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					99.12	2015	yes
322800	Farmington										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2013	Residential	Review of Reassessment					100.00	2015	yes
323000	Geneva										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
323200	Gorham										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
323400	Hopewell										
	B	2012	All Property	Review of Reassessment			98.00	98.00		2015	yes
	B	2012	Residential	Review of Reassessment					89.24	2015	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C74

**County of Ontario**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
323600	Manchester										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					100.00	2015	yes
323800	Naples										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
324000	Phelps										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
324200	Richmond										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
324600	South Bristol										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					102.93		
324800	Victor										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2013	Residential	Review of Reassessment					100.00	2015	yes
325000	West Bloomfield										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C75

**County of Orange**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
330900	Middletown										
	C	2011	All Property	Sales/Appraisals	23.29	1.11	18.50	18.50			
	C	2012	Residential	Sales Only	22.46	1.07			19.10		
331100	Newburgh										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
331300	Port Jervis										
	C	2011	All Property	Sales/Appraisals	17.76	1.08	45.00	45.00			
	C	2012	Residential	Sales Only	16.83	1.05			45.00		
332000	Blooming Grove										
	C	2011	All Property	Sales/Appraisals	15.10	1.03	19.20	19.20			
	C	2012	Residential	Sales Only	13.93	1.04			19.20		
332200	Chester										
	C	2011	All Property	Sales/Appraisals	10.32	1.02	67.00	67.00			
	C	2012	Residential	Sales Only	8.46	1.00			67.00		
332400	Cornwall										
	C	2011	All Property	Sales/Appraisals	7.02	1.04	76.50	76.50			
	C	2012	Residential	Sales Only	6.33	1.01			76.50		
332600	Crawford										
	B	2011	All Property	Sales/Appraisals	13.99	1.02	41.44	41.44			
	B	2012	Residential	Sales Only	12.74	1.01			41.44		
332800	Deerpark										
	B	2011	All Property	Sales/Appraisals	28.01	1.18	56.00	56.00			
	B	2012	Residential	Sales Only	28.25	1.14			56.00		
333000	Goshen										
	B	2011	All Property	Sales/Appraisals	10.57	1.04	67.00	67.00			
	B	2012	Residential	Sales Only	10.58	1.01			67.00		
333200	Greenville										
	B	2011	All Property	Sales/Appraisals	17.32	0.99	67.30	67.30			
	B	2012	Residential	Sales Only	9.62	1.00			67.30		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C76

**County of Orange**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
333400	Hamptonburgh										
	B	2010	All Property	Sales/Appraisals	12.19	1.00	109.00	100.00			
	B	2012	Residential	Sales Only	9.74	1.01			112.76		
333600	Highlands										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
333800	Minisink										
	B	2011	All Property	Sales/Appraisals	14.70	0.99	50.00	50.00			
	B	2012	Residential	Sales Only	11.33	1.00			50.00		
334000	Monroe										
	C	2008	All Property	Sales/Appraisals	15.99	0.98	20.38	20.38		2015	
	C	2012	Residential	Sales Only	9.79	1.02			20.38	2015	
334200	Montgomery										
	C	2011	All Property	Sales/Appraisals	9.73	1.06	70.00	70.00			
	C	2012	Residential	Sales Only	8.81	1.00			70.00		
334400	Mount Hope										
	B	2011	All Property	Sales/Appraisals	20.97	0.95	58.00	58.00			
	B	2012	Residential	Sales Only	7.72	1.00			59.89		
334600	Newburgh										
	C	2011	All Property	Sales/Appraisals	24.22	0.50	39.50	39.50			
	C	2012	Residential	Sales Only	11.31	1.00			31.37		
334800	New Windsor										
	C	2011	All Property	Sales/Appraisals	15.82	1.03	19.28	19.28			
	C	2012	Residential	Sales Only	12.04	1.02			17.74		
335000	Tuxedo										
	A	2011	All Property	Sales/Appraisals	12.31	0.95	17.50	17.50			
	A	2012	Residential	Sales Only	7.39	1.01			17.50		
335200	Walkill										
	C	2011	All Property	Sales/Appraisals	13.30	1.01	21.50	21.50			
	C	2012	Residential	Sales Only	11.64	1.02			21.50		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C77

**County of Orange**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
335400	Warwick										
	B	2011	All Property	Sales/Appraisals	14.74	1.03	15.50	15.50			
	B	2012	Residential	Sales Only	14.51	1.03			15.50		
335600	Wawayanda										
	B	2011	All Property	Sales/Appraisals	7.76	1.01	71.20	71.20			
	B	2012	Residential	Sales Only	7.13	1.00			71.20		
335800	Woodbury										
	B	2011	All Property	Sales/Appraisals	7.58	1.06	43.80	43.80			
	B	2012	Residential	Sales Only	6.08	1.00			44.23		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C78

**County of Orleans**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
342000	Albion										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
342200	Barre										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
342400	Carlton										
	A	2010	All Property	Review of Reassessment			98.00	98.00			
	A	2010	Residential	Review of Reassessment					99.25		
342600	Clarendon										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
342800	Gaines										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
343000	Kendall										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
343200	Murray										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
343400	Ridgeway										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
343600	Shelby										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
343800	Yates										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C79

**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
350400	Fulton										
	C	2010	All Property	Review of Reassessment			98.00	98.00			
	C	2010	Residential	Review of Reassessment					98.00		
351200	Oswego										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					100.00		
352000	Albion										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
352200	Amboy										
	A	2010	All Property	Review of Reassessment			97.00	97.00		2014	yes
	A	2010	Residential	Review of Reassessment					86.09	2014	yes
352400	Boylston										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
352600	Constantia										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
352800	Granby										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					94.14		
353000	Hannibal										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
353200	Hastings										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
353400	Mexico										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2011	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C80

**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
353600	Minetto										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
353800	New Haven										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
354000	Orwell										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
354200	Oswego										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
354400	Palermo										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
354600	Parish										
	A	2011	All Property	Review of Reassessment			106.26	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					106.15	2015	yes
354800	Redfield										
	A	2010	All Property	Sales/Appraisals	31.56	0.96	73.50	73.50			
	A	2010	Residential	Sales/Appraisals	21.94	1.09			73.50		
355000	Richland										
	A	2011	All Property	Sales/Appraisals	14.36	1.03	91.00	91.00			
	A	2012	Residential	Sales Only	14.38	1.04			91.00		
355200	Sandy Creek										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
355400	Schroepfel										
	B	2009	All Property	Sales/Appraisals	13.82	1.03	85.00	85.00			
	B	2012	Residential	Sales Only	13.07	1.03			85.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C81

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
355600	Scriba										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2012	Residential	Review of Reassessment					100.00	2014	yes
355800	Volney										
	B	2009	All Property	Sales/Appraisals	13.72	1.05	91.50	91.50		2014	yes
	B	2012	Residential	Sales Only	12.09	1.03			91.50	2014	yes
356000	West Monroe										
	B	2011	All Property	Sales/Appraisals	9.63	1.02	3.00	3.00			
	B	2012	Residential	Sales Only	9.24	1.03			2.94		
356200	Williamstown										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C82

**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
361200	Oneonta										
	C	2009	All Property	Sales/Appraisals	21.00	1.01	73.00	73.00			
	C	2012	Residential	Sales Only	21.48	1.04			66.35		
362000	Burlington										
	A	2009	All Property	Sales/Appraisals	30.85	1.00	53.00	53.00			
	A	2009	Residential	Sales/Appraisals	24.54	1.13			59.75		
362200	Butternuts										
	A	2010	All Property	Review of Reassessment			110.08	100.00			
	A	2010	Residential	Review of Reassessment					106.26		
362400	Cherry Valley										
	A	2011	All Property	Review of Reassessment			106.47	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					108.52	2015	yes
362600	Decatur										
	A	2012	All Property	CAMA/Appraisals	22.28	1.07	50.00	50.00			
	A	2012	Residential	CAMA	17.33	1.02			50.15		
362800	Edmeston										
	A	2009	All Property	Sales/Appraisals	30.65	0.93	58.00	58.00			
	A	2009	Residential	Sales/Appraisals	18.23	1.07			60.82		
363000	Exeter										
	A	2009	All Property	Sales/Appraisals	23.18	1.08	58.00	58.00			
	A	2009	Residential	Sales/Appraisals	22.25	1.09			60.87		
363200	Hartwick										
	A	2011	All Property	Sales/Appraisals	16.01	1.02	100.00	100.00			
	A	2012	Residential	Sales Only	15.42	1.03			111.12		
363400	Laurens										
	A	2010	All Property	Sales/Appraisals	21.79	1.06	100.00	100.00			
	A	2012	Residential	Sales Only	18.38	1.08			108.24		
363600	Maryland										
	A	2010	All Property	Review of Reassessment			110.43	100.00			
	A	2010	Residential	Review of Reassessment					112.39		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C83

**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
363800	Middlefield										
	A	2010	All Property	Sales/Appraisals	27.44	0.95	74.00	74.00			
	A	2010	Residential	Sales/Appraisals	17.98	1.06			76.32		
364000	Milford										
	A	2009	All Property	Sales/Appraisals	35.64	1.26	54.00	54.00			
	A	2009	Residential	Sales/Appraisals	33.95	1.11			51.92		
364200	Morris										
	A	2009	All Property	Sales/Appraisals	42.52	1.11	58.00	58.00			
	A	2009	Residential	Sales/Appraisals	26.04	1.13			62.18		
364400	New Lisbon										
	A	2012	All Property	Review of Reassessment			107.08	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					113.68	2016	yes
364600	Oneonta										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					105.58	2015	yes
364800	Otego										
	A	2009	All Property	Review of Reassessment			117.64	100.00			
	A	2009	Residential	Review of Reassessment					119.74		
365000	Otsego										
	A	2011	All Property	Sales/Appraisals	18.41	1.07	110.83	100.00			
	A	2012	Residential	Sales Only	17.75	1.06			115.16		
365200	Pittsfield										
	A	2010	All Property	Sales/Appraisals	30.24	1.16	58.00	58.00			
	A	2010	Residential	Sales/Appraisals	30.62	1.17			60.07		
365400	Plainfield										
	A	2010	All Property	Review of Reassessment			122.09	100.00			
	A	2010	Residential	Review of Reassessment					122.62		
365600	Richfield										
	A	2009	All Property	Sales/Appraisals	22.72	1.03	97.56	97.56			
	A	2012	Residential	Sales Only	22.26	1.07			95.96		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C84

**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
365800	Roseboom										
	A	2009	All Property	Sales/Appraisals	35.94	1.06	50.00	50.00			
	A	2009	Residential	Sales/Appraisals	30.54	1.20			59.97		
366000	Springfield										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
366200	Unadilla										
	A	2009	All Property	Sales/Appraisals	29.91	1.13	64.70	64.70			
	A	2009	Residential	Sales/Appraisals	31.70	1.13			64.97		
366400	Westford										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
366600	Worcester										
	A	2009	All Property	Sales/Appraisals	29.62	1.12	61.00	61.00			
	A	2009	Residential	Sales/Appraisals	23.23	1.11			65.01		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C85

**County of Putnam**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
372000	Carmel										
	C	2010	All Property	Sales/Appraisals	7.86	1.01	62.60	62.60			
	C	2012	Residential	Sales Only	7.78	1.01			62.60		
372200	Kent										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
372400	Patterson										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
372600	Philipstown										
	B	2010	All Property	Sales/Appraisals	17.81	1.06	49.00	49.00			
	B	2012	Residential	Sales Only	16.82	1.05			49.00		
372800	Putnam Valley										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
373000	Southeast										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C86

**County of Rensselaer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2010	All Property	Sales/Appraisals	21.53	0.94	30.80	30.80			
	C	2012	Residential	Sales Only	18.25	1.06			24.08		
381700	Troy										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2013	Residential	Review of Reassessment					100.00	2016	yes
382000	Berlin										
	A	2010	All Property	CAMA/Appraisals	29.69	1.01	26.38	26.38			
	A	2012	Residential	CAMA	22.12	1.03			26.38		
382200	Brunswick										
	B	2010	All Property	Sales/Appraisals	13.63	1.03	27.78	27.78			
	B	2012	Residential	Sales Only	13.08	1.02			26.46		
382400	East Greenbush										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	C	2013	Residential	Review of Reassessment					100.00	2017	yes
382600	Grafton										
	A	2010	All Property	Sales/Appraisals	32.49	1.17	8.50	8.50			
	A	2012	Residential	Sales Only	18.39	1.03			8.50		
382800	Hoosick										
	B	2010	All Property	Sales/Appraisals	22.06	1.02	27.20	27.20			
	B	2012	Residential	Sales Only	16.14	1.05			27.39		
383000	Nassau										
	B	2010	All Property	Sales/Appraisals	23.80	1.02	72.00	72.00			
	B	2012	Residential	Sales Only	21.31	1.08			72.00		
383200	North Greenbush										
	C	2010	All Property	Sales/Appraisals	17.57	1.01	26.50	26.50			
	C	2012	Residential	Sales Only	13.77	1.01			25.05		
383400	Petersburgh										
	A	2008	All Property	CAMA/Appraisals	17.95	1.01	58.25	58.25		2015	
	A	2012	Residential	CAMA	17.46	1.02			58.25	2015	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C87

**County of Rensselaer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
383600	Pittstown										
	A	2010	All Property	Sales/Appraisals	25.22	1.02	66.50	66.50			
	A	2012	Residential	Sales Only	22.21	1.08			66.50		
383800	Poestenkill										
	B	2010	All Property	Sales/Appraisals	10.08	1.01	27.50	27.50			
	B	2012	Residential	Sales Only	9.58	1.02			26.20		
384000	Sand Lake										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
384200	Schaghticoke										
	B	2010	All Property	Sales/Appraisals	21.56	0.96	24.50	24.50			
	B	2012	Residential	Sales Only	14.99	1.01			24.50		
384400	Schodack										
	B	2010	All Property	Review of Reassessment			112.21	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					111.43	2014	yes
384600	Stephentown										
	A	2010	All Property	CAMA/Appraisals	22.57	1.16	29.90	29.90			
	A	2012	Residential	CAMA	19.01	1.01			31.63		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C88

County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	C	2010	All Property	Sales/Appraisals	11.36	1.00	34.00	34.00			
	C	2012	Residential	Sales Only	10.59	1.01			34.00		
392200	Haverstraw										
	C	2009	All Property	Sales/Appraisals	15.92	0.98	105.50	106.00			
	C	2012	Residential	Sales Only	11.70	1.03			109.93		
392400	Orangetown										
	C	2010	All Property	Sales/Appraisals	14.09	0.98	52.30	52.30			
	C	2012	Residential	Sales Only	14.24	1.05			52.30		
392600	Ramapo										
	C	2010	All Property	Sales/Appraisals	15.94	1.05	15.39	15.39			
	C	2012	Residential	Sales Only	16.75	1.05			15.39		
392800	Stony Point										
	C	2010	All Property	Sales/Appraisals	24.31	0.92	15.88	15.88			
	C	2012	Residential	Sales Only	9.76	1.02			14.65		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C89

**County of St Lawrence**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
401200	Ogdensburg										
	C	2012	All Property	Review of Reassessment			100.00	100.00			
	C	2012	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2009	All Property	CAMA/Appraisals	32.47	1.20	88.00	88.00			
	A	2012	Residential	CAMA	27.49	1.10			90.31		
402200	Canton										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
402400	Clare										
	A	2012	All Property	Sales/Appraisals	18.62	0.81	3.87	9.00			
	A	2011	Residential	Sales/Appraisals	15.09	0.98			3.14		
402600	Clifton										
	A	2010	All Property	CAMA/Appraisals	22.73	1.08	92.00	92.00			
	A	2011	Residential	CAMA	24.00	1.09			84.48		
402800	Colton										
	A	2011	All Property	Sales/Appraisals	36.98	0.43	4.21	4.21			
	A	2011	Residential	Sales/Appraisals	27.51	1.06			2.05		
403000	Dekalb										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
403200	De Peyster										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					92.34	2015	yes
403400	Edwards										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
403600	Fine										
	A	2010	All Property	CAMA/Appraisals	29.59	1.07	85.00	85.00			
	A	2012	Residential	CAMA	29.37	1.01			85.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C90

**County of St Lawrence**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
403800	Fowler										
	A	2011	All Property	Sales/Appraisals	37.37	0.74	14.25	14.25			
	A	2011	Residential	Sales/Appraisals	28.89	1.18			9.47		
404000	Gouverneur										
	A	2010	All Property	Sales/Appraisals	26.89	0.99	92.50	92.50			
	A	2012	Residential	Sales Only	24.39	1.09			92.50		
404200	Hammond										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
404400	Hermon										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					100.00	2017	yes
404600	Hopkinton										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
404800	Lawrence										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
405000	Lisbon										
	A	2010	All Property	Sales/Appraisals	26.08	0.88	85.00	85.00			
	A	2012	Residential	Sales Only	14.85	1.03			85.00		
405200	Louisville										
	A	2008	All Property	Review of Reassessment			97.00	97.00			
	A	2008	Residential	Review of Reassessment					97.00		
405400	Macomb										
	A	2009	All Property	CAMA/Appraisals	22.01	1.05	56.00	56.00			
	A	2012	Residential	CAMA	16.00	1.01			56.00		
405600	Madrid										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C91

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
405800	Massena										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					93.17		
406000	Morristown										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
406200	Norfolk										
	A	2009	All Property	Sales/Appraisals	28.65	0.98	82.00	82.00			
	A	2012	Residential	Sales Only	18.09	1.07			82.00		
406400	Oswegatchie										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
406600	Parishville										
	A	2011	All Property	Sales/Appraisals	36.04	0.59	6.19	5.60			
	A	2011	Residential	Sales/Appraisals	26.20	1.13			4.03		
406800	Piercefield										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					88.14		
407000	Pierrepont										
	A	2011	All Property	Sales/Appraisals	22.27	1.23	90.50	90.50			
	A	2012	Residential	Sales Only	13.50	1.03			92.34		
407200	Pitcairn										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes
407400	Potsdam										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2013	Residential	Review of Reassessment					100.00	2017	yes
407600	Rossie										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C92

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
407800	Russell										
	A	2010	All Property	CAMA/Appraisals	25.75	1.09	80.00	80.00			
	A	2012	Residential	CAMA	28.94	1.09			86.20		
408000	Stockholm										
	A	2010	All Property	Review of Reassessment			92.00	92.00		2014	yes
	A	2010	Residential	Review of Reassessment					86.77	2014	yes
408200	Waddington										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C93

**County of Saratoga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
411000	Mechanicville										
	C	2009	All Property	Sales/Appraisals	12.69	1.02	72.00	72.00			
	C	2012	Residential	Sales Only	12.64	1.02			72.00		
411500	Saratoga Springs										
	C	2011	All Property	Sales/Appraisals	16.54	1.06	82.00	82.00			
	C	2012	Residential	Sales Only	15.38	1.03			82.00		
412000	Ballston										
	B	2009	All Property	Sales/Appraisals	10.00	1.01	98.80	98.80			
	B	2012	Residential	Sales Only	9.69	1.01			93.54		
412200	Charlton										
	B	2011	All Property	Sales/Appraisals	17.36	0.99	70.00	70.00			
	B	2012	Residential	Sales Only	11.67	1.02			70.00		
412400	Clifton Park										
	C	2009	All Property	Sales/Appraisals	11.82	0.98	58.00	58.00			
	C	2012	Residential	Sales Only	10.50	0.99			58.00		
412600	Corinth										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
412800	Day										
	A	2008	All Property	Sales/Appraisals	19.06	1.03	69.20	69.20			
	A	2008	Residential	Sales/Appraisals	23.89	1.03			64.29		
413000	Edinburg										
	A	2008	All Property	Sales/Appraisals	32.96	1.18	56.00	56.00			
	A	2008	Residential	Sales/Appraisals	32.12	1.14			56.00		
413200	Galway										
	A	2008	All Property	Sales/Appraisals	31.08	0.92	56.00	56.00			
	A	2012	Residential	Sales Only	18.76	1.05			56.00		
413400	Greenfield										
	B	2010	All Property	Review of Reassessment			103.00	103.00			
	B	2010	Residential	Review of Reassessment					102.51		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C94

**County of Saratoga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
413600	Hadley										
	A	2009	All Property	Sales/Appraisals	21.89	0.98	80.00	80.00			
	A	2012	Residential	Sales Only	20.41	1.05			80.00		
413800	Halfmoon										
	C	2009	All Property	Sales/Appraisals	11.06	0.95	62.00	62.00			
	C	2012	Residential	Sales Only	10.09	0.98			58.25		
414000	Malta										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
414200	Milton										
	C	2009	All Property	Sales/Appraisals	6.67	1.02	95.00	95.00			
	C	2012	Residential	Sales Only	5.48	1.00			95.00		
414400	Moreau										
	B	2010	All Property	Review of Reassessment			108.32	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
414600	Northumberland										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
414800	Providence										
	A	2008	All Property	Sales/Appraisals	40.76	1.11	20.00	20.00			
	A	2008	Residential	Sales/Appraisals	25.55	1.01			20.00		
415000	Saratoga										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2012	Residential	Review of Reassessment					100.00	2016	yes
415200	Stillwater										
	B	2009	All Property	Sales/Appraisals	19.83	0.99	97.00	97.00			
	B	2012	Residential	Sales Only	17.94	1.04			97.00		
415400	Waterford										
	C	2009	All Property	Sales/Appraisals	20.81	0.47	37.00	37.00			
	C	2012	Residential	Sales Only	17.91	1.01			26.22		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C95

**County of Saratoga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
415600	Wilton										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C96

**County of Schenectady**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
421500	Schenectady										
	C	2009	All Property	Review of Reassessment			108.00	108.00			
	C	2009	Residential	Review of Reassessment					117.85		
422000	Duanesburg										
	A	2010	All Property	Sales/Appraisals	12.09	1.02	34.40	34.40			
	A	2012	Residential	Sales Only	10.28	1.00			34.40		
422200	Glenville										
	C	2009	All Property	Sales/Appraisals	10.89	1.01	95.00	95.00			
	C	2012	Residential	Sales Only	10.65	1.01			93.17		
422400	Niskayuna										
	C	2013	All Property	Review of Reassessment			107.71	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					106.00	2014	yes
422600	Princetown										
	A	2010	All Property	Sales/Appraisals	17.87	1.06	35.50	35.50			
	A	2012	Residential	Sales Only	12.37	1.02			35.50		
422800	Rotterdam										
	C	2010	All Property	Sales/Appraisals	7.10	1.00	102.00	102.00			
	C	2012	Residential	Sales Only	6.97	1.01			102.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C97

**County of Schoharie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
432000	Blenheim										
	A	2008	All Property	Sales/Appraisals	13.48	1.04	80.00	80.00			
	A	2008	Residential	Sales/Appraisals	14.28	1.01			86.40		
432200	Broome										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
432400	Carlisle										
	A	2008	All Property	Sales/Appraisals	17.92	1.06	81.00	81.00			
	A	2012	Residential	Sales Only	24.28	1.10			81.00		
432600	Cobleskill										
	B	2008	All Property	Sales/Appraisals	16.59	0.98	83.00	83.00			
	B	2012	Residential	Sales Only	14.95	1.04			72.71		
432800	Conesville										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
433000	Esperance										
	B	2011	All Property	Sales/Appraisals	25.06	1.02	79.36	82.43			
	B	2012	Residential	Sales Only	25.58	1.04			78.00		
433200	Fulton										
	A	2011	All Property	Sales/Appraisals	18.83	1.08	70.00	70.00			
	A	2011	Residential	Sales/Appraisals	24.23	1.08			70.00		
433400	Gilboa										
	A	2011	All Property	Sales/Appraisals	43.73	1.32	1.73	1.95			
	A	2011	Residential	Sales/Appraisals	41.20	1.27			1.60		
433600	Jefferson										
	A	2011	All Property	Sales/Appraisals	29.78	1.14	60.00	60.00			
	A	2011	Residential	Sales/Appraisals	20.11	1.07			60.00		
433800	Middleburgh										
	A	2008	All Property	Sales/Appraisals	17.51	1.07	70.00	70.00			
	A	2012	Residential	Sales Only	13.27	1.04			71.36		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C98

**County of Schoharie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
434000	Richmondville										
	A	2011	All Property	Sales/Appraisals	13.15	0.99	101.50	101.50			
	A	2012	Residential	Sales Only	9.64	1.05			101.50		
434200	Schoharie										
	B	2011	All Property	Sales/Appraisals	25.06	1.02	79.36	82.43			
	B	2012	Residential	Sales Only	25.58	1.04			78.00		
434400	Seward										
	A	2008	All Property	Sales/Appraisals	17.92	1.06	81.00	81.00			
	A	2012	Residential	Sales Only	24.28	1.10			81.00		
434600	Sharon										
	A	2008	All Property	Sales/Appraisals	17.92	1.06	81.00	81.00			
	A	2012	Residential	Sales Only	24.28	1.10			81.00		
434800	Summit										
	A	2011	All Property	Sales/Appraisals	18.97	1.10	62.50	62.50			
	A	2011	Residential	Sales/Appraisals	21.94	1.11			62.50		
435000	Wright										
	A	2011	All Property	Sales/Appraisals	24.75	0.93	83.00	83.00			
	A	2012	Residential	Sales Only	26.85	1.16			75.07		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C99

**County of Schuyler**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
442000	Catharine										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
442200	Cayuta										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
442400	Dix										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
442600	Hector										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
442800	Montour										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
443000	Orange										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
443200	Reading										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	
443400	Tyrone										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C100

**County of Seneca**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2015	yes
	A	2011	Residential	Review of Reassessment					95.00	2015	yes
452200	Fayette										
	A	2010	All Property	Sales/Appraisals	20.38	1.01	88.00	88.00			
	A	2012	Residential	Sales Only	16.10	1.06			88.00		
452400	Junius										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
452600	Lodi										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2015	yes
	A	2011	Residential	Review of Reassessment					95.00	2015	yes
452800	Ovid										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2015	yes
	A	2011	Residential	Review of Reassessment					95.00	2015	yes
453000	Romulus										
	B	2011	All Property	Review of Reassessment			95.00	95.00		2015	yes
	B	2011	Residential	Review of Reassessment					95.00	2015	yes
453200	Seneca Falls										
	B	2010	All Property	Sales/Appraisals	20.38	1.01	88.00	88.00			
	B	2012	Residential	Sales Only	16.10	1.06			88.00		
453400	Tyre										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					93.94	2015	yes
453600	Varick										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2015	yes
	A	2011	Residential	Review of Reassessment					95.00	2015	yes
453800	Waterloo										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2011	Residential	Review of Reassessment					100.00	2015	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C101

**County of Steuben**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning										
	C	2010	All Property	Review of Reassessment			98.00	98.00		2014	yes
	C	2010	Residential	Review of Reassessment					87.81	2014	yes
460600	Hornell										
	C	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2011	Residential	Review of Reassessment					100.00	2014	yes
462000	Addison										
	B	2009	All Property	Review of Reassessment			92.00	92.00		2014	
	B	2009	Residential	Review of Reassessment					92.00	2014	
462200	Avoca										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
462400	Bath										
	B	2009	All Property	Sales/Appraisals	15.80	1.02	47.00	47.00			
	B	2012	Residential	Sales Only	15.47	1.03			47.00		
462600	Bradford										
	A	2013	All Property	Review of Reassessment			93.00	93.00		2014	yes
	A	2013	Residential	Review of Reassessment					93.00	2014	yes
462800	Cameron										
	A	2010	All Property	Review of Reassessment			92.00	92.00		2014	yes
	A	2010	Residential	Review of Reassessment					87.10	2014	yes
463000	Campbell										
	A	2009	All Property	Sales/Appraisals	16.64	1.06	2.95	2.95		2015	
	A	2009	Residential	Sales/Appraisals	15.96	1.06			2.95	2015	
463200	Canisteo										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
463400	Caton										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

New York State Board Of Real Property Tax Services

2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C102

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
463600	Cohocton										
	A	2011	All Property	CAMA/Appraisals	12.85	1.02	93.00	93.00			
	A	2012	Residential	CAMA	16.84	1.04			93.00		
463800	Corning										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
464000	Dansville										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
464200	Erwin										
	B	2012	All Property	Review of Reassessment			99.00	99.00		2014	yes
	B	2012	Residential	Review of Reassessment					92.22	2014	yes
464400	Fremont										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
464600	Greenwood										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					107.67	2015	yes
464800	Hartsville										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
465200	Hornellsville										
	A	2011	All Property	Sales/Appraisals	21.12	1.12	100.00	100.00			
	A	2012	Residential	Sales Only	21.71	1.10			105.71		
465400	Howard										
	A	2009	All Property	CAMA/Appraisals	20.72	1.04	52.50	52.50			
	A	2012	Residential	CAMA	23.36	1.09			52.50		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C103

**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
465600	Jasper										
	A	2009	All Property	Sales/Appraisals	24.75	0.96	4.65	4.65			
	A	2009	Residential	Sales/Appraisals	21.18	1.09			4.26		
465800	Lindley										
	A	2009	All Property	Sales/Appraisals	60.08	1.07	3.00	3.00			
	A	2009	Residential	Sales/Appraisals	51.24	1.33			2.92		
466000	Prattsburgh										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
466200	Pulteney										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					100.00	2014	yes
466400	Rathbone										
	A	2010	All Property	Review of Reassessment			91.00	91.00		2014	yes
	A	2010	Residential	Review of Reassessment					85.63	2014	yes
466600	Thurston										
	A	2009	All Property	Sales/Appraisals	32.00	0.96	3.76	3.76			
	A	2009	Residential	Sales/Appraisals	24.53	1.08			4.09		
466800	Troupsburg										
	A	2009	All Property	Sales/Appraisals	30.57	1.00	48.50	48.50			
	A	2009	Residential	Sales/Appraisals	35.24	1.03			48.50		
467000	Tuscarora										
	A	2009	All Property	Sales/Appraisals	39.16	0.91	3.62	3.85			
	A	2009	Residential	Sales/Appraisals	30.03	1.15			3.70		
467200	Urbana										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
467400	Wayland										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2010	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C104

**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
467600	Wayne										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2013	Residential	Review of Reassessment					100.00	2014	yes
467800	West Union										
	A	2009	All Property	Sales/Appraisals	18.36	0.91	53.00	53.00			
	A	2009	Residential	Sales/Appraisals	21.03	1.09			44.18		
468000	Wheeler										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
468200	Woodhull										
	A	2010	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2010	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C105

**County of Suffolk**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
472000	Babylon										
	C	2009	All Property	Sales/Appraisals	22.42	1.05	1.23	1.23			
	C	2012	Residential	Sales Only	23.31	1.07			1.23		
472200	Brookhaven										
	C	2009	All Property	Sales/Appraisals	21.01	1.10	0.95	0.95			
	C	2012	Residential	Sales Only	21.63	1.09			0.95		
472400	East Hampton										
	B	2009	All Property	Sales/Appraisals	28.06	1.16	0.73	0.73			
	B	2012	Residential	Sales Only	29.22	1.18			0.73		
472600	Huntington										
	C	2009	All Property	Sales/Appraisals	13.79	0.52	0.90	0.90			
	C	2012	Residential	Sales Only	14.06	1.04			0.79		
472800	Islip										
	C	2009	All Property	Sales/Appraisals	25.12	1.18	13.20	13.20			
	C	2012	Residential	Sales Only	25.20	1.12			13.20		
473000	Riverhead										
	C	2009	All Property	Sales/Appraisals	16.23	1.09	15.98	15.98			
	C	2012	Residential	Sales Only	16.33	1.08			15.98		
473200	Shelter Island										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
473400	Smithtown										
	C	2009	All Property	Sales/Appraisals	10.80	1.02	1.37	1.37			
	C	2012	Residential	Sales Only	10.78	1.01			1.37		
473600	Southampton										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
473800	Southold										
	C	2009	All Property	Sales/Appraisals	14.91	1.04	1.18	1.18			
	C	2012	Residential	Sales Only	15.15	1.06			1.18		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C106

**County of Sullivan**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
482000	Bethel										
	A	2011	All Property	CAMA/Appraisals	18.36	1.14	69.00	69.00			
	A	2012	Residential	CAMA	18.45	1.03			69.00		
482200	Callicoon										
	A	2011	All Property	Sales/Appraisals	22.78	1.07	69.00	69.00			
	A	2012	Residential	Sales Only	24.55	1.12			69.00		
482400	Cochecton										
	A	2011	All Property	CAMA/Appraisals	17.76	0.98	80.00	80.00			
	A	2012	Residential	CAMA	19.06	1.03			80.00		
482600	Delaware										
	A	2011	All Property	Sales/Appraisals	17.89	0.99	67.00	67.00		2015	
	A	2011	Residential	Sales/Appraisals	13.90	1.04			67.00	2015	
482800	Fallsburgh										
	B	2011	All Property	Sales/Appraisals	35.32	1.17	61.00	61.00			
	B	2012	Residential	Sales Only	33.06	1.17			66.12		
483000	Forestburgh										
	A	2011	All Property	Sales/Appraisals	27.13	0.95	9.00	9.00			
	A	2011	Residential	Sales/Appraisals	11.40	1.00			8.66		
483200	Fremont										
	A	2011	All Property	CAMA/Appraisals	25.94	1.11	80.00	80.00			
	A	2012	Residential	CAMA	22.06	1.05			80.00		
483400	Highland										
	A	2011	All Property	CAMA/Appraisals	19.14	1.15	93.00	93.00			
	A	2012	Residential	CAMA	23.12	1.12			97.38		
483600	Liberty										
	B	2011	All Property	Sales/Appraisals	28.85	1.12	81.73	86.88			
	B	2012	Residential	Sales Only	29.68	1.10			86.88		
483800	Lumberland										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C107

**County of Sullivan**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
484000	Mamakating										
	B	2011	All Property	Sales/Appraisals	14.72	1.05	66.30	66.30			
	B	2012	Residential	Sales Only	14.61	1.04			66.30		
484200	Neversink										
	A	2011	All Property	CAMA/Appraisals	16.94	1.01	3.90	3.90			
	A	2012	Residential	CAMA	16.94	1.01			2.33		
484400	Rockland										
	A	2011	All Property	CAMA/Appraisals	18.13	0.99	68.50	68.50			
	A	2012	Residential	CAMA	16.27	1.02			68.50		
484600	Thompson										
	B	2010	All Property	Sales/Appraisals	29.14	1.25	86.00	86.00			
	B	2012	Residential	Sales Only	25.26	1.13			97.49		
484800	Tusten										
	A	2011	All Property	Sales/Appraisals	18.95	1.20	55.75	55.75			
	A	2011	Residential	Sales/Appraisals	15.62	1.04			54.48		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C108

**County of Tioga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
492000	Barton										
	B	2011	All Property	Review of Reassessment			94.00	94.00			
	B	2011	Residential	Review of Reassessment					88.10		
492200	Berkshire										
	A	2011	All Property	Review of Reassessment			96.50	96.50			
	A	2011	Residential	Review of Reassessment					93.31		
492400	Candor										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					95.43	2015	yes
492600	Newark Valley										
	A	2011	All Property	CAMA/Appraisals	19.64	1.05	66.50	66.50			
	A	2012	Residential	CAMA	18.66	1.03			69.99		
492800	Nichols										
	A	2012	All Property	CAMA/Appraisals	19.15	1.01	26.00	26.00			
	A	2012	Residential	CAMA	19.12	1.02			23.36		
493000	Owego										
	B	2010	All Property	CAMA/Appraisals	13.35	0.99	80.00	80.00			
	B	2012	Residential	CAMA	12.75	1.00			74.29		
493200	Richford										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2011	Residential	Review of Reassessment					102.84	2014	
493400	Spencer										
	A	2011	All Property	Review of Reassessment			97.00	97.00		2015	yes
	A	2011	Residential	Review of Reassessment					93.07	2015	yes
493600	Tioga										
	A	2011	All Property	CAMA/Appraisals	18.74	1.02	7.00	7.00			
	A	2012	Residential	CAMA	18.40	1.02			6.75		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C109

**County of Tompkins**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
509901	Tompkins County Assessing Unit										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C110

**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
510800	Kingston										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
512000	Denning										
	A	2010	All Property	Sales/Appraisals	21.93	1.03	18.00	18.00			
	A	2010	Residential	Sales/Appraisals	18.50	1.07			16.49		
512200	Esopus										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
512400	Gardiner										
	B	2010	All Property	Sales/Appraisals	12.91	1.00	92.00	92.00			
	B	2012	Residential	Sales Only	12.12	1.02			92.00		
512600	Hardenburgh										
	A	2010	All Property	Sales/Appraisals	16.14	1.05	64.25	64.25			
	A	2010	Residential	Sales/Appraisals	12.79	0.99			64.25		
512800	Hurley										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
513000	Kingston										
	B	2010	All Property	Sales/Appraisals	8.59	0.97	94.50	94.50			
	B	2010	Residential	Sales/Appraisals	7.23	1.02			84.12		
513200	Lloyd										
	B	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2012	Residential	Review of Reassessment					100.00	2014	
513400	Marbletown										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
513600	Marlborough										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C111

**County of Ulster**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
514000	Olive										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
514200	Plattekill										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2011	Residential	Review of Reassessment					100.00	2014	yes
514400	Rochester										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
514600	Rosendale										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
514800	Saugerties										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2013	Residential	Review of Reassessment					100.00	2014	
515000	Shandaken										
	A	2010	All Property	Sales/Appraisals	24.02	0.81	26.00	26.00			
	A	2012	Residential	Sales Only	22.90	1.04			20.75		
515200	Shawangunk										
	B	2010	All Property	Sales/Appraisals	11.20	1.01	22.00	22.00			
	B	2012	Residential	Sales Only	10.58	1.02			22.00		
515400	Ulster										
	C	2010	All Property	Sales/Appraisals	16.35	1.03	81.50	81.50			
	C	2012	Residential	Sales Only	17.44	1.01			76.73		
515600	Wawarsing										
	B	2010	All Property	Sales/Appraisals	30.48	0.64	1.76	1.76			
	B	2012	Residential	Sales Only	30.12	1.11			1.47		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C112

**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
515800	Woodstock										
	A	2010	All Property	Sales/Appraisals	10.82	1.03	100.00	100.00		2014	
	A	2012	Residential	Sales Only	10.64	1.03			100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C113

**County of Warren**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
520500	Glens Falls										
	C	2011	All Property	Sales/Appraisals	16.89	1.05	81.31	81.31			
	C	2012	Residential	Sales Only	18.69	1.05			81.63		
522000	Bolton										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
522200	Lake George										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
522400	Chester										
	A	2011	All Property	Sales/Appraisals	16.35	1.03	106.92	100.00			
	A	2012	Residential	Sales Only	12.69	1.06			107.30		
522600	Hague										
	A	2008	All Property	Sales/Appraisals	26.17	0.87	79.20	79.20			
	A	2008	Residential	Sales/Appraisals	13.88	0.97			79.25		
522800	Horicon										
	A	2011	All Property	Sales/Appraisals	16.35	1.03	106.92	100.00			
	A	2012	Residential	Sales Only	12.69	1.06			107.30		
523000	Johnsburg										
	A	2010	All Property	Sales/Appraisals	35.77	1.03	2.00	2.00			
	A	2012	Residential	Sales Only	23.78	1.12			1.85		
523200	Lake Luzerne										
	A	2009	All Property	Sales/Appraisals	13.80	1.13	92.50	92.50			
	A	2012	Residential	Sales Only	12.92	1.03			94.41		
523400	Queensbury										
	C	2011	All Property	Sales/Appraisals	12.07	1.00	82.00	82.00		2015	
	C	2012	Residential	Sales Only	12.11	1.00			82.00	2015	
523600	Stony Creek										
	A	2010	All Property	Sales/Appraisals	21.84	1.04	1.01	1.01			
	A	2010	Residential	Sales/Appraisals	23.84	1.04			1.06		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C114

**County of Warren**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
523800	Thurman										
	A	2010	All Property	Sales/Appraisals	11.18	1.04	97.85	97.85			
	A	2010	Residential	Sales/Appraisals	13.42	1.06			97.85		
524000	Warrensburg										
	A	2011	All Property	Sales/Appraisals	14.42	1.03	100.00	100.00			
	A	2012	Residential	Sales Only	13.99	1.03			100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C115

**County of Washington**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					100.00	2016	yes
532200	Cambridge										
	A	2010	All Property	Sales/Appraisals	15.98	1.03	106.78	100.00			
	A	2012	Residential	Sales Only	13.69	1.04			108.22		
532400	Dresden										
	A	2011	All Property	Sales/Appraisals	24.38	0.96	46.00	46.00			
	A	2011	Residential	Sales/Appraisals	20.05	1.04			44.69		
532600	Easton										
	A	2009	All Property	Sales/Appraisals	25.80	0.74	2.12	1.95			
	A	2009	Residential	Sales/Appraisals	21.66	1.06			2.07		
532800	Fort Ann										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2012	Residential	Review of Reassessment					100.00	2014	
533000	Fort Edward										
	B	2009	All Property	Sales/Appraisals	15.33	1.00	87.00	87.00			
	B	2012	Residential	Sales Only	14.31	1.03			84.80		
533200	Granville										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
533400	Greenwich										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
533600	Hampton										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2012	Residential	Review of Reassessment					100.00	2014	
533800	Hartford										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C116

**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
534000	Hebron										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
534200	Jackson										
	A	2010	All Property	Sales/Appraisals	19.67	0.99	33.10	35.00			
	A	2010	Residential	Sales/Appraisals	21.05	1.03			33.79		
534400	Kingsbury										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	B	2013	Residential	Review of Reassessment					100.00	2014	yes
534600	Putnam										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
534800	Salem										
	A	2010	All Property	Sales/Appraisals	26.80	1.12	57.00	57.00			
	A	2010	Residential	Sales/Appraisals	20.46	1.09			56.52		
535000	White Creek										
	A	2008	All Property	Sales/Appraisals	25.08	1.06	64.00	64.00			
	A	2012	Residential	Sales Only	25.36	1.08			64.00		
535200	Whitehall										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	
	A	2012	Residential	Review of Reassessment					100.00	2014	

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C117

**County of Wayne**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
542000	Arcadia										
	B	2009	All Property	Sales/Appraisals	11.79	1.06	100.00	100.00			
	B	2012	Residential	Sales Only	11.87	1.04			100.00		
542200	Butler										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
542400	Galen										
	A	2009	All Property	Review of Reassessment			100.00	100.00			
	A	2009	Residential	Review of Reassessment					100.00		
542600	Huron										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
542800	Lyons										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
543000	Macedon										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
543200	Marion										
	B	2011	All Property	Sales/Appraisals	14.88	0.98	98.00	98.00		2014	
	B	2012	Residential	Sales Only	10.18	1.02			98.00	2014	
543400	Ontario										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
543600	Palmyra										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
543800	Rose										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					100.00	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C118

**County of Wayne**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
544000	Savannah										
	A	2010	All Property	Sales/Appraisals	9.87	1.00	89.00	89.00			
	A	2010	Residential	Sales/Appraisals	12.01	1.04			89.00		
544200	Sodus										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					100.00		
544400	Walworth										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
544600	Williamson										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C119

**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
550800	Mt Vernon										
	C	2008	All Property	Sales/Appraisals	24.81	1.00	3.82	3.82			
	C	2012	Residential	Sales Only	23.38	1.07			3.09		
551000	New Rochelle										
	C	2008	All Property	Sales/Appraisals	14.93	1.04	2.99	2.99			
	C	2012	Residential	Sales Only	11.05	1.03			2.66		
551200	Peekskill										
	C	2008	All Property	Sales/Appraisals	22.14	1.06	4.28	4.28			
	C	2012	Residential	Sales Only	19.76	1.06			3.88		
551400	Rye										
	C	2008	All Property	Sales/Appraisals	24.24	1.11	1.96	1.96			
	C	2012	Residential	Sales Only	13.63	1.04			1.72		
551700	White Plains										
	C	2008	All Property	Sales/Appraisals	25.03	0.90	3.77	3.77			
	C	2012	Residential	Sales Only	10.08	1.02			2.57		
551800	Yonkers										
	C	2008	All Property	Sales/Appraisals	23.84	1.03	3.17	3.35			
	C	2012	Residential	Sales Only	14.51	1.03			2.71		
552000	Bedford										
	C	2008	All Property	Sales/Appraisals	13.28	1.00	11.43	11.43			
	C	2012	Residential	Sales Only	11.57	1.02			10.76		
552200	Cortlandt										
	C	2008	All Property	Sales/Appraisals	14.60	1.03	2.02	1.86			
	C	2012	Residential	Sales Only	14.03	1.03			2.00		
552400	Eastchester										
	C	2008	All Property	Sales/Appraisals	23.03	1.10	1.49	1.36			
	C	2012	Residential	Sales Only	15.60	1.08			1.36		
552600	Greenburgh										
	C	2008	All Property	Sales/Appraisals	21.58	1.06	3.51	3.51			
	C	2012	Residential	Sales Only	11.43	1.04			2.94		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C120

**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
552800	Harrison										
	C	2008	All Property	Sales/Appraisals	17.11	1.03	1.75	1.75			
	C	2012	Residential	Sales Only	16.04	1.01			1.63		
553000	Lewisboro										
	C	2008	All Property	Sales/Appraisals	15.02	1.02	10.84	10.84			
	C	2012	Residential	Sales Only	14.33	1.03			10.84		
553200	Mamaroneck										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
553400	Mount Pleasant										
	C	2008	All Property	Sales/Appraisals	9.95	1.02	1.60	1.60			
	C	2012	Residential	Sales Only	10.08	1.01			1.60		
553600	New Castle										
	C	2008	All Property	Sales/Appraisals	12.98	1.02	21.02	21.02			
	C	2012	Residential	Sales Only	12.23	1.02			21.02		
553800	North Castle										
	C	2008	All Property	Sales/Appraisals	12.82	1.02	2.36	2.36			
	C	2012	Residential	Sales Only	11.62	1.02			2.18		
554000	North Salem										
	B	2008	All Property	Sales/Appraisals	16.37	0.98	11.13	11.13			
	B	2012	Residential	Sales Only	10.63	1.02			11.13		
554200	Ossining										
	C	2008	All Property	Sales/Appraisals	13.35	1.04	6.29	6.29			
	C	2012	Residential	Sales Only	12.36	1.03			5.70		
554400	Pelham										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	
	C	2013	Residential	Review of Reassessment					100.00	2014	
554600	Pound Ridge										
	B	2008	All Property	Sales/Appraisals	17.89	0.95	18.30	18.30			
	B	2012	Residential	Sales Only	11.28	0.99			18.30		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C121

**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
554800	Rye										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2014	yes
	C	2013	Residential	Review of Reassessment					100.00	2014	yes
555000	Scarsdale										
	C	2008	All Property	Sales/Appraisals	14.89	1.06	1.73	1.73		2014	
	C	2012	Residential	Sales Only	14.57	1.06			1.73	2014	
555200	Somers										
	C	2008	All Property	Sales/Appraisals	7.75	1.00	13.80	13.80			
	C	2012	Residential	Sales Only	7.86	1.00			13.80		
555400	Yorktown										
	C	2008	All Property	Sales/Appraisals	9.62	1.03	2.77	2.77			
	C	2012	Residential	Sales Only	10.07	1.02			2.58		
555600	Mount Kisco										
	C	2008	All Property	Sales/Appraisals	14.04	1.02	20.90	20.90			
	C	2012	Residential	Sales Only	11.60	1.02			16.54		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C122

**County of Wyoming**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
562000	Arcade										
	A	2010	All Property	Review of Reassessment			94.00	94.00			
	A	2010	Residential	Review of Reassessment					95.47		
562200	Attica										
	B	2010	All Property	Review of Reassessment			100.00	100.00		2014	
	B	2010	Residential	Review of Reassessment					100.00	2014	
562400	Bennington										
	A	2011	All Property	Sales/Appraisals	23.31	0.99	48.50	48.50			
	A	2012	Residential	Sales Only	17.69	1.05			50.19		
562600	Castile										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					101.90		
562800	Covington										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					101.05		
563000	Eagle										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2011	Residential	Review of Reassessment					97.21	2014	yes
563200	Gainesville										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					97.21		
563400	Genesee Falls										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					97.21		
563600	Java										
	A	2009	All Property	Sales/Appraisals	19.76	0.97	89.00	89.00			
	A	2012	Residential	Sales Only	16.27	1.03			91.95		
563800	Middlebury										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					101.05		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C123

**County of Wyoming**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
564000	Orangeville										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					103.86		
564200	Perry										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					99.41		
564400	Pike										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					101.90		
564600	Sheldon										
	A	2009	All Property	Sales/Appraisals	19.76	0.97	89.00	89.00			
	A	2012	Residential	Sales Only	16.27	1.03			91.95		
564800	Warsaw										
	B	2010	All Property	Review of Reassessment			100.00	100.00			
	B	2010	Residential	Review of Reassessment					103.86		
565000	Wethersfield										
	A	2011	All Property	Review of Reassessment			96.00	96.00		2014	yes
	A	2011	Residential	Review of Reassessment					90.38	2014	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C124

**County of Yates**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2013 State Eq. Rate</b>	<b>2013 Locally Stated Assmnt. Ratio ***</b>	<b>2013 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
572000	Barrington										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2013	Residential	Review of Reassessment					100.00	2015	yes
572200	Benton										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
572400	Italy										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2012	Residential	Review of Reassessment					100.00	2015	yes
572600	Jerusalem										
	A	2011	All Property	Sales/Appraisals	15.52	1.01	98.00	98.00			
	A	2012	Residential	Sales Only	14.59	1.04			98.00		
572800	Middlesex										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2014	yes
	A	2012	Residential	Review of Reassessment					94.03	2014	yes
573000	Milo										
	B	2012	All Property	Review of Reassessment			98.00	98.00		2015	yes
	B	2012	Residential	Review of Reassessment					92.61	2015	yes
573200	Potter										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes
573400	Starkey										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2015	yes
	B	2013	Residential	Review of Reassessment					100.00	2015	yes
573600	Torrey										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2015	yes
	A	2011	Residential	Review of Reassessment					100.00	2015	yes

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.

**New York State Board Of Real Property Tax Services  
2013 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C125

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	New York City		2013 State Eq. Rate	2013 Locally Stated Assmnt. Ratio ***	2013 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD					
650000	New York City										
	C	2013	1	Review of Reassessment			4.58	6.00			
	C	2013	2	Review of Reassessment			33.99	45.00			
	C	2013	3	Review of Reassessment			45.00	45.00			
	C	2013	4	Review of Reassessment			38.48	45.00			

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 12/9/2013 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2017).

\*\*\*\*\* Data as of 12/9/2013 - 2014 Through 2017 Rolls Considered.



For more information concerning the data provided in this publication,  
please contact:

New York State Department of Taxation and Finance

Office of Tax Policy Analysis

W.A. Harriman State Campus Office

Albany, New York 12227

Phone: (518) 530-4520

Web Site: [www.tax.ny.gov](http://www.tax.ny.gov)