



**Department of
Taxation and Finance**

June 2016

Assessment Equity in New York: Results from the 2015 Market Value Survey

Jerry Boone
Commissioner

Robert D. Plattner
Deputy Commissioner

Contents

Introduction	1
2015 Market Value Survey Data and Estimation Methodology	2
Measuring Assessment Uniformity	3
Coefficient of Dispersion Standards	6
Coefficient of Dispersion Results	7
Price-Related Differential Results	12
Recent Reassessment Activity Subsequent to the 2015 Market Value Survey	13
Conclusions and Recommendations	14
Standard of Assessment 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 (2015 Market Value Survey)	8
	Table 4: Assessment Uniformity, Sampled and Non-Sampled Assessing Units	8
	Table 5: Level of Assessment, as Measured by 2015 State Equalization Rate	10
	Table 6: Value-Related Bias in Assessing, Sampled Assessing Units, 2015 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, 1980-2015	11
	Figure 3: New York State Assessing Units Annually Reassessing	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: 2015 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 2015 survey.

Findings

Approximately 72 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 three decades ago when only about 10 percent had equitable assessments. However, in the last half of the past decade, equity levels have retreated somewhat. It is believed that this reflects the influences of turbulent real estate markets in many areas, and the difficulty some assessors are having in ensuring that their rolls reflect current market conditions. In the last few years, the trend in equity has stabilized, 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, 238 units (24 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 496 assessing units (approximately 50 percent) implemented recent reassessment programs that could be used directly in determining 2015 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 2015, they were adjusted to the statewide value standard of July 1, 2014 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 50 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 level of assessment. 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 modeling purposes. For the non-residential property classes -- generally characterized by greater heterogeneity and complexity -- individual sampled parcels were appraised if the 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 43 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, 25 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.¹ The present report documents findings from the 2015 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.

¹This analysis is required by Section 1200 of the Real Property Tax Law.

For the 2015 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 computer 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 inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.
3. Statistical 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.
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 analysis of the reassessment process and results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit is completed (as represented 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 2015 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.

Measuring 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		.28
			Total Deviation	1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

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)² 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.

²This 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. IAO 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 condominiums)	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 family housing	5.0 to 20.0
Income-producing properties	Larger areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	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

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

Coefficient of Dispersion
Results

For the 2015 market survey, the median residential COD among the sampled assessing units was 17.01, and the median for all property classes combined was 19.71.³ 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 5.36 to 68.65. For the residential COD, the range among assessing units was 2.56 to 67.93

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.⁴

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

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

Table 3 summarizes the 2015 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 43 percent of the sampled assessing units had 2015 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 25 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2015 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	276	15	20	29%	39%
>100 – ≤400	113	12	17	22%	48%
> 400	98	10	15	19%	50%
TOTAL	487	--	--	25%	43%

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

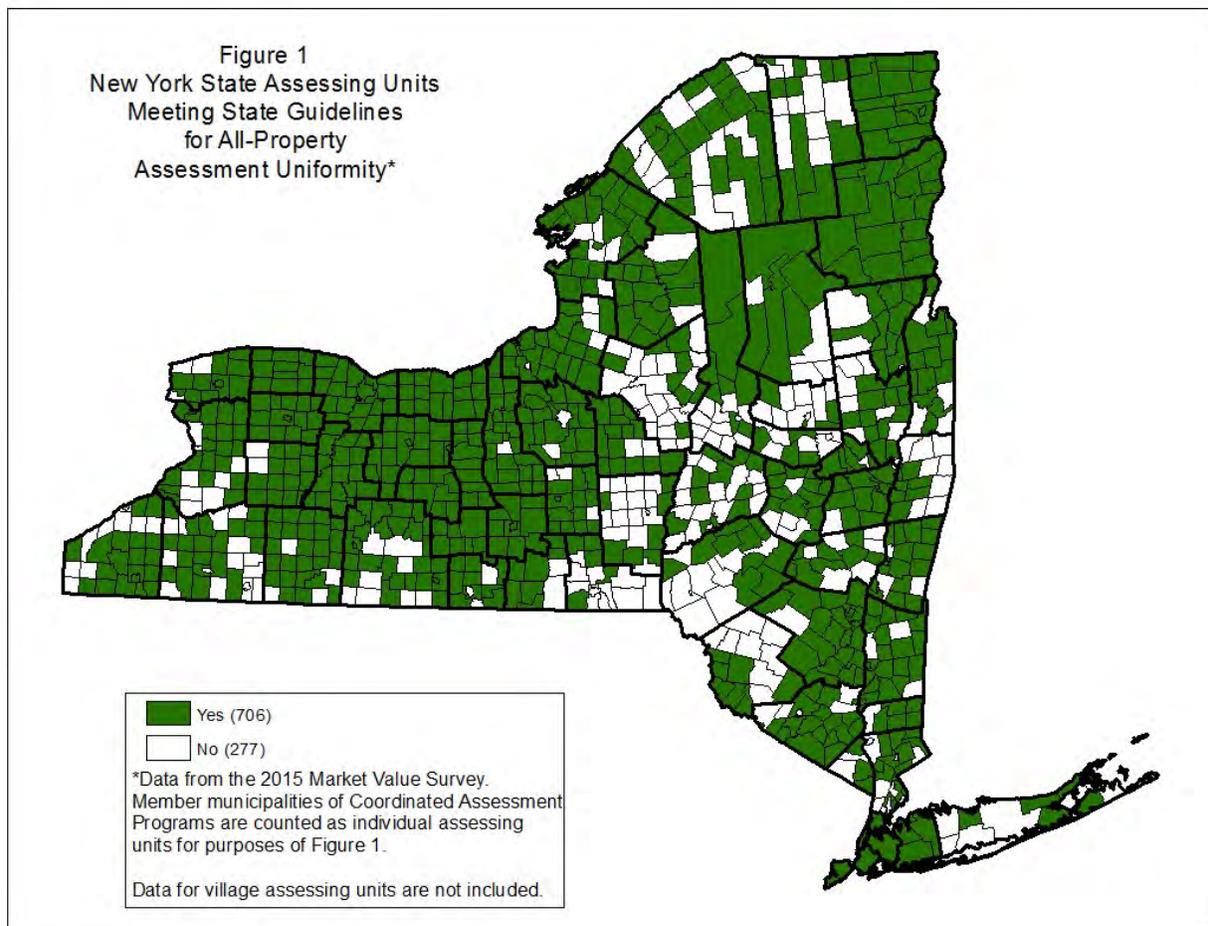
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 706 (71.8%) of the State's assessing units had uniform assessment rolls. This represents a decrease of 2% over the number of assessing units found to be equitable in the 2014 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2015 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	487	123	210
Non-Sampled	496	496	496
Total	983	619 (63.0%)	706 (71.8%)

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

The geographic 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 2015 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that about 73 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.

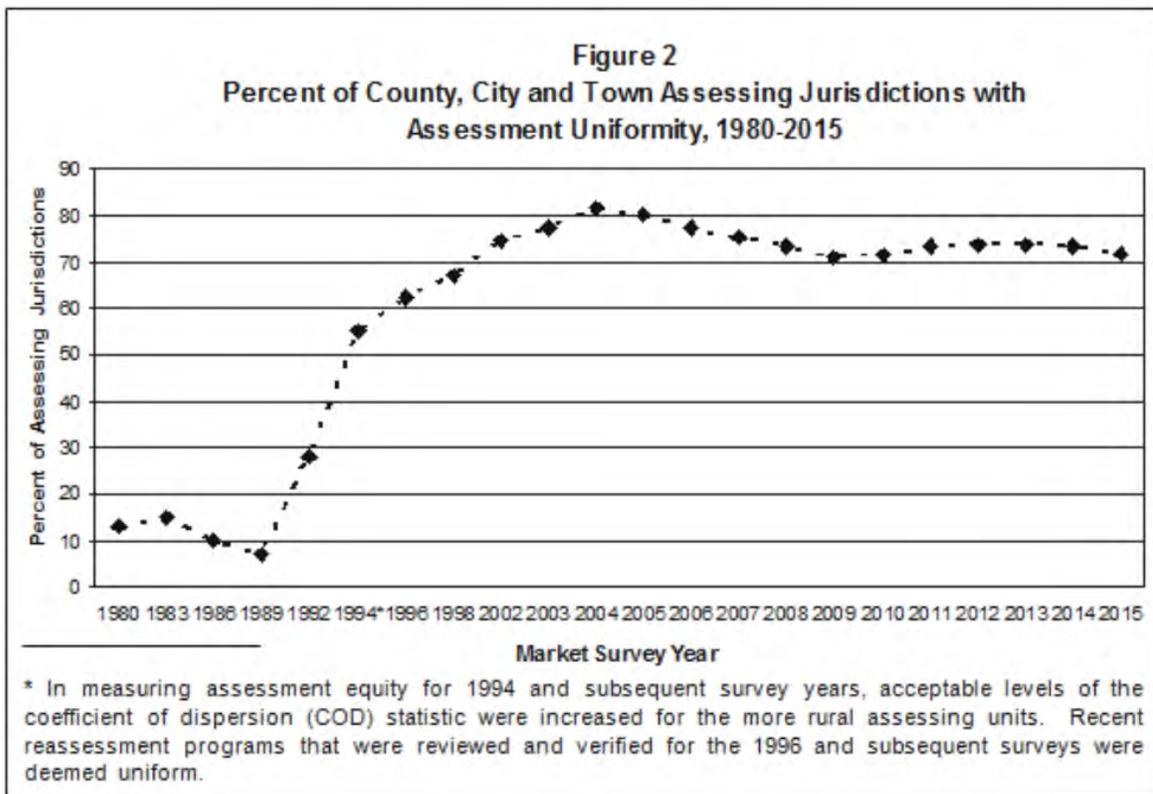
The 84 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 41 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with rapidly appreciating real estate markets.

Table 5. Level of Assessment, as Measured by 2015 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	51	(5.2%)
10.01 - 25.00	33	(3.4%)
25.01 - 50.00	41	(4.2%)
50.01 - 75.00	140	(14.3%)
75.01 - 100.00	691	(70.4%)
Greater than 100.00	25	(2.5%)
Total	981	(100%)

*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 decline in uniformity in recent years.



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 the 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 three 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, Sampled Assessing Units, 2015 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	3	1%	74	15%
Neutral	205	42%	184	38%
Regressive	279	57%	229	47%
TOTAL	487	100%	487	100%

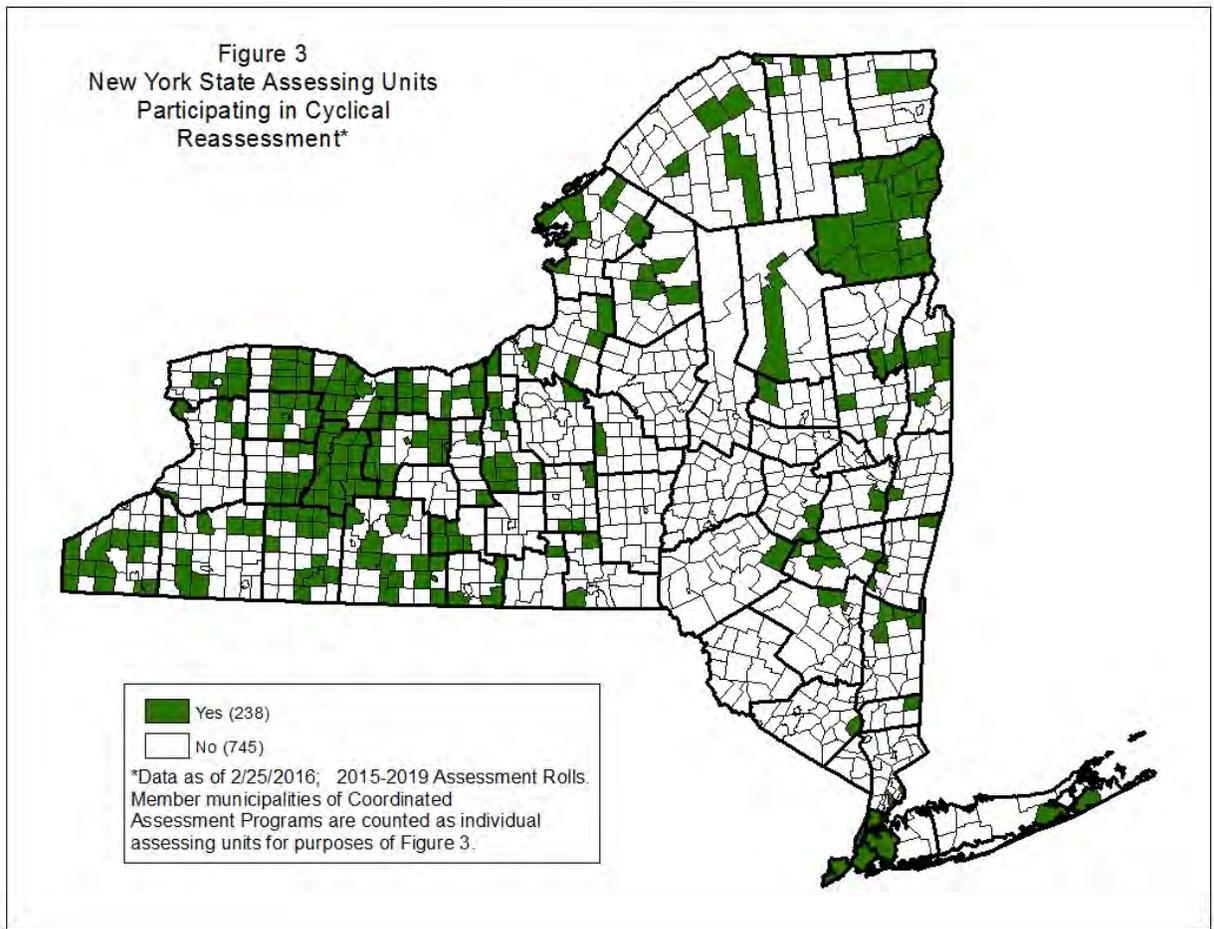
Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

When all property classes are combined, the situation changes significantly. Table 6 shows that 15 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 47 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 38 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
2015 Market Survey

Approximately 8 percent (39) of the 487 assessing units for which CODs and PRDs were calculated are conducting or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2015 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 496 assessing units for which recent reassessment projects were reviewed for the 2015 market value survey, 275 have scheduled a subsequent reassessment project. With the amount 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 2016 and 2019, depending on the schedule of the municipality's planned participation. Thus, nearly 55 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 February 25, 2016, some 238 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 are 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

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.

Reassessment Cycle

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 of two, three, four, or five years, in recognition of the time that is generally needed to accumulate sufficient market data (especially in small, rural assessing units) and the amount of work required, including data verification, valuation, outreach to property owners, and assessment appeals. 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.

Direct Equalization

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.

Withholding of State Payments

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 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:

2015

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”.

1	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)? [Y/N]	
2	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter NA if previous effort was more than ten years ago.	
3	Is this year’s reassessment effort a complete assessing unit-wide reappraisal? [Y/N]	
4	Is this year’s reassessment effort being assisted by a vendor? [Y/N]	
5	What was the Equalization Rate for the prior year’s assessment roll?	
6	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

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

4	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.
ORPTS' Regional Reviewer:	Date:

2) c. Grouping of Inventory and Valuation Data

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

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

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

3	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.]

1	Land Valuation				
	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? If Y, answer the following question; otherwise go to c.				
	i. Were stumpage values applied or taken into consideration?				
	c. *Method(s) used for Land Valuation				
	For improved properties, this table refers to the land component only		Major Type A	Major Type B	Major Type C
	Land Schedule				
	Comparable Sales		NA	NA	
	Allocation Method				NA
	Abstraction Method				NA
Land Residual Technique		NA		NA	
Capitalization of Ground Rental		NA		NA	

*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 ¹ (Enter multiplier.)			
	c. Misc. multiplier/adjustment used ² (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

¹ Adjustment factor for geographic market areas

² 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)

5	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.
ORPTS’ Regional Reviewer: <input style="width: 200px;" type="text"/>	
Date: <input style="width: 100px;" type="text"/>	

2) f. Validation of Results

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

1	State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the Validation of Results are adequate.
ORPTS’ Regional Reviewer: <input style="width: 200px;" type="text"/>	
Date: <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, All , Some or None of the listed products?	
	b. If the answer to the previous question was not All , 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!
Totals	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%.

2	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)

3	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		
	A Residential	B Commercial	C Vacant
Change in Value			
Current Year FVM Trend			
Difference			

4	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.]

1	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value or 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	A	(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:				0	
2	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPTS' Determination of Value" does not equal the "Local Assessed Value", indicate below with an X the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
4	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.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N] If N for any parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? [Y/N] If N for any parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? [Y/N] 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.	
8	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	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.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]	
<p>If the answer to Question 10 is Y, 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.]

1	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value or 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) 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:				0	

2	Describe the source of ORPTS' Opinion of Value given above in Question #1:	
	1	
	2	

3	In the table above, if the "ORPTS' Determination of Value" does not equal the "Local Assessed Value", indicate below with an X the source of the Local Value determination.			
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
	1			
	2			

4	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.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N] If N for any parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? [Y/N] If N for any parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? [Y/N] 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.	
8	Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	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.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]	
<p>If the answer to Question 10 is Y, 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.]

1	Record the following values for any parcel(s) or economic units that represent 10% or more of the total market value or 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	C	(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:				0	
2	Describe the source of ORPTS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPTS' Determination of Value" does not equal the "Local Assessed Value", indicate below with an X the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
4	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.)

5	<p>Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
6	<p>Were acceptable valuation practices employed for the above parcels? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
7	<p>Is the value of any of the above parcels currently in litigation? [Y/N]</p> <p>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.</p>	
8	<p>Enter the total ORPTS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)</p>	
9	<p>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.)</p>	
10	<p>Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]</p>	
<p>If the answer to Question 10 is Y, 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.

1a	CAMA Ratio Study Statistics for Major Type A	
	1) Total Major Type A Parcels	
	2) Number of Parcels in Study	
	3) Minimum Ratio	
	4) Maximum 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) Average 2015 Total Assessed Value	
12) Average Model Estimate		

1b	Conclusion of CAMA Ratio Analysis For Major Type A	

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	Sale Ratio Study Statistics for Major Type A	
	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 2015 Total Assessed Value	
	19) Average Sale Price	
20) Average Time Adjusted Sale Price		

2b	Compare the CAMA weighted mean ratio and the Sale ratio weighted mean confidence interval low limit.	
	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.

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

2d	Conclusion of SPDAV Analysis.

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.)

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

2f	Conclusion of Sales Ratio Analysis for Major Type A	

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.)

4	Conformity with Uniformity Acceptability	
	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? [Y/N/NA] NA 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> [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? [Y/N/NA] NA 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 Uniformity acceptability. Include a description of that alternative procedure.	

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

5	Conformity with Level Acceptability	
	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? [Y/N/NA] NA 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> [Y] 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? [Y/N/NA] NA 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 Level 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.

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

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT

Reviewer's Summary - Major Type A

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

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

Reviewer's Summary - Major Type B

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

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

Reviewer's Summary - Major Type C

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

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

Reviewer's Summary - Taxable State Owned Land

Recommendation for Taxable State Owned Land (TSOL)	
If no TSOL exists in this assessing unit, enter NA . 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? [Y/N] Enter appropriate explanations below.	
ORPTS' Regional Reviewer:	Date:

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

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

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

$[(\text{_____} \text{ minus } \text{_____}) / \text{_____}] \times 100 = \text{_____} \% \text{ Difference}$

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.

ORPTS' Regional Reviewer:		Date:	
---------------------------	--	-------	--

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

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

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.

Property Characteristics (Residential/ Farm/Vacant)			
Land Characteristics		Residential Building Characteristics	
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) *	
Site Characteristics (except for farms)		Sketch with Measurements	
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)		Improvements Characteristics	
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.)

Property Characteristics (Commercial/Industrial)			
Land Characteristics		Building Characteristics	
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	
Site Characteristics		Story height or cubic feet	
“Used as” code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		Improvement Characteristics	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area			
All Parcels Except Apartments		All Apartments	
“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	
Additional Characteristics of Industrial Property			
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:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

Reviewer:

Review Completion Date:

1) General Description of Reassessment

1	Indicate whether advisory appraisals were requested for All, Some or No properties in Major Type D. [Answer A, S, or N]	
2	a) Has a UCARS effort already been completed in this assessing unit? [Y/N]	
	b) If “ N ”, 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

1	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. [Y/N/NA]	
----------	--	--

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

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

2) e. Applying Valuation Techniques – Prescriptives

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

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

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

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

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)

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

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

VSD MANAGER SIGNATURE:		DATE:	
VSD Manager's Comments/Explanation:			

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.

Utility Property Characteristics			
Land Characteristics		Building Characteristics	
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	
Site Characteristics		Story height or cubic feet	
“Used as” code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		Improvement Characteristics	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area		Additional Characteristics	
“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' 2015 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^{th} parcel in the j^{th} stratum.

Let w_j = p_j / s_j , where:

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

s_j = the number of sampled j^{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

	Regressive Greater than 1.03	Neutral 0.98 to 1.03	Progressive Less than 0.98
Ratios:			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
Price-Related Differential (a / 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_j = 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 "ith" sampled property in the jth stratum; and
- EMV_{ij} = estimated market value of the "ith" sampled property in the jth stratum.

Appendix C – 2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2015 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 COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2012	All Property	CAMA/Appraisals	14.79	1.01	105.80	105.80		2016	
	C	2014	Residential	CAMA	15.08	1.00			105.12	2016	
010300	Cohoes										
	C	2012	All Property	Sales/Appraisals	21.50	1.20	54.00	54.00			
	C	2014	Residential	Sales Only	21.07	1.09			58.87		
011800	Watervliet										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2013	Residential	Review of Reassessment					106.59	2016	yes
012000	Berne										
	A	2012	All Property	Sales/Appraisals	14.85	0.94	64.00	64.00			
	A	2012	Residential	Sales/Appraisals	13.77	1.02			64.24		
012200	Bethlehem										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
012400	Coeymans										
	B	2012	All Property	Sales/Appraisals	6.84	1.01	100.00	100.00			
	B	2014	Residential	Sales Only	6.83	1.02			100.00		
012600	Colonie										
	C	2012	All Property	Sales/Appraisals	13.29	0.94	67.75	67.75			
	C	2014	Residential	Sales Only	11.66	1.00			59.10		
012800	Green Island										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					102.04		
013000	Guilderland										
	C	2011	All Property	Sales/Appraisals	12.53	1.01	88.00	88.00			
	C	2014	Residential	Sales Only	12.35	0.99			88.00		
013200	Knox										
	A	2012	All Property	Sales/Appraisals	18.83	0.98	62.00	62.00			
	A	2014	Residential	Sales Only	15.50	1.03			60.72		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C3

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2011	All Property	Sales/Appraisals	10.75	0.99	100.00	100.00			
	B	2014	Residential	Sales Only	7.72	1.01			100.00		
013600	Rensselaerville										
	A	2012	All Property	Sales/Appraisals	24.52	0.99	59.50	59.50			
	A	2012	Residential	Sales/Appraisals	21.39	1.06			59.37		
013800	Westerlo										
	A	2012	All Property	CAMA/Appraisals	17.82	1.07	0.98	0.98			
	A	2014	Residential	CAMA	18.47	1.03			0.88		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2013	All Property	Sales/Appraisals	13.46	1.03	100.00	100.00			
	B	2014	Residential	Sales Only	13.22	1.02			100.00		
022200	Allen										
	A	2011	All Property	Review of Reassessment			93.00	93.00		2016	yes
	A	2011	Residential	Review of Reassessment					86.65	2016	yes
022400	Alma										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
022600	Almond										
	A	2012	All Property	Review of Reassessment			95.00	95.00			
	A	2012	Residential	Review of Reassessment					95.00		
022800	Amity										
	A	2011	All Property	Review of Reassessment			92.00	92.00			
	A	2011	Residential	Review of Reassessment					92.00		
023000	Andover										
	A	2012	All Property	CAMA/Appraisals	21.74	1.15	77.00	77.00		2019	yes
	A	2014	Residential	CAMA	19.63	1.04			83.61	2019	yes
023200	Angelica										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
023400	Belfast										
	A	2011	All Property	CAMA/Appraisals	20.61	1.03	83.00	83.00		2017	
	A	2014	Residential	CAMA	20.37	1.05			83.00	2017	
023600	Birdsall										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
023800	Bolivar										
	A	2013	All Property	Sales/Appraisals	18.51	0.99	95.00	95.00			
	A	2014	Residential	Sales Only	13.32	1.03			95.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C5

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
024200	Caneadea										
	A	2014	All Property	Review of Reassessment			96.00	96.00			
	A	2014	Residential	Review of Reassessment					96.00		
024400	Centerville										
	A	2011	All Property	Review of Reassessment			94.00	94.00		2017	yes
	A	2011	Residential	Review of Reassessment					94.00	2017	yes
024600	Clarksville										
	A	2013	All Property	CAMA/Appraisals	17.95	1.07	90.00	90.00			
	A	2014	Residential	CAMA	17.91	1.04			95.43		
024800	Cuba										
	A	2013	All Property	Sales/Appraisals	17.11	1.08	98.00	98.00			
	A	2014	Residential	Sales Only	17.01	1.08			98.00		
025000	Friendship										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
025200	Genesee										
	A	2013	All Property	CAMA/Appraisals	47.14	1.45	95.00	95.00			
	A	2014	Residential	CAMA	17.37	1.04			95.00		
025400	Granger										
	A	2011	All Property	Sales/Appraisals	14.71	1.00	74.00	74.00		2016	yes
	A	2011	Residential	Sales/Appraisals	13.72	1.05			72.13	2016	yes
025600	Grove										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
025800	Hume										
	A	2013	All Property	CAMA/Appraisals	15.49	1.04	87.00	87.00		2016	yes
	A	2014	Residential	CAMA	13.96	1.01			87.00	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C6

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					91.76		
026200	New Hudson										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
026400	Rushford										
	A	2013	All Property	Review of Reassessment			85.00	85.00			
	A	2013	Residential	Review of Reassessment					85.00		
026600	Scio										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
026800	Ward										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
027000	Wellsville										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
027200	West Almond										
	A	2013	All Property	Sales/Appraisals	14.75	1.01	87.00	87.00		2017	
	A	2013	Residential	Sales/Appraisals	5.68	1.02			90.18	2017	
027400	Willing										
	A	2013	All Property	CAMA/Appraisals	20.57	1.01	89.00	89.00			
	A	2014	Residential	CAMA	17.94	1.02			91.33		
027600	Wirt										
	A	2014	All Property	CAMA/Appraisals	17.40	1.10	92.00	92.00			
	A	2014	Residential	CAMA	17.71	1.04			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C7

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	C	2012	All Property	Sales/Appraisals	26.79	1.08	83.00	83.00			
	C	2014	Residential	Sales Only	27.60	1.14			78.08		
032000	Barker										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					104.93		
032200	Binghamton										
	B	2012	All Property	Sales/Appraisals	23.53	1.09	66.50	66.50			
	B	2014	Residential	Sales Only	15.23	1.05			66.50		
032400	Chenango										
	B	2012	All Property	Sales/Appraisals	19.50	1.07	70.00	70.00			
	B	2014	Residential	Sales Only	18.58	1.08			70.00		
032600	Colesville										
	A	2012	All Property	CAMA/Appraisals	38.86	1.32	8.20	8.20			
	A	2014	Residential	CAMA	20.55	1.05			8.45		
032800	Conklin										
	B	2012	All Property	Sales/Appraisals	22.15	1.02	65.10	65.10			
	B	2014	Residential	Sales Only	21.87	1.08			57.62		
033000	Dickinson										
	C	2012	All Property	Sales/Appraisals	24.62	1.06	72.50	72.50			
	C	2014	Residential	Sales Only	24.60	1.09			67.01		
033200	Fenton										
	B	2013	All Property	Sales/Appraisals	16.61	1.04	65.80	65.80			
	B	2014	Residential	Sales Only	14.95	1.04			62.04		
033400	Kirkwood										
	B	2012	All Property	Sales/Appraisals	20.96	1.05	76.50	76.50			
	B	2014	Residential	Sales Only	20.76	1.09			69.21		
033600	Lisle										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					99.31		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C8

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2012	All Property	Sales/Appraisals	23.90	1.07	64.00	64.00			
	B	2014	Residential	Sales Only	22.72	1.08			61.56		
034000	Nanticoke										
	A	2011	All Property	Sales/Appraisals	27.54	1.05	57.50	57.50			
	A	2011	Residential	Sales/Appraisals	21.34	1.07			60.58		
034200	Sanford										
	A	2011	All Property	Sales/Appraisals	51.07	1.26	58.50	58.50			
	A	2011	Residential	Sales/Appraisals	24.04	1.16			57.51		
034400	Triangle										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
034600	Union										
	C	2013	All Property	Sales/Appraisals	21.26	1.08	4.27	4.27			
	C	2014	Residential	Sales Only	20.89	1.06			4.17		
034800	Vestal										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
035000	Windsor										
	A	2012	All Property	CAMA/Appraisals	25.87	1.01	69.00	69.00			
	A	2014	Residential	CAMA	21.88	1.05			70.77		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C9

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2014	All Property	Sales/Appraisals	16.34	1.16	95.00	95.00			
	C	2014	Residential	Sales Only	14.65	1.05			102.06		
041600	Salamanca										
	C	2012	All Property	CAMA/Appraisals	18.07	1.01	17.00	17.00			
	C	2014	Residential	CAMA	18.46	1.01			17.77		
042000	Allegany										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
042200	Ashford										
	A	2012	All Property	Sales/Appraisals	22.59	0.95	59.00	59.00			
	A	2014	Residential	Sales Only	13.70	1.04			60.15		
042400	Carrollton										
	A	2012	All Property	Sales/Appraisals	28.80	0.84	85.00	85.00			
	A	2012	Residential	Sales/Appraisals	24.30	1.12			73.82		
042600	Coldspring										
	A	2012	All Property	Review of Reassessment			97.00	97.00		2016	yes
	A	2012	Residential	Review of Reassessment					86.18	2016	yes
042800	Conewango										
	A	2012	All Property	Sales/Appraisals	26.43	0.97	53.00	53.00			
	A	2012	Residential	Sales/Appraisals	15.63	1.04			59.05		
043000	Dayton										
	A	2012	All Property	CAMA/Appraisals	24.30	1.04	75.00	75.00		2016	yes
	A	2014	Residential	CAMA	26.05	1.09			84.53	2016	yes
043200	East Otto										
	A	2012	All Property	CAMA/Appraisals	17.28	1.03	65.00	65.00		2016	yes
	A	2014	Residential	CAMA	22.97	1.07			72.72	2016	yes
043600	Ellicottville										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C10

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville										
	A	2013	All Property	CAMA/Appraisals	16.05	1.07	93.00	93.00		2016	yes
	A	2014	Residential	CAMA	19.93	1.02			102.65	2016	yes
044000	Franklinville										
	A	2010	All Property	CAMA/Appraisals	21.41	1.06	72.00	72.00			
	A	2014	Residential	CAMA	19.59	1.05			76.68		
044200	Freedom										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
044400	Great Valley										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
044600	Hinsdale										
	A	2013	All Property	Sales/Appraisals	20.86	1.02	88.00	88.00			
	A	2014	Residential	Sales Only	15.55	1.05			92.78		
044800	Humphrey										
	A	2013	All Property	CAMA/Appraisals	22.10	1.01	100.00	100.00			
	A	2014	Residential	CAMA	21.23	1.00			102.79		
045000	Ischua										
	A	2013	All Property	Sales/Appraisals	20.86	1.02	88.00	88.00			
	A	2014	Residential	Sales Only	15.55	1.05			92.78		
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	2012	All Property	CAMA/Appraisals	16.12	1.04	71.00	71.00			
	A	2014	Residential	CAMA	18.52	1.06			75.95		
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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C11

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
045800	Machias										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2016	yes
	A	2014	Residential	Review of Reassessment					94.91	2016	yes
046000	Mansfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
046200	Napoli										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
046400	New Albion										
	A	2012	All Property	CAMA/Appraisals	18.58	1.06	72.00	72.00			
	A	2014	Residential	CAMA	18.81	1.04			78.82		
046600	Olean										
	A	2012	All Property	CAMA/Appraisals	20.17	0.99	78.00	78.00			
	A	2014	Residential	CAMA	18.31	0.99			76.79		
046800	Otto										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
047000	Perrysburg										
	A	2012	All Property	CAMA/Appraisals	18.83	1.05	71.00	71.00			
	A	2014	Residential	CAMA	18.55	1.05			79.83		
047200	Persia										
	B	2012	All Property	CAMA/Appraisals	19.87	1.03	77.00	77.00			
	B	2014	Residential	CAMA	17.70	1.06			80.79		
047400	Portville										
	B	2010	All Property	CAMA/Appraisals	18.52	1.03	100.00	100.00			
	B	2014	Residential	CAMA	19.12	1.04			100.00		
047600	Randolph										
	A	2012	All Property	CAMA/Appraisals	16.00	1.08	81.00	81.00			
	A	2014	Residential	CAMA	17.31	1.05			86.92		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
047800	Red House										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
048000	Salamanca										
	A	2013	All Property	Sales/Appraisals	15.15	1.08	91.00	91.00			
	A	2013	Residential	Sales/Appraisals	12.70	1.04			78.15		
048200	South Valley										
	A	2012	All Property	Sales/Appraisals	28.60	1.08	75.00	75.00			
	A	2012	Residential	Sales/Appraisals	16.36	1.05			66.11		
048400	Yorkshire										
	B	2012	All Property	Sales/Appraisals	17.87	1.01	17.50	17.50			
	B	2014	Residential	Sales Only	15.56	1.04			18.66		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C13

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
052000	Aurelius										
	A	2011	All Property	Review of Reassessment			96.00	96.00			
	A	2011	Residential	Review of Reassessment					96.00		
052200	Brutus										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
052400	Cato										
	A	2011	All Property	Review of Reassessment			98.00	98.00			
	A	2011	Residential	Review of Reassessment					95.13		
052600	Conquest										
	A	2012	All Property	Review of Reassessment			92.00	92.00		2016	yes
	A	2012	Residential	Review of Reassessment					92.00	2016	yes
052800	Fleming										
	B	2013	All Property	Sales/Appraisals	34.29	1.05	36.54	42.00			
	B	2013	Residential	Sales/Appraisals	25.25	1.09			39.53		
053000	Genoa										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
053200	Ira										
	A	2011	All Property	Review of Reassessment			96.00	96.00			
	A	2011	Residential	Review of Reassessment					91.06		
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
053600	Locke										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					107.04		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C14

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2012	All Property	Review of Reassessment			92.00	92.00		2016	yes
	B	2012	Residential	Review of Reassessment					92.00	2016	yes
054000	Montezuma										
	A	2010	All Property	Sales/Appraisals	10.61	1.06	86.00	86.00			
	A	2010	Residential	Sales/Appraisals	10.68	1.03			87.73		
054200	Moravia										
	B	2011	All Property	Review of Reassessment			99.00	99.00			
	B	2011	Residential	Review of Reassessment					99.00		
054400	Niles										
	A	2013	All Property	Sales/Appraisals	9.29	0.97	100.00	100.00			
	A	2014	Residential	Sales Only	2.56	1.00			100.00		
054600	Owasco										
	B	2013	All Property	Sales/Appraisals	16.72	1.02	85.00	85.00			
	B	2014	Residential	Sales Only	14.73	1.04			85.00		
054800	Scipio										
	A	2012	All Property	Sales/Appraisals	13.81	1.07	81.00	81.00		2016	yes
	A	2014	Residential	Sales Only	9.96	1.03			91.32	2016	yes
055000	Sempronius										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2011	Residential	Review of Reassessment					97.68	2016	yes
055200	Sennett										
	B	2013	All Property	Sales/Appraisals	5.36	1.05	88.24	100.00			
	B	2014	Residential	Sales Only	4.44	1.00			95.58		
055400	Springport										
	B	2010	All Property	Sales/Appraisals	16.32	1.07	84.00	84.00			
	B	2014	Residential	Sales Only	18.20	1.07			84.00		
055600	Sterling										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2013	All Property	CAMA/Appraisals	16.55	1.02	99.00	99.00			
	A	2014	Residential	CAMA	19.18	1.03			96.77		
056000	Throop										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					95.82	2018	yes
056200	Venice										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2016	yes
	A	2011	Residential	Review of Reassessment					96.75	2016	yes
056400	Victory										
	A	2011	All Property	Review of Reassessment			96.00	96.00			
	A	2011	Residential	Review of Reassessment					91.06		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C16

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
060300	Dunkirk										
	C	2010	All Property	Sales/Appraisals	28.11	1.15	82.00	82.00			
	C	2014	Residential	Sales Only	28.64	1.15			82.00		
060800	Jamestown										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					100.00		
062000	Arkwright										
	A	2010	All Property	Sales/Appraisals	29.72	0.79	50.87	55.00			
	A	2010	Residential	Sales/Appraisals	14.46	1.03			50.58		
062200	Busti										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
062400	Carroll										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2015	Residential	Review of Reassessment					100.00	2018	yes
062600	Charlotte										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2012	Residential	Review of Reassessment					100.00	2018	yes
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
063000	Cherry Creek										
	A	2012	All Property	Review of Reassessment			97.30	97.30		2018	yes
	A	2012	Residential	Review of Reassessment					97.30	2018	yes
063200	Clymer										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					108.72		
063400	Dunkirk										
	B	2010	All Property	Sales/Appraisals	20.00	0.96	70.00	70.00			
	B	2010	Residential	Sales/Appraisals	18.58	1.00			62.36		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C17

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
063800	Ellicott										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2017	
	B	2013	Residential	Review of Reassessment					94.87	2017	
064000	Ellington										
	A	2013	All Property	Review of Reassessment			97.00	97.00			
	A	2013	Residential	Review of Reassessment					97.00		
064200	French Creek										
	A	2013	All Property	Sales/Appraisals	32.65	0.90	90.00	90.00		2016	yes
	A	2014	Residential	Sales Only	9.53	0.99			97.82	2016	yes
064400	Gerry										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2012	Residential	Review of Reassessment					100.00	2018	yes
064600	Hanover										
	B	2013	All Property	Sales/Appraisals	16.97	1.07	91.00	91.00			
	B	2014	Residential	Sales Only	15.03	1.03			89.00		
064800	Harmony										
	A	2013	All Property	Review of Reassessment			99.50	99.50		2018	yes
	A	2013	Residential	Review of Reassessment					99.50	2018	yes
065000	Kiantone										
	A	2013	All Property	Review of Reassessment			99.50	99.50		2018	yes
	A	2013	Residential	Review of Reassessment					99.50	2018	yes
065200	Mina										
	A	2013	All Property	Sales/Appraisals	32.65	0.90	90.00	90.00		2016	yes
	A	2014	Residential	Sales Only	9.53	0.99			97.82	2016	yes
065400	North Harmony										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2013	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C18

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					94.84		
065800	Pomfret										
	B	2010	All Property	Sales/Appraisals	20.14	1.05	20.21	20.21			
	B	2014	Residential	Sales Only	21.36	1.07			20.17		
066000	Portland										
	B	2010	All Property	CAMA/Appraisals	19.59	1.06	57.00	57.00			
	B	2014	Residential	CAMA	22.03	1.03			57.00		
066200	Ripley										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
066400	Sheridan										
	A	2010	All Property	CAMA/Appraisals	14.08	0.97	66.00	66.00			
	A	2014	Residential	CAMA	13.70	1.02			66.00		
066600	Sherman										
	A	2013	All Property	Sales/Appraisals	32.65	0.90	90.00	90.00		2016	yes
	A	2014	Residential	Sales Only	9.53	0.99			97.82	2016	yes
066800	Stockton										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
067000	Villanova										
	A	2010	All Property	Sales/Appraisals	22.48	0.94	65.00	65.00			
	A	2010	Residential	Sales/Appraisals	15.26	1.04			68.76		
067200	Westfield										
	B	2010	All Property	Sales/Appraisals	21.16	0.93	80.00	80.00			
	B	2014	Residential	Sales Only	16.84	1.04			81.89		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C19

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2013	All Property	Sales/Appraisals	25.77	1.11	83.00	83.00			
	C	2014	Residential	Sales Only	27.66	1.12			81.52		
072000	Ashland										
	B	2013	All Property	Sales/Appraisals	42.65	1.23	1.60	1.60			
	B	2013	Residential	Sales/Appraisals	33.38	1.17			1.61		
072200	Baldwin										
	A	2013	All Property	Sales/Appraisals	18.81	1.05	1.60	1.60			
	A	2013	Residential	Sales/Appraisals	21.28	1.05			1.65		
072400	Big Flats										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
072600	Catlin										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
072800	Chemung										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2015	Residential	Review of Reassessment					100.00	2017	yes
073000	Elmira										
	B	2013	All Property	Review of Reassessment			98.00	98.00			
	B	2013	Residential	Review of Reassessment					98.00		
073200	Erin										
	A	2013	All Property	Sales/Appraisals	25.70	1.06	80.00	80.00			
	A	2014	Residential	Sales Only	14.07	1.04			83.44		
073400	Horseheads										
	C	2012	All Property	Review of Reassessment			93.00	93.00			
	C	2012	Residential	Review of Reassessment					93.00		
073600	Southport										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					100.00	2019	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C20

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
073800	Van Etten										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2015	Residential	Review of Reassessment					100.00	2017	yes
074000	Veteran										
	A	2013	All Property	Sales/Appraisals	19.81	0.99	88.00	88.00			
	A	2014	Residential	Sales Only	13.78	1.04			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2012	All Property	Sales/Appraisals	22.19	1.02	65.00	65.00			
	C	2014	Residential	Sales Only	21.82	1.05			59.08		
082000	Afton										
	A	2012	All Property	CAMA/Appraisals	22.27	1.08	69.00	69.00			
	A	2014	Residential	CAMA	20.06	1.05			70.07		
082200	Bainbridge										
	A	2011	All Property	Review of Reassessment			106.84	100.00			
	A	2011	Residential	Review of Reassessment					107.90		
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			105.72		
082600	Coventry										
	A	2013	All Property	Sales/Appraisals	17.66	1.03	100.00	100.00			
	A	2013	Residential	Sales/Appraisals	14.21	1.00			96.09		
082800	German										
	A	2012	All Property	Sales/Appraisals	37.31	1.22	45.50	45.50			
	A	2012	Residential	Sales/Appraisals	29.45	1.13			42.21		
083000	Greene										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
083200	Guilford										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					102.35		
083400	Lincklaen										
	A	2012	All Property	Sales/Appraisals	36.73	1.17	57.75	57.75			
	A	2012	Residential	Sales/Appraisals	30.22	1.23			54.75		
083600	Mc Donough										
	A	2012	All Property	Sales/Appraisals	34.68	0.94	76.00	76.00			
	A	2012	Residential	Sales/Appraisals	25.93	1.08			77.70		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C22

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
083800	New Berlin										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					103.15		
084000	North Norwich										
	A	2012	All Property	Sales/Appraisals	24.42	0.99	61.00	61.00			
	A	2012	Residential	Sales/Appraisals	21.70	1.05			60.12		
084200	Norwich										
	A	2012	All Property	CAMA/Appraisals	24.90	1.03	51.50	51.50			
	A	2014	Residential	CAMA	24.48	1.03			44.21		
084400	Otselic										
	A	2012	All Property	Sales/Appraisals	35.79	1.10	45.70	45.70			
	A	2012	Residential	Sales/Appraisals	28.35	1.17			43.92		
084600	Oxford										
	A	2012	All Property	Sales/Appraisals	31.66	1.01	66.00	66.00			
	A	2014	Residential	Sales Only	27.76	1.10			66.22		
084800	Pharsalia										
	A	2012	All Property	Sales/Appraisals	40.62	1.09	50.70	50.70			
	A	2012	Residential	Sales/Appraisals	48.92	1.17			51.26		
085000	Pitcher										
	A	2011	All Property	Sales/Appraisals	19.35	1.03	48.00	48.00			
	A	2011	Residential	Sales/Appraisals	19.15	1.03			49.08		
085200	Plymouth										
	A	2012	All Property	Sales/Appraisals	32.56	0.97	58.60	58.60			
	A	2012	Residential	Sales/Appraisals	25.97	1.07			61.01		
085400	Preston										
	A	2012	All Property	Sales/Appraisals	29.71	1.10	40.00	40.00			
	A	2012	Residential	Sales/Appraisals	32.36	1.13			37.35		
085600	Sherburne										
	A	2012	All Property	Sales/Appraisals	27.72	1.05	81.00	81.00			
	A	2014	Residential	Sales Only	19.48	1.06			81.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C23

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2012	All Property	Sales/Appraisals	32.27	1.17	58.78	58.78			
	A	2012	Residential	Sales/Appraisals	24.69	1.12			57.20		
086000	Smyrna										
	A	2012	All Property	Sales/Appraisals	34.09	1.00	66.00	66.00			
	A	2012	Residential	Sales/Appraisals	22.59	1.13			71.23		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C24

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
092000	Altona										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
092200	Ausable										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
092400	Beekmantown										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
092600	Black Brook										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
092800	Champlain										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
093000	Chazy										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2013	Residential	Review of Reassessment					100.00	2019	yes
093200	Clinton										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2014	Residential	Review of Reassessment					94.18	2016	
093400	Dannemora										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
093600	Ellenburg										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2014	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C25

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2014	Residential	Review of Reassessment					100.00	2016	
094000	Peru										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2014	Residential	Review of Reassessment					94.95	2016	
094200	Plattsburgh										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					98.65		
094400	Saranac										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
094600	Schuyler Falls										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C26

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	C	2013	Residential	Review of Reassessment					100.00	2017	yes
102000	Ancram										
	A	2015	All Property	Review of Reassessment			111.00	111.00		2016	
	A	2015	Residential	Review of Reassessment					112.00	2016	
102200	Austerlitz										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
102400	Canaan										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					101.46		
102600	Chatham										
	A	2010	All Property	Sales/Appraisals	14.82	0.99	84.00	84.00			
	A	2014	Residential	Sales Only	14.39	1.01			84.00		
102800	Claverack										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
103000	Clermont										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
103200	Copake										
	A	2010	All Property	Sales/Appraisals	28.88	1.15	82.45	82.45		2016	
	A	2010	Residential	Sales/Appraisals	29.69	1.12			83.00	2016	
103400	Gallatin										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
103600	Germantown										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2014	Residential	Review of Reassessment					99.56	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C27

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
103800	Ghent										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
104000	Greenport										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
104200	Hillsdale										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
104600	Livingston										
	A	2010	All Property	Sales/Appraisals	27.51	1.04	93.00	93.00			
	A	2010	Residential	Sales/Appraisals	17.34	1.01			92.63		
104800	New Lebanon										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
105000	Stockport										
	B	2010	All Property	CAMA/Appraisals	19.71	1.06	90.00	90.00			
	B	2014	Residential	CAMA	19.74	1.07			90.00		
105200	Stuyvesant										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
105400	Taghkanic										
	A	2011	All Property	Review of Reassessment			112.25	112.25		2017	
	A	2011	Residential	Review of Reassessment					112.99	2017	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C28

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2011	All Property	Sales/Appraisals	7.69	1.03	98.00	98.00			
	C	2014	Residential	Sales Only	5.68	1.01			96.54		
112000	Cincinnatus										
	A	2010	All Property	CAMA/Appraisals	20.12	0.95	93.00	93.00			
	A	2014	Residential	CAMA	17.14	1.04			92.82		
112200	Cortlandville										
	B	2013	All Property	Sales/Appraisals	8.04	1.00	100.00	100.00			
	B	2014	Residential	Sales Only	5.96	1.01			97.36		
112400	Cuyler										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					96.92	2017	yes
112600	Freetown										
	A	2011	All Property	Review of Reassessment			93.00	93.00			
	A	2011	Residential	Review of Reassessment					96.70		
112800	Harford										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					94.70		
113000	Homer										
	B	2013	All Property	Sales/Appraisals	8.48	0.99	100.00	100.00			
	B	2014	Residential	Sales Only	5.98	1.00			103.43		
113200	Lapeer										
	A	2014	All Property	Review of Reassessment			99.50	99.50		2017	yes
	A	2014	Residential	Review of Reassessment					95.10	2017	yes
113400	Marathon										
	A	2014	All Property	Review of Reassessment			99.50	99.50		2017	yes
	A	2014	Residential	Review of Reassessment					95.10	2017	yes
113600	Preble										
	A	2013	All Property	Sales/Appraisals	21.14	0.88	97.00	97.00			
	A	2014	Residential	Sales Only	8.59	1.01			95.71		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C29

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	A	2013	All Property	Sales/Appraisals	21.14	0.88	97.00	97.00			
	A	2014	Residential	Sales Only	8.59	1.01			95.71		
114000	Solon										
	A	2011	All Property	Review of Reassessment			92.00	92.00			
	A	2011	Residential	Review of Reassessment					88.22		
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			91.17		
114400	Truxton										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					101.66		
114600	Virgil										
	A	2012	All Property	Sales/Appraisals	15.16	1.04	100.00	100.00			
	A	2014	Residential	Sales Only	8.13	1.03			98.35		
114800	Willet										
	A	2011	All Property	Sales/Appraisals	17.18	0.95	90.00	90.00			
	A	2014	Residential	Sales Only	9.91	1.04			92.08		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C30

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
122200	Bovina										
	A	2013	All Property	Sales/Appraisals	15.84	0.95	23.30	23.30			
	A	2013	Residential	Sales/Appraisals	16.22	0.99			22.58		
122400	Colchester										
	A	2013	All Property	Sales/Appraisals	45.15	0.80	3.09	4.00			
	A	2013	Residential	Sales/Appraisals	44.56	1.29			2.16		
122600	Davenport										
	A	2013	All Property	Sales/Appraisals	18.98	1.06	73.66	73.66			
	A	2014	Residential	Sales Only	20.81	1.07			76.36		
122800	Delhi										
	A	2013	All Property	Sales/Appraisals	24.13	0.73	56.20	56.20			
	A	2014	Residential	Sales Only	23.63	1.08			51.20		
123000	Deposit										
	A	2012	All Property	Sales/Appraisals	40.98	1.33	4.05	10.00			
	A	2012	Residential	Sales/Appraisals	40.47	1.16			4.62		
123200	Franklin										
	A	2011	All Property	Sales/Appraisals	17.64	1.02	93.00	93.00			
	A	2014	Residential	Sales Only	16.68	1.05			90.82		
123400	Hamden										
	A	2012	All Property	Sales/Appraisals	27.90	1.00	17.95	17.95			
	A	2012	Residential	Sales/Appraisals	29.67	1.04			17.26		
123600	Hancock										
	A	2013	All Property	Sales/Appraisals	34.48	1.05	12.37	12.37			
	A	2013	Residential	Sales/Appraisals	31.16	1.17			12.71		
123800	Harpersfield										
	A	2013	All Property	Sales/Appraisals	19.05	1.06	28.30	28.30			
	A	2013	Residential	Sales/Appraisals	22.05	1.10			28.25		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C31

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
124200	Masonville										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
124400	Meredith										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
124600	Middletown										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
124800	Roxbury										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
125000	Sidney										
	B	2011	All Property	Sales/Appraisals	19.81	1.11	82.72	82.72			
	B	2014	Residential	Sales Only	19.44	1.08			86.28		
125200	Stamford										
	A	2013	All Property	Sales/Appraisals	40.40	0.94	27.00	27.00			
	A	2013	Residential	Sales/Appraisals	23.66	1.05			25.18		
125400	Tompkins										
	A	2012	All Property	Sales/Appraisals	36.60	0.43	3.85	6.00			
	A	2012	Residential	Sales/Appraisals	35.14	1.17			2.74		
125600	Walton										
	A	2013	All Property	Sales/Appraisals	39.00	1.12	25.90	25.90		2017	
	A	2014	Residential	Sales Only	37.50	1.20			26.87	2017	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
131300	Poughkeepsie										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
132000	Amenia										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
132200	Beekman										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
132400	Clinton										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
132600	Dover										
	B	2013	All Property	Sales/Appraisals	14.11	1.06	57.50	57.50			
	B	2014	Residential	Sales Only	13.44	1.04			57.50		
132800	East Fishkill										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
133000	Fishkill										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
133200	Hyde Park										
	C	2013	All Property	Sales/Appraisals	16.17	1.04	62.00	62.00			
	C	2014	Residential	Sales Only	14.00	1.03			64.45		
133400	La Grange										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C33

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
133800	Northeast										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
134000	Pawling										
	B	2013	All Property	Sales/Appraisals	18.43	1.07	50.69	50.69			
	B	2014	Residential	Sales Only	19.78	1.06			50.69		
134200	Pine Plains										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
134400	Pleasant Valley										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
134600	Poughkeepsie										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
134800	Red Hook										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
135000	Rhinebeck										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					100.00		
135200	Stanford										
	A	2013	All Property	CAMA/Appraisals	23.93	0.99	63.05	63.05			
	A	2014	Residential	CAMA	19.91	1.08			63.05		
135400	Union Vale										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C34

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
135800	Washington										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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 COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2014	All Property	Sales/Appraisals	32.46	1.24	88.00	88.00		2017	
	C	2014	Residential	Sales Only	33.22	1.21			85.07	2017	
140900	Lackawanna										
	C	2014	All Property	Sales/Appraisals	17.08	1.09	88.50	100.00			
	C	2014	Residential	Sales Only	15.96	1.03			95.25		
141600	Tonawanda										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	C	2014	Residential	Review of Reassessment					100.00	2017	yes
142000	Alden										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2015	Residential	Review of Reassessment					100.00	2018	yes
142200	Amherst										
	C	2011	All Property	Review of Reassessment			97.00	97.00		2017	
	C	2011	Residential	Review of Reassessment					91.41	2017	
142400	Aurora										
	B	2011	All Property	Sales/Appraisals	14.58	1.02	40.00	40.00			
	B	2014	Residential	Sales Only	15.16	1.03			40.00		
142600	Boston										
	B	2013	All Property	Sales/Appraisals	12.12	1.05	92.00	92.00			
	B	2014	Residential	Sales Only	12.02	1.03			89.54		
142800	Brant										
	A	2013	All Property	CAMA/Appraisals	17.32	1.02	87.00	87.00			
	A	2014	Residential	CAMA	15.91	1.02			87.49		
143000	Cheektowaga										
	C	2015	All Property	Review of Reassessment			100.00	100.00			
	C	2015	Residential	Review of Reassessment					100.00		
143200	Clarence										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2015	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C36

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2011	All Property	Sales/Appraisals	20.73	0.95	43.00	43.00			
	A	2014	Residential	Sales Only	11.99	1.03			44.66		
143600	Collins										
	B	2011	All Property	Sales/Appraisals	21.91	0.96	60.00	60.00			
	B	2014	Residential	Sales Only	17.14	1.05			62.65		
143800	Concord										
	B	2011	All Property	Sales/Appraisals	17.09	1.09	44.00	44.00			
	B	2014	Residential	Sales Only	16.69	1.06			45.54		
144000	Eden										
	B	2011	All Property	Sales/Appraisals	24.58	1.01	64.00	64.00			
	B	2014	Residential	Sales Only	18.50	1.06			65.61		
144200	Elma										
	B	2011	All Property	Sales/Appraisals	12.66	1.02	4.60	4.60			
	B	2014	Residential	Sales Only	12.56	1.01			4.52		
144400	Evans										
	B	2013	All Property	Sales/Appraisals	11.91	1.04	93.00	93.00			
	B	2014	Residential	Sales Only	11.74	1.03			93.00		
144600	Grand Island										
	C	2013	All Property	Review of Reassessment			96.00	96.00		2016	yes
	C	2013	Residential	Review of Reassessment					96.00	2016	yes
144800	Hamburg										
	C	2011	All Property	Sales/Appraisals	11.58	1.05	54.50	54.50			
	C	2014	Residential	Sales Only	11.66	1.03			54.50		
145000	Holland										
	A	2013	All Property	Sales/Appraisals	10.52	1.03	88.00	88.00			
	A	2014	Residential	Sales Only	10.84	1.03			88.00		
145200	Lancaster										
	C	2014	All Property	Review of Reassessment			98.00	98.00			
	C	2014	Residential	Review of Reassessment					98.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	B	2011	All Property	Sales/Appraisals	13.14	0.98	44.00	44.00			
	B	2014	Residential	Sales Only	9.73	1.01			43.13		
145600	Newstead										
	B	2012	All Property	Review of Reassessment			99.00	99.00			
	B	2012	Residential	Review of Reassessment					99.00		
145800	North Collins										
	A	2014	All Property	Sales/Appraisals	20.93	0.97	90.00	90.00			
	A	2014	Residential	Sales Only	9.53	1.02			89.15		
146000	Orchard Park										
	C	2011	All Property	Sales/Appraisals	9.48	1.00	55.00	55.00			
	C	2014	Residential	Sales Only	9.71	1.00			55.00		
146200	Sardinia										
	A	2011	All Property	Sales/Appraisals	17.92	1.00	54.00	54.00			
	A	2014	Residential	Sales Only	14.24	1.03			54.00		
146400	Tonawanda										
	C	2011	All Property	Sales/Appraisals	13.09	1.06	43.50	43.50			
	C	2014	Residential	Sales Only	13.00	1.03			43.50		
146600	Wales										
	A	2011	All Property	Sales/Appraisals	21.68	0.98	42.00	42.00			
	A	2014	Residential	Sales Only	14.97	1.04			42.25		
146800	West Seneca										
	C	2011	All Property	Sales/Appraisals	14.08	1.08	42.00	42.00			
	C	2014	Residential	Sales Only	13.68	1.02			44.70		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C38

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
152200	Crown Point										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
152400	Elizabethtown										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
152600	Essex										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					100.00	2016	yes
152800	Jay										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
153000	Keene										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					100.00	2016	yes
153200	Lewis										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					100.00	2016	yes
153400	Minerva										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					100.00	2016	yes
153600	Moriah										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.84		
153800	Newcomb										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C39

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
154000	North Elba										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
154200	North Hudson										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
154400	St. Armand										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
154600	Schroon										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2015	Residential	Review of Reassessment					100.00	2017	yes
154800	Ticonderoga										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					100.00	2016	yes
155000	Westport										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
155200	Willsboro										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
155400	Wilmington										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					97.95	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C40

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
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			
	A	2011	Residential	Review of Reassessment					100.00		
162400	Bellmont										
	A	2012	All Property	Sales/Appraisals	28.65	1.03	100.00	100.00			
	A	2014	Residential	Sales Only	15.41	1.01			105.65		
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			2.59		
162800	Brandon										
	A	2010	All Property	Sales/Appraisals	21.48	1.06	90.00	90.00			
	A	2010	Residential	Sales/Appraisals	23.89	1.08			88.70		
163000	Brighton										
	A	2013	All Property	CAMA/Appraisals	51.46	1.08	85.00	85.00			
	A	2014	Residential	CAMA	19.85	0.97			83.55		
163200	Burke										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
163400	Chateaugay										
	A	2013	All Property	CAMA/Appraisals	19.18	1.06	94.00	94.00			
	A	2014	Residential	CAMA	16.71	1.04			93.23		
163600	Constable										
	A	2010	All Property	Sales/Appraisals	22.37	1.04	11.00	11.00			
	A	2010	Residential	Sales/Appraisals	19.06	1.09			11.46		
163800	Dickinson										
	A	2013	All Property	CAMA/Appraisals	58.35	1.60	95.00	95.00			
	A	2014	Residential	CAMA	19.48	1.04			95.99		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C41

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2013	All Property	CAMA/Appraisals	23.46	1.10	88.00	88.00			
	A	2014	Residential	CAMA	20.11	1.01			90.38		
164200	Fort Covington										
	A	2014	All Property	CAMA/Appraisals	31.33	1.01	95.00	95.00			
	A	2014	Residential	CAMA	16.68	1.03			95.32		
164400	Franklin										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					94.58		
164600	Harriestown										
	A	2013	All Property	Sales/Appraisals	11.42	1.00	103.00	103.00			
	A	2014	Residential	Sales Only	9.92	1.02			110.57		
164800	Malone										
	B	2010	All Property	Sales/Appraisals	18.13	1.02	82.50	82.50			
	B	2014	Residential	Sales Only	17.65	1.04			82.50		
165000	Moira										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					100.00	2017	yes
165200	Santa Clara										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
165400	Waverly										
	A	2012	All Property	Sales/Appraisals	39.64	1.31	100.00	100.00			
	A	2012	Residential	Sales/Appraisals	31.53	1.18			97.15		
165600	Westville										
	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C42

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2012	All Property	Sales/Appraisals	15.74	1.05	100.00	100.00			
	C	2014	Residential	Sales Only	17.67	1.06			100.00		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			100.00	100.00			
	C	2015	Residential	Review of Reassessment					100.00		
172000	Bleecker										
	A	2011	All Property	Sales/Appraisals	23.60	0.99	100.00	100.00			
	A	2014	Residential	Sales Only	12.84	1.04			102.00		
172200	Broadalbin										
	B	2011	All Property	Sales/Appraisals	15.02	0.99	92.00	92.00			
	B	2014	Residential	Sales Only	13.56	1.03			92.98		
172400	Caroga										
	A	2011	All Property	Sales/Appraisals	32.50	1.24	60.42	100.00			
	A	2011	Residential	Sales/Appraisals	26.63	1.14			42.34		
172600	Ephratah										
	A	2011	All Property	Sales/Appraisals	34.19	1.11	80.00	80.00			
	A	2011	Residential	Sales/Appraisals	20.28	1.17			74.09		
172800	Johnstown										
	B	2012	All Property	Sales/Appraisals	20.09	1.05	75.70	75.70			
	B	2014	Residential	Sales Only	19.88	1.06			75.70		
173000	Mayfield										
	B	2012	All Property	Sales/Appraisals	26.66	1.11	71.00	71.00			
	B	2014	Residential	Sales Only	27.13	1.13			71.00		
173200	Northampton										
	B	2012	All Property	Sales/Appraisals	22.99	1.09	70.00	70.00			
	B	2014	Residential	Sales Only	23.45	1.10			70.00		
173400	Oppenheim										
	A	2012	All Property	Sales/Appraisals	42.04	1.17	55.20	75.00			
	A	2012	Residential	Sales/Appraisals	24.50	1.06			55.56		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C43

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2011	All Property	Sales/Appraisals	15.89	1.03	61.00	61.00			
	B	2014	Residential	Sales Only	16.20	1.03			61.00		
173800	Stratford										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2013	Residential	Review of Reassessment					102.04	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 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		2016	yes
	C	2013	Residential	Review of Reassessment					100.00	2016	yes
182000	Alabama										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2013	All Property	Review of Reassessment			99.00	99.00		2016	yes
	A	2013	Residential	Review of Reassessment					99.00	2016	yes
182400	Batavia										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes
182600	Bergen										
	B	2013	All Property	Review of Reassessment			99.00	99.00		2016	yes
	B	2013	Residential	Review of Reassessment					99.00	2016	yes
182800	Bethany										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
183200	Darien										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
183600	Le Roy										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
183800	Oakfield										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
184000	Pavilion										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
184200	Pembroke										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C46

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2012	All Property	CAMA/Appraisals	20.90	1.08	75.00	75.00			
	A	2014	Residential	CAMA	25.67	1.12			77.78		
192200	Athens										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
192400	Cairo										
	B	2012	All Property	Sales/Appraisals	7.05	1.01	68.00	68.00			
	B	2014	Residential	Sales Only	6.05	1.01			66.14		
192600	Catskill										
	B	2012	All Property	Sales/Appraisals	22.38	1.08	59.00	59.00			
	B	2014	Residential	Sales Only	22.68	1.13			59.00		
192800	Coxsackie										
	B	2012	All Property	Sales/Appraisals	26.61	1.14	76.00	76.00			
	B	2014	Residential	Sales Only	26.28	1.12			76.00		
193000	Durham										
	A	2012	All Property	CAMA/Appraisals	26.72	1.07	76.25	76.25			
	A	2014	Residential	CAMA	19.38	1.04			80.01		
193200	Greenville										
	A	2012	All Property	Sales/Appraisals	15.68	1.06	82.00	82.00			
	A	2014	Residential	Sales Only	15.67	1.04			82.00		
193400	Halcott										
	A	2011	All Property	Review of Reassessment			107.68	100.00			
	A	2011	Residential	Review of Reassessment					108.89		
193600	Hunter										
	A	2012	All Property	CAMA/Appraisals	21.14	1.08	60.00	60.00			
	A	2014	Residential	CAMA	22.75	1.09			54.53		
193800	Jewett										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C47

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
194200	New Baltimore										
	A	2012	All Property	Sales/Appraisals	26.61	1.14	76.00	76.00			
	A	2014	Residential	Sales Only	26.28	1.12			76.00		
194400	Prattsville										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
194600	Windham										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C48

County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					106.20	2017	yes
202200	Benson										
	A	2013	All Property	Sales/Appraisals	21.83	1.08	93.00	93.00			
	A	2014	Residential	Sales Only	14.86	1.06			92.45		
202400	Hope										
	A	2013	All Property	Sales/Appraisals	21.83	1.08	93.00	93.00			
	A	2014	Residential	Sales Only	14.86	1.06			92.45		
202600	Indian Lake										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
202800	Inlet										
	A	2011	All Property	CAMA/Appraisals	20.05	1.04	100.00	100.00			
	A	2014	Residential	CAMA	20.46	1.04			94.50		
203000	Lake Pleasant										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
203200	Long Lake										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					106.58		
203400	Morehouse										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					102.04		
203600	Wells										
	A	2013	All Property	Sales/Appraisals	21.83	1.08	93.00	93.00			
	A	2014	Residential	Sales Only	14.86	1.06			92.45		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2010	All Property	CAMA/Appraisals	25.46	1.06	20.00	20.00			
	C	2014	Residential	CAMA	23.85	1.07			18.90		
212000	Columbia										
	A	2010	All Property	Sales/Appraisals	21.67	0.96	89.00	89.00			
	A	2014	Residential	Sales Only	19.32	1.06			89.00		
212200	Danube										
	A	2010	All Property	Sales/Appraisals	17.91	1.11	87.00	87.00			
	A	2010	Residential	Sales/Appraisals	20.36	1.06			96.03		
212400	Fairfield										
	A	2013	All Property	CAMA/Appraisals	22.01	1.18	80.00	80.00			
	A	2014	Residential	CAMA	21.01	1.11			80.00		
212600	Frankfort										
	B	2011	All Property	Sales/Appraisals	20.01	1.11	70.10	70.10			
	B	2014	Residential	Sales Only	18.62	1.07			71.90		
212800	German Flatts										
	B	2011	All Property	Sales/Appraisals	33.29	1.18	81.00	81.00			
	B	2014	Residential	Sales Only	35.29	1.19			81.00		
213000	Herkimer										
	B	2010	All Property	Sales/Appraisals	19.73	1.06	94.00	94.00			
	B	2014	Residential	Sales Only	20.77	1.07			94.00		
213200	Litchfield										
	A	2010	All Property	Sales/Appraisals	21.67	0.96	89.00	89.00			
	A	2014	Residential	Sales Only	19.32	1.06			89.00		
213400	Little Falls										
	A	2013	All Property	CAMA/Appraisals	12.53	1.06	74.00	74.00			
	A	2014	Residential	CAMA	12.62	1.02			74.00		
213600	Manheim										
	B	2010	All Property	Sales/Appraisals	29.12	1.18	68.00	68.00			
	B	2010	Residential	Sales/Appraisals	25.76	1.08			67.77		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2011	All Property	Sales/Appraisals	11.32	1.02	106.00	106.00			
	A	2014	Residential	Sales Only	11.27	1.03			106.00		
214000	Norway										
	A	2012	All Property	CAMA/Appraisals	16.44	1.06	72.70	72.70			
	A	2014	Residential	CAMA	25.29	1.10			74.71		
214200	Ohio										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					105.20		
214400	Russia										
	A	2013	All Property	Sales/Appraisals	11.42	0.97	100.00	100.00			
	A	2014	Residential	Sales Only	13.13	1.01			100.00		
214600	Salisbury										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					102.04		
214800	Schuyler										
	A	2013	All Property	CAMA/Appraisals	27.17	1.18	90.00	90.00			
	A	2014	Residential	CAMA	13.59	1.02			90.00		
215000	Stark										
	A	2013	All Property	CAMA/Appraisals	21.70	1.07	60.00	60.00			
	A	2014	Residential	CAMA	18.18	1.03			60.00		
215200	Warren										
	A	2013	All Property	CAMA/Appraisals	22.98	1.13	65.00	65.00			
	A	2014	Residential	CAMA	18.44	1.02			70.93		
215400	Webb										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
215600	Winfield										
	A	2010	All Property	Sales/Appraisals	21.67	0.96	89.00	89.00			
	A	2014	Residential	Sales Only	19.32	1.06			89.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C51

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2010	All Property	Sales/Appraisals	14.36	1.02	88.00	88.00			
	C	2014	Residential	Sales Only	13.35	1.01			86.04		
222000	Adams										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
222200	Alexandria										
	A	2010	All Property	Sales/Appraisals	16.55	1.01	97.50	97.50			
	A	2014	Residential	Sales Only	16.81	1.04			97.50		
222400	Antwerp										
	A	2010	All Property	Review of Reassessment			100.00	100.00			
	A	2010	Residential	Review of Reassessment					100.00		
222600	Brownville										
	B	2012	All Property	Sales/Appraisals	19.40	0.94	65.00	65.00		2016	yes
	B	2014	Residential	Sales Only	16.34	1.03			65.00	2016	yes
222800	Cape Vincent										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
223000	Champion										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					101.64		
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
223400	Ellisburg										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
223600	Henderson										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C52

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
223800	Hounsfield										
	A	2012	All Property	Sales/Appraisals	17.24	1.10	100.00	100.00			
	A	2014	Residential	Sales Only	17.01	1.09			100.00		
224000	Le Ray										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
224200	Lorraine										
	A	2012	All Property	Review of Reassessment			99.00	99.00			
	A	2012	Residential	Review of Reassessment					92.09		
224400	Lyme										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					105.22		
224600	Orleans										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					98.91		
224800	Pamelia										
	A	2012	All Property	Sales/Appraisals	23.37	1.05	58.00	58.00			
	A	2014	Residential	Sales Only	15.09	1.01			53.22		
225000	Philadelphia										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
225200	Rodman										
	A	2012	All Property	Review of Reassessment			99.00	99.00			
	A	2012	Residential	Review of Reassessment					92.09		
225400	Rutland										
	A	2012	All Property	Sales/Appraisals	26.42	0.93	62.00	62.00			
	A	2014	Residential	Sales Only	12.38	1.00			61.99		
225600	Theresa										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					104.29	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C53

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
225800	Watertown										
	B	2012	All Property	Sales/Appraisals	18.21	0.96	65.00	65.00			
	B	2014	Residential	Sales Only	14.00	1.04			53.88		
226000	Wilna										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					107.45	2016	yes
226200	Worth										
	A	2014	All Property	CAMA/Appraisals	22.59	1.05	100.00	100.00			
	A	2014	Residential	CAMA	22.59	1.05			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2010	All Property	CAMA/Appraisals	21.68	1.05	67.00	67.00			
	A	2014	Residential	CAMA	14.55	1.02			56.56		
232200	Denmark										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					101.64		
232400	Diana										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
232600	Greig										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
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			109.41	100.00			
	A	2012	Residential	Review of Reassessment					91.63		
233400	Leyden										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
233600	Lowville										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
233800	Lyonsdale										
	A	2011	All Property	CAMA/Appraisals	25.88	0.97	100.00	100.00			
	A	2014	Residential	CAMA	21.52	1.04			83.47		
234000	Martinsburg										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C55

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
234200	Montague										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
234400	New Bremen										
	A	2013	All Property	Review of Reassessment			98.00	98.00		2016	yes
	A	2013	Residential	Review of Reassessment					98.00	2016	yes
234600	Osceola										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
234800	Pinckney										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					94.11		
235000	Turin										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
235200	Watson										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
235400	West Turin										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C56

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
242200	Caledonia										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
242400	Conesus										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
242600	Geneseo										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
242800	Groveland										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
243000	Leicester										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
243200	Lima										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
243400	Livonia										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					100.00	2018	yes
243600	Mount Morris										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
243800	North Dansville										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C57

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
244000	Nunda										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
244200	Ossian										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2014	Residential	Review of Reassessment					102.44	2016	yes
244400	Portage										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
244600	Sparta										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
244800	Springwater										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
245000	West Sparta										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
245200	York										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2010	All Property	Sales/Appraisals	6.96	0.97	100.00	100.00			
	C	2014	Residential	Sales Only	6.26	1.02			94.09		
252000	Brookfield										
	A	2013	All Property	Sales/Appraisals	16.46	0.99	98.00	98.00			
	A	2014	Residential	Sales Only	12.72	1.03			98.00		
252200	Cazenovia										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2014	Residential	Review of Reassessment					100.00	2017	yes
252400	De Ruyter										
	A	2013	All Property	Sales/Appraisals	18.66	1.07	89.50	89.50			
	A	2014	Residential	Sales Only	20.68	1.08			89.50		
252600	Eaton										
	B	2014	All Property	Sales/Appraisals	19.99	1.03	90.00	90.00			
	B	2014	Residential	Sales Only	13.19	1.05			90.00		
252800	Fenner										
	A	2013	All Property	Sales/Appraisals	16.46	0.99	98.00	98.00			
	A	2014	Residential	Sales Only	12.72	1.03			98.00		
253000	Georgetown										
	A	2014	All Property	Sales/Appraisals	19.99	1.03	90.00	90.00			
	A	2014	Residential	Sales Only	13.19	1.05			90.00		
253200	Hamilton										
	B	2011	All Property	Review of Reassessment			99.00	99.00			
	B	2011	Residential	Review of Reassessment					99.00		
253400	Lebanon										
	A	2014	All Property	Sales/Appraisals	19.99	1.03	90.00	90.00			
	A	2014	Residential	Sales Only	13.19	1.05			90.00		
253600	Lenox										
	B	2012	All Property	Review of Reassessment			99.00	99.00			
	B	2012	Residential	Review of Reassessment					99.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2012	All Property	Review of Reassessment			99.00	99.00			
	A	2012	Residential	Review of Reassessment					99.00		
254000	Madison										
	A	2011	All Property	Sales/Appraisals	24.60	0.94	78.50	78.50			
	A	2014	Residential	Sales Only	10.74	1.00			78.50		
254200	Nelson										
	A	2013	All Property	Sales/Appraisals	16.46	0.99	98.00	98.00			
	A	2014	Residential	Sales Only	12.72	1.03			98.00		
254400	Smithfield										
	A	2013	All Property	Sales/Appraisals	16.46	0.99	98.00	98.00			
	A	2014	Residential	Sales Only	12.72	1.03			98.00		
254600	Stockbridge										
	A	2012	All Property	Review of Reassessment			99.00	99.00			
	A	2012	Residential	Review of Reassessment					99.00		
254800	Sullivan										
	B	2013	All Property	Review of Reassessment			99.00	99.00			
	B	2013	Residential	Review of Reassessment					99.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C60

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
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	8.74	1.02	95.00	95.00			
	C	2014	Residential	Sales Only	8.62	1.01			95.00		
262200	Chili										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
262400	Clarkson										
	B	2013	All Property	Review of Reassessment			98.00	98.00			
	B	2013	Residential	Review of Reassessment					98.00		
262600	Gates										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
262800	Greece										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	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	2014	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2014	Residential	Review of Reassessment					100.00	2016	
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		2017	yes
	B	2012	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C61

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
264000	Parma										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					100.00	2019	yes
264200	Penfield										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
264400	Perinton										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2014	Residential	Review of Reassessment					100.00	2016	yes
264600	Pittsford										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
264800	Riga										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2015	Residential	Review of Reassessment					100.00	2018	yes
265000	Rush										
	B	2013	All Property	Review of Reassessment			98.00	98.00			
	B	2013	Residential	Review of Reassessment					98.00		
265200	Sweden										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
265400	Webster										
	C	2012	All Property	Sales/Appraisals	9.32	1.01	90.00	90.00			
	C	2014	Residential	Sales Only	9.13	1.00			90.00		
265600	Wheatland										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C62

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C63

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2011	All Property	Sales/Appraisals	23.91	1.10	75.00	75.00			
	C	2014	Residential	Sales Only	24.94	1.10			75.00		
272000	Amsterdam										
	B	2011	All Property	Sales/Appraisals	25.49	1.02	9.90	9.90			
	B	2014	Residential	Sales Only	26.11	1.09			8.88		
272200	Canajoharie										
	A	2011	All Property	CAMA/Appraisals	23.70	1.14	61.00	61.00		2016	
	A	2014	Residential	CAMA	16.72	1.04			65.01	2016	
272400	Charleston										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
272600	Florida										
	A	2011	All Property	Sales/Appraisals	28.73	0.98	50.00	50.00			
	A	2014	Residential	Sales Only	18.68	1.02			50.00		
272800	Glen										
	A	2011	All Property	Sales/Appraisals	27.05	1.08	56.49	62.50			
	A	2011	Residential	Sales/Appraisals	14.99	1.05			60.49		
273000	Minden										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
273200	Mohawk										
	B	2011	All Property	Review of Reassessment			106.57	100.00			
	B	2011	Residential	Review of Reassessment					108.45		
273400	Palatine										
	A	2011	All Property	Sales/Appraisals	24.56	0.99	56.00	56.00			
	A	2011	Residential	Sales/Appraisals	18.35	1.06			57.74		
273600	Root										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C64

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville										
	B	2011	All Property	Sales/Appraisals	42.78	1.23	32.00	32.00			
	B	2011	Residential	Sales/Appraisals	25.57	1.15			29.47		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C65

County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
280000	Nassau County,	County Roll									
	C	2012	1	Review of Reassessment			0.20	0.20		2018	
	C	2012	2	Review of Reassessment			1.00	1.00		2018	
	C	2012	3	Review of Reassessment			1.00	1.00		2018	
	C	2012	4	Review of Reassessment			0.92	0.92		2018	
280500	Glen Cove										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
280900	Long Beach										
	C	2010	All Property	Sales/Appraisals	18.60	1.07	4.25	4.25			
	C	2014	Residential	Sales Only	16.69	1.03			4.25		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C66

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2011	All Property	Review of Reassessment			99.00	99.00			
	C	2011	Residential	Review of Reassessment					96.29		
291100	Niagara Falls										
	C	2012	All Property	Sales/Appraisals	24.21	1.17	84.00	84.00			
	C	2014	Residential	Sales Only	22.93	1.12			90.05		
291200	North Tonawanda										
	C	2012	All Property	Sales/Appraisals	7.27	1.03	91.00	91.00			
	C	2014	Residential	Sales Only	7.21	1.01			91.00		
292000	Cambria										
	B	2011	All Property	Review of Reassessment			94.00	94.00		2017	yes
	B	2011	Residential	Review of Reassessment					94.00	2017	yes
292200	Hartland										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
292400	Lewiston										
	C	2011	All Property	Sales/Appraisals	10.73	1.02	73.00	73.00			
	C	2014	Residential	Sales Only	9.77	1.01			73.00		
292600	Lockport										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
292800	Newfane										
	B	2011	All Property	Sales/Appraisals	14.42	1.06	90.00	90.00			
	B	2014	Residential	Sales Only	14.50	1.05			90.00		
293000	Niagara										
	C	2011	All Property	Sales/Appraisals	14.12	1.08	55.00	55.00			
	C	2014	Residential	Sales Only	10.25	1.00			62.55		
293200	Pendleton										
	B	2012	All Property	Sales/Appraisals	9.84	0.98	90.00	90.00			
	B	2014	Residential	Sales Only	9.93	1.01			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2010	All Property	Sales/Appraisals	17.89	1.03	88.00	88.00			
	B	2014	Residential	Sales Only	18.29	1.06			88.00		
293600	Royalton										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2014	Residential	Review of Reassessment					100.00	2017	yes
293800	Somerset										
	A	2012	All Property	Review of Reassessment			98.00	98.00			
	A	2012	Residential	Review of Reassessment					98.00		
294000	Wheatfield										
	C	2011	All Property	Sales/Appraisals	11.70	1.02	65.00	65.00			
	C	2014	Residential	Sales Only	11.13	1.02			65.00		
294200	Wilson										
	B	2012	All Property	Sales/Appraisals	24.21	1.17	84.00	84.00			
	B	2014	Residential	Sales Only	22.93	1.12			90.05		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C68

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2013	All Property	Sales/Appraisals	23.99	1.04	76.45	76.45			
	C	2014	Residential	Sales Only	25.68	1.13			67.64		
301400	Sherrill										
	C	2013	All Property	Sales/Appraisals	17.24	1.01	74.00	74.00			
	C	2014	Residential	Sales Only	15.07	1.03			67.20		
301600	Utica										
	C	2013	All Property	Sales/Appraisals	23.02	1.06	70.00	70.00			
	C	2014	Residential	Sales Only	22.15	1.08			66.93		
302000	Annsville										
	A	2010	All Property	CAMA/Appraisals	40.53	0.98	57.60	57.60			
	A	2014	Residential	CAMA	26.79	1.08			52.01		
302200	Augusta										
	A	2013	All Property	CAMA/Appraisals	43.15	1.03	66.00	66.00			
	A	2014	Residential	CAMA	13.24	1.00			66.00		
302400	Ava										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
302600	Boonville										
	A	2013	All Property	Sales/Appraisals	19.90	1.01	64.00	64.00			
	A	2014	Residential	Sales Only	19.55	1.07			64.00		
302800	Bridgewater										
	A	2013	All Property	Sales/Appraisals	32.35	1.12	85.00	85.00			
	A	2013	Residential	Sales/Appraisals	24.31	1.11			82.26		
303000	Camden										
	A	2013	All Property	Sales/Appraisals	10.92	1.04	2.35	2.35			
	A	2014	Residential	Sales Only	9.34	1.03			2.34		
303200	Deerfield										
	B	2010	All Property	Sales/Appraisals	16.71	1.00	16.30	16.30			
	B	2014	Residential	Sales Only	13.28	1.03			15.14		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C69

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	A	2013	All Property	Sales/Appraisals	38.48	0.95	17.50	17.50			
	A	2013	Residential	Sales/Appraisals	37.26	1.36			15.37		
303600	Floyd										
	B	2013	All Property	Sales/Appraisals	16.29	1.03	100.00	100.00			
	B	2014	Residential	Sales Only	17.11	1.05			100.00		
303800	Forestport										
	A	2013	All Property	Sales/Appraisals	31.22	0.99	85.00	85.00			
	A	2014	Residential	Sales Only	22.70	1.04			85.00		
304000	Kirkland										
	B	2013	All Property	Sales/Appraisals	24.73	1.11	63.00	63.00			
	B	2014	Residential	Sales Only	24.78	1.12			63.36		
304200	Lee										
	B	2013	All Property	Sales/Appraisals	29.50	1.02	3.30	3.30			
	B	2014	Residential	Sales Only	30.09	1.17			3.40		
304400	Marcy										
	B	2013	All Property	Sales/Appraisals	14.41	0.71	80.00	80.00			
	B	2014	Residential	Sales Only	13.75	1.04			69.79		
304600	Marshall										
	A	2010	All Property	CAMA/Appraisals	25.29	1.04	67.00	67.00			
	A	2014	Residential	CAMA	14.88	1.02			60.62		
304800	New Hartford										
	C	2013	All Property	Sales/Appraisals	15.69	0.98	83.00	83.00			
	C	2014	Residential	Sales Only	15.54	1.02			75.55		
305000	Paris										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					96.47		
305200	Remsen										
	A	2010	All Property	Sales/Appraisals	44.86	1.12	57.00	57.00			
	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C70

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	A	2013	All Property	Sales/Appraisals	22.11	1.03	61.50	61.50			
	A	2014	Residential	Sales Only	19.37	1.07			62.14		
305600	Steuben										
	A	2011	All Property	CAMA/Appraisals	14.51	1.00	100.00	100.00			
	A	2014	Residential	CAMA	14.64	1.02			100.00		
305800	Trenton										
	B	2013	All Property	Sales/Appraisals	18.03	0.92	70.00	70.00			
	B	2014	Residential	Sales Only	18.13	1.06			70.00		
306000	Vernon										
	B	2013	All Property	Sales/Appraisals	21.62	1.05	71.50	71.50			
	B	2014	Residential	Sales Only	19.83	1.06			65.43		
306200	Verona										
	A	2013	All Property	Sales/Appraisals	22.98	1.07	74.00	74.00			
	A	2014	Residential	Sales Only	21.76	1.07			69.39		
306400	Vienna										
	A	2013	All Property	Sales/Appraisals	24.28	1.14	62.50	62.50			
	A	2014	Residential	Sales Only	24.41	1.13			62.53		
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			55.60		
306800	Westmoreland										
	B	2013	All Property	Sales/Appraisals	24.74	1.11	62.00	62.00			
	B	2014	Residential	Sales Only	23.95	1.10			62.00		
307000	Whitestown										
	C	2013	All Property	Sales/Appraisals	15.52	1.05	70.00	70.00			
	C	2014	Residential	Sales Only	15.60	1.05			70.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C71

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2011	All Property	Sales/Appraisals	15.07	1.05	81.50	81.50			
	C	2014	Residential	Sales Only	14.74	1.05			79.76		
312000	Camillus										
	C	2012	All Property	Review of Reassessment			100.00	100.00			
	C	2012	Residential	Review of Reassessment					97.17		
312200	Cicero										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
312400	Clay										
	C	2011	All Property	Sales/Appraisals	10.30	1.03	4.31	4.31			
	C	2014	Residential	Sales Only	9.57	1.00			4.24		
312600	Dewitt										
	C	2011	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2011	Residential	Review of Reassessment					95.74	2016	
312800	Elbridge										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					97.17		
313000	Fabius										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					101.53		
313200	Geddes										
	C	2011	All Property	Sales/Appraisals	12.01	1.06	92.00	92.00			
	C	2014	Residential	Sales Only	11.80	1.02			91.12		
313400	LaFayette										
	B	2013	All Property	Sales/Appraisals	9.03	1.01	93.00	93.00			
	B	2014	Residential	Sales Only	9.10	1.01			91.82		
313600	Lysander										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
313800	Manlius										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					101.41		
314000	Marcellus										
	B	2011	All Property	Review of Reassessment			100.00	100.00			
	B	2011	Residential	Review of Reassessment					95.58		
314200	Onondaga										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					95.31		
314400	Otisco										
	A	2011	All Property	Sales/Appraisals	41.17	1.24	2.17	2.17			
	A	2011	Residential	Sales/Appraisals	36.77	1.25			2.08		
314600	Pompey										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					101.53		
314800	Salina										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
315000	Skaneateles										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
315200	Spafford										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					98.74		
315400	Tully										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.92		
315600	Van Buren										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C73

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
320500	Geneva										
	C	2013	All Property	Review of Reassessment			99.00	99.00		2016	yes
	C	2013	Residential	Review of Reassessment					99.00	2016	yes
322000	Bristol										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	Residential	Review of Reassessment					100.00	2017	yes
322400	Canandaigua										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
322600	East Bloomfield										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
322800	Farmington										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2012	All Property	Review of Reassessment			99.00	99.00		2016	yes
	B	2012	Residential	Review of Reassessment					99.00	2016	yes
323200	Gorham										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
323400	Hopewell										
	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C74

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
324000	Phelps										
	B	2011	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2011	Residential	Review of Reassessment					100.00	2017	yes
324200	Richmond										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
324400	Seneca										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
324600	South Bristol										
	A	2011	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2011	Residential	Review of Reassessment					100.00	2016	yes
324800	Victor										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					100.00	2019	yes
325000	West Bloomfield										
	A	2013	All Property	Review of Reassessment			94.00	94.00		2017	yes
	A	2013	Residential	Review of Reassessment					94.00	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C75

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	C	2011	All Property	Sales/Appraisals	20.47	1.09	18.50	18.50			
	C	2014	Residential	Sales Only	19.94	1.05			19.04		
331100	Newburgh										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
331300	Port Jervis										
	C	2011	All Property	Sales/Appraisals	14.51	1.06	45.00	45.00			
	C	2014	Residential	Sales Only	13.03	1.03			45.00		
332000	Blooming Grove										
	C	2011	All Property	Sales/Appraisals	13.79	1.01	18.80	18.80			
	C	2014	Residential	Sales Only	12.88	1.02			18.80		
332200	Chester										
	C	2011	All Property	Sales/Appraisals	9.70	1.02	65.25	65.25			
	C	2014	Residential	Sales Only	7.99	1.01			65.52		
332400	Cornwall										
	C	2011	All Property	Sales/Appraisals	7.94	1.04	76.35	76.35		2017	
	C	2014	Residential	Sales Only	7.31	1.01			76.35	2017	
332600	Crawford										
	B	2011	All Property	Sales/Appraisals	13.67	1.00	40.75	40.75			
	B	2014	Residential	Sales Only	12.53	1.00			40.75		
332800	Deerpark										
	B	2011	All Property	Sales/Appraisals	18.63	1.11	60.00	60.00			
	B	2014	Residential	Sales Only	18.36	1.06			60.32		
333000	Goshen										
	B	2011	All Property	Sales/Appraisals	13.37	1.02	65.50	65.50			
	B	2014	Residential	Sales Only	13.78	1.00			65.50		
333200	Greenville										
	B	2011	All Property	Sales/Appraisals	16.75	1.01	68.20	68.20			
	B	2014	Residential	Sales Only	9.14	1.02			68.20		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C76

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonburgh										
	B	2010	All Property	Sales/Appraisals	9.73	1.00	100.00	100.00			
	B	2014	Residential	Sales Only	7.71	1.01			105.63		
333600	Highlands										
	C	2013	All Property	Review of Reassessment			106.00	106.00		2017	yes
	C	2013	Residential	Review of Reassessment					106.00	2017	yes
333800	Minisink										
	B	2011	All Property	Sales/Appraisals	16.35	0.99	50.00	50.00			
	B	2014	Residential	Sales Only	13.23	1.00			50.00		
334000	Monroe										
	C	2012	All Property	Sales/Appraisals	13.43	0.99	18.93	18.93			
	C	2014	Residential	Sales Only	9.80	1.02			19.24		
334200	Montgomery										
	C	2011	All Property	Sales/Appraisals	10.52	1.07	72.00	72.00			
	C	2014	Residential	Sales Only	9.34	1.01			74.89		
334400	Mount Hope										
	B	2011	All Property	Sales/Appraisals	22.33	0.96	59.00	59.00			
	B	2014	Residential	Sales Only	9.27	1.01			61.00		
334600	Newburgh										
	C	2011	All Property	Sales/Appraisals	32.52	0.49	38.00	38.00			
	C	2014	Residential	Sales Only	19.85	1.05			30.81		
334800	New Windsor										
	C	2011	All Property	Sales/Appraisals	18.41	1.03	18.55	18.55			
	C	2014	Residential	Sales Only	14.78	1.02			17.08		
335000	Tuxedo										
	A	2011	All Property	Sales/Appraisals	12.26	0.96	17.15	17.15			
	A	2014	Residential	Sales Only	7.16	1.02			17.15		
335200	Walkkill										
	C	2011	All Property	Sales/Appraisals	13.39	1.02	22.10	22.10			
	C	2014	Residential	Sales Only	11.63	1.02			22.10		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C77

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
335400	Warwick										
	B	2011	All Property	Sales/Appraisals	14.97	1.04	15.00	15.00			
	B	2014	Residential	Sales Only	15.09	1.04			15.00		
335600	Wawayanda										
	B	2011	All Property	Sales/Appraisals	11.79	1.02	69.50	69.50			
	B	2014	Residential	Sales Only	11.45	1.01			69.50		
335800	Woodbury										
	B	2011	All Property	Sales/Appraisals	7.16	1.06	42.75	42.75			
	B	2014	Residential	Sales Only	5.87	1.02			43.39		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C78

County of Orleans

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
342000	Albion										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes
342200	Barre										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
342400	Carlton										
	A	2013	All Property	Sales/Appraisals	16.33	1.07	98.00	98.00		2016	yes
	A	2014	Residential	Sales Only	19.24	1.07			98.00	2016	yes
342600	Clarendon										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes
342800	Gaines										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
343000	Kendall										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					100.00	2016	yes
343200	Murray										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes
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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C79

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
350400	Fulton										
	C	2013	All Property	Sales/Appraisals	15.06	1.05	100.00	100.00			
	C	2014	Residential	Sales Only	15.52	1.05			100.00		
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			
	A	2012	Residential	Review of Reassessment					100.00		
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
352400	Boylston										
	A	2013	All Property	Sales/Appraisals	23.98	1.03	99.00	99.00			
	A	2013	Residential	Sales/Appraisals	15.62	1.04			95.17		
352600	Constantia										
	A	2013	All Property	Sales/Appraisals	18.10	1.05	100.00	100.00			
	A	2014	Residential	Sales Only	14.39	1.04			100.00		
352800	Granby										
	B	2011	All Property	Review of Reassessment			95.00	95.00			
	B	2011	Residential	Review of Reassessment					95.00		
353000	Hannibal										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
353200	Hastings										
	B	2013	All Property	Sales/Appraisals	14.28	1.04	95.00	95.00			
	B	2014	Residential	Sales Only	14.50	1.04			95.00		
353400	Mexico										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C80

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
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			99.00	99.00			
	A	2013	Residential	Review of Reassessment					94.05		
354000	Orwell										
	A	2013	All Property	Sales/Appraisals	22.17	0.94	100.00	100.00			
	A	2014	Residential	Sales Only	10.56	1.01			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	2013	All Property	Sales/Appraisals	15.36	1.02	100.00	100.00			
	A	2014	Residential	Sales Only	4.34	1.00			100.00		
354600	Parish										
	A	2011	All Property	Review of Reassessment			108.82	100.00			
	A	2011	Residential	Review of Reassessment					108.74		
354800	Redfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
355000	Richland										
	A	2011	All Property	Sales/Appraisals	17.15	1.07	91.00	91.00			
	A	2014	Residential	Sales Only	17.69	1.08			91.00		
355200	Sandy Creek										
	A	2013	All Property	Sales/Appraisals	19.01	0.98	100.00	100.00			
	A	2014	Residential	Sales Only	13.48	1.03			100.00		
355400	Schroepfel										
	B	2013	All Property	Sales/Appraisals	13.88	1.03	85.00	85.00			
	B	2014	Residential	Sales Only	13.80	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 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			
	B	2012	Residential	Review of Reassessment					88.69		
355800	Volney										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2014	Residential	Review of Reassessment					100.00	2017	yes
356000	West Monroe										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
356200	Williamstown										
	A	2013	All Property	Sales/Appraisals	25.84	0.94	95.00	95.00		2016	yes
	A	2014	Residential	Sales Only	10.28	1.05			95.00	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C82

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	C	2013	All Property	Sales/Appraisals	18.22	1.02	69.00	69.00		2016	
	C	2014	Residential	Sales Only	17.12	1.04			65.75	2016	
362000	Burlington										
	A	2013	All Property	CAMA/Appraisals	19.61	1.05	56.00	56.00			
	A	2014	Residential	CAMA	17.37	1.03			61.83		
362200	Butternuts										
	A	2014	All Property	CAMA/Appraisals	14.87	1.07	114.50	100.00			
	A	2014	Residential	CAMA	15.27	1.03			115.41		
362400	Cherry Valley										
	A	2011	All Property	Review of Reassessment			113.18	100.00			
	A	2011	Residential	Review of Reassessment					120.30		
362600	Decatur										
	A	2012	All Property	Sales/Appraisals	27.52	1.15	53.10	53.10			
	A	2012	Residential	Sales/Appraisals	20.18	1.09			57.25		
362800	Edmeston										
	A	2013	All Property	CAMA/Appraisals	26.11	1.06	60.00	60.00			
	A	2014	Residential	CAMA	31.20	1.14			63.36		
363000	Exeter										
	A	2013	All Property	CAMA/Appraisals	22.24	1.13	58.31	62.00			
	A	2014	Residential	CAMA	20.68	1.05			60.75		
363200	Hartwick										
	A	2012	All Property	Sales/Appraisals	32.56	1.20	100.00	100.00			
	A	2012	Residential	Sales/Appraisals	13.24	0.96			109.65		
363400	Laurens										
	A	2010	All Property	Sales/Appraisals	22.97	1.02	111.51	100.00			
	A	2014	Residential	Sales Only	18.72	1.03			117.54		
363600	Maryland										
	A	2013	All Property	CAMA/Appraisals	14.22	1.00	112.50	100.00			
	A	2014	Residential	CAMA	19.80	1.05			113.49		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C83

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	A	2010	All Property	Sales/Appraisals	27.44	0.95	75.00	75.00			
	A	2010	Residential	Sales/Appraisals	17.98	1.06			80.33		
364000	Milford										
	A	2013	All Property	Sales/Appraisals	24.04	1.04	54.00	54.00			
	A	2014	Residential	Sales/Appraisals	18.49	1.04			54.82		
364200	Morris										
	A	2013	All Property	Sales/Appraisals	21.86	0.99	58.00	58.00			
	A	2014	Residential	Sales/Appraisals	15.77	1.04			65.17		
364400	New Lisbon										
	A	2012	All Property	Review of Reassessment			114.60	100.00			
	A	2012	Residential	Review of Reassessment					126.02		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
364800	Otego										
	A	2012	All Property	Sales/Appraisals	20.60	1.00	118.12	100.00			
	A	2014	Residential	Sales Only	17.40	1.06			125.35		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					110.00		
365200	Pittsfield										
	A	2010	All Property	Sales/Appraisals	30.24	1.16	61.76	68.50			
	A	2010	Residential	Sales/Appraisals	30.62	1.17			66.59		
365400	Plainfield										
	A	2014	All Property	CAMA/Appraisals	23.84	1.12	121.34	100.00			
	A	2014	Residential	CAMA	30.54	1.16			127.04		
365600	Richfield										
	A	2013	All Property	Sales/Appraisals	17.16	1.01	100.00	100.00			
	A	2014	Residential	Sales Only	19.65	1.05			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C84

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
365800	Roseboom										
	A	2013	All Property	Sales/Appraisals	26.87	1.06	55.00	55.00			
	A	2014	Residential	Sales/Appraisals	24.19	1.10			62.59		
366000	Springfield										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					105.26		
366200	Unadilla										
	A	2014	All Property	CAMA/Appraisals	20.19	1.06	65.00	65.00			
	A	2014	Residential	CAMA	22.14	1.06			69.42		
366400	Westford										
	A	2013	All Property	Review of Reassessment			108.54	100.00			
	A	2013	Residential	Review of Reassessment					110.85		
366600	Worcester										
	A	2013	All Property	Sales/Appraisals	26.06	1.01	64.10	64.10			
	A	2014	Residential	Sales/Appraisals	20.31	1.01			66.50		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C85

County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	C	2010	All Property	Sales/Appraisals	8.86	1.02	60.00	60.00		2017	
	C	2014	Residential	Sales Only	9.04	1.01			60.00	2017	
372200	Kent										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
372400	Patterson										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
372600	Philipstown										
	B	2010	All Property	Sales/Appraisals	18.78	1.09	46.43	46.43			
	B	2014	Residential	Sales Only	17.91	1.08			46.43		
372800	Putnam Valley										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
373000	Southeast										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2012	All Property	Sales/Appraisals	19.81	0.89	28.80	28.80			
	C	2014	Residential	Sales Only	15.53	1.03			22.38		
381700	Troy										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					100.00		
382000	Berlin										
	A	2012	All Property	CAMA/Appraisals	28.00	0.98	26.32	26.32			
	A	2014	Residential	CAMA	20.74	1.03			25.82		
382200	Brunswick										
	B	2012	All Property	Sales/Appraisals	12.49	1.00	26.70	26.70			
	B	2014	Residential	Sales Only	12.10	1.01			26.70		
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	2012	All Property	Sales/Appraisals	41.38	1.23	9.00	9.00			
	A	2014	Residential	Sales Only	15.16	1.04			7.95		
382800	Hoosick										
	B	2012	All Property	Sales/Appraisals	29.70	1.06	28.00	28.00			
	B	2014	Residential	Sales Only	22.32	1.09			27.48		
383000	Nassau										
	B	2012	All Property	Sales/Appraisals	34.57	1.14	78.00	78.00			
	B	2014	Residential	Sales Only	18.16	1.08			78.00		
383200	North Greenbush										
	C	2012	All Property	Sales/Appraisals	14.46	1.00	26.50	26.50			
	C	2014	Residential	Sales Only	12.38	1.02			23.92		
383400	Petersburgh										
	A	2012	All Property	CAMA/Appraisals	22.91	0.97	59.00	59.00			
	A	2014	Residential	CAMA	17.49	1.03			59.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C87

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
383600	Pittstown										
	A	2012	All Property	Sales/Appraisals	21.72	1.03	63.50	63.50			
	A	2014	Residential	Sales Only	14.15	1.03			63.50		
383800	Poestenkill										
	B	2012	All Property	Sales/Appraisals	12.71	1.01	25.70	25.70			
	B	2014	Residential	Sales Only	12.66	1.01			24.72		
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	2012	All Property	Sales/Appraisals	26.64	1.05	24.40	24.40			
	B	2014	Residential	Sales Only	20.46	1.05			24.32		
384400	Schodack										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
384600	Stephentown										
	A	2012	All Property	CAMA/Appraisals	23.55	1.04	100.00	100.00			
	A	2014	Residential	CAMA	21.09	1.03			32.52		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	C	2010	All Property	Sales/Appraisals	10.84	0.99	33.00	33.00			
	C	2014	Residential	Sales Only	9.98	1.01			33.00		
392200	Haverstraw										
	C	2013	All Property	Sales/Appraisals	20.74	1.16	107.50	107.50			
	C	2014	Residential	Sales Only	19.46	1.07			102.91		
392400	Orangetown										
	C	2010	All Property	Sales/Appraisals	14.20	0.95	50.09	50.09			
	C	2014	Residential	Sales Only	14.39	1.02			45.28		
392600	Ramapo										
	C	2010	All Property	Sales/Appraisals	15.54	1.03	14.52	14.52			
	C	2014	Residential	Sales Only	16.16	1.04			14.52		
392800	Stony Point										
	C	2013	All Property	Sales/Appraisals	14.25	0.81	16.33	16.33			
	C	2014	Residential	Sales Only	13.83	1.03			14.96		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C89

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2012	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2012	Residential	Review of Reassessment					94.59	2016	
402000	Brasher										
	A	2012	All Property	CAMA/Appraisals	68.65	1.42	91.00	91.00			
	A	2014	Residential	CAMA	29.39	1.11			91.00		
402200	Canton										
	B	2012	All Property	Review of Reassessment			100.00	100.00			
	B	2012	Residential	Review of Reassessment					100.00		
402400	Clare										
	A	2011	All Property	Sales/Appraisals	18.62	0.81	3.45	8.00			
	A	2011	Residential	Sales/Appraisals	15.09	0.98			2.34		
402600	Clifton										
	A	2010	All Property	CAMA/Appraisals	52.76	0.95	92.00	92.00			
	A	2014	Residential	CAMA	67.93	0.91			82.51		
402800	Colton										
	A	2015	All Property	Review of Reassessment			107.42	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
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			
	A	2011	Residential	Review of Reassessment					91.62		
403400	Edwards										
	A	2012	All Property	Review of Reassessment			98.50	98.50			
	A	2012	Residential	Review of Reassessment					91.64		
403600	Fine										
	A	2010	All Property	CAMA/Appraisals	29.67	1.06	81.00	81.00			
	A	2014	Residential	CAMA	29.50	1.00			81.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C90

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
403800	Fowler										
	A	2011	All Property	Sales/Appraisals	37.37	0.74	13.50	13.50			
	A	2011	Residential	Sales/Appraisals	28.89	1.18			9.19		
404000	Gouverneur										
	A	2010	All Property	Sales/Appraisals	29.95	1.02	92.50	92.50			
	A	2014	Residential	Sales Only	28.39	1.13			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			
	A	2012	Residential	Review of Reassessment					92.59		
404800	Lawrence										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					105.65		
405000	Lisbon										
	A	2010	All Property	Sales/Appraisals	21.37	0.88	85.00	85.00			
	A	2014	Residential	Sales Only	9.48	1.03			85.00		
405200	Louisville										
	A	2013	All Property	Sales/Appraisals	19.37	1.01	91.00	91.00			
	A	2014	Residential	Sales Only	20.15	1.01			86.39		
405400	Macomb										
	A	2013	All Property	Sales/Appraisals	53.70	1.35	53.50	53.50			
	A	2013	Residential	Sales/Appraisals	36.96	1.21			51.33		
405600	Madrid										
	A	2012	All Property	CAMA/Appraisals	25.66	1.05	87.50	87.50			
	A	2014	Residential	CAMA	21.36	1.02			89.35		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
405800	Massena										
	B	2013	All Property	Sales/Appraisals	19.74	1.06	100.00	100.00			
	B	2014	Residential	Sales Only	18.54	1.06			100.00		
406000	Morristown										
	A	2013	All Property	CAMA/Appraisals	34.20	1.03	100.00	100.00			
	A	2014	Residential	CAMA	20.50	1.03			100.00		
406200	Norfolk										
	A	2012	All Property	Sales/Appraisals	19.58	1.01	82.00	82.00			
	A	2014	Residential	Sales Only	19.42	1.09			82.00		
406400	Oswegatchie										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					94.60		
406600	Parishville										
	A	2011	All Property	Sales/Appraisals	36.04	0.59	6.19	6.19			
	A	2011	Residential	Sales/Appraisals	26.20	1.13			3.92		
406800	Piercefield										
	A	2011	All Property	Review of Reassessment			99.00	99.00		2016	
	A	2011	Residential	Review of Reassessment					85.72	2016	
407000	Pierrepont										
	A	2011	All Property	Sales/Appraisals	24.52	1.18	85.50	85.50			
	A	2014	Residential	Sales Only	15.79	1.04			87.10		
407200	Pitcairn										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
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			97.00	97.00			
	A	2011	Residential	Review of Reassessment					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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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 COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
407800	Russell										
	A	2010	All Property	CAMA/Appraisals	25.91	1.10	76.50	76.50			
	A	2014	Residential	CAMA	29.18	1.11			85.24		
408000	Stockholm										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C93

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville										
	C	2013	All Property	Sales/Appraisals	20.21	1.06	72.00	72.00		2016	yes
	C	2014	Residential	Sales Only	18.68	1.04			72.00	2016	yes
411500	Saratoga Springs										
	C	2013	All Property	Sales/Appraisals	16.39	1.03	78.00	78.00			
	C	2014	Residential	Sales Only	14.90	1.03			73.31		
412000	Ballston										
	B	2013	All Property	Sales/Appraisals	9.60	1.01	95.90	95.90			
	B	2014	Residential	Sales Only	9.38	1.01			95.90		
412200	Charlton										
	B	2013	All Property	Sales/Appraisals	17.97	0.98	72.00	72.00			
	B	2014	Residential	Sales Only	10.39	1.02			72.00		
412400	Clifton Park										
	C	2013	All Property	Sales/Appraisals	11.49	0.96	58.00	58.00			
	C	2014	Residential	Sales Only	10.71	0.99			54.60		
412600	Corinth										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
412800	Day										
	A	2012	All Property	Sales/Appraisals	20.08	1.02	69.90	69.90			
	A	2012	Residential	Sales/Appraisals	16.29	1.02			65.37		
413000	Edinburg										
	A	2012	All Property	CAMA/Appraisals	24.21	0.98	56.00	56.00			
	A	2014	Residential	CAMA	21.33	1.03			56.00		
413200	Galway										
	A	2012	All Property	Sales/Appraisals	18.03	1.05	58.00	58.00			
	A	2014	Residential	Sales Only	19.45	1.07			58.00		
413400	Greenfield										
	B	2013	All Property	Sales/Appraisals	7.48	1.01	100.00	100.00			
	B	2014	Residential	Sales Only	7.48	1.01			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C94

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	A	2013	All Property	Sales/Appraisals	25.74	0.97	84.50	84.50			
	A	2014	Residential	Sales Only	17.82	1.03			84.50		
413800	Halfmoon										
	C	2013	All Property	Sales/Appraisals	13.36	0.96	59.50	59.50			
	C	2014	Residential	Sales Only	12.35	0.98			59.50		
414000	Malta										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2017	yes
	C	2015	Residential	Review of Reassessment					100.00	2017	yes
414200	Milton										
	C	2013	All Property	Sales/Appraisals	6.30	1.02	98.00	98.00			
	C	2014	Residential	Sales Only	5.24	1.01			98.00		
414400	Moreau										
	B	2013	All Property	Sales/Appraisals	8.10	0.85	100.00	100.00			
	B	2014	Residential	Sales Only	6.29	1.01			100.00		
414600	Northumberland										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					94.01		
414800	Providence										
	A	2012	All Property	Sales/Appraisals	36.97	0.96	21.00	21.00		2016	yes
	A	2012	Residential	Sales/Appraisals	33.73	1.03			19.25	2016	yes
415000	Saratoga										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
415200	Stillwater										
	B	2013	All Property	Sales/Appraisals	27.17	0.89	90.50	90.50			
	B	2014	Residential	Sales Only	16.01	1.04			90.57		
415400	Waterford										
	C	2014	All Property	Sales/Appraisals	20.13	0.83	34.80	34.80			
	C	2014	Residential	Sales Only	17.46	1.02			24.79		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C95

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
415600	Wilton										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C96

County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
421500	Schenectady										
	C	2012	All Property	Sales/Appraisals	23.76	1.08	121.00	121.00			
	C	2014	Residential	Sales Only	20.98	1.08			121.00		
422000	Duanesburg										
	A	2012	All Property	Sales/Appraisals	16.61	1.00	35.60	35.60			
	A	2014	Residential	Sales Only	15.62	1.04			35.60		
422200	Glenville										
	C	2013	All Property	Sales/Appraisals	10.15	1.00	95.00	95.00			
	C	2014	Residential	Sales Only	10.29	1.01			95.00		
422400	Niskayuna										
	C	2014	All Property	Review of Reassessment			106.89	100.00			
	C	2014	Residential	Review of Reassessment					105.98		
422600	Princetown										
	A	2012	All Property	Sales/Appraisals	14.73	1.07	35.70	35.70			
	A	2014	Residential	Sales Only	13.05	1.02			35.70		
422800	Rotterdam										
	C	2012	All Property	Sales/Appraisals	8.97	1.00	100.00	100.00			
	C	2014	Residential	Sales Only	8.98	1.01			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C97

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
432000	Blenheim										
	A	2012	All Property	Sales/Appraisals	22.39	1.05	80.00	80.00			
	A	2012	Residential	Sales/Appraisals	17.73	1.05			77.47		
432200	Broome										
	A	2012	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2012	Residential	Review of Reassessment					104.12	2016	yes
432400	Carlisle										
	A	2012	All Property	Sales/Appraisals	19.53	1.09	80.00	80.00			
	A	2014	Residential	Sales Only	26.55	1.13			80.00		
432600	Cobleskill										
	B	2012	All Property	Sales/Appraisals	21.56	1.10	79.50	79.50			
	B	2014	Residential	Sales Only	17.24	1.04			75.33		
432800	Conesville										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2013	Residential	Review of Reassessment					102.04	2016	yes
433000	Esperance										
	B	2011	All Property	Sales/Appraisals	7.36	1.00	100.00	100.00			
	B	2014	Residential	Sales Only	6.20	1.01			100.00		
433200	Fulton										
	A	2011	All Property	Sales/Appraisals	18.83	1.08	71.00	71.00			
	A	2011	Residential	Sales/Appraisals	24.23	1.08			71.10		
433400	Gilboa										
	A	2011	All Property	Sales/Appraisals	43.73	1.32	1.96	1.96			
	A	2011	Residential	Sales/Appraisals	41.20	1.27			1.63		
433600	Jefferson										
	A	2011	All Property	Sales/Appraisals	29.78	1.14	60.00	60.00			
	A	2011	Residential	Sales/Appraisals	20.10	1.07			59.80		
433800	Middleburgh										
	A	2012	All Property	Sales/Appraisals	16.26	1.01	70.00	70.00			
	A	2012	Residential	Sales/Appraisals	18.51	1.03			68.62		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C98

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
434000	Richmondville										
	A	2011	All Property	Sales/Appraisals	13.04	0.98	100.00	100.00			
	A	2014	Residential	Sales Only	10.63	1.03			100.00		
434200	Schoharie										
	B	2011	All Property	Sales/Appraisals	7.36	1.00	100.00	100.00			
	B	2014	Residential	Sales Only	6.20	1.01			100.00		
434400	Seward										
	A	2012	All Property	Sales/Appraisals	19.53	1.09	80.00	80.00			
	A	2014	Residential	Sales Only	26.55	1.13			80.00		
434600	Sharon										
	A	2012	All Property	Sales/Appraisals	19.53	1.09	80.00	80.00			
	A	2014	Residential	Sales Only	26.55	1.13			80.00		
434800	Summit										
	A	2011	All Property	Sales/Appraisals	18.97	1.10	64.00	64.00			
	A	2011	Residential	Sales/Appraisals	21.94	1.11			61.56		
435000	Wright										
	A	2013	All Property	CAMA/Appraisals	17.13	1.07	86.00	86.00			
	A	2014	Residential	CAMA	14.85	1.03			81.57		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C99

County of Schuyler

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
442000	Catharine										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
442200	Cayuta										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
442400	Dix										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
442600	Hector										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	
442800	Montour										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
443000	Orange										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
443200	Reading										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	Residential	Review of Reassessment					100.00	2016	yes
443400	Tyrone										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2011	All Property	Review of Reassessment			89.00	89.00		2016	yes
	A	2011	Residential	Review of Reassessment					89.00	2016	yes
452200	Fayette										
	A	2014	All Property	CAMA/Appraisals	17.93	0.97	80.00	80.00			
	A	2014	Residential	CAMA	13.35	1.01			80.00		
452400	Junius										
	A	2011	All Property	Review of Reassessment			90.00	90.00			
	A	2011	Residential	Review of Reassessment					90.00		
452600	Lodi										
	A	2011	All Property	Review of Reassessment			89.00	89.00			
	A	2011	Residential	Review of Reassessment					84.13		
452800	Ovid										
	A	2011	All Property	Review of Reassessment			89.00	89.00			
	A	2011	Residential	Review of Reassessment					84.13		
453000	Romulus										
	B	2011	All Property	Review of Reassessment			89.00	89.00			
	B	2011	Residential	Review of Reassessment					84.13		
453200	Seneca Falls										
	B	2014	All Property	CAMA/Appraisals	15.17	1.02	81.00	81.00		2016	yes
	B	2014	Residential	CAMA	14.87	1.03			81.00	2016	yes
453400	Tyre										
	A	2011	All Property	Review of Reassessment			90.00	90.00			
	A	2011	Residential	Review of Reassessment					90.00		
453600	Varick										
	A	2011	All Property	Review of Reassessment			89.00	89.00			
	A	2011	Residential	Review of Reassessment					89.00		
453800	Waterloo										
	B	2011	All Property	Review of Reassessment			95.00	95.00			
	B	2011	Residential	Review of Reassessment					95.00		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					100.00	2018	yes
460600	Hornell										
	C	2011	All Property	Review of Reassessment			100.00	100.00			
	C	2011	Residential	Review of Reassessment					100.00		
462000	Addison										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
462200	Avoca										
	A	2013	All Property	Review of Reassessment			94.00	94.00			
	A	2013	Residential	Review of Reassessment					94.00		
462400	Bath										
	B	2013	All Property	Sales/Appraisals	19.08	1.06	45.00	45.00			
	B	2014	Residential	Sales Only	18.66	1.05			45.00		
462600	Bradford										
	A	2013	All Property	Review of Reassessment			83.00	83.00			
	A	2013	Residential	Review of Reassessment					74.81		
462800	Cameron										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					104.48	2018	yes
463000	Campbell										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
463200	Canisteo										
	A	2012	All Property	Review of Reassessment			99.00	99.00		2017	yes
	A	2012	Residential	Review of Reassessment					99.00	2017	yes
463400	Caton										
	A	2013	All Property	Review of Reassessment			90.00	90.00		2016	yes
	A	2013	Residential	Review of Reassessment					90.00	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
463600	Cohocton										
	A	2011	All Property	CAMA/Appraisals	12.00	1.02	90.00	90.00			
	A	2014	Residential	CAMA	15.53	1.04			90.00		
463800	Corning										
	B	2011	All Property	Review of Reassessment			96.00	96.00			
	B	2011	Residential	Review of Reassessment					91.67		
464000	Dansville										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
464200	Erwin										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2014	Residential	Review of Reassessment					100.00	2017	yes
464400	Fremont										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					92.43		
464600	Greenwood										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					100.00		
464800	Hartsville										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
465200	Hornellsville										
	A	2011	All Property	Sales/Appraisals	13.44	1.04	97.00	97.00			
	A	2014	Residential	Sales Only	13.84	1.04			96.23		
465400	Howard										
	A	2013	All Property	CAMA/Appraisals	20.58	0.98	44.64	47.00		2017	yes
	A	2014	Residential	CAMA	18.32	1.05			50.79	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C103

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	A	2013	All Property	Sales/Appraisals	26.88	1.02	4.36	5.00			
	A	2013	Residential	Sales/Appraisals	21.57	1.12			4.29		
465800	Lindley										
	A	2013	All Property	Sales/Appraisals	52.52	1.09	2.38	3.00			
	A	2013	Residential	Sales/Appraisals	38.66	1.25			2.66		
466000	Prattsburgh										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
466200	Pulteney										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.00		
466400	Rathbone										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	yes
466600	Thurston										
	A	2013	All Property	Sales/Appraisals	31.31	1.02	3.33	3.33			
	A	2013	Residential	Sales/Appraisals	22.27	1.06			3.62		
466800	Troupsburg										
	A	2013	All Property	CAMA/Appraisals	23.84	1.00	44.23	44.23			
	A	2014	Residential	CAMA	28.45	1.16			56.26		
467000	Tuscarora										
	A	2013	All Property	Sales/Appraisals	34.73	0.88	3.13	3.62			
	A	2013	Residential	Sales/Appraisals	27.39	1.11			3.26		
467200	Urbana										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.00		
467400	Wayland										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C104

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
467600	Wayne										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
467800	West Union										
	A	2013	All Property	Sales/Appraisals	31.92	0.73	45.40	45.40			
	A	2013	Residential	Sales/Appraisals	15.30	1.05			40.72		
468000	Wheeler										
	A	2013	All Property	Review of Reassessment			91.00	91.00		2016	yes
	A	2013	Residential	Review of Reassessment					91.00	2016	yes
468200	Woodhull										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					107.45	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C105

County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2013	All Property	Sales/Appraisals	19.87	1.03	1.19	1.19			
	C	2014	Residential	Sales Only	20.56	1.05			1.19		
472200	Brookhaven										
	C	2013	All Property	Sales/Appraisals	20.36	1.09	0.95	0.95			
	C	2014	Residential	Sales Only	21.67	1.08			0.95		
472400	East Hampton										
	B	2013	All Property	Sales/Appraisals	28.48	1.16	0.64	0.64			
	B	2014	Residential	Sales Only	29.97	1.18			0.64		
472600	Huntington										
	C	2013	All Property	Sales/Appraisals	15.61	0.32	0.86	0.86			
	C	2014	Residential	Sales Only	15.08	1.04			0.73		
472800	Islip										
	C	2013	All Property	Sales/Appraisals	22.38	1.08	12.70	12.70			
	C	2014	Residential	Sales Only	23.05	1.10			12.70		
473000	Riverhead										
	C	2013	All Property	Sales/Appraisals	13.72	1.02	14.58	14.58			
	C	2014	Residential	Sales Only	14.18	1.05			14.58		
473200	Shelter Island										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
473400	Smithtown										
	C	2013	All Property	Sales/Appraisals	12.85	1.00	1.30	1.30			
	C	2014	Residential	Sales Only	11.79	1.02			1.30		
473600	Southampton										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
473800	Southold										
	C	2013	All Property	Sales/Appraisals	14.68	1.06	1.10	1.10			
	C	2014	Residential	Sales Only	15.50	1.07			1.10		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C106

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2011	All Property	CAMA/Appraisals	19.39	1.16	73.00	73.00			
	A	2014	Residential	CAMA	20.61	1.06			75.18		
482200	Callicoon										
	A	2011	All Property	Sales/Appraisals	22.81	1.06	68.50	68.50			
	A	2014	Residential	Sales Only	24.46	1.11			68.50		
482400	Cochecton										
	A	2011	All Property	CAMA/Appraisals	17.62	0.97	79.00	79.00			
	A	2014	Residential	CAMA	18.81	1.03			79.00		
482600	Delaware										
	A	2011	All Property	Sales/Appraisals	17.88	0.99	65.50	65.50		2016	
	A	2011	Residential	Sales/Appraisals	13.90	1.04			60.75	2016	
482800	Fallsburgh										
	B	2011	All Property	Sales/Appraisals	40.70	1.20	62.00	62.00			
	B	2014	Residential	Sales Only	39.75	1.21			69.46		
483000	Forestburgh										
	A	2011	All Property	Sales/Appraisals	27.13	0.95	8.44	8.44		2018	
	A	2011	Residential	Sales/Appraisals	11.40	1.00			8.32	2018	
483200	Fremont										
	A	2013	All Property	Sales/Appraisals	31.86	1.25	75.00	67.00			
	A	2013	Residential	Sales/Appraisals	45.44	1.26			63.31		
483400	Highland										
	A	2011	All Property	CAMA/Appraisals	17.10	1.11	94.00	94.00			
	A	2014	Residential	CAMA	19.61	1.06			100.32		
483600	Liberty										
	B	2011	All Property	Sales/Appraisals	24.57	1.14	83.13	83.13			
	B	2014	Residential	Sales Only	25.17	1.13			85.25		
483800	Lumberland										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	A	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C107

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	B	2011	All Property	Sales/Appraisals	16.58	1.07	70.10	70.10			
	B	2014	Residential	Sales Only	16.47	1.06			70.10		
484200	Neversink										
	A	2011	All Property	CAMA/Appraisals	20.09	1.03	3.80	3.80			
	A	2014	Residential	CAMA	20.14	1.03			2.65		
484400	Rockland										
	A	2011	All Property	CAMA/Appraisals	20.19	1.00	74.25	74.25			
	A	2014	Residential	CAMA	19.79	1.04			74.25		
484600	Thompson										
	B	2010	All Property	Sales/Appraisals	36.46	1.35	88.00	88.00			
	B	2014	Residential	Sales Only	33.10	1.20			102.87		
484800	Tusten										
	A	2011	All Property	Sales/Appraisals	18.95	1.20	54.00	54.00			
	A	2011	Residential	Sales/Appraisals	15.62	1.04			52.37		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C108

County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	B	2011	All Property	Review of Reassessment			88.00	88.00			
	B	2011	Residential	Review of Reassessment					83.19		
492200	Berkshire										
	A	2011	All Property	Review of Reassessment			90.00	90.00		2016	yes
	A	2011	Residential	Review of Reassessment					90.00	2016	yes
492400	Candor										
	A	2012	All Property	Review of Reassessment			98.50	98.50			
	A	2012	Residential	Review of Reassessment					91.98		
492600	Newark Valley										
	A	2011	All Property	CAMA/Appraisals	20.78	1.06	66.50	66.50			
	A	2014	Residential	CAMA	20.24	1.04			69.53		
492800	Nichols										
	A	2011	All Property	CAMA/Appraisals	16.76	1.03	23.00	23.00			
	A	2014	Residential	CAMA	16.57	1.04			22.37		
493000	Owego										
	B	2010	All Property	Sales/Appraisals	17.35	0.97	77.00	77.00			
	B	2014	Residential	Sales Only	16.62	1.02			69.51		
493200	Richford										
	A	2011	All Property	Review of Reassessment			98.00	98.00			
	A	2011	Residential	Review of Reassessment					98.62		
493400	Spencer										
	A	2011	All Property	Review of Reassessment			97.00	97.00			
	A	2011	Residential	Review of Reassessment					97.00		
493600	Tioga										
	A	2011	All Property	CAMA/Appraisals	18.02	1.03	6.80	6.80			
	A	2014	Residential	CAMA	17.64	1.04			6.66		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C109

County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C110

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
512000	Denning										
	A	2010	All Property	Sales/Appraisals	21.92	1.04	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			
	B	2013	Residential	Review of Reassessment					100.00		
512400	Gardiner										
	B	2010	All Property	Sales/Appraisals	14.77	1.03	93.00	93.00			
	B	2014	Residential	Sales Only	13.76	1.05			93.00		
512600	Hardenburgh										
	A	2010	All Property	Sales/Appraisals	16.14	1.05	62.00	62.00			
	A	2010	Residential	Sales/Appraisals	12.79	0.99			65.61		
512800	Hurley										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					100.00		
513000	Kingston										
	B	2010	All Property	Sales/Appraisals	8.59	0.97	97.50	97.50			
	B	2010	Residential	Sales/Appraisals	7.23	1.02			89.41		
513200	Lloyd										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
513400	Marbletown										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
513600	Marlborough										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2014	All Property	Review of Reassessment			101.00	101.00			
	C	2014	Residential	Review of Reassessment					101.00		
514000	Olive										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
514200	Plattekill										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
514400	Rochester										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
514600	Rosendale										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
514800	Saugerties										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	B	2015	Residential	Review of Reassessment					100.00	2016	
515000	Shandaken										
	A	2010	All Property	CAMA/Appraisals	19.34	1.03	25.50	25.50			
	A	2014	Residential	CAMA	19.40	1.01			19.65		
515200	Shawangunk										
	B	2010	All Property	Sales/Appraisals	12.82	1.03	22.25	22.25			
	B	2014	Residential	Sales Only	12.82	1.03			22.25		
515400	Ulster										
	C	2010	All Property	Sales/Appraisals	13.73	1.03	83.00	83.00			
	C	2014	Residential	Sales Only	14.40	1.02			83.00		
515600	Wawarsing										
	B	2015	All Property	Review of Reassessment			110.68	100.00			
	B	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C112

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					100.00	2018	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C113

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2011	All Property	Sales/Appraisals	16.34	1.02	77.00	77.00			
	C	2014	Residential	Sales Only	17.50	1.04			77.00		
522000	Bolton										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					93.11		
522200	Lake George										
	B	2012	All Property	Review of Reassessment			99.00	99.00			
	B	2012	Residential	Review of Reassessment					91.31		
522400	Chester										
	A	2012	All Property	Sales/Appraisals	12.70	1.00	100.00	100.00			
	A	2014	Residential	Sales Only	11.34	1.01			100.00		
522600	Hague										
	A	2012	All Property	Sales/Appraisals	18.77	0.98	76.60	76.60			
	A	2014	Residential	Sales Only	16.90	1.03			74.70		
522800	Horicon										
	A	2012	All Property	Sales/Appraisals	13.75	1.00	100.00	100.00			
	A	2014	Residential	Sales Only	10.63	1.01			100.00		
523000	Johnsburg										
	A	2010	All Property	Sales/Appraisals	39.65	1.07	2.00	2.00			
	A	2014	Residential	Sales Only	29.64	1.19			2.00		
523200	Lake Luzerne										
	A	2013	All Property	Sales/Appraisals	19.20	1.14	93.50	93.50		2016	yes
	A	2014	Residential	Sales Only	14.54	1.03			93.90	2016	yes
523400	Queensbury										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2015	Residential	Review of Reassessment					100.00	2018	yes
523600	Stony Creek										
	A	2010	All Property	Sales/Appraisals	21.84	1.04	1.07	1.07			
	A	2010	Residential	Sales/Appraisals	23.83	1.04			1.09		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C114

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
523800	Thurman										
	A	2010	All Property	Sales/Appraisals	14.44	1.00	100.00	100.00			
	A	2014	Residential	Sales Only	14.08	1.04			106.76		
524000	Warrensburg										
	A	2011	All Property	Sales/Appraisals	13.38	1.02	100.00	100.00			
	A	2014	Residential	Sales Only	12.62	1.01			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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 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	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 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			
	A	2012	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2010	All Property	CAMA/Appraisals	14.73	1.03	100.00	100.00			
	A	2014	Residential	CAMA	12.54	1.01			103.91		
532400	Dresden										
	A	2013	All Property	Sales/Appraisals	21.92	1.10	46.00	46.00			
	A	2013	Residential	Sales/Appraisals	13.26	1.10			45.18		
532600	Easton										
	A	2013	All Property	Sales/Appraisals	25.59	1.07	2.12	2.12			
	A	2013	Residential	Sales/Appraisals	30.49	1.18			2.07		
532800	Fort Ann										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					99.03		
533000	Fort Edward										
	B	2014	All Property	Sales/Appraisals	14.43	1.05	87.00	87.00			
	B	2014	Residential	Sales Only	14.11	1.05			87.00		
533200	Granville										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
533400	Greenwich										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
533600	Hampton										
	A	2012	All Property	Review of Reassessment			100.00	100.00			
	A	2012	Residential	Review of Reassessment					105.24		
533800	Hartford										
	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C116

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
534000	Hebron										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
534200	Jackson										
	A	2010	All Property	Sales/Appraisals	19.67	0.99	34.00	34.00			
	A	2010	Residential	Sales/Appraisals	21.05	1.03			33.79		
534400	Kingsbury										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2015	Residential	Review of Reassessment					100.00	2016	yes
534600	Putnam										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2017	
	A	2013	Residential	Review of Reassessment					98.04	2017	
534800	Salem										
	A	2010	All Property	Sales/Appraisals	26.80	1.12	56.00	56.00			
	A	2010	Residential	Sales/Appraisals	20.46	1.09			56.52		
535000	White Creek										
	A	2012	All Property	Sales/Appraisals	30.55	1.12	68.00	68.00			
	A	2014	Residential	Sales Only	30.07	1.14			64.81		
535200	Whitehall										
	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C117

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2012	All Property	Sales/Appraisals	14.13	1.06	97.00	97.00			
	B	2014	Residential	Sales Only	14.16	1.03			97.00		
542200	Butler										
	A	2013	All Property	Review of Reassessment			97.00	97.00		2016	yes
	A	2013	Residential	Review of Reassessment					97.00	2016	yes
542400	Galen										
	A	2012	All Property	Sales/Appraisals	14.69	1.07	90.00	90.00			
	A	2014	Residential	Sales Only	11.55	1.04			91.72		
542600	Huron										
	A	2011	All Property	Review of Reassessment			100.00	100.00			
	A	2011	Residential	Review of Reassessment					100.00		
542800	Lyons										
	B	2011	All Property	Review of Reassessment			98.00	98.00		2016	yes
	B	2011	Residential	Review of Reassessment					98.00	2016	yes
543000	Macedon										
	B	2013	All Property	Sales/Appraisals	6.18	1.03	99.00	99.00		2016	yes
	B	2014	Residential	Sales Only	5.99	1.00			99.00	2016	yes
543200	Marion										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2014	Residential	Review of Reassessment					100.00	2017	yes
543400	Ontario										
	B	2013	All Property	Sales/Appraisals	7.82	1.04	97.00	97.00		2016	yes
	B	2014	Residential	Sales Only	7.12	1.01			97.00	2016	yes
543600	Palmyra										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2017	yes
	B	2013	Residential	Review of Reassessment					100.00	2017	yes
543800	Rose										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2017	yes
	A	2014	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C118

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
544200	Sodus										
	B	2013	All Property	Sales/Appraisals	16.09	1.06	98.00	98.00		2017	
	B	2014	Residential	Sales Only	16.41	1.05			101.96	2017	
544400	Walworth										
	B	2013	All Property	Review of Reassessment			100.00	100.00		2016	yes
	B	2013	Residential	Review of Reassessment					100.00	2016	yes
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		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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C119

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2012	All Property	Sales/Appraisals	25.32	1.02	3.20	3.20			
	C	2014	Residential	Sales Only	25.06	1.11			2.68		
551000	New Rochelle										
	C	2012	All Property	Sales/Appraisals	19.17	1.03	2.93	2.93			
	C	2014	Residential	Sales Only	9.50	1.02			2.49		
551200	Peekskill										
	C	2012	All Property	Sales/Appraisals	26.33	1.07	3.73	3.73			
	C	2014	Residential	Sales Only	24.02	1.10			3.73		
551400	Rye										
	C	2012	All Property	Sales/Appraisals	19.08	1.08	1.71	1.71			
	C	2014	Residential	Sales Only	11.68	1.05			1.54		
551700	White Plains										
	C	2012	All Property	Sales/Appraisals	35.50	0.97	3.30	3.30			
	C	2014	Residential	Sales Only	12.27	1.01			2.34		
551800	Yonkers										
	C	2012	All Property	Sales/Appraisals	23.13	1.06	3.00	3.00			
	C	2014	Residential	Sales Only	18.37	1.06			2.66		
552000	Bedford										
	C	2012	All Property	Sales/Appraisals	11.19	1.02	10.22	10.22			
	C	2014	Residential	Sales Only	11.02	1.03			10.22		
552200	Cortlandt										
	C	2012	All Property	Sales/Appraisals	17.63	1.05	1.84	1.84			
	C	2014	Residential	Sales Only	17.33	1.05			1.84		
552400	Eastchester										
	C	2012	All Property	Sales/Appraisals	13.53	1.03	1.27	1.27			
	C	2014	Residential	Sales Only	11.03	1.05			1.14		
552600	Greenburgh										
	C	2012	All Property	Sales/Appraisals	27.52	1.10	3.09	3.09		2016	
	C	2014	Residential	Sales Only	11.54	1.04			2.61	2016	

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C120

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2012	All Property	Sales/Appraisals	13.48	1.02	1.60	1.60			
	C	2014	Residential	Sales Only	12.70	1.03			1.60		
553000	Lewisboro										
	C	2012	All Property	Sales/Appraisals	10.72	1.03	9.90	9.90			
	C	2014	Residential	Sales Only	11.72	1.03			9.90		
553200	Mamaroneck										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
553400	Mount Pleasant										
	C	2012	All Property	Sales/Appraisals	11.46	1.02	1.48	1.48			
	C	2014	Residential	Sales Only	10.98	1.03			1.48		
553600	New Castle										
	C	2012	All Property	Sales/Appraisals	10.21	1.01	19.34	19.34			
	C	2014	Residential	Sales Only	9.82	1.01			19.34		
553800	North Castle										
	C	2012	All Property	Sales/Appraisals	11.66	0.99	2.25	2.25			
	C	2014	Residential	Sales Only	11.77	1.00			2.25		
554000	North Salem										
	B	2012	All Property	Sales/Appraisals	15.82	1.04	11.39	11.39		2017	
	B	2014	Residential	Sales Only	7.13	1.01			11.39	2017	
554200	Ossining										
	C	2012	All Property	Sales/Appraisals	10.20	1.02	5.65	5.65		2016	
	C	2014	Residential	Sales Only	9.72	1.02			5.65	2016	
554400	Pelham										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	
	C	2015	Residential	Review of Reassessment					100.00	2016	
554600	Pound Ridge										
	B	2012	All Property	Sales/Appraisals	18.93	0.97	17.74	17.74			
	B	2014	Residential	Sales Only	12.85	1.02			17.74		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C121

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2015	Residential	Review of Reassessment					100.00	2016	yes
555000	Scarsdale										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2016	yes
	C	2014	Residential	Review of Reassessment					100.00	2016	yes
555200	Somers										
	C	2012	All Property	Sales/Appraisals	13.07	0.98	12.95	12.95			
	C	2014	Residential	Sales Only	10.77	1.02			12.95		
555400	Yorktown										
	C	2012	All Property	Sales/Appraisals	10.87	1.03	2.56	2.56			
	C	2014	Residential	Sales Only	11.50	1.02			2.56		
555600	Mount Kisco										
	C	2012	All Property	Sales/Appraisals	21.37	1.02	17.56	17.56			
	C	2014	Residential	Sales Only	14.39	1.03			14.38		

* 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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C122

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2013	All Property	Sales/Appraisals	15.90	1.03	94.00	94.00		2017	
	A	2014	Residential	Sales Only	15.36	1.05			94.25	2017	
562200	Attica										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.00		
562400	Bennington										
	A	2011	All Property	Sales/Appraisals	20.92	0.98	45.00	45.00			
	A	2014	Residential	Sales Only	16.37	1.04			47.13		
562600	Castile										
	A	2011	All Property	Review of Reassessment			98.00	98.00		2016	yes
	A	2011	Residential	Review of Reassessment					98.00	2016	yes
562800	Covington										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
563000	Eagle										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	yes
563200	Gainesville										
	A	2011	All Property	Review of Reassessment			95.00	95.00		2016	yes
	A	2011	Residential	Review of Reassessment					95.00	2016	yes
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
563600	Java										
	A	2012	All Property	CAMA/Appraisals	12.12	1.01	85.00	85.00			
	A	2014	Residential	CAMA	13.88	1.00			90.28		
563800	Middlebury										
	A	2011	All Property	Review of Reassessment			97.00	97.00		2016	yes
	A	2011	Residential	Review of Reassessment					97.00	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C123

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2013	All Property	Sales/Appraisals	16.68	1.05	98.00	98.00		2016	
	A	2014	Residential	Sales Only	17.85	1.06			100.45	2016	
564200	Perry										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
564400	Pike										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2015	Residential	Review of Reassessment					100.00	2018	yes
564600	Sheldon										
	A	2012	All Property	Sales/Appraisals	23.95	0.98	86.00	86.00			
	A	2014	Residential	Sales Only	14.01	1.03			97.92		
564800	Warsaw										
	B	2013	All Property	Sales/Appraisals	16.68	1.05	98.00	98.00		2016	
	B	2014	Residential	Sales Only	17.85	1.06			100.45	2016	
565000	Wethersfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					100.00	2019	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C124

County of Yates											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2015 State Eq. Rate	2015 Locally Stated Assmnt. Ratio ***	2015 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
572200	Benton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
572400	Italy										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
572600	Jerusalem										
	A	2011	All Property	Sales/Appraisals	16.22	1.02	97.00	97.00			
	A	2014	Residential	Sales Only	15.52	1.05			97.00		
572800	Middlesex										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
573000	Milo										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
573200	Potter										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.00		
573600	Torrey										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 Rolls Considered.

**New York State Board Of Real Property Tax Services
2015 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C125

		New York City				2015		2015		Year of	Cyclical
Municipal	Municipal	Roll Year	Property		2015	2015	Res.	Subsequent	Reassessment	Plan	
Code	Name/ Size	Evaluated	Type	Data/Estimation Type **	Eq. Rate	Assmnt. Ratio ***	Class Ratio ***	Reassessment Activity ****	Participant *****		
650000	New York City										
	C	2015	1	Review of Reassessment	4.41	6.00		2016	yes		
	C	2015	2	Review of Reassessment	33.72	45.00		2016	yes		
	C	2015	3	Review of Reassessment	45.00	45.00		2016	yes		
	C	2015	4	Review of Reassessment	38.88	45.00		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 2/25/2016 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2019).

***** Data as of 2/25/2016 - 2016 Through 2019 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