



**Department of
Taxation and Finance**

April 2018

Assessment Equity in New York: Results from the 2017 Market Value Survey

Nonie Manion
Executive Deputy Commissioner

Scott Palladino
Deputy Commissioner

Contents

Introduction	1
2017 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 2017 Market Value Survey	13

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 (2017 Market Value Survey)	8
	Table 4: Assessment Uniformity, Sampled and Non-Sampled Assessing Units	8
	Table 5: Level of Assessment, as Measured by 2017 State Equalization Rate	10
	Table 6: Value-Related Bias in Assessing, Sampled Assessing Units, 2017 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, 1980-2017	11

Appendices	Appendix A: Measuring Assessment Uniformity from Market Survey Data Weighted Coefficient of Dispersion	A-1
	Appendix B: 2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report	B-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 2017 survey.

Findings

Approximately 70 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 2 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 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. 211 units (21 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.

Methodology

The survey found that 447 assessing units (approximately 45 percent) implemented recent reassessment programs that could be used directly in determining 2016 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 2017, they were adjusted to the statewide value standard of July 1, 2016 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 55 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 45 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, 27 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 2017 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 2017 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, and sample parcels were weighted based on the incidence of each type on the assessment roll.
4. Review and Verification of a Recent Reassessment --
The review and verification process was used in assessing units having conducted recent reassessments. It involves an 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 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 2016 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 2017 market survey, the median residential COD among the sampled assessing units was 16.63, and the median for all property classes combined was 19.08.³ 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 5.31 to 73.58. For the residential COD, the range among assessing units was 4.12 to 61.72.

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 2017 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 45 percent of the sampled assessing units had 2017 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 27 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2017 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	314	15	20	28%	43%
>100 – ≤400	124	12	17	30%	49%
> 400	98	10	15	20%	46%
TOTAL	536	--	--	27%	45%

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 689 (70.1%) of the State's assessing units had uniform assessment rolls. This represents a small increase over the number of assessing units found to be equitable in the 2016 survey analysis.

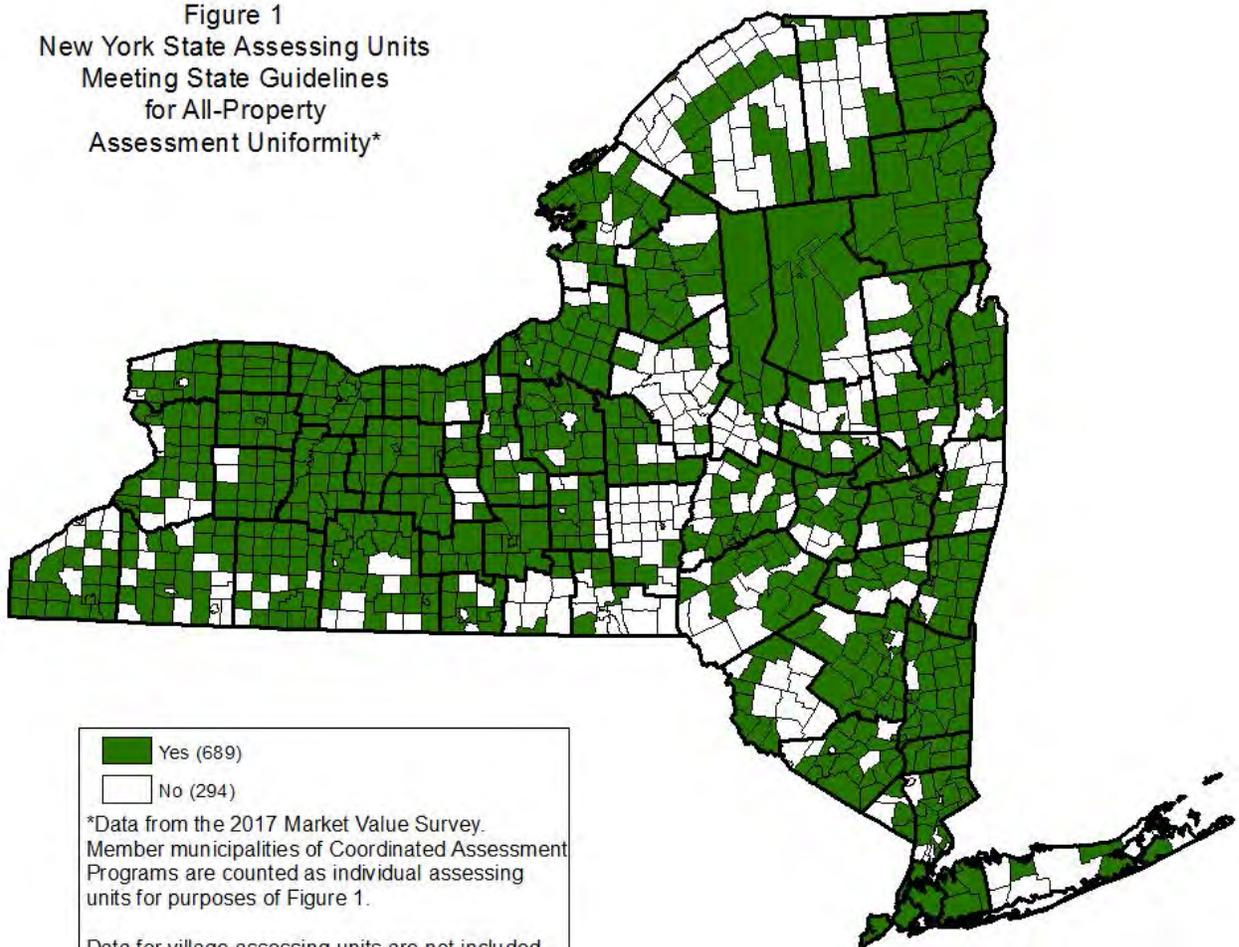
Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2017 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	536	145	242
Non-Sampled	447	447	447
Total	983	592 (60.2%)	689 (70.1%)

*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.

Figure 1
New York State Assessing Units
Meeting State Guidelines
for All-Property
Assessment Uniformity*



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 2017 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 74 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.

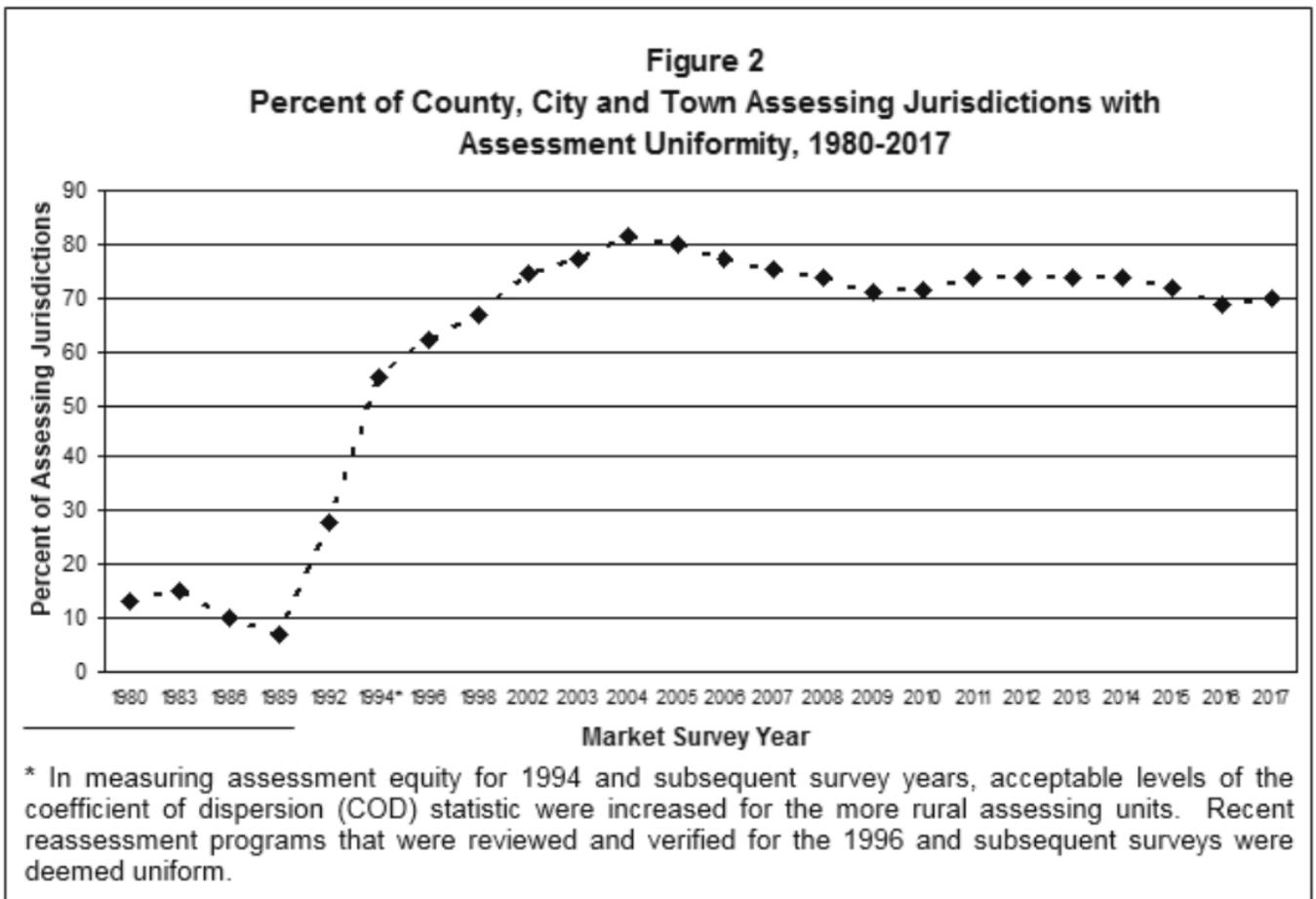
The 79 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 44 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with rapidly appreciating real estate markets.

Table 5. Level of Assessment, as Measured by 2017 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	48	(4.9%)
10.01 - 25.00	31	(3.2%)
25.01 - 50.00	44	(4.5%)
50.01 - 75.00	134	(13.7%)
75.01 - 100.00	701	(71.4%)
Greater than 100.00	23	(2.3%)
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 36 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, 63 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, 2017 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	2	1%	82	15%
Neutral	196	36%	181	34%
Regressive	338	63%	273	51%
TOTAL	536	100%	536	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 51 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 34 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 2017 Market Survey

Approximately 5 percent (25) of the 536 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 2017 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 447 assessing units for which recent reassessment projects were reviewed for the 2017 market value survey, 285 have scheduled a subsequent reassessment project. With the advent of the Cyclical Reassessment Aid Program, and its requirement to complete a reappraisal at least once in every four years, these subsequent reassessments will be performed on a roll completed between 2018 and 2021, depending on the schedule of the municipality's planned participation. Thus, nearly 64 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.

As of March 30, 2018, some 211 municipalities have submitted plans for the Cyclical Reassessment Aid Program. By doing so, these assessing units indicate a commitment 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 reassessment and cyclical plan participation data are subject to continuous change.



Appendix A— Measuring Assessment Uniformity from Market Survey data: Weighted Coefficient of Dispersion

APPENDIX A

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' 2017 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 B – 2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B2

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					98.37		
010300	Cohoes										
	C	2012	All Property	Sales/Appraisals	22.68	1.20	49.80	49.80			
	C	2016	Residential	Sales Only	22.74	1.09			55.36		
011800	Watervliet										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					96.56		
012000	Berne										
	A	2012	All Property	Sales/Appraisals	19.70	0.97	64.00	64.00			
	A	2016	Residential	Sales Only	19.33	1.06			63.70		
012200	Bethlehem										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					98.05		
012400	Coeymans										
	B	2012	All Property	Sales/Appraisals	11.05	1.01	100.00	100.00			
	B	2016	Residential	Sales Only	11.33	1.01			100.24		
012600	Colonie										
	C	2012	All Property	Sales/Appraisals	13.63	0.93	66.50	66.50			
	C	2016	Residential	Sales Only	11.76	1.00			57.38		
012800	Green Island										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					102.46		
013000	Guilderland										
	C	2015	All Property	Sales/Appraisals	13.53	1.08	75.58	85.00		2019	
	C	2016	Residential	Sales Only	13.60	0.99			84.26	2019	
013200	Knox										
	A	2012	All Property	CAMA/Appraisals	16.58	0.96	60.00	60.00			
	A	2016	Residential	CAMA	12.40	1.01			59.78		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B3

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2015	All Property	Sales/Appraisals	8.62	1.09	98.00	98.00			
	B	2016	Residential	Sales Only	7.67	1.00			95.02		
013600	Rensselaerville										
	A	2012	All Property	Sales/Appraisals	24.52	0.99	61.85	61.85			
	A	2012	Residential	Sales/Appraisals	21.39	1.06			62.21		
013800	Westerlo										
	A	2012	All Property	CAMA/Appraisals	17.29	1.07	0.98	0.98			
	A	2016	Residential	CAMA	17.71	1.03			0.89		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B4

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2013	All Property	CAMA/Appraisals	17.04	1.04	95.00	95.00			
	B	2016	Residential	CAMA	17.73	1.03			94.02		
022200	Allen										
	A	2016	All Property	Review of Reassessment			99.00	99.00			
	A	2016	Residential	Review of Reassessment					92.00		
022400	Alma										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					97.89		
022600	Almond										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
022800	Amity										
	A	2014	All Property	CAMA/Appraisals	32.04	1.24	89.00	89.00			
	A	2016	Residential	CAMA	17.54	1.03			90.57		
023000	Andover										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
023200	Angelica										
	A	2015	All Property	CAMA/Appraisals	13.66	1.03	92.00	92.00		2018	yes
	A	2016	Residential	CAMA	14.82	1.03			96.25	2018	yes
023400	Belfast										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.00	2020	yes
023600	Birdsall										
	A	2015	All Property	Review of Reassessment			97.00	97.00			
	A	2015	Residential	Review of Reassessment					91.21		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B5

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2015	All Property	Review of Reassessment			98.00	98.00			
	A	2015	Residential	Review of Reassessment					92.05		
024200	Caneadea										
	A	2014	All Property	Review of Reassessment			95.00	95.00			
	A	2014	Residential	Review of Reassessment					89.88		
024400	Centerville										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.00	2020	yes
024600	Clarksville										
	A	2013	All Property	CAMA/Appraisals	17.83	1.04	86.00	86.00			
	A	2016	Residential	CAMA	17.72	1.00			87.38		
024800	Cuba										
	A	2013	All Property	Sales/Appraisals	21.05	1.12	91.00	91.00			
	A	2016	Residential	Sales Only	21.67	1.12			90.76		
025000	Friendship										
	A	2013	All Property	Review of Reassessment			95.00	95.00			
	A	2013	Residential	Review of Reassessment					90.85		
025200	Genesee										
	A	2013	All Property	CAMA/Appraisals	46.01	1.45	88.00	88.00			
	A	2016	Residential	CAMA	15.66	1.03			88.50		
025400	Granger										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					104.53		
025600	Grove										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
025800	Hume										
	A	2016	All Property	Review of Reassessment			99.00	99.00			
	A	2016	Residential	Review of Reassessment					96.03		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B6

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2015	All Property	CAMA/Appraisals	19.48	1.08	100.00	100.00			
	A	2016	Residential	CAMA	21.71	1.05			95.69		
026200	New Hudson										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					96.78		
026400	Rushford										
	A	2013	All Property	Review of Reassessment			92.00	92.00		2019	
	A	2013	Residential	Review of Reassessment					87.08	2019	
026600	Scio										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.65		
026800	Ward										
	A	2014	All Property	Review of Reassessment			92.00	92.00		2019	yes
	A	2014	Residential	Review of Reassessment					88.16	2019	yes
027000	Wellsville										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					97.89		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.00	2020	yes
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
027600	Wirt										
	A	2013	All Property	CAMA/Appraisals	20.05	1.12	86.00	86.00		2018	yes
	A	2016	Residential	CAMA	21.51	1.07			93.17	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B7

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	C	2012	All Property	Sales/Appraisals	19.79	1.03	84.00	84.00			
	C	2016	Residential	Sales Only	19.68	1.07			79.88		
032000	Barker										
	A	2015	All Property	Sales/Appraisals	11.23	1.02	100.00	100.00			
	A	2016	Residential	Sales Only	10.67	1.04			104.35		
032200	Binghamton										
	B	2012	All Property	Sales/Appraisals	27.07	1.10	68.00	68.00			
	B	2016	Residential	Sales Only	20.28	1.09			65.31		
032400	Chenango										
	B	2012	All Property	Sales/Appraisals	19.88	1.05	70.00	70.00			
	B	2016	Residential	Sales Only	19.08	1.05			69.97		
032600	Colesville										
	A	2015	All Property	Sales/Appraisals	62.63	1.42	8.36	8.36			
	A	2016	Residential	Sales Only	34.54	1.20			8.51		
032800	Conklin										
	B	2012	All Property	Sales/Appraisals	28.69	1.06	69.00	69.00			
	B	2016	Residential	Sales Only	28.99	1.12			62.64		
033000	Dickinson										
	C	2012	All Property	Sales/Appraisals	18.62	1.06	75.00	75.00			
	C	2016	Residential	Sales Only	18.56	1.07			72.26		
033200	Fenton										
	B	2013	All Property	Sales/Appraisals	16.25	1.03	65.00	65.00			
	B	2016	Residential	Sales Only	14.46	1.03			61.66		
033400	Kirkwood										
	B	2012	All Property	Sales/Appraisals	20.55	1.07	78.00	78.00			
	B	2016	Residential	Sales Only	20.47	1.09			73.25		
033600	Lisle										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					97.70		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B8

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2012	All Property	Sales/Appraisals	28.86	1.11	65.00	65.00			
	B	2016	Residential	Sales Only	27.93	1.12			63.88		
034000	Nanticoke										
	A	2015	All Property	Sales/Appraisals	39.91	0.99	58.00	58.00			
	A	2015	Residential	Sales/Appraisals	27.08	1.10			60.72		
034200	Sanford										
	A	2015	All Property	Sales/Appraisals	32.95	1.08	60.00	60.00			
	A	2015	Residential	Sales/Appraisals	25.92	1.08			60.50		
034400	Triangle										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					99.81		
034600	Union										
	C	2013	All Property	Sales/Appraisals	21.74	1.08	4.32	4.32			
	C	2016	Residential	Sales Only	21.40	1.06			4.25		
034800	Vestal										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
035000	Windsor										
	A	2015	All Property	Sales/Appraisals	38.14	0.94	71.50	71.50			
	A	2016	Residential	Sales Only	31.04	1.17			70.13		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B9

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2013	All Property	Sales/Appraisals	21.12	1.20	89.00	89.00			
	C	2016	Residential	Sales Only	19.77	1.08			102.15		
041600	Salamanca										
	C	2012	All Property	CAMA/Appraisals	16.73	1.00	18.00	18.00			
	C	2016	Residential	CAMA	17.04	1.00			19.11		
042000	Allegany										
	B	2012	All Property	Review of Reassessment			97.00	97.00		2018	yes
	B	2012	Residential	Review of Reassessment					91.57	2018	yes
042200	Ashford										
	A	2012	All Property	Sales/Appraisals	24.69	0.96	54.00	54.00			
	A	2016	Residential	Sales Only	17.93	1.05			56.94		
042400	Carrollton										
	A	2012	All Property	Sales/Appraisals	28.80	0.84	86.00	86.00			
	A	2012	Residential	Sales/Appraisals	24.30	1.12			77.46		
042600	Coldspring										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
042800	Conewango										
	A	2012	All Property	Sales/Appraisals	26.43	0.97	50.00	50.00			
	A	2012	Residential	Sales/Appraisals	15.63	1.04			59.58		
043000	Dayton										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
043200	East Otto										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					100.79	2019	yes
043600	Ellicottville										
	A	2015	All Property	Review of Reassessment			99.00	99.00			
	A	2015	Residential	Review of Reassessment					93.22		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B10

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					100.29	2020	yes
044000	Franklinville										
	A	2014	All Property	CAMA/Appraisals	20.43	1.08	67.00	67.00			
	A	2016	Residential	CAMA	20.16	1.06			75.44		
044200	Freedom										
	A	2015	All Property	CAMA/Appraisals	18.62	1.11	100.00	100.00			
	A	2016	Residential	CAMA	16.49	1.03			104.10		
044400	Great Valley										
	A	2014	All Property	Sales/Appraisals	18.86	1.02	95.00	95.00			
	A	2016	Residential	Sales Only	14.60	1.06			99.07		
044600	Hinsdale										
	A	2013	All Property	Sales/Appraisals	23.04	1.05	88.00	88.00			
	A	2016	Residential	Sales Only	18.66	1.09			94.10		
044800	Humphrey										
	A	2013	All Property	CAMA/Appraisals	19.62	1.00	93.00	93.00			
	A	2016	Residential	CAMA	17.07	1.00			94.35		
045000	Ischua										
	A	2013	All Property	Sales/Appraisals	23.04	1.05	88.00	88.00			
	A	2016	Residential	Sales Only	18.66	1.09			94.10		
045200	Leon										
	A	2014	All Property	Sales/Appraisals	17.40	1.04	91.00	91.00			
	A	2014	Residential	Sales/Appraisals	10.50	1.03			95.08		
045400	Little Valley										
	A	2012	All Property	CAMA/Appraisals	14.31	1.03	67.00	67.00			
	A	2016	Residential	CAMA	15.74	1.05			72.88		
045600	Lyndon										
	A	2012	All Property	Review of Reassessment			97.00	97.00		2018	yes
	A	2012	Residential	Review of Reassessment					91.57	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B11

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
045800	Machias										
	A	2016	All Property	Review of Reassessment			92.42	98.00		2020	yes
	A	2016	Residential	Review of Reassessment					91.96	2020	yes
046000	Mansfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					100.81		
046200	Napoli										
	A	2015	All Property	Review of Reassessment			94.00	94.00			
	A	2015	Residential	Review of Reassessment					93.15		
046400	New Albion										
	A	2012	All Property	Sales/Appraisals	21.99	1.03	66.00	66.00			
	A	2016	Residential	Sales Only	16.71	1.06			70.67		
046600	Olean										
	A	2012	All Property	Sales/Appraisals	25.42	1.10	77.00	77.00			
	A	2016	Residential	Sales Only	23.82	1.12			74.73		
046800	Otto										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					102.85		
047000	Perrysburg										
	A	2012	All Property	CAMA/Appraisals	17.71	1.05	66.00	66.00			
	A	2016	Residential	CAMA	16.90	1.04			68.94		
047200	Persia										
	B	2012	All Property	Sales/Appraisals	20.98	1.06	73.00	73.00			
	B	2016	Residential	Sales Only	17.60	1.07			77.39		
047400	Portville										
	B	2014	All Property	Sales/Appraisals	17.55	1.10	95.00	95.00			
	B	2016	Residential	Sales Only	16.72	1.08			95.12		
047600	Randolph										
	A	2012	All Property	Sales/Appraisals	18.85	1.06	79.00	79.00			
	A	2016	Residential	Sales Only	15.04	1.05			85.85		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B12

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
047800	Red House										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
048000	Salamanca										
	A	2013	All Property	Sales/Appraisals	15.15	1.08	87.00	87.00			
	A	2013	Residential	Sales/Appraisals	12.70	1.04			83.26		
048200	South Valley										
	A	2012	All Property	Sales/Appraisals	28.60	1.08	71.00	71.00			
	A	2012	Residential	Sales/Appraisals	16.36	1.05			64.01		
048400	Yorkshire										
	B	2012	All Property	Sales/Appraisals	14.91	1.00	16.00	16.00			
	B	2016	Residential	Sales Only	12.14	1.03			16.69		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B13

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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					102.12	2018	yes
052000	Aurelius										
	A	2014	All Property	Sales/Appraisals	19.66	1.14	86.00	86.00			
	A	2016	Residential	Sales Only	8.82	1.02			95.81		
052200	Brutus										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					101.52		
052400	Cato										
	A	2014	All Property	Sales/Appraisals	16.57	1.09	99.50	99.50			
	A	2016	Residential	Sales Only	8.37	1.02			96.97		
052600	Conquest										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.07		
052800	Fleming										
	B	2013	All Property	Sales/Appraisals	34.29	1.05	36.00	36.00			
	B	2013	Residential	Sales/Appraisals	25.25	1.09			38.00		
053000	Genoa										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					98.74	2019	yes
053200	Ira										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2015	Residential	Review of Reassessment					95.11	2019	yes
053600	Locke										
	A	2014	All Property	Sales/Appraisals	12.65	1.02	98.00	98.00			
	A	2016	Residential	Sales Only	11.61	1.03			95.38		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B14

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					98.82		
054000	Montezuma										
	A	2014	All Property	Sales/Appraisals	21.61	1.04	85.50	85.50			
	A	2014	Residential	Sales/Appraisals	17.64	1.02			95.25		
054200	Moravia										
	B	2014	All Property	Sales/Appraisals	21.32	1.08	91.00	91.00			
	B	2016	Residential	Sales Only	13.11	1.02			87.72		
054400	Niles										
	A	2013	All Property	Sales/Appraisals	10.56	0.98	95.00	95.00			
	A	2016	Residential	Sales Only	4.72	1.00			94.71		
054600	Owasco										
	B	2013	All Property	Sales/Appraisals	17.24	1.03	83.00	83.00			
	B	2016	Residential	Sales Only	15.31	1.04			79.75		
054800	Scipio										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					105.46	2020	yes
055000	Sempronius										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					100.30	2020	yes
055200	Sennett										
	B	2013	All Property	Sales/Appraisals	7.77	1.04	93.52	93.52			
	B	2016	Residential	Sales Only	6.96	1.00			97.62		
055400	Springport										
	B	2014	All Property	Sales/Appraisals	14.22	1.06	83.00	83.00			
	B	2016	Residential	Sales Only	11.11	1.02			84.67		
055600	Sterling										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					100.69	2020	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B15

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2013	All Property	CAMA/Appraisals	15.45	1.01	95.00	95.00			
	A	2016	Residential	CAMA	17.55	1.02			94.89		
056000	Throop										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					103.74		
056200	Venice										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.20	2020	yes
056400	Victory										
	A	2015	All Property	CAMA/Appraisals	24.48	1.16	90.00	90.00			
	A	2016	Residential	CAMA	15.38	1.03			96.71		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B16

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
060300	Dunkirk										
	C	2014	All Property	Sales/Appraisals	31.85	1.19	79.00	79.00			
	C	2016	Residential	Sales Only	30.82	1.16			82.01		
060800	Jamestown										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2014	Residential	Review of Reassessment					96.23	2018	
062000	Arkwright										
	A	2014	All Property	CAMA/Appraisals	17.58	0.97	49.00	49.00			
	A	2016	Residential	CAMA	17.61	1.02			52.34		
062200	Busti										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2014	Residential	Review of Reassessment					96.23	2018	
062400	Carroll										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					103.22	2019	yes
062600	Charlotte										
	A	2015	All Property	Sales/Appraisals	22.45	1.11	95.00	95.00			
	A	2016	Residential	Sales Only	14.32	1.04			99.56		
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.41		
063000	Cherry Creek										
	A	2015	All Property	CAMA/Appraisals	14.60	1.09	93.75	93.75			
	A	2016	Residential	CAMA	17.19	1.00			96.72		
063200	Clymer										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.51		
063400	Dunkirk										
	B	2014	All Property	Sales/Appraisals	26.08	1.08	69.00	69.00			
	B	2014	Residential	Sales/Appraisals	20.88	1.07			62.43		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B17

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2014	All Property	Sales/Appraisals	23.55	0.89	93.50	93.50			
	A	2016	Residential	Sales Only	16.27	0.99			95.05		
063800	Ellicott										
	B	2013	All Property	Review of Reassessment			98.00	98.00		2019	yes
	B	2013	Residential	Review of Reassessment					92.08	2019	yes
064000	Ellington										
	A	2013	All Property	Review of Reassessment			95.00	95.00			
	A	2013	Residential	Review of Reassessment					98.27		
064200	French Creek										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.93	2020	yes
064400	Gerry										
	A	2015	All Property	Sales/Appraisals	15.92	0.97	96.50	96.50			
	A	2016	Residential	Sales Only	9.95	1.02			98.16		
064600	Hanover										
	B	2013	All Property	Sales/Appraisals	20.13	1.13	89.00	89.00			
	B	2016	Residential	Sales Only	18.70	1.10			88.05		
064800	Harmony										
	A	2013	All Property	Review of Reassessment			95.00	95.00		2018	yes
	A	2013	Residential	Review of Reassessment					90.58	2018	yes
065000	Kiantone										
	A	2013	All Property	Review of Reassessment			95.00	95.00		2018	yes
	A	2013	Residential	Review of Reassessment					90.58	2018	yes
065200	Mina										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.93	2020	yes
065400	North Harmony										
	A	2013	All Property	Review of Reassessment			99.50	99.50			
	A	2013	Residential	Review of Reassessment					95.79		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B18

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2013	All Property	Review of Reassessment			97.00	97.00			
	A	2013	Residential	Review of Reassessment					91.36		
065800	Pomfret										
	B	2014	All Property	Sales/Appraisals	18.17	1.14	18.25	18.25			
	B	2016	Residential	Sales Only	17.56	1.05			19.99		
066000	Portland										
	B	2014	All Property	CAMA/Appraisals	31.79	1.17	57.00	57.00			
	B	2016	Residential	CAMA	18.30	1.03			63.18		
066200	Ripley										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					103.39	2018	yes
066400	Sheridan										
	A	2014	All Property	CAMA/Appraisals	34.04	1.00	59.00	59.00			
	A	2016	Residential	CAMA	13.31	1.03			61.51		
066600	Sherman										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.93	2020	yes
066800	Stockton										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					106.55	2019	yes
067000	Villanova										
	A	2014	All Property	Sales/Appraisals	27.34	0.93	52.50	52.50			
	A	2014	Residential	Sales/Appraisals	13.71	1.06			57.19		
067200	Westfield										
	B	2014	All Property	Sales/Appraisals	31.15	1.06	76.00	76.00			
	B	2016	Residential	Sales Only	11.31	1.03			82.65		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B19

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2013	All Property	Sales/Appraisals	29.25	1.14	83.00	83.00			
	C	2016	Residential	Sales Only	30.89	1.14			84.38		
072000	Ashland										
	B	2013	All Property	Sales/Appraisals	42.65	1.23	1.53	1.53			
	B	2013	Residential	Sales/Appraisals	33.38	1.17			1.61		
072200	Baldwin										
	A	2013	All Property	Sales/Appraisals	18.81	1.05	1.65	1.65			
	A	2013	Residential	Sales/Appraisals	21.28	1.05			1.61		
072400	Big Flats										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					100.43		
072600	Catlin										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
072800	Chemung										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
073000	Elmira										
	B	2013	All Property	Review of Reassessment			97.00	97.00			
	B	2013	Residential	Review of Reassessment					93.55		
073200	Erin										
	A	2013	All Property	Sales/Appraisals	25.74	1.05	74.50	74.50			
	A	2016	Residential	Sales Only	14.19	1.05			79.34		
073400	Horseheads										
	C	2012	All Property	Review of Reassessment			91.00	91.00			
	C	2012	Residential	Review of Reassessment					87.62		
073600	Southport										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B20

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
073800	Van Etten										
	A	2015	All Property	Review of Reassessment			96.00	96.00			
	A	2015	Residential	Review of Reassessment					91.47		
074000	Veteran										
	A	2013	All Property	Sales/Appraisals	23.18	1.01	81.00	81.00		2018	yes
	A	2016	Residential	Sales Only	18.76	1.06			81.43	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B21

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2012	All Property	Sales/Appraisals	12.64	1.00	67.00	67.00			
	C	2016	Residential	Sales Only	11.24	1.02			63.85		
082000	Afton										
	A	2012	All Property	Sales/Appraisals	30.67	1.09	72.00	72.00			
	A	2016	Residential	Sales Only	26.73	1.16			73.36		
082200	Bainbridge										
	A	2014	All Property	Sales/Appraisals	21.61	1.08	108.40	100.00			
	A	2016	Residential	Sales Only	21.04	1.07			110.73		
082400	Columbus										
	A	2015	All Property	Sales/Appraisals	23.95	0.74	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.67	1.06			88.81		
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			100.04		
082800	German										
	A	2012	All Property	Sales/Appraisals	37.31	1.22	46.50	46.50			
	A	2012	Residential	Sales/Appraisals	29.45	1.13			42.64		
083000	Greene										
	A	2014	All Property	Sales/Appraisals	16.99	1.05	100.00	100.00			
	A	2016	Residential	Sales Only	20.01	1.08			98.55		
083200	Guilford										
	A	2015	All Property	Sales/Appraisals	17.96	0.96	100.00	100.00			
	A	2016	Residential	Sales Only	12.58	1.04			97.05		
083400	Lincklaen										
	A	2015	All Property	Sales/Appraisals	39.19	1.17	55.80	55.80			
	A	2015	Residential	Sales/Appraisals	43.33	1.28			52.47		
083600	Mc Donough										
	A	2012	All Property	Sales/Appraisals	34.68	0.94	78.19	78.19			
	A	2012	Residential	Sales/Appraisals	25.93	1.08			78.49		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B22

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
083800	New Berlin										
	A	2015	All Property	Sales/Appraisals	24.83	1.12	100.00	100.00			
	A	2016	Residential	Sales Only	12.92	1.03			103.77		
084000	North Norwich										
	A	2012	All Property	Sales/Appraisals	24.42	0.99	62.00	62.00			
	A	2012	Residential	Sales/Appraisals	21.70	1.05			60.72		
084200	Norwich										
	A	2012	All Property	Sales/Appraisals	28.58	1.03	51.50	51.50			
	A	2016	Residential	Sales Only	27.24	1.11			42.92		
084400	Otselic										
	A	2015	All Property	Sales/Appraisals	50.13	1.40	42.44	42.44			
	A	2015	Residential	Sales/Appraisals	61.72	1.50			40.36		
084600	Oxford										
	A	2012	All Property	Sales/Appraisals	30.01	1.02	66.70	66.70			
	A	2016	Residential	Sales Only	27.08	1.11			65.82		
084800	Pharsalia										
	A	2015	All Property	Sales/Appraisals	49.57	1.04	56.60	56.60			
	A	2015	Residential	Sales/Appraisals	35.07	1.05			54.59		
085000	Pitcher										
	A	2015	All Property	Sales/Appraisals	31.23	1.05	46.64	46.64			
	A	2015	Residential	Sales/Appraisals	29.41	1.16			47.57		
085200	Plymouth										
	A	2012	All Property	Sales/Appraisals	32.56	0.97	59.69	59.69			
	A	2012	Residential	Sales/Appraisals	25.97	1.07			61.62		
085400	Preston										
	A	2012	All Property	Sales/Appraisals	29.71	1.10	41.00	41.00			
	A	2012	Residential	Sales/Appraisals	32.36	1.13			37.72		
085600	Sherburne										
	A	2015	All Property	Sales/Appraisals	20.38	1.04	80.50	80.50			
	A	2016	Residential	Sales Only	20.43	1.07			76.15		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B23

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2012	All Property	Sales/Appraisals	32.27	1.17	59.00	59.00			
	A	2012	Residential	Sales/Appraisals	24.69	1.12			57.78		
086000	Smyrna										
	A	2012	All Property	Sales/Appraisals	34.09	1.00	67.00	67.00			
	A	2012	Residential	Sales/Appraisals	22.59	1.13			71.95		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B24

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					100.00		
092000	Altona										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
092200	Ausable										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
092400	Beekmantown										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
092600	Black Brook										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
092800	Champlain										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
093000	Chazy										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
093200	Clinton										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
093400	Dannemora										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
093600	Ellenburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B25

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
094000	Peru										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
094200	Plattsburgh										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
094400	Saranac										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
094600	Schuyler Falls										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B26

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2013	All Property	Review of Reassessment			85.00	85.00			
	C	2013	Residential	Review of Reassessment					74.45		
102000	Ancram										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.87		
102200	Austerlitz										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					101.21	2019	
102400	Canaan										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					104.23	2018	yes
102600	Chatham										
	A	2014	All Property	Sales/Appraisals	13.56	1.05	85.00	85.00			
	A	2016	Residential	Sales Only	13.97	1.04			82.92		
102800	Claverack										
	B	2017	All Property	Review of Reassessment			93.00	100.00			
	B	2017	Residential	Review of Reassessment					90.64		
103000	Clermont										
	B	2015	All Property	Review of Reassessment			91.00	91.00		2018	yes
	B	2015	Residential	Review of Reassessment					86.17	2018	yes
103200	Copake										
	A	2016	All Property	Review of Reassessment			109.15	109.15			
	A	2016	Residential	Review of Reassessment					104.66		
103400	Gallatin										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
103600	Germantown										
	B	2014	All Property	Review of Reassessment			90.00	90.00			
	B	2014	Residential	Review of Reassessment					85.14		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B27

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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					94.65		
104000	Greenport										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
104200	Hillsdale										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					101.21	2019	
104400	Kinderhook										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
104600	Livingston										
	A	2014	All Property	CAMA/Appraisals	22.49	1.11	85.00	85.00			
	A	2016	Residential	CAMA	17.83	1.04			76.87		
104800	New Lebanon										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
105000	Stockport										
	B	2014	All Property	Sales/Appraisals	13.96	1.05	85.00	85.00			
	B	2014	Residential	Sales/Appraisals	14.29	1.05			84.73		
105200	Stuyvesant										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2017	Residential	Review of Reassessment					100.00	2019	
105400	Taghkanic										
	A	2014	All Property	CAMA/Appraisals	12.88	0.99	108.25	108.25			
	A	2016	Residential	CAMA	14.25	1.01			100.04		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B28

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2015	All Property	Sales/Appraisals	18.19	1.08	94.00	94.00			
	C	2016	Residential	Sales Only	15.87	1.04			93.21		
112000	Cincinnatus										
	A	2014	All Property	CAMA/Appraisals	28.22	1.14	87.00	87.00			
	A	2016	Residential	CAMA	17.62	1.04			89.72		
112200	Cortlandville										
	B	2013	All Property	Sales/Appraisals	10.46	0.98	100.00	100.00			
	B	2016	Residential	Sales Only	8.67	1.00			96.81		
112400	Cuyler										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					99.78		
112600	Freetown										
	A	2014	All Property	Sales/Appraisals	12.77	1.04	95.00	95.00			
	A	2014	Residential	Sales/Appraisals	11.50	1.03			101.06		
112800	Harford										
	A	2014	All Property	Sales/Appraisals	19.14	0.98	87.00	87.00			
	A	2014	Residential	Sales/Appraisals	21.50	1.04			81.60		
113000	Homer										
	B	2013	All Property	Sales/Appraisals	12.09	1.00	100.00	100.00			
	B	2016	Residential	Sales Only	10.39	1.01			96.97		
113200	Lapeer										
	A	2014	All Property	Review of Reassessment			99.50	99.50			
	A	2014	Residential	Review of Reassessment					98.73		
113400	Marathon										
	A	2014	All Property	Review of Reassessment			99.50	99.50			
	A	2014	Residential	Review of Reassessment					98.73		
113600	Preble										
	A	2013	All Property	Sales/Appraisals	21.72	0.89	96.00	96.00			
	A	2016	Residential	Sales Only	9.61	1.02			93.55		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B29

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	A	2013	All Property	Sales/Appraisals	21.72	0.89	96.00	96.00			
	A	2016	Residential	Sales Only	9.61	1.02			93.55		
114000	Solon										
	A	2014	All Property	Sales/Appraisals	14.39	1.05	95.00	95.00			
	A	2014	Residential	Sales/Appraisals	17.98	1.07			88.78		
114200	Taylor										
	A	2014	All Property	Sales/Appraisals	36.40	0.95	84.00	84.00			
	A	2014	Residential	Sales/Appraisals	23.98	1.08			84.56		
114400	Truxton										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					104.04		
114600	Virgil										
	A	2012	All Property	Sales/Appraisals	18.40	1.06	100.00	100.00			
	A	2016	Residential	Sales Only	14.03	1.05			96.79		
114800	Willet										
	A	2014	All Property	Sales/Appraisals	21.64	0.91	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	10.05	1.03			91.66		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B30

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
122200	Bovina										
	A	2013	All Property	Sales/Appraisals	15.84	0.95	23.50	23.50			
	A	2013	Residential	Sales/Appraisals	16.22	0.99			22.58		
122400	Colchester										
	A	2013	All Property	Sales/Appraisals	45.15	0.80	3.04	4.00			
	A	2013	Residential	Sales/Appraisals	44.56	1.29			2.16		
122600	Davenport										
	A	2013	All Property	Sales/Appraisals	14.27	1.03	75.25	75.25			
	A	2016	Residential	Sales Only	14.91	1.04			77.43		
122800	Delhi										
	A	2014	All Property	Sales/Appraisals	22.78	0.76	60.00	60.00			
	A	2014	Residential	Sales/Appraisals	14.75	1.04			55.73		
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	2015	All Property	Sales/Appraisals	15.24	0.97	99.00	99.00			
	A	2016	Residential	Sales Only	12.21	1.04			95.19		
123400	Hamden										
	A	2012	All Property	Sales/Appraisals	27.90	1.00	18.00	18.00		2019	
	A	2012	Residential	Sales/Appraisals	29.67	1.04			17.26	2019	
123600	Hancock										
	A	2013	All Property	Sales/Appraisals	28.70	1.05	12.49	12.49			
	A	2013	Residential	Sales/Appraisals	25.39	1.12			12.58		
123800	Harpersfield										
	A	2013	All Property	Sales/Appraisals	19.05	1.06	28.50	28.50			
	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B31

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124200	Masonville										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124600	Middletown										
	A	2014	All Property	Sales/Appraisals	19.65	0.86	101.00	101.00			
	A	2016	Residential	Sales Only	22.99	1.11			105.51		
124800	Roxbury										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	21.16	1.09	85.50	85.50			
	B	2016	Residential	Sales Only	20.62	1.09			84.55		
125200	Stamford										
	A	2013	All Property	Sales/Appraisals	40.40	0.94	26.40	26.40			
	A	2013	Residential	Sales/Appraisals	23.66	1.05			25.18		
125400	Tompkins										
	A	2012	All Property	Sales/Appraisals	36.60	0.43	3.93	6.00			
	A	2012	Residential	Sales/Appraisals	35.14	1.17			2.74		
125600	Walton										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B32

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
131300	Poughkeepsie										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
132000	Amenia										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
132200	Beekman										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
132400	Clinton										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
132600	Dover										
	B	2013	All Property	Sales/Appraisals	12.94	1.05	56.00	56.00			
	B	2016	Residential	Sales Only	12.61	1.03			56.07		
132800	East Fishkill										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
133000	Fishkill										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
133200	Hyde Park										
	C	2013	All Property	Sales/Appraisals	23.50	1.08	59.00	59.00			
	C	2016	Residential	Sales Only	21.93	1.07			62.03		
133400	La Grange										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B33

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
133800	Northeast										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
134000	Pawling										
	B	2013	All Property	Sales/Appraisals	16.34	1.06	49.40	49.40			
	B	2016	Residential	Sales Only	17.13	1.05			49.08		
134200	Pine Plains										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
134400	Pleasant Valley										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
134600	Poughkeepsie										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
134800	Red Hook										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
135000	Rhinebeck										
	B	2014	All Property	Sales/Appraisals	14.49	1.06	100.00	100.00			
	B	2016	Residential	Sales Only	14.93	1.08			96.03		
135200	Stanford										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
135400	Union Vale										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B34

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
135800	Washington										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B35

County of Erie											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2013	All Property	CAMA/Appraisals	22.42	1.11	72.00	72.00		2019	
	C	2016	Residential	CAMA	23.39	1.11			73.96	2019	
140900	Lackawanna										
	C	2013	All Property	Sales/Appraisals	19.10	1.09	79.31	79.31			
	C	2016	Residential	Sales Only	18.64	1.05			86.24		
141600	Tonawanda										
	C	2014	All Property	Review of Reassessment			90.00	90.00		2018	yes
	C	2014	Residential	Review of Reassessment					85.91	2018	yes
142000	Alden										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					95.91		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					100.00		
142400	Aurora										
	B	2015	All Property	Sales/Appraisals	13.38	1.01	35.00	35.00			
	B	2016	Residential	Sales Only	13.21	1.02			33.57		
142600	Boston										
	B	2013	All Property	Sales/Appraisals	12.71	1.06	87.00	87.00			
	B	2016	Residential	Sales Only	12.63	1.04			84.65		
142800	Brant										
	A	2013	All Property	CAMA/Appraisals	17.39	1.02	79.00	79.00			
	A	2016	Residential	CAMA	16.01	1.02			79.83		
143000	Cheektowaga										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	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					95.29	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B36

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2015	All Property	Sales/Appraisals	24.60	1.00	41.00	41.00			
	A	2016	Residential	Sales Only	15.56	1.04			42.18		
143600	Collins										
	B	2015	All Property	Sales/Appraisals	25.51	1.32	56.00	56.00			
	B	2016	Residential	Sales Only	19.04	1.08			60.08		
143800	Concord										
	B	2015	All Property	Sales/Appraisals	18.02	1.05	41.00	41.00			
	B	2016	Residential	Sales Only	18.60	1.04			41.93		
144000	Eden										
	B	2015	All Property	Sales/Appraisals	21.24	1.05	63.00	63.00			
	B	2016	Residential	Sales Only	18.80	1.08			62.21		
144200	Elma										
	B	2015	All Property	Sales/Appraisals	10.98	1.01	4.28	4.28			
	B	2016	Residential	Sales Only	10.78	1.00			4.12		
144400	Evans										
	B	2013	All Property	Sales/Appraisals	12.48	1.03	87.00	87.00			
	B	2016	Residential	Sales Only	12.56	1.02			86.17		
144600	Grand Island										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					95.56		
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.51	1.03	52.00	52.00			
	C	2016	Residential	Sales Only	10.38	1.01			50.87		
145000	Holland										
	A	2013	All Property	Sales/Appraisals	14.52	1.06	85.00	85.00			
	A	2016	Residential	Sales Only	15.00	1.06			83.22		
145200	Lancaster										
	C	2014	All Property	Review of Reassessment			92.00	92.00		2020	
	C	2014	Residential	Review of Reassessment					88.15	2020	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B37

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	B	2015	All Property	Sales/Appraisals	16.70	0.96	38.00	38.00			
	B	2016	Residential	Sales Only	10.00	1.02			37.89		
145600	Newstead										
	B	2015	All Property	Sales/Appraisals	12.69	1.07	92.00	92.00		2020	
	B	2016	Residential	Sales Only	11.86	1.01			92.60	2020	
145800	North Collins										
	A	2013	All Property	Sales/Appraisals	17.85	0.97	83.00	83.00			
	A	2016	Residential	Sales Only	11.13	0.99			87.13		
146000	Orchard Park										
	C	2015	All Property	Sales/Appraisals	11.03	1.00	52.00	52.00			
	C	2016	Residential	Sales Only	10.85	1.00			50.04		
146200	Sardinia										
	A	2015	All Property	Sales/Appraisals	23.69	1.06	54.00	54.00			
	A	2016	Residential	Sales Only	20.87	1.05			55.32		
146400	Tonawanda										
	C	2015	All Property	Sales/Appraisals	11.93	1.03	39.00	39.00			
	C	2016	Residential	Sales Only	11.69	1.02			38.13		
146600	Wales										
	A	2015	All Property	Sales/Appraisals	16.20	0.79	40.00	40.00			
	A	2016	Residential	Sales Only	13.18	1.00			38.89		
146800	West Seneca										
	C	2015	All Property	Sales/Appraisals	11.88	1.03	40.00	40.00			
	C	2016	Residential	Sales Only	11.96	1.02			41.13		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B38

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
152200	Crown Point										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
152400	Elizabethtown										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
152600	Essex										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
152800	Jay										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
153000	Keene										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
153200	Lewis										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
153400	Minerva										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
153600	Moriah										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
153800	Newcomb										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B39

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
154000	North Elba										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
154200	North Hudson										
	A	2017	All Property	Review of Reassessment			116.19	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
154400	St. Armand										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
154600	Schroon										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
154800	Ticonderoga										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
155000	Westport										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
155200	Willsboro										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
155400	Wilmington										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B40

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
162000	Tupper Lake										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
162200	Bangor										
	A	2014	All Property	CAMA/Appraisals	16.53	1.10	97.00	97.00			
	A	2016	Residential	CAMA	15.69	1.03			97.94		
162400	Bellmont										
	A	2012	All Property	Sales/Appraisals	29.74	1.06	104.00	104.00			
	A	2016	Residential	Sales Only	17.92	1.05			104.67		
162600	Bombay										
	A	2014	All Property	Sales/Appraisals	53.13	1.31	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	25.62	1.10			2.79		
162800	Brandon										
	A	2014	All Property	Sales/Appraisals	21.84	1.18	88.00	88.00			
	A	2014	Residential	Sales/Appraisals	12.99	1.01			88.24		
163000	Brighton										
	A	2013	All Property	Sales/Appraisals	44.31	1.11	86.00	86.00			
	A	2013	Residential	Sales/Appraisals	16.78	1.04			83.09		
163200	Burke										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
163400	Chateaugay										
	A	2013	All Property	Sales/Appraisals	25.65	1.05	85.00	85.00			
	A	2013	Residential	Sales/Appraisals	24.96	1.11			86.51		
163600	Constable										
	A	2014	All Property	CAMA/Appraisals	14.17	1.04	11.00	11.00			
	A	2016	Residential	CAMA	21.76	1.05			11.37		
163800	Dickinson										
	A	2013	All Property	Sales/Appraisals	71.10	1.65	95.00	95.00		2019	
	A	2013	Residential	Sales/Appraisals	35.08	1.19			92.94	2019	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B41

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2013	All Property	Sales/Appraisals	24.80	1.09	90.00	90.00			
	A	2013	Residential	Sales/Appraisals	20.31	1.06			88.14		
164200	Fort Covington										
	A	2013	All Property	Sales/Appraisals	30.56	1.01	84.94	92.00			
	A	2013	Residential	Sales/Appraisals	15.70	1.06			87.71		
164400	Franklin										
	A	2014	All Property	Sales/Appraisals	16.37	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	15.80	1.06			100.26		
164600	Harriestown										
	A	2013	All Property	Sales/Appraisals	12.06	1.01	100.00	100.00			
	A	2016	Residential	Sales Only	10.77	1.04			98.88		
164800	Malone										
	B	2014	All Property	Sales/Appraisals	23.10	1.07	86.00	86.00			
	B	2016	Residential	Sales Only	23.53	1.09			82.08		
165000	Moira										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					96.05		
165200	Santa Clara										
	A	2015	All Property	Sales/Appraisals	34.72	1.09	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			91.83		
165400	Waverly										
	A	2012	All Property	Sales/Appraisals	39.64	1.31	100.00	100.00			
	A	2012	Residential	Sales/Appraisals	31.59	1.23			97.95		
165600	Westville										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.26		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B42

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2012	All Property	Sales/Appraisals	11.34	1.03	100.00	100.00			
	C	2016	Residential	Sales Only	12.57	1.03			98.74		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			100.00	100.00			
	C	2015	Residential	Review of Reassessment					92.24		
172000	Bleecker										
	A	2015	All Property	Sales/Appraisals	15.45	1.01	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	13.17	1.01			96.43		
172200	Broadalbin										
	B	2015	All Property	Sales/Appraisals	14.32	1.01	88.98	88.98			
	B	2016	Residential	Sales Only	14.31	1.02			88.60		
172400	Caroga										
	A	2015	All Property	Sales/Appraisals	35.55	1.19	63.00	63.00			
	A	2015	Residential	Sales/Appraisals	23.62	1.10			60.31		
172600	Ephratah										
	A	2015	All Property	Sales/Appraisals	26.48	0.99	74.00	74.00			
	A	2015	Residential	Sales/Appraisals	18.94	1.05			74.91		
172800	Johnstown										
	B	2012	All Property	Sales/Appraisals	21.63	1.06	70.00	70.00			
	B	2016	Residential	Sales Only	21.37	1.08			67.35		
173000	Mayfield										
	B	2012	All Property	Sales/Appraisals	20.70	1.06	68.00	68.00			
	B	2016	Residential	Sales Only	20.55	1.08			65.50		
173200	Northampton										
	B	2012	All Property	Sales/Appraisals	19.09	1.08	66.00	66.00			
	B	2016	Residential	Sales Only	19.40	1.09			63.62		
173400	Oppenheim										
	A	2012	All Property	Sales/Appraisals	42.04	1.17	55.20	55.20			
	A	2012	Residential	Sales/Appraisals	24.50	1.06			55.01		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B43

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2015	All Property	Sales/Appraisals	28.95	1.17	53.49	61.00			
	B	2016	Residential	Sales Only	29.01	1.14			54.31		
173800	Stratford										
	A	2013	All Property	Review of Reassessment			105.95	100.00			
	A	2013	Residential	Review of Reassessment					108.63		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B44

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
182000	Alabama										
	A	2015	All Property	Review of Reassessment			96.00	96.00		2019	
	A	2015	Residential	Review of Reassessment					95.88	2019	
182200	Alexander										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					93.00	2018	yes
182400	Batavia										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
182600	Bergen										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2016	Residential	Review of Reassessment					97.53	2018	
182800	Bethany										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					100.00	2019	yes
183200	Darien										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2017	All Property	Review of Reassessment			94.68	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					91.00	2019	yes
183600	Le Roy										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B45

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
183800	Oakfield										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2017	Residential	Review of Reassessment					100.00	2019	yes
184000	Pavilion										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
184200	Pembroke										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B46

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2015	All Property	Sales/Appraisals	21.45	1.00	77.00	77.00			
	A	2016	Residential	Sales Only	18.91	1.07			76.69		
192200	Athens										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
192400	Cairo										
	B	2015	All Property	Sales/Appraisals	8.46	1.03	68.00	68.00			
	B	2016	Residential	Sales Only	7.53	1.02			67.02		
192600	Catskill										
	B	2015	All Property	Sales/Appraisals	25.47	1.08	60.00	60.00			
	B	2016	Residential	Sales Only	25.93	1.14			57.87		
192800	Coxsackie										
	B	2015	All Property	Sales/Appraisals	27.55	1.15	74.00	74.00			
	B	2016	Residential	Sales Only	28.24	1.14			72.31		
193000	Durham										
	A	2015	All Property	CAMA/Appraisals	17.37	1.02	80.50	80.50			
	A	2016	Residential	CAMA	18.03	1.01			78.82		
193200	Greenville										
	A	2015	All Property	Sales/Appraisals	16.19	1.03	80.50	80.50			
	A	2016	Residential	Sales Only	16.15	1.04			76.60		
193400	Halcott										
	A	2014	All Property	CAMA/Appraisals	12.82	1.03	108.00	108.00			
	A	2016	Residential	CAMA	17.76	1.05			107.38		
193600	Hunter										
	A	2015	All Property	Sales/Appraisals	30.29	1.13	56.75	56.75			
	A	2016	Residential	Sales Only	30.58	1.18			53.48		
193800	Jewett										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B47

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
194200	New Baltimore										
	A	2015	All Property	Sales/Appraisals	27.55	1.15	74.00	74.00			
	A	2016	Residential	Sales Only	28.24	1.14			72.31		
194400	Prattsville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2016	Residential	Review of Reassessment					94.77	2018	
194600	Windham										
	A	2016	All Property	Review of Reassessment			97.50	97.50		2018	
	A	2016	Residential	Review of Reassessment					90.68	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B48

County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
202200	Benson										
	A	2013	All Property	Sales/Appraisals	26.67	1.10	93.00	93.00			
	A	2016	Residential	Sales Only	21.17	1.06			84.54		
202400	Hope										
	A	2013	All Property	Sales/Appraisals	26.67	1.10	93.00	93.00			
	A	2016	Residential	Sales Only	21.17	1.06			84.54		
202600	Indian Lake										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					96.02		
202800	Inlet										
	A	2015	All Property	Sales/Appraisals	16.03	1.07	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.01	1.07			94.34		
203000	Lake Pleasant										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					99.92		
203200	Long Lake										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					98.75		
203400	Morehouse										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					98.12		
203600	Wells										
	A	2013	All Property	Sales/Appraisals	26.67	1.10	93.00	93.00			
	A	2016	Residential	Sales Only	21.17	1.06			84.54		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B49

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2014	All Property	Sales/Appraisals	25.91	1.06	20.00	20.00			
	C	2014	Residential	Sales/Appraisals	26.52	1.11			19.04		
212000	Columbia										
	A	2014	All Property	Sales/Appraisals	31.42	0.74	91.00	91.00			
	A	2016	Residential	Sales Only	20.34	1.07			88.85		
212200	Danube										
	A	2014	All Property	CAMA/Appraisals	15.34	1.11	81.30	81.30			
	A	2016	Residential	CAMA	17.34	1.03			88.59		
212400	Fairfield										
	A	2013	All Property	Sales/Appraisals	18.59	1.12	78.00	78.00			
	A	2013	Residential	Sales/Appraisals	14.38	1.00			80.88		
212600	Frankfort										
	B	2015	All Property	Sales/Appraisals	20.51	1.09	72.00	72.00			
	B	2016	Residential	Sales Only	20.40	1.08			69.73		
212800	German Flatts										
	B	2015	All Property	Sales/Appraisals	36.56	1.22	80.00	80.00			
	B	2016	Residential	Sales Only	39.61	1.24			77.25		
213000	Herkimer										
	B	2014	All Property	Sales/Appraisals	20.76	1.06	94.00	94.00			
	B	2016	Residential	Sales Only	22.32	1.07			94.04		
213200	Litchfield										
	A	2014	All Property	Sales/Appraisals	31.42	0.74	91.00	91.00			
	A	2016	Residential	Sales Only	20.34	1.07			88.85		
213400	Little Falls										
	A	2013	All Property	Sales/Appraisals	13.39	1.05	75.00	75.00			
	A	2013	Residential	Sales/Appraisals	13.07	1.05			74.50		
213600	Manheim										
	B	2014	All Property	CAMA/Appraisals	20.08	1.01	70.00	70.00			
	B	2016	Residential	CAMA	18.62	1.03			63.43		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B50

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2015	All Property	Sales/Appraisals	15.81	1.04	103.50	103.50			
	A	2016	Residential	Sales Only	14.69	1.06			99.29		
214000	Norway										
	A	2012	All Property	Sales/Appraisals	10.52	1.11	72.00	72.00			
	A	2012	Residential	Sales/Appraisals	12.01	1.03			74.62		
214200	Ohio										
	A	2015	All Property	CAMA/Appraisals	15.18	1.10	100.00	100.00			
	A	2016	Residential	CAMA	24.95	1.03			97.54		
214400	Russia										
	A	2013	All Property	CAMA/Appraisals	15.12	1.00	100.00	100.00			
	A	2016	Residential	CAMA	19.07	1.00			101.12		
214600	Salisbury										
	A	2013	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2013	Residential	Review of Reassessment					98.67	2018	
214800	Schuyler										
	A	2013	All Property	Sales/Appraisals	33.08	1.18	90.00	90.00			
	A	2013	Residential	Sales/Appraisals	17.00	1.06			86.79		
215000	Stark										
	A	2013	All Property	Sales/Appraisals	22.14	1.04	59.30	59.30			
	A	2013	Residential	Sales/Appraisals	16.21	1.06			56.92		
215200	Warren										
	A	2013	All Property	Sales/Appraisals	26.14	0.92	64.00	64.00			
	A	2013	Residential	Sales/Appraisals	14.29	1.05			67.84		
215400	Webb										
	A	2015	All Property	CAMA/Appraisals	14.68	1.06	100.00	100.00			
	A	2016	Residential	CAMA	17.69	1.00			95.88		
215600	Winfield										
	A	2014	All Property	Sales/Appraisals	31.42	0.74	91.00	91.00			
	A	2016	Residential	Sales Only	20.34	1.07			88.85		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B51

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2014	All Property	Sales/Appraisals	17.95	1.04	92.00	92.00			
	C	2016	Residential	Sales Only	17.61	1.03			87.88		
222000	Adams										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					101.14		
222200	Alexandria										
	A	2014	All Property	CAMA/Appraisals	27.38	1.00	99.00	99.00			
	A	2016	Residential	CAMA	27.84	1.00			97.09		
222400	Antwerp										
	A	2014	All Property	CAMA/Appraisals	42.90	0.96	91.00	91.00			
	A	2016	Residential	CAMA	19.65	1.05			104.46		
222600	Brownville										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					101.35	2020	yes
222800	Cape Vincent										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					104.51	2019	yes
223000	Champion										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					103.97		
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					105.01	2019	yes
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	27.89	0.90	100.00	100.00			
	A	2016	Residential	Sales Only	18.09	1.04			100.31		
223600	Henderson										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					99.77		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B52

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
223800	Hounsfield										
	A	2012	All Property	Sales/Appraisals	11.32	1.04	96.00	96.00			
	A	2016	Residential	Sales Only	10.60	1.03			93.92		
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
224400	Lyme										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					104.74		
224600	Orleans										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					96.67		
224800	Pamelia										
	A	2012	All Property	Sales/Appraisals	25.41	1.05	57.00	57.00			
	A	2016	Residential	Sales Only	17.71	1.01			54.02		
225000	Philadelphia										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.31		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
225400	Rutland										
	A	2012	All Property	Sales/Appraisals	27.97	0.94	61.00	61.00			
	A	2016	Residential	Sales Only	14.68	1.03			65.32		
225600	Theresa										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					102.53		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B53

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
225800	Watertown										
	B	2012	All Property	Sales/Appraisals	19.16	0.95	65.00	65.00			
	B	2016	Residential	Sales Only	14.53	1.02			54.05		
226000	Wilna										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					105.36		
226200	Worth										
	A	2014	All Property	Sales/Appraisals	17.18	0.98	88.00	88.00			
	A	2014	Residential	Sales/Appraisals	12.17	1.04			89.69		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B54

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2014	All Property	CAMA/Appraisals	24.19	0.95	57.00	57.00			
	A	2016	Residential	CAMA	16.66	1.03			53.20		
232200	Denmark										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					103.97		
232400	Diana										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
232600	Greig										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					101.85	2019	yes
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
233200	Lewis										
	A	2014	All Property	Sales/Appraisals	9.94	0.79	107.88	100.00			
	A	2014	Residential	Sales/Appraisals	12.47	1.02			92.28		
233400	Leyden										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
233600	Lowville										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	89.00	89.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			76.80		
234000	Martinsburg										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					98.37	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B55

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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					104.67		
234400	New Bremen										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					100.34	2020	yes
234600	Osceola										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.67		
234800	Pinckney										
	A	2014	All Property	Sales/Appraisals	24.84	1.06	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	39.93	1.17			90.69		
235000	Turin										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
235200	Watson										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
235400	West Turin										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					100.11		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B56

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2014	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2014	Residential	Review of Reassessment					95.93	2018	yes
242200	Caledonia										
	A	2014	All Property	Review of Reassessment			97.00	97.00		2018	yes
	A	2014	Residential	Review of Reassessment					95.90	2018	yes
242400	Conesus										
	A	2014	All Property	Review of Reassessment			95.00	95.00		2018	yes
	A	2014	Residential	Review of Reassessment					90.31	2018	yes
242600	Geneseo										
	B	2014	All Property	Review of Reassessment			96.00	96.00		2018	yes
	B	2014	Residential	Review of Reassessment					91.91	2018	yes
242800	Groveland										
	A	2014	All Property	Review of Reassessment			96.00	96.00		2018	yes
	A	2014	Residential	Review of Reassessment					91.91	2018	yes
243000	Leicester										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2018	yes
	A	2014	Residential	Review of Reassessment					97.85	2018	yes
243200	Lima										
	B	2014	All Property	Review of Reassessment			95.00	95.00		2018	yes
	B	2014	Residential	Review of Reassessment					91.42	2018	yes
243400	Livonia										
	B	2014	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2014	Residential	Review of Reassessment					95.89	2018	yes
243600	Mount Morris										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					101.98	2018	yes
243800	North Dansville										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					103.59	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B57

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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					101.98	2018	yes
244200	Ossian										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2016	Residential	Review of Reassessment					106.68	2018	yes
244400	Portage										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					101.98	2018	yes
244600	Sparta										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					103.59	2018	yes
244800	Springwater										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					99.94		
245000	West Sparta										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					99.94	2018	yes
245200	York										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2018	yes
	A	2014	Residential	Review of Reassessment					97.85	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B58

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2014	All Property	Sales/Appraisals	9.60	1.01	100.00	100.00			
	C	2016	Residential	Sales Only	9.23	1.03			95.21		
252000	Brookfield										
	A	2013	All Property	Sales/Appraisals	17.29	0.99	98.00	98.00			
	A	2016	Residential	Sales Only	13.83	1.04			98.29		
252200	Cazenovia										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					95.36		
252400	De Ruyter										
	A	2013	All Property	Sales/Appraisals	12.25	1.02	90.00	90.00			
	A	2016	Residential	Sales Only	11.61	1.01			86.90		
252600	Eaton										
	B	2013	All Property	Sales/Appraisals	17.96	1.02	92.00	92.00			
	B	2016	Residential	Sales Only	10.95	1.03			91.13		
252800	Fenner										
	A	2013	All Property	Sales/Appraisals	17.29	0.99	98.00	98.00			
	A	2016	Residential	Sales Only	13.83	1.04			98.29		
253000	Georgetown										
	A	2013	All Property	Sales/Appraisals	17.96	1.02	92.00	92.00			
	A	2016	Residential	Sales Only	10.95	1.03			91.13		
253200	Hamilton										
	B	2015	All Property	Sales/Appraisals	11.04	1.00	96.50	96.50			
	B	2016	Residential	Sales Only	10.97	1.01			90.78		
253400	Lebanon										
	A	2013	All Property	Sales/Appraisals	17.96	1.02	92.00	92.00			
	A	2016	Residential	Sales Only	10.95	1.03			91.13		
253600	Lenox										
	B	2015	All Property	Sales/Appraisals	10.34	1.01	100.00	100.00			
	B	2016	Residential	Sales Only	10.14	1.01			99.20		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B59

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2015	All Property	Sales/Appraisals	10.34	1.01	100.00	100.00			
	A	2016	Residential	Sales Only	10.14	1.01			99.20		
254000	Madison										
	A	2015	All Property	Sales/Appraisals	21.32	1.02	78.50	78.50			
	A	2016	Residential	Sales Only	16.86	1.04			76.63		
254200	Nelson										
	A	2013	All Property	Sales/Appraisals	17.29	0.99	98.00	98.00			
	A	2016	Residential	Sales Only	13.83	1.04			98.29		
254400	Smithfield										
	A	2013	All Property	Sales/Appraisals	17.29	0.99	98.00	98.00			
	A	2016	Residential	Sales Only	13.83	1.04			98.29		
254600	Stockbridge										
	A	2015	All Property	Sales/Appraisals	10.34	1.01	100.00	100.00			
	A	2016	Residential	Sales Only	10.14	1.01			99.20		
254800	Sullivan										
	B	2013	All Property	Review of Reassessment			98.00	98.00			
	B	2013	Residential	Review of Reassessment					93.02		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B60

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2015	All Property	Sales/Appraisals	9.53	1.03	89.00	89.00		2018	
	C	2016	Residential	Sales Only	9.70	1.01			87.94	2018	
262200	Chili										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
262400	Clarkson										
	B	2013	All Property	Review of Reassessment			95.00	95.00		2019	
	B	2013	Residential	Review of Reassessment					90.86	2019	
262600	Gates										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
262800	Greece										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					97.86	2018	yes
263000	Hamlin										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					95.98		
263200	Henrietta										
	C	2016	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2016	Residential	Review of Reassessment					97.56	2018	
263400	Irondequoit										
	C	2015	All Property	Sales/Appraisals	10.70	1.08	94.00	94.00		2018	yes
	C	2016	Residential	Sales Only	9.98	1.02			95.73	2018	yes
263600	Mendon										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B61

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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					94.72	2018	yes
264000	Parma										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2015	Residential	Review of Reassessment					96.91	2018	yes
264200	Penfield										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2014	Residential	Review of Reassessment					95.55	2019	yes
264400	Perinton										
	C	2016	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2016	Residential	Review of Reassessment					98.17	2018	yes
264600	Pittsford										
	C	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2014	Residential	Review of Reassessment					95.59	2018	yes
264800	Riga										
	B	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2015	Residential	Review of Reassessment					94.30	2018	yes
265000	Rush										
	B	2013	All Property	Review of Reassessment			92.00	92.00			
	B	2013	Residential	Review of Reassessment					92.21		
265200	Sweden										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
265400	Webster										
	C	2012	All Property	Sales/Appraisals	8.43	1.00	86.50	86.50			
	C	2016	Residential	Sales Only	8.19	0.99			85.35		
265600	Wheatland										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2016	Residential	Review of Reassessment					99.82	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B62

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B63

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2015	All Property	Sales/Appraisals	28.38	1.16	75.00	75.00			
	C	2016	Residential	Sales Only	30.11	1.17			75.00		
272000	Amsterdam										
	B	2015	All Property	Sales/Appraisals	27.22	1.06	8.68	9.60			
	B	2016	Residential	Sales Only	26.65	1.10			8.48		
272200	Canajoharie										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2016	Residential	Review of Reassessment					95.55	2018	
272400	Charleston										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2015	Residential	Review of Reassessment					97.73	2018	
272600	Florida										
	A	2015	All Property	Sales/Appraisals	17.19	1.00	49.00	49.00		2018	yes
	A	2016	Residential	Sales Only	19.39	1.04			46.88	2018	yes
272800	Glen										
	A	2015	All Property	Sales/Appraisals	24.32	1.07	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	22.08	1.07			61.71		
273000	Minden										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2014	Residential	Review of Reassessment					101.11	2018	
273200	Mohawk										
	B	2014	All Property	CAMA/Appraisals	11.98	1.02	100.00	100.00			
	B	2016	Residential	CAMA	15.04	1.01			105.22		
273400	Palatine										
	A	2015	All Property	Sales/Appraisals	27.23	1.14	58.00	58.00			
	A	2015	Residential	Sales/Appraisals	35.67	1.22			55.24		
273600	Root										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2015	Residential	Review of Reassessment					97.73	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B64

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville										
	B	2015	All Property	Sales/Appraisals	27.22	1.13	34.00	34.00			
	B	2015	Residential	Sales/Appraisals	18.97	1.08			32.57		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B65

County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
280000	Nassau County,	County Roll									
	C	2012	1	Review of Reassessment			0.18	0.18			
	C	2012	2	Review of Reassessment			0.85	0.89			
	C	2012	3	Review of Reassessment			1.00	0.85			
	C	2012	4	Review of Reassessment			0.82	0.82			
280500	Glen Cove										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
280900	Long Beach										
	C	2014	All Property	Sales/Appraisals	11.62	1.02	4.00	4.00			
	C	2016	Residential	Sales Only	11.65	1.01			3.90		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B66

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2014	All Property	Sales/Appraisals	15.43	1.08	89.00	89.00			
	C	2016	Residential	Sales Only	14.33	1.04			92.28		
291100	Niagara Falls										
	C	2012	All Property	Sales/Appraisals	23.38	1.15	81.00	81.00			
	C	2016	Residential	Sales Only	22.27	1.10			86.18		
291200	North Tonawanda										
	C	2012	All Property	Sales/Appraisals	6.80	1.02	83.00	83.00			
	C	2016	Residential	Sales Only	6.53	1.01			81.97		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
292200	Hartland										
	A	2014	All Property	Review of Reassessment			90.00	90.00			
	A	2014	Residential	Review of Reassessment					85.73		
292400	Lewiston										
	C	2014	All Property	Sales/Appraisals	12.59	1.05	69.00	69.00			
	C	2016	Residential	Sales Only	11.55	1.02			68.77		
292600	Lockport										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
292800	Newfane										
	B	2014	All Property	Sales/Appraisals	14.57	1.07	83.00	83.00			
	B	2016	Residential	Sales Only	13.95	1.06			80.67		
293000	Niagara										
	C	2014	All Property	Sales/Appraisals	18.58	1.13	56.00	56.00			
	C	2016	Residential	Sales Only	16.89	1.05			63.61		
293200	Pendleton										
	B	2012	All Property	Sales/Appraisals	11.64	0.98	84.00	84.00			
	B	2016	Residential	Sales Only	11.56	1.03			80.62		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B67

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2014	All Property	Sales/Appraisals	18.37	1.05	76.00	76.00			
	B	2016	Residential	Sales Only	18.88	1.06			73.47		
293600	Royalton										
	B	2014	All Property	Review of Reassessment			90.00	90.00			
	B	2014	Residential	Review of Reassessment					90.08		
293800	Somerset										
	A	2014	All Property	Sales/Appraisals	19.17	0.99	86.00	86.00			
	A	2016	Residential	Sales Only	12.59	1.03			87.19		
294000	Wheatfield										
	C	2014	All Property	Sales/Appraisals	13.36	1.03	62.00	62.00			
	C	2016	Residential	Sales Only	13.04	1.02			61.74		
294200	Wilson										
	B	2012	All Property	Sales/Appraisals	23.38	1.15	81.00	81.00			
	B	2016	Residential	Sales Only	22.27	1.10			86.18		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B68

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2013	All Property	Sales/Appraisals	25.72	1.07	74.45	74.45			
	C	2016	Residential	Sales Only	27.91	1.16			66.58		
301400	Sherrill										
	C	2013	All Property	Sales/Appraisals	17.87	1.00	73.50	73.50			
	C	2016	Residential	Sales Only	15.23	1.02			67.48		
301600	Utica										
	C	2013	All Property	Sales/Appraisals	21.84	1.05	68.00	68.00			
	C	2016	Residential	Sales Only	20.69	1.08			62.86		
302000	Annsville										
	A	2014	All Property	Sales/Appraisals	38.13	0.68	56.00	56.00			
	A	2014	Residential	Sales/Appraisals	30.51	1.13			46.76		
302200	Augusta										
	A	2013	All Property	Sales/Appraisals	54.43	1.20	62.00	62.00			
	A	2013	Residential	Sales/Appraisals	36.31	1.25			60.52		
302400	Ava										
	A	2014	All Property	Sales/Appraisals	11.01	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	10.91	1.00			99.74		
302600	Boonville										
	A	2013	All Property	CAMA/Appraisals	16.84	1.04	60.00	60.00			
	A	2016	Residential	CAMA	17.09	1.03			56.18		
302800	Bridgewater										
	A	2013	All Property	Sales/Appraisals	32.35	1.12	89.00	89.00			
	A	2013	Residential	Sales/Appraisals	24.31	1.11			86.56		
303000	Camden										
	A	2013	All Property	Sales/Appraisals	16.36	1.08	2.32	2.32			
	A	2016	Residential	Sales Only	15.14	1.09			2.27		
303200	Deerfield										
	B	2014	All Property	Sales/Appraisals	12.89	0.99	15.50	15.50			
	B	2016	Residential	Sales Only	11.19	1.01			14.46		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B69

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	A	2013	All Property	Sales/Appraisals	38.48	0.95	16.10	16.10			
	A	2013	Residential	Sales/Appraisals	37.26	1.36			14.92		
303600	Floyd										
	B	2013	All Property	Sales/Appraisals	17.46	1.05	92.50	92.50			
	B	2016	Residential	Sales Only	19.08	1.06			90.02		
303800	Forestport										
	A	2013	All Property	Sales/Appraisals	31.87	1.00	85.00	85.00			
	A	2016	Residential	Sales Only	23.83	1.05			85.02		
304000	Kirkland										
	B	2013	All Property	Sales/Appraisals	18.95	1.06	63.00	63.00			
	B	2016	Residential	Sales Only	18.85	1.07			62.29		
304200	Lee										
	B	2013	All Property	Sales/Appraisals	32.59	1.03	3.33	3.33			
	B	2016	Residential	Sales Only	32.72	1.21			3.24		
304400	Marcy										
	B	2013	All Property	Sales/Appraisals	17.01	0.69	75.00	75.00			
	B	2016	Residential	Sales Only	15.31	1.04			64.53		
304600	Marshall										
	A	2014	All Property	CAMA/Appraisals	21.79	0.94	66.00	66.00			
	A	2016	Residential	CAMA	16.26	1.04			64.77		
304800	New Hartford										
	C	2013	All Property	Sales/Appraisals	16.90	0.97	81.00	81.00			
	C	2016	Residential	Sales Only	16.54	1.02			73.40		
305000	Paris										
	B	2014	All Property	Sales/Appraisals	16.14	0.99	95.00	95.00			
	B	2016	Residential	Sales Only	11.28	1.02			91.00		
305200	Remsen										
	A	2014	All Property	Sales/Appraisals	32.39	1.02	51.00	51.00			
	A	2014	Residential	Sales/Appraisals	29.46	1.11			52.26		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B70

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	A	2013	All Property	Sales/Appraisals	21.55	1.02	60.50	60.50			
	A	2016	Residential	Sales Only	18.29	1.06			60.64		
305600	Steuben										
	A	2015	All Property	Sales/Appraisals	14.81	0.95	97.00	97.00			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			94.80		
305800	Trenton										
	B	2013	All Property	Sales/Appraisals	20.52	0.88	65.00	65.00			
	B	2016	Residential	Sales Only	21.68	1.07			63.91		
306000	Vernon										
	B	2013	All Property	Sales/Appraisals	18.74	1.04	73.50	73.50			
	B	2016	Residential	Sales Only	16.74	1.05			68.11		
306200	Verona										
	A	2013	All Property	Sales/Appraisals	21.89	1.07	72.00	72.00			
	A	2016	Residential	Sales Only	20.18	1.07			68.40		
306400	Vienna										
	A	2013	All Property	Sales/Appraisals	24.52	1.14	60.00	60.00			
	A	2016	Residential	Sales Only	25.02	1.14			59.45		
306600	Western										
	A	2014	All Property	Sales/Appraisals	26.29	0.68	54.50	54.50			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			51.04		
306800	Westmoreland										
	B	2013	All Property	Sales/Appraisals	24.67	1.11	63.50	63.50			
	B	2016	Residential	Sales Only	23.87	1.09			62.32		
307000	Whitestown										
	C	2013	All Property	Sales/Appraisals	22.35	1.09	67.50	67.50			
	C	2016	Residential	Sales Only	23.30	1.11			65.11		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B71

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2015	All Property	Sales/Appraisals	15.42	1.03	80.00	80.00			
	C	2016	Residential	Sales Only	15.90	1.05			76.27		
312000	Camillus										
	C	2015	All Property	Sales/Appraisals	6.59	1.00	100.00	100.00			
	C	2016	Residential	Sales Only	6.36	1.01			96.64		
312200	Cicero										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
312400	Clay										
	C	2015	All Property	Sales/Appraisals	9.95	0.99	4.29	4.29			
	C	2016	Residential	Sales Only	9.61	1.00			4.06		
312600	Dewitt										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
312800	Elbridge										
	B	2015	All Property	Sales/Appraisals	6.59	1.00	100.00	100.00			
	B	2016	Residential	Sales Only	6.36	1.01			96.64		
313000	Fabius										
	A	2015	All Property	Sales/Appraisals	11.77	1.02	99.00	99.00			
	A	2016	Residential	Sales Only	6.38	1.01			96.31		
313200	Geddes										
	C	2015	All Property	Sales/Appraisals	10.22	1.02	90.00	90.00			
	C	2016	Residential	Sales Only	10.39	1.01			87.26		
313400	LaFayette										
	B	2013	All Property	Sales/Appraisals	7.42	1.00	93.00	93.00			
	B	2016	Residential	Sales Only	7.48	1.00			90.70		
313600	Lysander										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B72

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
313800	Manlius										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
314000	Marcellus										
	B	2014	All Property	Sales/Appraisals	5.33	1.00	100.00	100.00			
	B	2016	Residential	Sales Only	4.41	1.00			97.77		
314200	Onondaga										
	C	2014	All Property	Sales/Appraisals	5.31	1.01	100.00	100.00			
	C	2016	Residential	Sales Only	5.24	1.00			95.65		
314400	Otisco										
	A	2015	All Property	Sales/Appraisals	21.46	1.04	2.02	2.02			
	A	2015	Residential	Sales/Appraisals	18.99	1.08			1.99		
314600	Pompey										
	B	2015	All Property	Sales/Appraisals	11.77	1.02	99.00	99.00			
	B	2016	Residential	Sales Only	6.38	1.01			96.31		
314800	Salina										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
315000	Skaneateles										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					98.17		
315200	Spafford										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					94.47		
315400	Tully										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
315600	Van Buren										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B73

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					100.00		
320500	Geneva										
	C	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2016	Residential	Review of Reassessment					93.18	2019	yes
322000	Bristol										
	A	2015	All Property	Review of Reassessment			99.00	99.00			
	A	2015	Residential	Review of Reassessment					93.56		
322200	Canadice										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					97.35		
322400	Canandaigua										
	B	2014	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2014	Residential	Review of Reassessment					92.88	2018	yes
322600	East Bloomfield										
	B	2015	All Property	Review of Reassessment			99.00	99.00		2018	yes
	B	2015	Residential	Review of Reassessment					93.42	2018	yes
322800	Farmington										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					101.66	2020	yes
323200	Gorham										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.00	2020	yes
323400	Hopewell										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					97.33		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B74

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	B	2015	All Property	Review of Reassessment			99.00	99.00			
	B	2015	Residential	Review of Reassessment					94.09		
323800	Naples										
	A	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	A	2015	Residential	Review of Reassessment					99.28	2018	yes
324000	Phelps										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2017	Residential	Review of Reassessment					100.00	2019	yes
324200	Richmond										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					96.62	2019	yes
324400	Seneca										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2016	Residential	Review of Reassessment					98.45	2018	yes
324600	South Bristol										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.57	2019	yes
324800	Victor										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2015	Residential	Review of Reassessment					97.82	2019	yes
325000	West Bloomfield										
	A	2013	All Property	Review of Reassessment			95.00	95.00		2018	yes
	A	2013	Residential	Review of Reassessment					94.80	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B75

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	C	2015	All Property	Sales/Appraisals	18.39	1.06	17.45	17.45			
	C	2016	Residential	Sales Only	17.71	1.05			17.52		
331100	Newburgh										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
331300	Port Jervis										
	C	2015	All Property	Sales/Appraisals	30.09	1.19	42.00	42.00			
	C	2016	Residential	Sales Only	32.00	1.18			41.99		
332000	Blooming Grove										
	C	2015	All Property	Sales/Appraisals	16.11	1.03	18.85	18.85			
	C	2016	Residential	Sales Only	15.76	1.04			17.96		
332200	Chester										
	C	2015	All Property	Sales/Appraisals	9.45	1.02	62.50	62.50			
	C	2016	Residential	Sales Only	9.57	1.01			62.83		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					100.00		
332600	Crawford										
	B	2015	All Property	Sales/Appraisals	11.55	1.00	40.00	40.00			
	B	2016	Residential	Sales Only	11.28	0.99			38.08		
332800	Deerpark										
	B	2015	All Property	Sales/Appraisals	28.15	1.15	58.45	58.45			
	B	2016	Residential	Sales Only	28.61	1.14			56.69		
333000	Goshen										
	B	2015	All Property	Sales/Appraisals	10.58	1.01	65.00	65.00			
	B	2016	Residential	Sales Only	10.91	1.00			63.67		
333200	Greenville										
	B	2015	All Property	Sales/Appraisals	15.09	1.05	65.60	65.60			
	B	2016	Residential	Sales Only	13.01	1.03			63.17		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B76

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonburgh										
	B	2014	All Property	Sales/Appraisals	8.01	1.00	100.00	100.00			
	B	2016	Residential	Sales Only	6.55	1.01			101.82		
333600	Highlands										
	C	2013	All Property	Review of Reassessment			106.00	106.00			
	C	2013	Residential	Review of Reassessment					108.32		
333800	Minisink										
	B	2015	All Property	Sales/Appraisals	13.64	1.01	50.00	50.00			
	B	2016	Residential	Sales Only	9.57	1.01			48.27		
334000	Monroe										
	C	2015	All Property	Sales/Appraisals	9.51	1.01	19.50	19.50			
	C	2016	Residential	Sales Only	9.33	1.01			19.18		
334200	Montgomery										
	C	2015	All Property	Sales/Appraisals	10.72	1.06	68.00	68.00			
	C	2016	Residential	Sales Only	10.24	1.02			69.77		
334400	Mount Hope										
	B	2015	All Property	Sales/Appraisals	21.47	0.98	61.00	61.00			
	B	2016	Residential	Sales Only	16.75	1.05			63.36		
334600	Newburgh										
	C	2014	All Property	Sales/Appraisals	15.50	0.62	34.44	34.44			
	C	2016	Residential	Sales Only	13.73	1.00			31.08		
334800	New Windsor										
	C	2015	All Property	Sales/Appraisals	14.36	1.02	18.04	18.04			
	C	2016	Residential	Sales Only	12.63	1.02			17.44		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	15.77	0.97	16.80	16.80			
	A	2016	Residential	Sales Only	10.69	1.02			16.04		
335200	Walkkill										
	C	2015	All Property	Sales/Appraisals	12.01	0.98	21.24	21.24			
	C	2016	Residential	Sales Only	11.83	1.01			20.24		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B77

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
335400	Warwick										
	B	2015	All Property	Sales/Appraisals	14.57	1.03	14.60	14.60			
	B	2016	Residential	Sales Only	15.21	1.04			14.33		
335600	Wawayanda										
	B	2015	All Property	Sales/Appraisals	13.34	1.02	68.50	68.50			
	B	2016	Residential	Sales Only	13.65	1.02			68.60		
335800	Woodbury										
	B	2015	All Property	Sales/Appraisals	6.18	1.06	41.70	41.70			
	B	2016	Residential	Sales Only	5.47	1.01			43.47		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B78

County of Orleans

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
342000	Albion										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2016	Residential	Review of Reassessment					97.58	2019	yes
342200	Barre										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					93.00	2018	yes
342400	Carlton										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					98.54	2019	yes
342600	Clarendon										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2016	Residential	Review of Reassessment					95.90	2019	yes
342800	Gaines										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.58	2019	yes
343000	Kendall										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.88	2019	yes
343200	Murray										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	B	2017	Residential	Review of Reassessment					100.00	2019	yes
343400	Ridgeway										
	B	2013	All Property	Review of Reassessment			90.00	90.00		2018	yes
	B	2013	Residential	Review of Reassessment					86.40	2018	yes
343600	Shelby										
	B	2013	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2013	Residential	Review of Reassessment					96.20	2018	yes
343800	Yates										
	A	2013	All Property	Review of Reassessment			98.00	98.00			
	A	2013	Residential	Review of Reassessment					94.68		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B79

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
350400	Fulton										
	C	2013	All Property	Sales/Appraisals	16.23	1.03	100.00	100.00			
	C	2016	Residential	Sales Only	17.29	1.04			98.00		
351200	Oswego										
	C	2014	All Property	Sales/Appraisals	9.06	1.25	100.00	100.00			
	C	2016	Residential	Sales Only	8.84	1.04			97.09		
352000	Albion										
	A	2015	All Property	Sales/Appraisals	19.55	0.98	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	18.32	0.98			86.99		
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					96.81		
352400	Boylston										
	A	2013	All Property	Sales/Appraisals	23.98	1.03	95.00	95.00			
	A	2013	Residential	Sales/Appraisals	15.62	1.04			91.48		
352600	Constantia										
	A	2013	All Property	Sales/Appraisals	17.42	1.05	98.00	98.00			
	A	2016	Residential	Sales Only	14.23	1.03			94.19		
352800	Granby										
	B	2014	All Property	Sales/Appraisals	16.55	1.03	95.00	95.00		2018	
	B	2016	Residential	Sales Only	16.69	1.04			92.53	2018	
353000	Hannibal										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					93.20		
353200	Hastings										
	B	2013	All Property	Sales/Appraisals	16.77	1.03	93.00	93.00			
	B	2016	Residential	Sales Only	17.21	1.03			91.43		
353400	Mexico										
	B	2014	All Property	Review of Reassessment			95.00	95.00			
	B	2014	Residential	Review of Reassessment					92.39		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B80

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
353600	Minetto										
	B	2014	All Property	Sales/Appraisals	6.61	1.04	100.00	100.00			
	B	2016	Residential	Sales Only	6.62	1.02			101.27		
353800	New Haven										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
354000	Orwell										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.00	2021	yes
354200	Oswego										
	B	2014	All Property	Sales/Appraisals	12.07	1.01	96.00	96.00			
	B	2016	Residential	Sales Only	12.11	1.02			92.27		
354400	Palermo										
	A	2013	All Property	Sales/Appraisals	17.29	1.03	100.00	100.00			
	A	2016	Residential	Sales Only	7.26	1.01			97.51		
354600	Parish										
	A	2014	All Property	CAMA/Appraisals	16.67	1.04	100.00	100.00			
	A	2016	Residential	CAMA	17.08	1.05			100.66		
354800	Redfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					102.53	2019	yes
355000	Richland										
	A	2015	All Property	Sales/Appraisals	14.83	1.03	87.00	87.00			
	A	2016	Residential	Sales Only	13.82	1.02			82.97		
355200	Sandy Creek										
	A	2013	All Property	Sales/Appraisals	23.80	1.00	100.00	100.00			
	A	2016	Residential	Sales Only	20.07	1.06			96.05		
355400	Schroepfel										
	B	2013	All Property	Sales/Appraisals	13.81	1.02	82.00	82.00			
	B	2016	Residential	Sales Only	13.34	1.02			77.77		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B81

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
355600	Scriba										
	B	2015	All Property	CAMA/Appraisals	14.20	1.02	86.20	86.20		2018	
	B	2016	Residential	CAMA	14.51	1.01			85.42	2018	
355800	Volney										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
356000	West Monroe										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
356200	Williamstown										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					98.59	2020	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B82

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					103.07		
362000	Burlington										
	A	2013	All Property	Sales/Appraisals	17.18	1.00	56.50	56.50			
	A	2013	Residential	Sales/Appraisals	14.51	1.01			56.50		
362200	Butternuts										
	A	2013	All Property	Sales/Appraisals	11.84	1.02	107.03	100.00			
	A	2013	Residential	Sales/Appraisals	9.38	1.01			108.44		
362400	Cherry Valley										
	A	2014	All Property	CAMA/Appraisals	18.76	0.99	106.59	100.00			
	A	2016	Residential	CAMA	21.22	1.04			106.04		
362600	Decatur										
	A	2012	All Property	Sales/Appraisals	27.52	1.15	54.66	54.66			
	A	2012	Residential	Sales/Appraisals	20.18	1.09			56.14		
362800	Edmeston										
	A	2013	All Property	Sales/Appraisals	22.81	0.93	59.00	59.00			
	A	2013	Residential	Sales/Appraisals	19.86	1.02			60.22		
363000	Exeter										
	A	2013	All Property	Sales/Appraisals	24.44	1.14	53.79	60.00			
	A	2013	Residential	Sales/Appraisals	22.10	1.08			54.17		
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			106.84		
363400	Laurens										
	A	2014	All Property	CAMA/Appraisals	15.29	1.03	100.00	100.00			
	A	2016	Residential	CAMA	15.15	1.03			101.08		
363600	Maryland										
	A	2013	All Property	CAMA/Appraisals	12.25	0.98	105.47	100.00			
	A	2016	Residential	CAMA	16.18	1.02			103.44		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B83

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	A	2014	All Property	CAMA/Appraisals	20.10	0.97	75.00	75.00			
	A	2016	Residential	CAMA	18.04	1.01			72.69		
364000	Milford										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
364200	Morris										
	A	2013	All Property	Sales/Appraisals	21.86	0.99	58.00	58.00		2018	
	A	2013	Residential	Sales/Appraisals	15.77	1.04			60.65	2018	
364400	New Lisbon										
	A	2015	All Property	CAMA/Appraisals	17.68	0.98	113.13	100.00			
	A	2016	Residential	CAMA	15.47	1.01			115.30		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					99.66		
364800	Otego										
	A	2012	All Property	Sales/Appraisals	19.86	0.99	115.85	100.00			
	A	2016	Residential	Sales Only	17.29	1.06			121.81		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					108.53		
365200	Pittsfield										
	A	2014	All Property	Sales/Appraisals	20.66	1.01	56.84	56.84			
	A	2014	Residential	Sales/Appraisals	18.72	1.02			56.84		
365400	Plainfield										
	A	2013	All Property	CAMA/Appraisals	20.68	1.09	113.35	100.00			
	A	2016	Residential	CAMA	24.65	1.10			117.87		
365600	Richfield										
	A	2013	All Property	CAMA/Appraisals	19.55	1.04	100.00	100.00			
	A	2016	Residential	CAMA	26.28	1.09			93.89		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B84

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
365800	Roseboom										
	A	2017	All Property	Review of Reassessment			115.56	100.00			
	A	2017	Residential	Review of Reassessment					131.00		
366000	Springfield										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					100.21		
366200	Unadilla										
	A	2013	All Property	Sales/Appraisals	27.88	0.99	65.00	65.00			
	A	2013	Residential	Sales/Appraisals	20.42	1.06			68.08		
366400	Westford										
	A	2013	All Property	Review of Reassessment			107.61	100.00			
	A	2013	Residential	Review of Reassessment					108.72		
366600	Worcester										
	A	2013	All Property	Sales/Appraisals	26.06	1.01	60.27	64.40			
	A	2013	Residential	Sales/Appraisals	20.31	1.01			60.74		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B85

County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
372200	Kent										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
372400	Patterson										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
372600	Philipstown										
	B	2014	All Property	Sales/Appraisals	16.70	1.06	46.85	46.85			
	B	2016	Residential	Sales Only	15.91	1.05			44.65		
372800	Putnam Valley										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
373000	Southeast										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B86

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2012	All Property	Sales/Appraisals	28.66	0.95	28.10	28.10			
	C	2016	Residential	Sales Only	25.61	1.11			22.79		
381700	Troy										
	C	2013	All Property	Review of Reassessment			100.00	100.00			
	C	2013	Residential	Review of Reassessment					99.79		
382000	Berlin										
	A	2012	All Property	CAMA/Appraisals	28.80	0.98	27.80	27.80			
	A	2016	Residential	CAMA	21.90	1.03			27.19		
382200	Brunswick										
	B	2012	All Property	Sales/Appraisals	16.88	1.02	26.70	26.70			
	B	2016	Residential	Sales Only	16.52	1.03			25.64		
382400	East Greenbush										
	C	2013	All Property	Review of Reassessment			96.60	96.60		2018	yes
	C	2013	Residential	Review of Reassessment					96.60	2018	yes
382600	Grafton										
	A	2012	All Property	Sales/Appraisals	36.16	1.17	8.56	8.56			
	A	2016	Residential	Sales Only	9.51	1.01			8.18		
382800	Hoosick										
	B	2012	All Property	Sales/Appraisals	24.75	1.03	27.50	27.50		2018	yes
	B	2016	Residential	Sales Only	15.68	1.04			27.87	2018	yes
383000	Nassau										
	B	2012	All Property	Sales/Appraisals	33.12	1.17	77.00	77.00			
	B	2016	Residential	Sales Only	16.01	1.06			74.47		
383200	North Greenbush										
	C	2012	All Property	Sales/Appraisals	19.01	1.00	25.14	25.14			
	C	2016	Residential	Sales Only	17.21	1.02			23.52		
383400	Petersburgh										
	A	2012	All Property	CAMA/Appraisals	24.92	0.99	60.35	60.35			
	A	2016	Residential	CAMA	20.41	1.05			59.12		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B87

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
383600	Pittstown										
	A	2012	All Property	Sales/Appraisals	21.55	1.03	61.20	61.20			
	A	2016	Residential	Sales Only	13.44	1.02			60.33		
383800	Poestenkill										
	B	2012	All Property	Sales/Appraisals	14.30	1.01	25.70	25.70			
	B	2016	Residential	Sales Only	14.28	1.01			24.73		
384000	Sand Lake										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					98.26		
384200	Schaghticoke										
	B	2012	All Property	Sales/Appraisals	20.76	1.00	22.80	22.80			
	B	2016	Residential	Sales Only	12.47	1.00			22.35		
384400	Schodack										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					97.16		
384600	Stephentown										
	A	2012	All Property	CAMA/Appraisals	22.57	1.03	100.00	100.00			
	A	2016	Residential	CAMA	19.76	1.02			95.84		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B88

County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	C	2014	All Property	Sales/Appraisals	10.83	1.01	33.00	33.00			
	C	2016	Residential	Sales Only	10.42	1.01			31.71		
392200	Haverstraw										
	C	2013	All Property	Sales/Appraisals	17.35	1.11	99.65	99.65			
	C	2016	Residential	Sales Only	15.46	1.06			93.30		
392400	Orangetown										
	C	2014	All Property	Sales/Appraisals	13.71	0.96	47.25	44.00			
	C	2016	Residential	Sales Only	13.52	1.03			41.96		
392600	Ramapo										
	C	2014	All Property	Sales/Appraisals	15.47	1.04	12.60	12.60			
	C	2016	Residential	Sales Only	14.66	1.03			12.03		
392800	Stony Point										
	C	2013	All Property	Sales/Appraisals	12.31	0.77	15.34	15.34			
	C	2016	Residential	Sales Only	11.53	1.02			13.72		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B89

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
402000	Brasher										
	A	2012	All Property	CAMA/Appraisals	64.81	1.38	93.00	93.00			
	A	2016	Residential	CAMA	23.36	1.05			90.96		
402200	Canton										
	B	2015	All Property	Sales/Appraisals	5.66	1.03	100.00	100.00			
	B	2016	Residential	Sales Only	4.12	1.01			100.60		
402400	Clare										
	A	2015	All Property	CAMA/Appraisals	34.55	0.92	3.35	8.00			
	A	2016	Residential	CAMA	21.14	1.01			3.08		
402600	Clifton										
	A	2014	All Property	Sales/Appraisals	29.89	1.05	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	25.71	1.14			78.90		
402800	Colton										
	A	2015	All Property	Review of Reassessment			111.26	100.00			
	A	2015	Residential	Review of Reassessment					98.62		
403000	Dekalb										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					95.89		
403200	De Peyster										
	A	2014	All Property	Sales/Appraisals	26.81	1.06	79.00	79.00			
	A	2014	Residential	Sales/Appraisals	19.42	1.09			83.95		
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	93.00	93.00			
	A	2015	Residential	Sales/Appraisals	15.61	1.06			93.35		
403600	Fine										
	A	2014	All Property	CAMA/Appraisals	21.00	1.03	81.00	81.00			
	A	2016	Residential	CAMA	22.34	1.04			77.09		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B90

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	12.50	12.50			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			9.08		
404000	Gouverneur										
	A	2014	All Property	Sales/Appraisals	35.08	1.23	95.23	95.23			
	A	2016	Residential	Sales Only	31.34	1.20			95.77		
404200	Hammond										
	A	2015	All Property	CAMA/Appraisals	22.67	1.00	100.00	100.00			
	A	2016	Residential	CAMA	20.37	1.03			104.58		
404400	Hermon										
	A	2013	All Property	Review of Reassessment			98.00	98.00			
	A	2013	Residential	Review of Reassessment					94.51		
404600	Hopkinton										
	A	2014	All Property	Sales/Appraisals	23.45	0.97	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	23.17	1.08			97.83		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
405000	Lisbon										
	A	2014	All Property	Sales/Appraisals	27.63	0.92	84.00	84.00			
	A	2016	Residential	Sales Only	11.20	1.05			86.61		
405200	Louisville										
	A	2013	All Property	Sales/Appraisals	23.04	1.02	89.00	89.00			
	A	2016	Residential	Sales Only	23.77	1.02			85.25		
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			52.38		
405600	Madrid										
	A	2012	All Property	CAMA/Appraisals	25.26	1.05	90.00	90.00			
	A	2016	Residential	CAMA	20.74	1.02			93.53		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B91

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
405800	Massena										
	B	2013	All Property	Sales/Appraisals	17.71	1.06	100.00	100.00			
	B	2016	Residential	Sales Only	16.23	1.05			101.49		
406000	Morristown										
	A	2013	All Property	CAMA/Appraisals	33.68	1.02	100.00	100.00			
	A	2016	Residential	CAMA	19.73	1.02			97.77		
406200	Norfolk										
	A	2012	All Property	Sales/Appraisals	21.37	1.01	82.00	82.00			
	A	2016	Residential	Sales Only	21.45	1.08			81.90		
406400	Oswegatchie										
	A	2015	All Property	Sales/Appraisals	22.85	1.03	100.00	100.00			
	A	2016	Residential	Sales Only	20.94	1.11			97.66		
406600	Parishville										
	A	2015	All Property	Sales/Appraisals	36.29	0.72	6.12	6.12			
	A	2015	Residential	Sales/Appraisals	26.03	1.06			4.66		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					98.78		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	87.50	87.50			
	A	2015	Residential	Sales/Appraisals	21.53	1.07			82.24		
407200	Pitcairn										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	
407400	Potsdam										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					94.95		
407600	Rossie										
	A	2014	All Property	Sales/Appraisals	23.99	1.00	88.00	88.00			
	A	2014	Residential	Sales/Appraisals	15.53	1.03			93.09		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B92

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
407800	Russell										
	A	2014	All Property	Sales/Appraisals	32.53	1.07	70.00	70.00			
	A	2014	Residential	Sales/Appraisals	29.47	1.13			72.81		
408000	Stockholm										
	A	2014	All Property	Review of Reassessment			97.00	97.00			
	A	2014	Residential	Review of Reassessment					93.03		
408200	Waddington										
	A	2014	All Property	Sales/Appraisals	26.53	1.01	98.00	98.00			
	A	2016	Residential	Sales Only	16.15	1.04			96.69		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B93

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					96.18		
411500	Saratoga Springs										
	C	2013	All Property	Sales/Appraisals	16.84	1.03	75.00	75.00			
	C	2016	Residential	Sales Only	15.34	1.04			71.79		
412000	Ballston										
	B	2013	All Property	Sales/Appraisals	9.57	1.00	93.20	93.20			
	B	2016	Residential	Sales Only	9.25	1.00			87.94		
412200	Charlton										
	B	2013	All Property	Sales/Appraisals	18.06	0.99	70.00	70.00			
	B	2016	Residential	Sales Only	10.78	1.02			68.30		
412400	Clifton Park										
	C	2013	All Property	Sales/Appraisals	11.47	0.96	58.00	58.00			
	C	2016	Residential	Sales Only	10.52	0.99			53.46		
412600	Corinth										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					97.40		
412800	Day										
	A	2012	All Property	Sales/Appraisals	20.08	1.02	68.00	68.00			
	A	2012	Residential	Sales/Appraisals	16.29	1.02			64.10		
413000	Edinburg										
	A	2012	All Property	Sales/Appraisals	27.18	1.06	54.00	54.00			
	A	2012	Residential	Sales/Appraisals	25.39	1.08			50.50		
413200	Galway										
	A	2012	All Property	Sales/Appraisals	10.71	1.02	56.00	56.00		2019	
	A	2016	Residential	Sales Only	9.36	1.02			54.69	2019	
413400	Greenfield										
	B	2013	All Property	Sales/Appraisals	6.71	1.02	100.00	100.00			
	B	2016	Residential	Sales Only	6.64	1.01			96.96		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B94

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	A	2013	All Property	CAMA/Appraisals	25.12	1.01	86.00	86.00			
	A	2016	Residential	CAMA	15.77	1.00			84.32		
413800	Halfmoon										
	C	2013	All Property	Sales/Appraisals	11.72	0.95	58.00	58.00			
	C	2016	Residential	Sales Only	10.71	0.98			55.51		
414000	Malta										
	C	2017	All Property	Review of Reassessment			100.00	100.00			
	C	2017	Residential	Review of Reassessment					100.00		
414200	Milton										
	C	2013	All Property	Sales/Appraisals	8.66	1.01	92.00	92.00			
	C	2016	Residential	Sales Only	7.55	1.00			87.61		
414400	Moreau										
	B	2013	All Property	Sales/Appraisals	9.11	0.85	100.00	100.00			
	B	2016	Residential	Sales Only	7.43	1.00			99.65		
414600	Northumberland										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					94.65		
414800	Providence										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					96.44		
415000	Saratoga										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					98.98		
415200	Stillwater										
	B	2015	All Property	Sales/Appraisals	19.12	1.05	90.50	90.50			
	B	2016	Residential	Sales Only	15.35	1.05			90.06		
415400	Waterford										
	C	2013	All Property	Sales/Appraisals	17.27	0.81	31.80	31.80		2018	
	C	2016	Residential	Sales Only	13.58	1.00			23.11	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B95

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
415600	Wilton										
	C	2014	All Property	Review of Reassessment			95.00	95.00			
	C	2014	Residential	Review of Reassessment					93.29		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B96

County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
421500	Schenectady										
	C	2012	All Property	Sales/Appraisals	23.11	1.07	118.00	118.00			
	C	2016	Residential	Sales Only	20.36	1.08			118.19		
422000	Duanesburg										
	A	2012	All Property	CAMA/Appraisals	15.40	1.00	33.80	33.80			
	A	2016	Residential	CAMA	14.63	1.01			33.21		
422200	Glenville										
	C	2013	All Property	Sales/Appraisals	10.50	1.00	92.00	92.00			
	C	2016	Residential	Sales Only	10.74	1.01			90.94		
422400	Niskayuna										
	C	2014	All Property	Sales/Appraisals	8.08	1.01	100.00	100.00			
	C	2016	Residential	Sales Only	7.96	1.01			102.95		
422600	Princetown										
	A	2012	All Property	Sales/Appraisals	16.16	1.08	33.80	33.80			
	A	2016	Residential	Sales Only	15.37	1.02			33.36		
422800	Rotterdam										
	C	2012	All Property	Sales/Appraisals	9.03	1.01	100.00	100.00			
	C	2016	Residential	Sales Only	9.10	1.01			100.69		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B97

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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			76.13		
432200	Broome										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					95.62	2019	yes
432400	Carlisle										
	A	2012	All Property	Sales/Appraisals	18.75	1.09	79.00	79.00			
	A	2016	Residential	Sales Only	24.84	1.11			75.59		
432600	Cobleskill										
	B	2012	All Property	Sales/Appraisals	22.10	1.11	76.50	76.50			
	B	2016	Residential	Sales Only	18.01	1.07			73.23		
432800	Conesville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					93.50	2019	yes
433000	Esperance										
	B	2015	All Property	Sales/Appraisals	13.47	1.02	97.00	97.00			
	B	2016	Residential	Sales Only	12.29	1.03			92.31		
433200	Fulton										
	A	2015	All Property	CAMA/Appraisals	18.00	1.05	68.00	68.00			
	A	2016	Residential	CAMA	22.79	1.07			64.69		
433400	Gilboa										
	A	2015	All Property	CAMA/Appraisals	21.36	1.16	2.30	2.30			
	A	2016	Residential	CAMA	20.81	1.06			1.47		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	58.00	58.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			56.76		
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			67.42		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B98

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	16.63	1.08	100.00	100.00			
	A	2016	Residential	Sales Only	10.00	1.01			97.80		
434200	Schoharie										
	B	2015	All Property	Sales/Appraisals	13.47	1.02	97.00	97.00			
	B	2016	Residential	Sales Only	12.29	1.03			92.31		
434400	Seward										
	A	2012	All Property	Sales/Appraisals	18.75	1.09	79.00	79.00			
	A	2016	Residential	Sales Only	24.84	1.11			75.59		
434600	Sharon										
	A	2012	All Property	Sales/Appraisals	18.75	1.09	79.00	79.00			
	A	2016	Residential	Sales Only	24.84	1.11			75.59		
434800	Summit										
	A	2014	All Property	Sales/Appraisals	17.27	1.08	63.50	63.50			
	A	2014	Residential	Sales/Appraisals	17.33	1.08			60.78		
435000	Wright										
	A	2013	All Property	CAMA/Appraisals	17.48	1.07	80.00	80.00			
	A	2016	Residential	CAMA	15.42	1.04			76.70		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B99

County of Schuyler

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
442000	Catharine										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
442200	Cayuta										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					96.80		
442400	Dix										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
442600	Hector										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
442800	Montour										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
443000	Orange										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
443200	Reading										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
443400	Tyrone										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B100

County of Seneca

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					103.61	2019	yes
452200	Fayette										
	A	2014	All Property	Sales/Appraisals	18.47	1.03	74.00	74.00		2018	yes
	A	2016	Residential	Sales Only	12.93	1.03			79.27	2018	yes
452400	Junius										
	A	2014	All Property	Sales/Appraisals	21.99	1.07	81.00	81.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.03			88.28		
452600	Lodi										
	A	2014	All Property	Sales/Appraisals	31.39	1.04	80.00	80.00			
	A	2016	Residential	Sales Only	23.82	1.11			86.16		
452800	Ovid										
	A	2014	All Property	Sales/Appraisals	31.39	1.04	80.00	80.00			
	A	2016	Residential	Sales Only	23.82	1.11			86.16		
453000	Romulus										
	B	2014	All Property	Sales/Appraisals	31.39	1.04	80.00	80.00			
	B	2016	Residential	Sales Only	23.82	1.11			86.16		
453200	Seneca Falls										
	B	2016	All Property	Review of Reassessment			92.50	92.50		2019	yes
	B	2016	Residential	Review of Reassessment					88.90	2019	yes
453400	Tyre										
	A	2014	All Property	Sales/Appraisals	19.15	1.01	71.00	71.00			
	A	2014	Residential	Sales/Appraisals	10.86	1.03			86.26		
453600	Varick										
	A	2014	All Property	CAMA/Appraisals	17.97	0.94	84.00	84.00			
	A	2016	Residential	CAMA	14.36	1.01			89.29		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B101

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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		2019	yes
	C	2014	Residential	Review of Reassessment					100.00	2019	yes
460600	Hornell										
	C	2014	All Property	Sales/Appraisals	28.14	1.18	100.00	100.00			
	C	2016	Residential	Sales Only	28.24	1.13			106.13		
462000	Addison										
	B	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2015	Residential	Review of Reassessment					93.79	2018	yes
462200	Avoca										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.74		
462400	Bath										
	B	2013	All Property	Sales/Appraisals	18.63	1.06	45.00	45.00		2018	yes
	B	2016	Residential	Sales Only	17.78	1.04			46.53	2018	yes
462600	Bradford										
	A	2013	All Property	Review of Reassessment			84.00	84.00			
	A	2013	Residential	Review of Reassessment					79.21		
462800	Cameron										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2014	Residential	Review of Reassessment					93.40	2019	yes
463000	Campbell										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					99.63		
463200	Canisteo										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
463400	Caton										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.17	2020	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B102

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
463600	Cohocton										
	A	2015	All Property	CAMA/Appraisals	14.41	0.98	86.00	86.00			
	A	2016	Residential	CAMA	15.90	1.03			92.81		
463800	Corning										
	B	2014	All Property	Sales/Appraisals	11.73	1.05	90.00	90.00		2018	yes
	B	2016	Residential	Sales Only	11.39	1.01			89.89	2018	yes
464000	Dansville										
	A	2014	All Property	Review of Reassessment			99.00	99.00		2018	yes
	A	2014	Residential	Review of Reassessment					95.32	2018	yes
464200	Erwin										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					95.60	2018	yes
464400	Fremont										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					92.80		
464600	Greenwood										
	A	2015	All Property	CAMA/Appraisals	14.24	1.02	100.00	100.00			
	A	2016	Residential	CAMA	17.69	1.00			107.57		
464800	Hartsville										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					98.58	2019	yes
465000	Hornby										
	A	2015	All Property	Review of Reassessment			99.00	99.00		2018	yes
	A	2015	Residential	Review of Reassessment					94.30	2018	yes
465200	Hornellsville										
	A	2015	All Property	Sales/Appraisals	17.14	1.09	98.00	98.00			
	A	2016	Residential	Sales Only	16.68	1.06			99.26		
465400	Howard										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B103

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	A	2013	All Property	Sales/Appraisals	26.88	1.02	4.60	4.60			
	A	2013	Residential	Sales/Appraisals	21.57	1.12			4.80		
465800	Lindley										
	A	2013	All Property	Sales/Appraisals	52.52	1.09	2.33	5.00			
	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					102.42	2019	yes
466200	Pulteney										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2014	Residential	Review of Reassessment					97.66	2018	yes
466400	Rathbone										
	A	2014	All Property	Review of Reassessment			98.00	98.00		2019	yes
	A	2014	Residential	Review of Reassessment					98.08	2019	yes
466600	Thurston										
	A	2013	All Property	Sales/Appraisals	31.31	1.02	3.15	3.15			
	A	2013	Residential	Sales/Appraisals	22.27	1.06			3.62		
466800	Troupsburg										
	A	2013	All Property	CAMA/Appraisals	20.51	0.94	41.00	41.00			
	A	2016	Residential	CAMA	21.40	1.05			51.89		
467000	Tuscarora										
	A	2013	All Property	Sales/Appraisals	34.73	0.88	3.05	3.62			
	A	2013	Residential	Sales/Appraisals	27.39	1.11			3.26		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
467400	Wayland										
	B	2014	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2014	Residential	Review of Reassessment					105.39	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B104

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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		2019	
	A	2015	Residential	Review of Reassessment					100.81	2019	
467800	West Union										
	A	2013	All Property	Sales/Appraisals	31.92	0.73	38.00	38.00			
	A	2013	Residential	Sales/Appraisals	15.30	1.05			40.72		
468000	Wheeler										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					99.19	2020	yes
468200	Woodhull										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2014	Residential	Review of Reassessment					94.57	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B105

County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2013	All Property	Sales/Appraisals	18.30	1.02	1.12	1.12			
	C	2016	Residential	Sales Only	18.34	1.04			1.07		
472200	Brookhaven										
	C	2013	All Property	Sales/Appraisals	19.73	1.07	0.90	0.90			
	C	2016	Residential	Sales Only	20.78	1.06			0.87		
472400	East Hampton										
	B	2013	All Property	Sales/Appraisals	25.80	1.18	0.57	0.57			
	B	2016	Residential	Sales Only	27.68	1.20			0.55		
472600	Huntington										
	C	2013	All Property	Sales/Appraisals	15.23	0.31	0.84	0.84			
	C	2016	Residential	Sales Only	14.20	1.04			0.71		
472800	Islip										
	C	2013	All Property	Sales/Appraisals	16.91	1.03	12.12	12.12			
	C	2016	Residential	Sales Only	17.18	1.06			11.57		
473000	Riverhead										
	C	2013	All Property	Sales/Appraisals	14.59	1.02	13.87	13.87			
	C	2016	Residential	Sales Only	14.64	1.04			13.21		
473200	Shelter Island										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
473400	Smithtown										
	C	2013	All Property	Sales/Appraisals	12.70	0.99	1.31	1.31			
	C	2016	Residential	Sales Only	11.65	1.01			1.25		
473600	Southampton										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
473800	Southold										
	C	2013	All Property	Sales/Appraisals	16.25	1.05	1.01	1.01			
	C	2016	Residential	Sales Only	16.59	1.06			0.97		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B106

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2014	All Property	CAMA/Appraisals	21.60	1.20	69.75	69.75			
	A	2016	Residential	CAMA	18.55	1.04			72.33		
482200	Callicoon										
	A	2014	All Property	Sales/Appraisals	19.86	1.09	69.00	69.00			
	A	2016	Residential	Sales Only	23.03	1.09			67.43		
482400	Cochecton										
	A	2014	All Property	Sales/Appraisals	16.45	1.08	79.00	79.00			
	A	2016	Residential	Sales Only	20.62	1.10			76.57		
482600	Delaware										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	Residential	Review of Reassessment					100.00	2018	yes
482800	Fallsburgh										
	B	2014	All Property	Sales/Appraisals	34.69	1.20	64.00	64.00			
	B	2016	Residential	Sales Only	39.55	1.22			69.60		
483000	Forestburgh										
	A	2014	All Property	Sales/Appraisals	29.35	1.04	7.64	9.00		2018	
	A	2014	Residential	Sales/Appraisals	24.68	1.06			8.87	2018	
483200	Fremont										
	A	2013	All Property	Sales/Appraisals	31.30	1.24	66.50	66.50			
	A	2013	Residential	Sales/Appraisals	44.93	1.25			63.48		
483400	Highland										
	A	2014	All Property	Sales/Appraisals	16.61	1.01	100.00	100.00			
	A	2016	Residential	Sales Only	14.73	1.06			95.75		
483600	Liberty										
	B	2014	All Property	Sales/Appraisals	32.01	1.21	78.50	78.50			
	B	2016	Residential	Sales Only	33.84	1.20			82.69		
483800	Lumberland										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	A	2017	Residential	Review of Reassessment					100.00	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B107

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	B	2014	All Property	Sales/Appraisals	21.63	1.07	65.40	65.40			
	B	2016	Residential	Sales Only	21.91	1.09			63.96		
484200	Neversink										
	A	2014	All Property	CAMA/Appraisals	20.57	1.04	3.80	3.80			
	A	2016	Residential	CAMA	20.67	1.04			2.55		
484400	Rockland										
	A	2014	All Property	CAMA/Appraisals	19.35	1.06	73.50	73.50			
	A	2016	Residential	CAMA	22.38	1.06			72.14		
484600	Thompson										
	B	2014	All Property	Sales/Appraisals	28.18	1.20	88.00	88.00			
	B	2016	Residential	Sales Only	28.07	1.17			97.63		
484800	Tusten										
	A	2014	All Property	Sales/Appraisals	14.74	1.09	54.00	54.00			
	A	2014	Residential	Sales/Appraisals	21.03	1.12			51.45		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B108

County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	B	2014	All Property	Sales/Appraisals	22.29	1.07	85.00	85.00			
	B	2016	Residential	Sales Only	20.81	1.07			83.03		
492200	Berkshire										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					99.77	2019	yes
492400	Candor										
	A	2015	All Property	Sales/Appraisals	25.18	1.08	98.00	98.00			
	A	2016	Residential	Sales Only	19.85	1.07			91.51		
492600	Newark Valley										
	A	2015	All Property	CAMA/Appraisals	25.24	1.03	70.00	70.00			
	A	2016	Residential	CAMA	23.87	1.07			73.19		
492800	Nichols										
	A	2015	All Property	CAMA/Appraisals	19.14	1.04	24.00	24.00			
	A	2016	Residential	CAMA	17.92	1.03			21.69		
493000	Owego										
	B	2014	All Property	Sales/Appraisals	19.07	1.02	75.90	75.90			
	B	2016	Residential	Sales Only	18.44	1.04			73.35		
493200	Richford										
	A	2014	All Property	Sales/Appraisals	11.97	0.98	98.00	98.00			
	A	2014	Residential	Sales/Appraisals	8.30	0.99			97.27		
493400	Spencer										
	A	2014	All Property	Sales/Appraisals	24.65	0.96	95.00	95.00			
	A	2016	Residential	Sales Only	13.84	1.03			94.50		
493600	Tioga										
	A	2015	All Property	Sales/Appraisals	40.07	2.00	6.60	6.60			
	A	2016	Residential	Sales Only	26.90	1.13			6.95		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B109

County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B110

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
512000	Denning										
	A	2014	All Property	Sales/Appraisals	18.01	0.98	17.00	17.00			
	A	2014	Residential	Sales/Appraisals	15.68	1.00			15.49		
512200	Esopus										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					99.15		
512400	Gardiner										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2017	Residential	Review of Reassessment					100.00	2021	yes
512600	Hardenburgh										
	A	2014	All Property	Sales/Appraisals	15.52	1.06	62.00	62.00			
	A	2014	Residential	Sales/Appraisals	17.56	1.09			56.64		
512800	Hurley										
	B	2013	All Property	Review of Reassessment			100.00	100.00			
	B	2013	Residential	Review of Reassessment					95.35		
513000	Kingston										
	B	2014	All Property	Sales/Appraisals	8.16	1.00	90.90	90.90			
	B	2014	Residential	Sales/Appraisals	8.09	1.01			85.32		
513200	Lloyd										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
513400	Marbletown										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
513600	Marlborough										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2015	Residential	Review of Reassessment					101.82	2018	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B111

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2014	All Property	Review of Reassessment			100.00	100.00			
	C	2014	Residential	Review of Reassessment					101.35		
514000	Olive										
	A	2014	All Property	Sales/Appraisals	6.65	1.02	100.00	100.00			
	A	2016	Residential	Sales Only	6.62	1.02			101.03		
514200	Plattekill										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					100.28		
514400	Rochester										
	A	2014	All Property	Sales/Appraisals	18.98	1.07	97.00	97.00			
	A	2016	Residential	Sales Only	16.07	1.07			93.72		
514600	Rosendale										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
514800	Saugerties										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	B	2017	Residential	Review of Reassessment					100.00	2018	
515000	Shandaken										
	A	2014	All Property	Sales/Appraisals	25.76	0.66	25.50	25.50			
	A	2016	Residential	Sales Only	23.74	1.06			21.49		
515200	Shawangunk										
	B	2014	All Property	Sales/Appraisals	10.97	1.02	21.78	21.78			
	B	2016	Residential	Sales Only	12.55	1.02			20.76		
515400	Ulster										
	C	2014	All Property	Sales/Appraisals	19.71	1.01	81.10	81.10			
	C	2016	Residential	Sales Only	20.98	1.05			75.69		
515600	Wawarsing										
	B	2015	All Property	Review of Reassessment			110.53	100.00			
	B	2015	Residential	Review of Reassessment					98.01		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B112

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock										
	A	2014	All Property	Review of Reassessment			99.00	99.00			
	A	2014	Residential	Review of Reassessment					94.39		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B113

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2015	All Property	Sales/Appraisals	16.44	1.03	77.00	77.00			
	C	2016	Residential	Sales Only	15.92	1.03			75.48		
522000	Bolton										
	A	2015	All Property	Sales/Appraisals	9.94	0.98	93.00	93.00			
	A	2016	Residential	Sales Only	9.88	0.99			92.93		
522200	Lake George										
	B	2015	All Property	Sales/Appraisals	12.68	1.03	93.00	93.00			
	B	2016	Residential	Sales Only	11.09	1.04			89.03		
522400	Chester										
	A	2012	All Property	Sales/Appraisals	14.72	1.00	100.30	100.30			
	A	2016	Residential	Sales Only	12.69	1.03			105.30		
522600	Hague										
	A	2012	All Property	Sales/Appraisals	17.92	0.96	76.60	76.60			
	A	2016	Residential	Sales Only	15.35	1.02			75.55		
522800	Horicon										
	A	2012	All Property	Sales/Appraisals	16.17	0.99	100.00	100.00			
	A	2016	Residential	Sales Only	14.12	1.01			103.60		
523000	Johnsburg										
	A	2014	All Property	Sales/Appraisals	30.64	1.12	2.00	2.00			
	A	2016	Residential	Sales Only	28.12	1.18			1.86		
523200	Lake Luzerne										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.12		
523400	Queensbury										
	C	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2015	Residential	Review of Reassessment					95.66	2018	yes
523600	Stony Creek										
	A	2014	All Property	Sales/Appraisals	22.34	1.04	1.00	1.07			
	A	2014	Residential	Sales/Appraisals	19.46	1.06			0.98		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B114

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
523800	Thurman										
	A	2014	All Property	Sales/Appraisals	11.71	1.05	95.38	95.38			
	A	2016	Residential	Sales Only	12.48	1.02			90.84		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	13.20	1.03	100.00	100.00			
	A	2016	Residential	Sales Only	13.23	1.02			100.99		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B115

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2015	All Property	Sales/Appraisals	15.03	1.02	99.00	99.00		2018	
	A	2016	Residential	Sales Only	15.92	1.01			94.72	2018	
532200	Cambridge										
	A	2014	All Property	Sales/Appraisals	15.40	1.03	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	13.67	1.04			104.65		
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	2015	All Property	Sales/Appraisals	6.12	1.00	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			95.61		
533000	Fort Edward										
	B	2013	All Property	Sales/Appraisals	15.88	1.05	84.00	84.00			
	B	2016	Residential	Sales Only	15.53	1.04			80.70		
533200	Granville										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2016	Residential	Review of Reassessment					100.77	2018	yes
533400	Greenwich										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	20.47	1.05	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	10.55	1.00			94.17		
533800	Hartford										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B116

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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			
	A	2015	Residential	Review of Reassessment					102.11		
534200	Jackson										
	A	2014	All Property	Sales/Appraisals	34.51	1.10	35.00	35.00			
	A	2014	Residential	Sales/Appraisals	21.00	1.06			35.66		
534400	Kingsbury										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
534600	Putnam										
	A	2013	All Property	Review of Reassessment			100.00	100.00			
	A	2013	Residential	Review of Reassessment					98.03		
534800	Salem										
	A	2014	All Property	Sales/Appraisals	18.85	1.02	60.00	60.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.05			60.53		
535000	White Creek										
	A	2014	All Property	Sales/Appraisals	19.71	1.05	66.00	66.00			
	A	2014	Residential	Sales/Appraisals	16.58	1.02			60.36		
535200	Whitehall										
	A	2015	All Property	Sales/Appraisals	15.88	1.10	100.00	100.00			
	A	2016	Residential	Sales Only	18.83	1.08			101.52		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B117

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2012	All Property	Sales/Appraisals	12.05	1.05	96.00	96.00			
	B	2016	Residential	Sales Only	11.99	1.03			95.15		
542200	Butler										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					101.24	2019	yes
542400	Galen										
	A	2012	All Property	Sales/Appraisals	20.74	1.11	87.00	87.00		2019	
	A	2016	Residential	Sales Only	20.41	1.10			88.86	2019	
542600	Huron										
	A	2014	All Property	Sales/Appraisals	8.19	0.98	95.00	95.00			
	A	2016	Residential	Sales Only	7.58	1.00			95.05		
542800	Lyons										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					101.43		
543000	Macedon										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					98.95	2020	yes
543200	Marion										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
543400	Ontario										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					97.76	2020	yes
543600	Palmyra										
	B	2013	All Property	Review of Reassessment			98.00	98.00		2019	
	B	2013	Residential	Review of Reassessment					95.62	2019	
543800	Rose										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B118

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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			
	A	2015	Residential	Review of Reassessment					96.66		
544200	Sodus										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
544400	Walworth										
	B	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2016	Residential	Review of Reassessment					95.84	2020	yes
544600	Williamson										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B119

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2012	All Property	Sales/Appraisals	25.31	1.00	3.02	3.02			
	C	2016	Residential	Sales Only	24.64	1.09			2.62		
551000	New Rochelle										
	C	2012	All Property	Sales/Appraisals	20.41	1.03	2.86	2.86			
	C	2015	Residential	Sales Only	10.96	1.03			2.44		
551200	Peekskill										
	C	2012	All Property	Sales/Appraisals	16.77	1.02	3.48	3.48			
	C	2016	Residential	Sales Only	14.92	1.04			3.33		
551400	Rye										
	C	2012	All Property	Sales/Appraisals	20.78	1.09	1.58	1.58			
	C	2016	Residential	Sales Only	10.89	1.05			1.43		
551700	White Plains										
	C	2012	All Property	Sales/Appraisals	33.35	0.97	3.17	3.17			
	C	2014	Residential	Sales Only	9.56	1.01			2.22		
551800	Yonkers										
	C	2012	All Property	Sales/Appraisals	23.13	1.06	2.70	2.70			
	C	2014	Residential	Sales Only	18.37	1.06			2.38		
552000	Bedford										
	C	2012	All Property	Sales/Appraisals	9.19	1.00	10.24	10.24			
	C	2016	Residential	Sales Only	8.39	1.01			9.84		
552200	Cortlandt										
	C	2012	All Property	Sales/Appraisals	15.77	1.03	1.70	1.70			
	C	2016	Residential	Sales Only	15.92	1.04			1.63		
552400	Eastchester										
	C	2012	All Property	Sales/Appraisals	15.87	1.03	1.17	1.17			
	C	2016	Residential	Sales Only	10.89	1.05			1.06		
552600	Greenburgh										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B120

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2012	All Property	Sales/Appraisals	11.19	1.00	1.57	1.57			
	C	2016	Residential	Sales Only	10.20	1.01			1.50		
553000	Lewisboro										
	C	2012	All Property	Sales/Appraisals	8.14	1.01	10.00	10.00			
	C	2016	Residential	Sales Only	8.18	1.00			9.58		
553200	Mamaroneck										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
553400	Mount Pleasant										
	C	2012	All Property	Sales/Appraisals	11.03	1.01	1.43	1.43			
	C	2016	Residential	Sales Only	10.04	1.01			1.37		
553600	New Castle										
	C	2012	All Property	Sales/Appraisals	8.69	1.00	19.05	19.05			
	C	2016	Residential	Sales Only	8.12	1.01			18.43		
553800	North Castle										
	C	2012	All Property	Sales/Appraisals	11.15	1.01	2.19	2.19			
	C	2016	Residential	Sales Only	11.27	1.02			2.09		
554000	North Salem										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2017	Residential	Review of Reassessment					100.00	2018	yes
554200	Ossining										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
554400	Pelham										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	yes
	C	2017	Residential	Review of Reassessment					100.00	2018	yes
554600	Pound Ridge										
	B	2012	All Property	Sales/Appraisals	15.12	0.96	17.83	17.83			
	B	2016	Residential	Sales Only	8.88	1.01			17.36		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B121

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2018	
	C	2017	Residential	Review of Reassessment					100.00	2018	
555000	Scarsdale										
	C	2016	All Property	Review of Reassessment			90.50	90.50		2019	yes
	C	2016	Residential	Review of Reassessment					86.34	2019	yes
555200	Somers										
	C	2012	All Property	Sales/Appraisals	12.18	0.98	12.67	12.67			
	C	2016	Residential	Sales Only	9.79	1.01			12.46		
555400	Yorktown										
	C	2012	All Property	Sales/Appraisals	9.58	1.02	2.38	2.38			
	C	2016	Residential	Sales Only	9.87	1.01			2.28		
555600	Mount Kisco										
	C	2012	All Property	Sales/Appraisals	20.91	1.01	17.25	17.25			
	C	2016	Residential	Sales Only	10.02	1.01			14.27		

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B122

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			95.00	95.00		2018	
	A	2017	Residential	Review of Reassessment					87.00	2018	
562200	Attica										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
562400	Bennington										
	A	2015	All Property	Sales/Appraisals	27.37	0.99	45.00	45.00			
	A	2016	Residential	Sales Only	16.51	1.06			49.00		
562600	Castile										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					97.60	2019	yes
562800	Covington										
	A	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	A	2015	Residential	Review of Reassessment					95.94	2018	yes
563000	Eagle										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					100.00	2019	yes
563200	Gainesville										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016	Residential	Review of Reassessment					100.53	2019	yes
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					102.76	2019	yes
563600	Java										
	A	2012	All Property	Sales/Appraisals	16.56	1.01	80.00	80.00		2018	yes
	A	2016	Residential	Sales Only	14.70	1.04			84.09	2018	yes
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B123

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.57		
564200	Perry										
	B	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	B	2015	Residential	Review of Reassessment					95.14	2018	yes
564400	Pike										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2015	Residential	Review of Reassessment					101.32	2019	yes
564600	Sheldon										
	A	2012	All Property	Sales/Appraisals	23.05	0.98	79.00	79.00			
	A	2016	Residential	Sales Only	15.39	1.03			88.27		
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					100.00		
565000	Wethersfield										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2017	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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B124

County of Yates

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 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		2018	yes
	A	2015	Residential	Review of Reassessment					98.42	2018	yes
572200	Benton										
	A	2015	All Property	Review of Reassessment			99.00	99.00		2019	
	A	2015	Residential	Review of Reassessment					99.78	2019	
572400	Italy										
	A	2015	All Property	Review of Reassessment			98.00	98.00		2018	yes
	A	2015	Residential	Review of Reassessment					94.88	2018	yes
572600	Jerusalem										
	A	2015	All Property	Sales/Appraisals	15.49	1.00	90.00	90.00		2018	yes
	A	2016	Residential	Sales Only	14.70	1.02			90.25	2018	yes
572800	Middlesex										
	A	2015	All Property	Review of Reassessment			90.00	90.00		2018	yes
	A	2015	Residential	Review of Reassessment					86.33	2018	yes
573000	Milo										
	B	2015	All Property	Review of Reassessment			97.00	97.00		2019	
	B	2015	Residential	Review of Reassessment					95.60	2019	
573200	Potter										
	A	2015	All Property	Review of Reassessment			97.00	97.00		2019	
	A	2015	Residential	Review of Reassessment					94.51	2019	
573400	Starkey										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2018	yes
	B	2015	Residential	Review of Reassessment					98.42	2018	yes
573600	Torrey										
	A	2015	All Property	Review of Reassessment			99.00	99.00		2019	
	A	2015	Residential	Review of Reassessment					96.34	2019	

* 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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 Rolls Considered.

**New York State Board Of Real Property Tax Services
2017 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B125

		New York City				2017				Cyclical	
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2017 State Eq. Rate	2017 Locally Stated Assmnt. Ratio ***	2017 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
650000	New York City										
	C	2017	1	Review of Reassessment			3.88	6.00		2018	yes
	C	2017	2	Review of Reassessment			33.35	45.00		2018	yes
	C	2017	3	Review of Reassessment			45.00	45.00		2018	yes
	C	2017	4	Review of Reassessment			38.72	45.00		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 3/30/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2021).

***** Data as of 3/30/2018 - 2018 Through 2021 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