Appendix **B** – 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	32			County of Alban	y			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
010100	Albany										
	С	2016		Review of Reassessment			100.00	100.00			
	С	2016	Residential	Review of Reassessment					96.56		
010300	Cohoes										
	С	2016		Sales/Appraisals	22.69	1.10	50.00	50.00			
	С	2017	Residential	Sales Only	24.32	1.10			51.44		
011800	Watervliet										
	С	2016		Review of Reassessment			95.00	95.00			
	С	2016	Residential	Review of Reassessment					94.64		
012000	Berne										
	A	2016		Sales/Appraisals	20.31	1.10	63.00	63.00			
	A	2017	Residential	Sales Only	20.78	1.07			62.59		
012200	Bethlehem										
	С	2014	• •	Review of Reassessment			95.00	95.00			
	С	2014	Residential	Review of Reassessment					93.07		
012400	Coeymans			.							
	В	2016		Sales/Appraisals	10.67	1.02	97.00	97.00			
	В	2017	Residential	Sales Only	10.92	1.01			93.34		
012600	Colonie			.							
	С	2016		Sales/Appraisals	14.20	0.93	64.25	64.25			
	С	2017	Residential	Sales Only	12.04	1.00			55.25		
012800	Green Islan										
	С	2014	1 2	Review of Reassessment			100.00	100.00			
	С	2014	Residential	Review of Reassessment					95.56		
013000	Guilderland			.							
	С	2015		Sales/Appraisals	13.37	1.06	77.90	77.90		2019	
	С	2017	Residential	Sales Only	13.47	0.98			82.73	2019	
013200	Knox	0040			40.00	0.00	50.00	50.00			
	A	2016		CAMA/Appraisals	12.66	0.98	58.00	58.00	FF 00		
	A	2017	Residential	CAMA	12.78	1.01			55.30		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Albany			2018 Locally 2018		2049	Year of	Cyclical
	Municipal Name/ Size Category * F	Roll Year Evaluated or COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
013400	New Scotland	l									
	В	2015	All Property	Sales/Appraisals	12.20	1.10	96.00	96.00			
	В	2017	Residential	Sales Only	11.53	1.02			94.41		
013600	Rensselaervil	le									
	А	2016	All Property	Sales/Appraisals	23.61	0.98	60.00	60.00			
	А	2017	Residential	Sales Only	18.54	1.07			61.18		
013800	Westerlo										
	А	2016	All Property	CAMA/Appraisals	24.50	1.10	1.00	1.00			
	А	2017	Residential	CAMA	18.09	1.03			0.86		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Allegany				2018 Locally	0040	Veer of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	В	2013	All Property	Sales/Appraisals	13.97	1.04	88.80	95.00			
	В	2017	Residential	Sales Only	14.26	1.04			94.84		
022200	Allen										
	А	2016	All Property	Review of Reassessment			96.00	96.00			
	А	2016	Residential	Review of Reassessment					88.46		
022400	Alma										
	А	2014	All Property	Review of Reassessment			99.00	99.00			
	А	2014	Residential	Review of Reassessment					80.28		
022600	Almond										
	А	2017	All Property	Review of Reassessment			99.00	99.00			
	А	2017	Residential	Review of Reassessment					91.29		
022800	Amity										
	A	2014	All Property	CAMA/Appraisals	35.48	1.28	89.00	89.00			
	А	2017	Residential	CAMA	22.65	1.08			95.38		
023000	Andover										
	А	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					95.00		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
023400	Belfast										
	А	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	А	2017	Residential	Review of Reassessment					91.35	2020	yes
023600	Birdsall										-
	А	2015	All Property	Review of Reassessment			95.00	95.00			
	А	2015	Residential	Review of Reassessment					85.75		
023800	Bolivar										
	А	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017		Review of Reassessment					102.12		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	Раде во Municipal Roll Year			County of Allegany				2018 Locally	2018	Year of	Cyclical
Municipal Code	Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
024000	Burns										
	А	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					94.16		
024200	Caneadea										
	А	2014		Review of Reassessment			93.00	93.00			
	А	2014	Residential	Review of Reassessment					86.36		
024400	Centerville										
	A	2017		Review of Reassessment			100.00	100.00		2020	yes
	A	2017	Residential	Review of Reassessment					100.29	2020	yes
024600	Clarksville										
	A	2013		CAMA/Appraisals	17.02	1.05	84.00	84.00			
	A	2017	Residential	CAMA	16.49	1.02			84.80		
024800	Cuba										
	A	2013		Sales/Appraisals	22.45	1.12	91.00	91.00			
	A	2017	Residential	Sales Only	23.45	1.12			92.85		
025000	Friendship										
	A	2016		CAMA/Appraisals	19.06	1.06	91.00	91.00			
	A	2017	Residential	CAMA	19.11	1.03			88.20		
025200	Genesee										
	A	2013		CAMA/Appraisals	47.33	1.46	92.00	92.00			
	A	2017	Residential	САМА	17.92	1.05			95.30		
025400	Granger	0040									
	A	2016		Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					87.69		
025600	Grove	0040					400.00	400.00		0040	
	A	2018		Review of Reassessment			100.00	100.00	400.00	2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
025800	Hume	0040		Deview of Decessory and			00.00	00.00			
	A	2016		Review of Reassessment			98.00	98.00	04.00		
	A	2016	Residential	Review of Reassessment					94.92		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū.		County of Allega			2018						
Municipal Code	Municipal Name/ Size Category * Fo	Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2015		CAMA/Appraisals	18.32	1.09	99.00	99.00			
	A	2017	Residential	CAMA	19.71	1.06			87.71		
026200	New Hudson										
	A	2015		Review of Reassessment			94.00	94.00			
	A	2015	Residential	Review of Reassessment					88.46		
026400	Rushford									0010	
	A	2016		Sales/Appraisals	25.86	0.99	89.00	89.00	07.00	2019	yes
	A	2017	Residential	Sales Only	20.50	1.06			87.33	2019	yes
026600	Scio	2015		Deview of Decessory ant			400.00	100.00			
	A	2015		Review of Reassessment			100.00	100.00	00.45		
000000	A	2015	Residential	Review of Reassessment					99.45		
026800	Ward A	2014		Review of Reassessment			95.00	95.00		2019	Vec
	A	2014		Review of Reassessment			95.00	95.00	91.14	2019	yes
027000	Wellsville	2014	Residential	Review of Reassessment					31.14	2019	yes
021000	B	2014	All Property	Review of Reassessment			99.00	99.00			
	В	2014		Review of Reassessment			00.00	00.00	100.12		
027200	West Almond	2011	reoraoniai						100112		
02.200	A	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2017	Residential						94.53	2020	yes
027400	Willing										y
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					104.06		
027600	Wirt										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Broo	me			2018	0040	No an af	Qualizat
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	С	2016		Sales/Appraisals	23.17	1.05	84.00	84.00			
	С	2017	Residential	Sales Only	23.41	1.11			79.49		
032000	Barker										
	А	2015	All Property	Sales/Appraisals	11.97	1.04	100.00	100.00			
	А	2017	Residential	Sales Only	12.71	1.05			99.81		
032200	Binghamton										
	В	2016	All Property	Sales/Appraisals	62.14	1.44	66.90	66.90			
	В	2017	Residential	Sales Only	25.85	1.14			64.22		
032400	Chenango										
	В	2016		Sales/Appraisals	19.76	1.01	70.00	70.00			
	В	2017	Residential	Sales Only	18.58	1.02			65.74		
032600	Colesville										
	A	2015		Sales/Appraisals	63.71	1.43	8.11	8.11			
	А	2017	Residential	Sales Only	37.41	1.22			8.25		
032800	Conklin										
	В	2016	All Property	CAMA/Appraisals	16.68	1.05	63.90	63.90			
	В	2017	Residential	CAMA	17.07	1.05			59.38		
033000	Dickinson										
	С	2016	All Property	CAMA/Appraisals	17.72	1.03	74.63	74.63			
	С	2017	Residential	CAMA	17.99	1.04			71.33		
033200	Fenton										
	В	2013		Sales/Appraisals	17.80	1.06	65.00	65.00			
	В	2017	Residential	Sales Only	15.96	1.06			61.85		
033400	Kirkwood										
	В	2016		Sales/Appraisals	22.28	1.14	71.50	71.50			
	В	2017	Residential	Sales Only	20.19	1.09			71.01		
033600	Lisle										
	A	2016		Sales/Appraisals	15.44	1.04	100.00	100.00			
	A	2017	Residential	Sales Only	9.41	0.99			93.84		

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	County of Broome							2018 Locally 2018			.
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	В	2016	All Property	Sales/Appraisals	30.88	1.15	65.00	65.00			
	В	2017	Residential	Sales Only	31.63	1.15			62.36		
034000	Nanticoke										
	А	2015	All Property	Sales/Appraisals	39.91	0.99	57.00	57.00			
	А	2015	Residential	Sales/Appraisals	27.08	1.10			58.95		
034200	Sanford										
	А	2015	All Property	Sales/Appraisals	32.95	1.08	58.00	58.00			
	А	2015	Residential	Sales/Appraisals	25.92	1.08			58.74		
034400	Triangle										
	A	2014		Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					96.02		
034600	Union										
	С	2013		Sales/Appraisals	22.14	1.09	4.32	4.32			
	С	2017	Residential	Sales Only	21.89	1.07			4.28		
034800	Vestal										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
035000	Windsor										
	A	2015		Sales/Appraisals	40.73	0.94	69.50	69.50			
	A	2017	Residential	Sales Only	34.04	1.20			67.70		

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				County of Cattar	augus			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
041200	Olean										
	С	2016	All Property	Sales/Appraisals	16.72	1.09	97.00	97.00			
	С	2017	Residential	Sales Only	16.35	1.05			100.85		
041600	Salamanca										
	С	2017	All Property	CAMA/Appraisals	17.43	1.02	17.00	17.00			
	С	2017	Residential	CAMA	17.55	1.00			18.40		
042000	Allegany										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
042200	Ashford										
	А	2016	All Property	Sales/Appraisals	32.20	0.96	53.00	53.00			
	А	2017	Residential	Sales Only	17.23	1.05			59.26		
042400	Carrollton			,							
	А	2012	All Property	Sales/Appraisals	26.98	0.99	86.00	86.00			
	А	2012		Sales/Appraisals	24.30	1.12			82.80		
042600	Coldspring										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017		Review of Reassessment					98.47		
042800	Conewango										
0.2000	A	2016	All Property	CAMA/Appraisals	18.61	0.99	57.00	57.00			
	A	2017	Residential		20.76	1.04	01100	0.100	61.79		
043000	Dayton	_0		• • • • • • •					• … •		
0.0000	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2018		Review of Reassessment					100.00	2019	yes
043200	East Otto	2010	rteenderniar						100100	2010	<i>j</i> 00
010200	A	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	A	2016		Review of Reassessment			100.00	100.00	97.94	2019	yes
043600	Ellicottville	2010	1 concontial						01.04	2010	yee
040000	A	2015		Review of Reassessment			99.00	99.00			
	A	2015		Review of Reassessment			00.00	00.00	94.99		
	~	2015	Residential						34.33		

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i ugo i				County of Catta	raugus			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
043800	Farmersville										
	A	2016		Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					100.17	2020	yes
044000	Franklinville										
	А	2014	All Property	Sales/Appraisals	28.60	1.06	64.00	64.00			
	А	2017	Residential	Sales Only	21.86	1.10			70.56		
044200	Freedom										
	А	2015		Sales/Appraisals	17.57	1.09	100.00	100.00			
	А	2017	Residential	Sales Only	13.83	1.04			104.10		
044400	Great Valley	1									
	А	2014	All Property	Sales/Appraisals	18.93	1.02	95.00	95.00			
	А	2017	Residential	Sales Only	15.81	1.05			98.69		
044600	Hinsdale										
	А	2016	All Property	Sales/Appraisals	20.92	0.95	91.00	91.00			
	А	2017	Residential	Sales Only	19.21	1.08			93.31		
044800	Humphrey										
	А	2016	All Property	CAMA/Appraisals	18.29	1.02	88.00	88.00			
	А	2017	Residential	CAMA	18.00	0.98			89.30		
045000	Ischua										
	А	2016	All Property	Sales/Appraisals	20.92	0.95	91.00	91.00			
	А	2017	Residential	Sales Only	19.21	1.08			93.31		
045200	Leon			-							
	А	2014	All Property	Sales/Appraisals	17.40	1.04	92.00	92.00			
	А	2014	Residential	Sales/Appraisals	10.50	1.03			96.04		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	18.38	1.09	68.00	68.00			
	А	2016	Residential		15.74	1.05			67.55		
045600	Lyndon				-						
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018		Review of Reassessment			-		100.00		

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				County of Cattar		2018 Locally	2018	Year of	Cyclical		
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
045800	Machias										
	A	2016		Review of Reassessment			97.00	97.00		2020	yes
	А	2016	Residential	Review of Reassessment					92.72	2020	yes
046000	Mansfield										
	A	2015		Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					96.69		
046200	Napoli										
	A	2015		Review of Reassessment			91.00	91.00			
	A	2015	Residential	Review of Reassessment					87.61		
046400	New Albion										
	A	2016		Sales/Appraisals	28.09	1.06	62.00	62.00			
	A	2017	Residential	Sales Only	18.32	1.06			66.93		
046600	Olean										
	A	2016		CAMA/Appraisals	18.48	1.00	73.00	73.00			
	A	2017	Residential	CAMA	18.38	1.00			73.40		
046800	Otto										
	A	2016		CAMA/Appraisals	14.61	1.01	97.00	97.00			
	A	2017	Residential	CAMA	15.04	1.00			96.75		
047000	Perrysburg										
	A	2016		CAMA/Appraisals	21.38	1.09	66.00	66.00			
	A	2017	Residential	CAMA	15.63	1.04			71.80		
047200	Persia	0040			40.77		70.00	70.00			
	В	2016		Sales/Appraisals	19.77	1.14	73.00	73.00			
	B	2017	Residential	Sales Only	16.75	1.06			71.59		
047400	Portville					4					
	В	2014		Sales/Appraisals	17.95	1.07	93.00	93.00			
	В	2017	Residential	Sales Only	17.59	1.06			94.57		
047600	Randolph	0040			00 5 4		70.00	70.00			
	A	2016		CAMA/Appraisals	20.54	1.11	79.00	79.00	00.40		
	A	2017	Residential	CAMA	18.40	1.06			83.10		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-									2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
047800	Red House										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
048000	Salamanca										
	А	2016	All Property	Sales/Appraisals	16.61	1.04	88.00	88.00			
	А	2016	Residential	Sales/Appraisals	9.72	1.00			84.11		
048200	South Valley										
	А	2016	All Property	Sales/Appraisals	31.75	1.05	72.00	72.00			
	А	2016	Residential	Sales/Appraisals	24.49	1.10			68.78		
048400	Yorkshire										
	В	2016	All Property	Sales/Appraisals	11.50	1.03	15.00	15.00			
	В	2017	Residential	Sales Only	7.39	1.01			16.66		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	313			County of Cayug	a			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
050100	Auburn										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	А	2014	All Property	Sales/Appraisals	22.25	1.15	84.00	84.00			
	А	2017	Residential	Sales Only	11.68	1.03			92.53		
052200	Brutus										
	В	2014		Review of Reassessment			100.00	100.00			
	В	2014	Residential	Review of Reassessment					99.17		
052400	Cato										
	A	2014		Sales/Appraisals	18.72	1.09	96.00	96.00			
	A	2017	Residential	Sales Only	9.39	1.01			93.44		
052600	Conquest										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.38		
052800	Fleming										
	В	2013		CAMA/Appraisals	27.26	1.06	35.00	35.00		2019	
	В	2017	Residential	CAMA	21.26	1.08			38.76	2019	
053000	Genoa										
	A	2015		Review of Reassessment			96.00	96.00			
	A	2015	Residential	Review of Reassessment					94.65		
053200	Ira										
	A	2017		Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					100.28	2021	yes
053400	Ledyard										
	A	2015		Review of Reassessment			98.00	98.00			
	Α	2015	Residential	Review of Reassessment					96.86		
053600	Locke	004.4			47.04	4.0.4	07.00	07.00		0040	
	A	2014		CAMA/Appraisals	17.64	1.04	97.00	97.00		2019	
	A	2017	Residential	CAMA	18.46	1.05			95.09	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Cayuga				2018	0040	Veer of	Qualical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	В	2016	All Property	Review of Reassessment			100.00	100.00			
	В	2016	Residential	Review of Reassessment					94.96		
054000	Montezuma										
	А	2014	All Property	Sales/Appraisals	21.61	1.04	85.50	85.50			
	А	2014	Residential	Sales/Appraisals	17.64	1.02			95.24		
054200	Moravia										
	В	2014	All Property	Sales/Appraisals	21.40	1.08	87.00	87.00			
	В	2017	Residential	Sales Only	13.55	1.01			85.16		
054400	Niles										
	А	2013	All Property	Sales/Appraisals	11.51	0.99	95.00	95.00		2019	
	А	2017	Residential	Sales Only	6.61	1.01			92.52	2019	
054600	Owasco										
	В	2013	All Property	Sales/Appraisals	17.58	1.02	78.50	78.50			
	В	2017	Residential	Sales Only	15.44	1.03			75.32		
054800	Scipio										
	А	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	А	2016	Residential	Review of Reassessment					95.94	2020	yes
055000	Sempronius	6									
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					98.83	2020	yes
055200	Sennett										
	В	2013	All Property	Sales/Appraisals	9.74	1.04	92.00	92.00			
	В	2017	Residential	Sales Only	9.07	1.00			96.73		
055400	Springport										
	В	2014	All Property	Sales/Appraisals	16.69	1.08	80.50	80.50			
	В	2017	Residential	Sales Only	13.58	1.04			81.78		
055600	Sterling										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					95.30	2020	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

			County of Cayug		2018 Locally	2019	Year of	Cyclical			
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
055800	Summerhill										
	А	2013	All Property	CAMA/Appraisals	21.76	1.07	93.00	93.00			
	А	2017	Residential	CAMA	27.02	1.10			91.98		
056000	Throop										
	В	2014	All Property	Review of Reassessment			100.00	100.00			
	В	2014	Residential	Review of Reassessment					101.52		
056200	Venice										
	А	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	А	2016	Residential	Review of Reassessment					96.16	2020	yes
056400	Victory										
	А	2015	All Property	CAMA/Appraisals	28.77	1.20	87.00	87.00		2019	
	A 2015 All Propert A 2017 Residentia			CAMA	21.61	1.08			93.22	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fager	510			County of Chaut	auqua			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
060300	Dunkirk										
	С	2014		Sales/Appraisals	29.91	1.16	77.00	77.00			
	С	2017	Residential	Sales Only	29.48	1.14			79.85		
060800	Jamestown										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
062000	Arkwright										
	A	2014		CAMA/Appraisals	17.59	0.98	49.00	49.00			
	A	2017	Residential	CAMA	17.61	1.04			53.91		
062200	Busti										
	В	2018		Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
062400	Carroll										
	В	2015		Review of Reassessment			100.00	100.00		2020	
	В	2015	Residential	Review of Reassessment					99.13	2020	
062600	Charlotte										
	A	2015		CAMA/Appraisals	24.51	1.20	93.00	93.00			
	A	2017	Residential	CAMA	18.56	1.04			96.43		
062800	Chautauqua										
	A	2015		Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					98.55	2019	
063000	Cherry Cree										
	A	2015		CAMA/Appraisals	15.70	1.09	88.70	88.70			
	A	2017	Residential	CAMA	19.20	1.02			89.00		
063200	Clymer										
	A	2014		Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					103.05		
063400	Dunkirk										
	В	2014		Sales/Appraisals	26.08	1.08	67.00	67.00			
	В	2014	Residential	Sales/Appraisals	20.88	1.07			61.59		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chaut	auqua			2018 Locally	2018	Year of	Cyclical
Municipal Code		Roll Year Evaluated or COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
063600	Ellery										
	A	2014	All Property	Sales/Appraisals	23.65	0.90	93.50	93.50			
	A	2017	Residential	Sales Only	16.50	1.01			95.76		
063800	Ellicott										
	В	2016	All Property	Sales/Appraisals	14.90	1.12	90.00	90.00		2019	
	В	2017	Residential	Sales Only	13.08	1.05			89.54	2019	
064000	Ellington										
	A	2016	All Property	Sales/Appraisals	25.28	1.07	94.00	94.00			
	A	2017	Residential	Sales Only	13.33	1.06			97.33		
064200	French Creek										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.89	2020	yes
064400	Gerry										
	A	2015	All Property	Sales/Appraisals	15.97	0.99	93.00	93.00			
	A	2017	Residential	Sales Only	11.43	1.04			92.87		
064600	Hanover										
	В	2013	All Property	Sales/Appraisals	24.54	1.15	86.00	86.00			
	В	2017	Residential	Sales Only	23.56	1.12			86.32		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
065200	Mina										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					102.89	2020	yes
065400	North Harmony										
	А	2013	All Property	Review of Reassessment			98.80	98.80			
	А	2013	Residential	Review of Reassessment					94.64		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of Chaut	auqua			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
065600	Poland										
	A	2016	• •	Sales/Appraisals	25.81	0.88	94.00	94.00		2019	yes
	A	2017	Residential	Sales Only	14.58	1.05			94.92	2019	yes
065800	Pomfret										
	В	2014		Sales/Appraisals	23.01	1.15	17.75	17.75			
	В	2017	Residential	Sales Only	23.48	1.06			19.56		
066000	Portland										
	В	2014	• •	CAMA/Appraisals	32.51	1.18	55.00	55.00			
	В	2017	Residential	CAMA	19.59	1.04			58.82		
066200	Ripley										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
066400	Sheridan										
	A	2014		CAMA/Appraisals	33.84	1.00	59.00	59.00			
	A	2017	Residential	CAMA	12.94	1.02			65.33		
066600	Sherman										
	A	2016		Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					102.89	2020	yes
066800	Stockton										
	А	2016		Review of Reassessment			100.00	100.00		2019	yes
	А	2016	Residential	Review of Reassessment					94.04	2019	yes
067000	Villenova										
	A	2014		Sales/Appraisals	27.34	0.93	52.50	52.50			
	А	2014	Residential	Sales/Appraisals	13.71	1.06			57.19		
067200	Westfield										
	В	2014		Sales/Appraisals	33.57	1.05	76.00	76.00			
	В	2017	Residential	Sales Only	15.75	1.03			86.98		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ago i	210			County of Chem	ung			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
070400	Elmira										
	С	2013	All Property	Sales/Appraisals	30.54	1.14	81.00	81.00			
	С	2017	Residential	Sales Only	33.16	1.15			80.58		
072000	Ashland										
	В	2013	All Property	Sales/Appraisals	42.65	1.23	1.53	1.53			
	В	2013	Residential	Sales/Appraisals	33.38	1.17			1.68		
072200	Baldwin										
	А	2013	All Property	Sales/Appraisals	18.81	1.05	1.63	1.63			
	А	2013	Residential	Sales/Appraisals	21.28	1.05			1.59		
072400	Big Flats										
	В	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2015	Residential	Review of Reassessment					96.98	2019	
072600	Catlin										
	А	2017		Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					97.49	2021	yes
072800	Chemung										
	А	2018		Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
073000	Elmira										
	В	2016	All Property	Sales/Appraisals	16.43	1.16	97.00	97.00			
	В	2017	Residential	Sales Only	16.32	1.05			97.79		
073200	Erin										
	A	2013	All Property	Sales/Appraisals	29.04	1.06	74.00	74.00			
	A	2017	Residential	Sales Only	17.94	1.06			78.59		
073400	Horseheads										
	С	2016	All Property	Sales/Appraisals	10.38	1.01	95.00	95.00			
	С	2017	Residential	Sales Only	10.42	1.01			91.48		
073600	Southport										
	В	2018		Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chemi	ung			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
073800	Van Etten										
	А	2015	All Property	Review of Reassessment			96.00	96.00			
	А	2015	Residential	Review of Reassessment					91.81		
074000	Veteran										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2018	Residential	Review of Reassessment					100.00	2022	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chen	ango			2018 Locally	0040	Veer of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	С	2012	All Property	Sales/Appraisals	21.18	1.05	66.00	66.00			
	С	2017	Residential	Sales Only	21.04	1.08			62.28		
082000	Afton										
	А	2016	All Property	Sales/Appraisals	45.96	1.25	76.00	76.00			
	А	2017	Residential	Sales Only	24.50	1.15			75.52		
082200	Bainbridge										
	А	2014	All Property	CAMA/Appraisals	19.53	1.06	109.16	100.00			
	А	2017	Residential	CAMA	20.77	1.07			111.48		
082400	Columbus										
	А	2015	All Property	Sales/Appraisals	23.95	0.74	100.00	100.00			
	А	2015	Residential	Sales/Appraisals	15.67	1.06			88.81		
082600	Coventry										
	А	2013		Sales/Appraisals	17.66	1.03	100.00	100.00			
	А	2013	Residential	Sales/Appraisals	14.21	1.00			101.06		
082800	German										
	А	2016	All Property	Sales/Appraisals	18.36	1.06	46.00	46.00			
	А	2016	Residential	Sales/Appraisals	22.48	1.06			41.16		
083000	Greene										
	А	2014	All Property	Sales/Appraisals	15.14	1.04	100.00	100.00			
	А	2017	Residential	Sales Only	17.25	1.06			96.36		
083200	Guilford										
	А	2015	All Property	CAMA/Appraisals	19.44	0.95	100.00	100.00			
	А	2017	Residential	CAMA	15.37	1.03			97.04		
083400	Lincklaen										
	А	2015	All Property	Sales/Appraisals	39.19	1.17	54.40	54.40			
	А	2015	Residential	Sales/Appraisals	43.33	1.28			52.47		
083600	Mc Donougł										
	А	2016		Sales/Appraisals	24.32	1.02	74.12	74.12			
	А	2016	Residential	Sales/Appraisals	18.63	1.02			70.92		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chen	ango			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
083800	New Berlin										
	А	2015	All Property	CAMA/Appraisals	28.62	1.14	100.00	100.00			
	А	2017	Residential	CAMA	18.94	1.03			97.47		
084000	North Norwic	h									
	А	2016	All Property	Sales/Appraisals	19.37	0.99	60.00	60.00			
	А	2016	Residential	Sales/Appraisals	13.62	1.03			58.72		
084200	Norwich										
	А	2016	All Property	CAMA/Appraisals	21.21	1.01	49.00	49.00			
	А	2017	Residential	CAMA	21.55	1.01			44.43		
084400	Otselic										
	А	2015		Sales/Appraisals	50.13	1.40	37.59	37.59			
	А	2015	Residential	Sales/Appraisals	61.72	1.50			36.37		
084600	Oxford										
	А	2016		Sales/Appraisals	30.92	1.03	65.80	65.80			
	А	2017	Residential	Sales Only	29.14	1.12			65.31		
084800	Pharsalia										
	А	2015		Sales/Appraisals	49.57	1.04	54.93	54.93			
	А	2015	Residential	Sales/Appraisals	35.07	1.05			54.59		
085000	Pitcher										
	А	2015	All Property	Sales/Appraisals	31.23	1.05	45.70	45.70			
	А	2015	Residential	Sales/Appraisals	29.41	1.16			47.57		
085200	Plymouth										
	A	2016		Sales/Appraisals	29.92	1.02	56.92	56.92			
	А	2016	Residential	Sales/Appraisals	26.01	1.10			58.39		
085400	Preston										
	А	2016	All Property	Sales/Appraisals	34.74	1.04	41.90	41.90			
	А	2016	Residential	Sales/Appraisals	34.33	1.08			40.44		
085600	Sherburne										
	А	2015		Sales/Appraisals	19.52	1.03	80.00	80.00			
	А	2017	Residential	Sales Only	19.13	1.05			75.63		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chena	ango			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
085800	Smithville										
	А	2016	All Property	Sales/Appraisals	35.95	1.11	58.00	58.00			
	А	2016	Residential	Sales/Appraisals	28.81	1.08			59.30		
086000	Smyrna										
	А	2016	All Property	Sales/Appraisals	36.90	1.10	63.60	63.60			
	А	2016	Residential	Sales/Appraisals	17.47	1.05			67.39		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	324			County of Clinton				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
091300	Plattsburgh										
	С	2017		Review of Reassessment			100.00	100.00			
	С	2017	Residential	Review of Reassessment					95.93		
092000	Altona										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
092200	Ausable										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092400	Beekmantow										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092600	Black Brook										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
092800	Champlain										
	В	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
093000	Chazy										
	A	2018		Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
093200	Clinton										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
093400	Dannemora										
	A	2018		Review of Reassessment			100.00	100.00			
	A .	2018	Residential	Review of Reassessment					100.00		
093600	Ellenburg	0040		Deview of Decement			400.00	400.00			
	A	2018		Review of Reassessment			100.00	100.00	400.00		
	A	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Clinton				2018 Locally 2018		Veer of	Cyclical
Municipal Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
094000	Peru										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
094200	Plattsburgh										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					95.00		
094400	Saranac										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
094600	Schuyler Fall										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Colum	nbia			2018 Locally	204.0	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
100600	Hudson										
	С	2017	All Property	CAMA/Appraisals	22.58	1.10	77.00	77.00		2019	
	С	2017	Residential	CAMA	23.76	1.03			69.43	2019	
102000	Ancram										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					94.49		
102200	Austerlitz										
	А	2015	All Property	Review of Reassessment			93.00	93.00		2019	
	А	2015	Residential	Review of Reassessment					91.21	2019	
102400	Canaan										
	А	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
102600	Chatham										
	A	2014		Sales/Appraisals	14.92	1.06	80.00	80.00			
	А	2017	Residential	Sales Only	14.56	1.04			77.06		
102800	Claverack										
	В	2017	All Property	Review of Reassessment			92.00	92.00			
	В	2017	Residential	Review of Reassessment					88.87		
103000	Clermont										
	В	2015	All Property	Review of Reassessment			91.00	91.00		2019	yes
	В	2015	Residential	Review of Reassessment					84.89	2019	yes
103200	Copake										
	A	2016		Review of Reassessment			102.00	102.00			
	А	2016	Residential	Review of Reassessment					101.14		
103400	Gallatin										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
103600	Germantowr										
	В	2014		Review of Reassessment			85.00	85.00			
	В	2014	Residential	Review of Reassessment					82.60		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

• •				County of Columbia				2018	0040	Noor of	2
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
103800	Ghent										
	В	2016		Sales/Appraisals	11.93	1.02	94.00	94.00			
	В	2017	Residential	Sales Only	11.84	1.03			90.15		
104000	Greenport										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					92.43		
104200	Hillsdale										
	А	2015	All Property	Review of Reassessment			93.00	93.00		2019	
	А	2015	Residential	Review of Reassessment					91.21	2019	
104400	Kinderhook										
	В	2017	All Property	Review of Reassessment			93.12	93.12		2020	
	В	2017	Residential	Review of Reassessment					91.93	2020	
104600	Livingston										
	А	2014	All Property	CAMA/Appraisals	23.08	1.11	84.00	84.00			
	А	2017	Residential	CAMA	18.74	1.04			76.43		
104800	New Leband	on									
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
105000	Stockport										
	В	2014	All Property	Sales/Appraisals	13.96	1.05	83.00	83.00			
	В	2014	Residential	Sales/Appraisals	14.29	1.05			80.70		
105200	Stuyvesant										
	А	2017	All Property	Review of Reassessment			90.00	90.00		2019	
	А	2017	Residential	Review of Reassessment					89.20	2019	
105400	Taghkanic										
	А	2014	All Property	CAMA/Appraisals	12.82	1.01	101.00	101.00			
	Α	2017	Residential	CAMA	14.14	1.03			91.95		

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Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Tage	B20			County of Cortla	nd			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
110200	Cortland										
	С	2015		Sales/Appraisals	14.43	1.07	93.00	93.00			
	С	2017	Residential	Sales Only	11.55	1.03			91.49		
112000	Cincinnatus										
	А	2014	All Property	CAMA/Appraisals	29.11	1.14	85.00	85.00		2019	
	А	2017	Residential	CAMA	18.75	1.04			88.12	2019	
112200	Cortlandville										
	В	2013		Sales/Appraisals	12.39	0.99	100.00	100.00			
	В	2017	Residential	Sales Only	10.70	1.01			92.60		
112400	Cuyler										
	А	2014		Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					93.83		
112600	Freetown										
	A	2014		Sales/Appraisals	12.77	1.04	95.00	95.00		2019	
	А	2014	Residential	Sales/Appraisals	11.50	1.03			100.06	2019	
112800	Harford										
	А	2014	All Property	Sales/Appraisals	19.14	0.98	87.00	87.00		2019	
	А	2014	Residential	Sales/Appraisals	21.50	1.04			80.80	2019	
113000	Homer										
	В	2013	All Property	Sales/Appraisals	10.83	1.00	100.00	100.00			
	В	2017	Residential	Sales Only	8.84	1.01			95.53		
113200	Lapeer										
	А	2014	All Property	Review of Reassessment			99.50	99.50			
	А	2014	Residential	Review of Reassessment					98.76		
113400	Marathon										
	А	2014	All Property	Review of Reassessment			99.50	99.50			
	А	2014	Residential	Review of Reassessment					98.76		
113600	Preble										
	А	2013		Sales/Appraisals	23.17	0.90	94.00	94.00			
	А	2017	Residential	Sales Only	11.58	1.04			91.90		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Cortland				2018 Locally 2018			
Municipal Code	Municipal I Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	А	2013	All Property	Sales/Appraisals	23.17	0.90	94.00	94.00			
	А	2017	Residential	Sales Only	11.58	1.04			91.90		
114000	Solon										
	А	2014	All Property	Sales/Appraisals	14.39	1.05	93.50	93.50			
	А	2014	Residential	Sales/Appraisals	17.98	1.07			87.90		
114200	Taylor										
	A	2014		Sales/Appraisals	36.40	0.95	81.00	81.00		2019	
	А	2014	Residential	Sales/Appraisals	23.98	1.08			83.73	2019	
114400	Truxton										
	A	2016		CAMA/Appraisals	19.61	1.20	97.00	97.00			
	A	2017	Residential	CAMA	14.16	1.01			98.69		
114600	Virgil										
	A	2016		CAMA/Appraisals	43.29	1.12	100.00	100.00			
	A	2017	Residential	CAMA	14.42	1.01			94.88		
114800	Willet										
	A	2014	All Property		21.64	0.91	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	10.05	1.03			90.76		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Delaw	are			2018 Locally	2018	Year of	Cyclical
	Municipal al Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
122000	Andes										
	А	2018		Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
122200	Bovina										
	А	2013	All Property	Sales/Appraisals	15.84	0.95	23.00	23.00			
	А	2013	Residential	Sales/Appraisals	16.22	0.99			22.58		
122400	Colchester										
	А	2013	All Property	Sales/Appraisals	45.15	0.80	2.97	4.00			
	А	2013	Residential	Sales/Appraisals	44.56	1.29			2.16		
122600	Davenport										
	А	2013		Sales/Appraisals	13.94	1.04	75.25	75.25			
	А	2017	Residential	Sales Only	14.52	1.04			78.79		
122800	Delhi										
	A	2014		Sales/Appraisals	22.78	0.76	61.00	61.00			
	А	2014	Residential	Sales/Appraisals	14.75	1.04			55.73		
123000	Deposit										
	А	2016		Sales/Appraisals	39.46	1.40	4.16	10.00			
	А	2016	Residential	Sales/Appraisals	37.73	1.14			4.56		
123200	Franklin										
	А	2015		Sales/Appraisals	15.24	0.97	90.50	90.50			
	А	2017	Residential	Sales Only	12.21	1.04			86.26		
123400	Hamden										
	А	2016		Sales/Appraisals	25.48	1.03	18.00	18.00		2019	
	А	2016	Residential	Sales/Appraisals	25.61	1.02			17.49	2019	
123600	Hancock										
	А	2013	All Property	Sales/Appraisals	28.70	1.05	11.71	12.65			
	А	2013	Residential	Sales/Appraisals	25.39	1.12			12.58		
123800	Harpersfield										
	A	2013		Sales/Appraisals	19.05	1.06	28.50	28.50			
	A	2013	Residential	Sales/Appraisals	22.05	1.10			28.25		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal			County of Delaware				2018 Locally Stated		Voor of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2017		Review of Reassessment			100.00	100.00		2019	
	A	2017	Residential	Review of Reassessment					96.34	2019	
124200	Masonville										
	A	2018		Review of Reassessment			100.00	100.00		2019	
	A	2018	Residential	Review of Reassessment					100.00	2019	
124400	Meredith										
	A	2017		Review of Reassessment			100.00	100.00		2019	
	A	2017	Residential	Review of Reassessment					96.34	2019	
	Middletown										
	A	2014		Sales/Appraisals	19.49	0.86	102.00	102.00			
	A	2017	Residential	Sales Only	22.98	1.11			102.22		
	Roxbury										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
	Sidney										
	В	2015		Sales/Appraisals	20.89	1.08	85.50	85.50			
	В	2017	Residential	Sales Only	20.65	1.09			83.71		
125200	Stamford										
	A	2013		Sales/Appraisals	40.40	0.94	26.00	26.00			
	A	2013	Residential	Sales/Appraisals	23.66	1.05			25.18		
	Tompkins										
	A	2016		Sales/Appraisals	31.00	0.48	4.03	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.94		
	Walton										
	A	2018		Review of Reassessment			100.00	100.00		2020	yes
	A	2018	Residential	Review of Reassessment					100.00	2020	yes

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Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page I	Page B32 Municipal Roll Year			County of Dutchess				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
130200	Beacon										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
131300	Poughkeeps	ie									
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
132000	Amenia										
	В	2018		Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
132200	Beekman										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
132400	Clinton										
	В	2018		Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
132600	Dover										
	В	2013		Sales/Appraisals	12.94	1.05	53.00	53.00			
	В	2017	Residential	Sales Only	12.61	1.03			53.29		
132800	East Fishkill										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
133000	Fishkill										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
133200	Hyde Park					4					
	C	2013		Sales/Appraisals	22.11	1.07	57.00	57.00			
100 10 -	C	2017	Residential	Sales Only	20.60	1.06			60.83		
133400	La Grange	0040					400.00	400.00		0040	
	В	2018		Review of Reassessment			100.00	100.00	400.00	2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B33			County of Dutch	ess			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * F	Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
133600	Milan										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
133800	Northeast										
	А	2018		Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
134000	Pawling										
	В	2013	All Property	Sales/Appraisals	14.69	1.03	49.00	49.00			
	В	2017	Residential	Sales Only	15.07	1.01			48.21		
134200	Pine Plains										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
134400	Pleasant Valle	әу									
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
134600	Poughkeepsie	Э									
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
134800	Red Hook										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
135000	Rhinebeck										
	В	2014	All Property	Sales/Appraisals	14.68	1.05	92.00	92.00			
	В	2017	Residential	Sales Only	15.78	1.07			92.31		
135200	Stanford										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
135400	Union Vale										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services

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2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Dutch	ess			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
135600	Wappinger										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
135800	Washington										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Erie				2018 Locally Stated	2018	Year of	Cyclical
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
140200	Buffalo										
	С	2013	All Property	CAMA/Appraisals	23.14	1.11	68.00	68.00		2020	
	С	2017	Residential	CAMA	24.19	1.11			69.04	2020	
140900	Lackawanna										
	С	2013	All Property	Sales/Appraisals	25.03	1.12	79.00	79.00			
	С	2017	Residential	Sales Only	25.50	1.09			84.99		
141600	Tonawanda										
	С	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
142000	Alden										
	В	2015		Review of Reassessment			94.00	94.00			
	В	2015	Residential	Review of Reassessment					88.70		
142200	Amherst										
	С	2017		Review of Reassessment			100.00	100.00			
	С	2017	Residential	Review of Reassessment					94.17		
142400	Aurora										
	В	2015		Sales/Appraisals	14.77	1.00	35.00	35.00			
	В	2017	Residential	Sales Only	15.19	1.01			34.80		
142600	Boston										
	В	2013		Sales/Appraisals	12.06	1.03	85.00	85.00			
	В	2017	Residential	Sales Only	11.87	1.02			82.83		
142800	Brant										
	A	2013		CAMA/Appraisals	17.04	1.02	78.00	78.00			
	A	2017	Residential	CAMA	15.51	1.02			78.66		
143000	Cheektowag										
	С	2017		Review of Reassessment			93.00	93.00		2020	
	С	2017	Residential	Review of Reassessment					90.45	2020	
143200	Clarence										
	C	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Erie				2018	0040	No an af	Qualizat
	Municipal Name/ Size Category *		I Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	А	2015		Sales/Appraisals	20.93	0.99	40.00	40.00			
	А	2017	Residential	Sales Only	13.02	1.03			40.87		
143600	Collins										
	В	2015	All Property	Sales/Appraisals	25.06	1.31	54.00	54.00			
	В	2017	Residential	Sales Only	18.94	1.08			59.43		
143800	Concord										
	В	2015	All Property	Sales/Appraisals	17.81	1.06	41.00	41.00			
	В	2017	Residential	Sales Only	18.21	1.04			42.17		
144000	Eden										
	В	2015	All Property	Sales/Appraisals	17.67	1.03	59.00	59.00			
	В	2017		Sales Only	16.06	1.05			58.64		
144200	Elma										
	В	2015	All Property	Sales/Appraisals	11.40	1.02	4.10	4.10			
	В	2017	Residential	Sales Only	11.23	1.02			3.99		
144400	Evans			-							
	В	2013	All Property	Sales/Appraisals	12.13	1.02	87.00	87.00			
	В	2017	Residential	Sales Only	12.18	1.01			88.20		
144600	Grand Island	d									
	С	2016	All Property	Review of Reassessment			93.00	93.00			
	С	2016	Residential	Review of Reassessment					89.86		
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.07	1.02	50.00	50.00			
	С	2017	Residential	Sales Only	9.79	1.02			48.01		
145000	Holland			-							
	А	2013	All Property	Sales/Appraisals	15.71	1.06	85.00	85.00			
	А	2017		Sales Only	16.28	1.06			82.12		
145200	Lancaster			2							
	С	2014	All Property	Review of Reassessment			88.00	88.00		2020	
	С	2014		Review of Reassessment					85.46	2020	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

					2018		• " •				
Municipa Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	В	2015	All Property	Sales/Appraisals	17.06	0.96	38.00	38.00			
	В	2017	Residential	Sales Only	10.21	1.01			38.30		
145600	Newstead										
	В	2015	All Property	Sales/Appraisals	10.36	1.01	89.00	89.00		2020	
	В	2017	Residential	Sales Only	10.07	1.00			87.76	2020	
145800	North Collins										
	А	2013	All Property	Sales/Appraisals	20.50	0.99	80.00	80.00			
	А	2017	Residential	Sales Only	14.99	1.02			86.60		
146000	Orchard Park	(
	С	2015	All Property	Sales/Appraisals	10.42	1.00	50.50	50.50			
	С	2017	Residential	Sales Only	10.00	1.00			48.78		
146200	Sardinia										
	A	2015		Sales/Appraisals	22.51	1.06	52.00	52.00			
	A	2017	Residential	Sales Only	19.82	1.05			52.90		
146400	Tonawanda										
	С	2015		Sales/Appraisals	12.68	1.02	37.00	37.00			
	С	2017	Residential	Sales Only	12.28	1.02			35.89		
146600	Wales										
	A	2015		Sales/Appraisals	16.38	0.79	40.00	40.00			
	A	2017	Residential	Sales Only	13.87	1.01			38.07		
146800	West Seneca										
	С	2015		Sales/Appraisals	12.07	1.01	39.00	39.00			
	С	2017	Residential	Sales Only	12.20	1.01			38.28		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B38			County of Essex				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * F	Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
152000	Chesterfield										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
152200	Crown Point										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
152400	Elizabethtown										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152600	Essex										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
152800	Jay										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
153000	Keene										
	A	2018		Review of Reassessment			100.00	100.00		2020	yes
	A	2018	Residential	Review of Reassessment					100.00	2020	yes
153200	Lewis										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
153400	Minerva	0040					400.00	400.00		0000	
	A	2018		Review of Reassessment			100.00	100.00	100.00	2020	yes
4 5 9 9 9 9	A	2018	Residential	Review of Reassessment					100.00	2020	yes
153600	Moriah	0040					400.00	400.00		0040	
	A	2018		Review of Reassessment			100.00	100.00	400.00	2019	
450000	A	2018	Residential	Review of Reassessment					100.00	2019	
153800	Newcomb	204.0		Deview of Decessory and			100.00	100.00			
	A	2018		Review of Reassessment			100.00	100.00	400.00		
	A	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal N Code (Municipal Name/ Size							Locally	2018	Year of	Cyclical
Municipal Name Code Cates	Category * F	e/ Size Evaluated gory * For COD/PRD		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
154000 N	North Elba										
Ą	4	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
A	4	2018	Residential	Review of Reassessment					100.00	2019	yes
154200 N	North Hudson	า									
Ą	4	2018	All Property	Review of Reassessment			113.80	100.00		2019	yes
Ą		2018	Residential	Review of Reassessment					100.00	2019	yes
154400 S	St. Armand										
A	4	2018		Review of Reassessment			100.00	100.00		2019	yes
A		2018	Residential	Review of Reassessment					100.00	2019	yes
154600 S	Schroon										
A	4	2018		Review of Reassessment			100.00	100.00			
A	4	2018	Residential	Review of Reassessment					100.00		
	Ticonderoga										
A		2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
A		2018	Residential	Review of Reassessment					100.00	2019	yes
155000 V	Nestport										
A		2018	1 3	Review of Reassessment			100.00	100.00		2019	yes
A		2018	Residential	Review of Reassessment					100.00	2019	yes
	Villsboro										
A		2018	All Property				100.00	100.00		2019	yes
A		2018	Residential	Review of Reassessment					100.00	2019	yes
	Vilmington										
Α		2018		Review of Reassessment			100.00	100.00		2019	yes
A	4	2018	Residential	Review of Reassessment					100.00	2019	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Frank	lin			2018 Locally	0040	Voor of	Cyclical
Municipa Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
162000	Tupper Lake										
	A	2017		Review of Reassessment			95.00	95.00			
	А	2017	Residential	Review of Reassessment					92.50		
162200	Bangor										
	А	2014		CAMA/Appraisals	19.17	1.11	98.00	98.00			
	А	2017	Residential	CAMA	19.94	1.05			99.06		
162400	Bellmont										
	А	2016		Sales/Appraisals	21.09	1.06	100.00	100.00			
	А	2017	Residential	Sales Only	14.94	1.05			103.53		
162600	Bombay										
	А	2014		Sales/Appraisals	53.13	1.31	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	25.62	1.10			103.86		
162800	Brandon										
	А	2014	All Property	Sales/Appraisals	21.84	1.18	92.33	92.33			
	А	2014	Residential	Sales/Appraisals	12.99	1.01			94.52		
163000	Brighton										
	А	2013	All Property	Sales/Appraisals	40.87	1.11	84.00	84.00			
	А	2017	Residential	Sales Only	11.17	1.01			80.67		
163200	Burke										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
163400	Chateaugay										
	А	2013	All Property	Sales/Appraisals	25.65	1.05	85.00	85.00			
	А	2013	Residential	Sales/Appraisals	24.96	1.11			89.18		
163600	Constable										
	А	2014	All Property	Sales/Appraisals	8.13	1.01	11.00	11.00			
	А	2014	Residential	Sales/Appraisals	10.32	1.03			11.19		
163800	Dickinson										
	А	2013	All Property	Sales/Appraisals	71.10	1.65	100.00	100.00		2019	
	А	2013	Residential	Sales/Appraisals	35.08	1.19			96.93	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

ge -				County of Franklin				2018 Locally	0040	Veeref	Cualiaal
Code 164000	Municipal Name/ Size Category * F	/ Size Evaluated jory * For COD/PR	d Property	Data/Estimation Type *	** COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2013		Sales/Appraisals	24.80	1.09	90.00	90.00			
	A	2013	Residential	Sales/Appraisals	20.31	1.06			92.59		
164200	Fort Covingto										
	A	2013		Sales/Appraisals	30.56	1.01	88.00	88.00			
	A	2013	Residential	Sales/Appraisals	15.70	1.06			91.90		
164400	Franklin										
	A	2014		Sales/Appraisals	16.37	0.99	105.32	100.00			
	A	2014	Residential	Sales/Appraisals	15.80	1.06			106.50		
164600	Harrietstown										
	A	2013		Sales/Appraisals	12.44	1.00	100.00	100.00			
	A	2017	Residential	Sales Only	11.30	1.02			98.02		
164800	Malone			a							
	В	2014		Sales/Appraisals	24.77	1.08	83.00	83.00			
	В	2017	Residential	Sales Only	25.34	1.10			79.37		
165000	Moira			-							
	A	2016		Sales/Appraisals	34.20	1.15	100.00	100.00			
	A	2017	Residential	Sales Only	23.04	1.11			98.69		
165200	Santa Clara										
	A	2015		Sales/Appraisals	34.72	1.09	94.31	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			89.16		
165400	Waverly			o	17.07						
	A	2016		Sales/Appraisals	47.95	1.60	90.00	90.00			
105000	A	2016	Residential	Sales/Appraisals	32.00	1.32			92.58		
165600	Westville	0046		0 A M A / A	40.07	4.00	400.00	400.00			
	A	2016		CAMA/Appraisals	18.65	1.09	100.00	100.00			
	A	2017	Residential	CAMA	15.79	1.03			105.82		

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Fulton				2018 Locally	0040	Voor of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	С	2016		Sales/Appraisals	15.36	1.03	100.00	100.00			
	С	2017	Residential	Sales Only	15.77	1.03			98.66		
170800	Johnstown										
	С	2015	All Property	Review of Reassessment			96.00	96.00			
	С	2015	Residential	Review of Reassessment					90.58		
172000	Bleecker										
	А	2015		Sales/Appraisals	15.45	1.01	100.00	100.00			
	А	2015	Residential	Sales/Appraisals	13.17	1.01			91.84		
172200	Broadalbin										
	В	2015		CAMA/Appraisals	14.42	0.99	83.05	88.98			
	В	2017	Residential	CAMA	14.34	1.01			82.42		
172400	Caroga										
	A	2015		Sales/Appraisals	35.55	1.19	61.00	61.00			
	А	2015	Residential	Sales/Appraisals	23.62	1.10			58.55		
172600	Ephratah										
	А	2015		Sales/Appraisals	26.48	0.99	69.00	69.00			
	А	2015	Residential	Sales/Appraisals	18.94	1.05			69.87		
172800	Johnstown										
	В	2016		Sales/Appraisals	24.50	1.06	67.00	67.00			
	В	2017	Residential	Sales Only	24.26	1.08			63.04		
173000	Mayfield										
	В	2016		CAMA/Appraisals	14.30	1.01	68.00	68.00			
	В	2017	Residential	CAMA	14.69	1.01			64.06		
173200	Northamptor										
	В	2016		Sales/Appraisals	17.46	1.07	65.00	65.00			
	В	2017	Residential	Sales Only	17.22	1.07			60.60		
173400	Oppenheim										
	A	2016		Sales/Appraisals	45.51	1.33	51.42	55.20			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			51.45		

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New York State Board Of Real Property Tax Services

2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

		Aunicipal Roll Year		County of Fulton				2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * I			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
173600	Perth										
	В	2015	All Property	Sales/Appraisals	19.21	1.08	51.82	51.82			
	В	2017	Residential	Sales Only	17.99	1.06			49.95		
173800	Stratford										
	А	2016	All Property	CAMA/Appraisals	18.04	0.97	100.00	100.00			
	А	2017	Residential	CAMA	18.51	1.03			101.55		

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**** Data as of 11/14/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2022).

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Genese	e			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
180200	Batavia										
	С	2018		Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
182000	Alabama										
	А	2015	All Property	Review of Reassessment			92.00	92.00		2019	
	А	2015	Residential	Review of Reassessment					89.82	2019	
182200	Alexander										
	A	2018		Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
182400	Batavia										
	В	2018		Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
182600	Bergen										
	В	2018		Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
182800	Bethany										
	A	2017		Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					92.90		
183000	Byron										
	A	2017		Review of Reassessment			98.00	98.00		2019	yes
	A	2017	Residential	Review of Reassessment					92.04	2019	yes
183200	Darien										
	A	2017		Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					92.90		
183400	Elba										
	A	2017		Review of Reassessment			94.00	94.00		2019	yes
	A	2017	Residential	Review of Reassessment					87.56	2019	yes
183600	Le Roy			/_							
	В	2018		Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Genes	ee			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
183800	Oakfield										
	В	2017	All Property	Review of Reassessment			98.00	98.00		2019	yes
	В	2017	Residential	Review of Reassessment					92.04	2019	yes
	Pavilion										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
184200	Pembroke										
	В	2017	All Property	Review of Reassessment			99.00	99.00			
	В	2017	Residential	Review of Reassessment					92.90		
184400	Stafford										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	е			2018 Locally	0040	Voor of	Cyclical
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	А	2015	All Property	Sales/Appraisals	21.53	1.02	74.00	74.00			
	А	2017	Residential	Sales Only	20.13	1.09			73.69		
192200	Athens										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
192400	Cairo										
	В	2015	All Property	CAMA/Appraisals	13.76	1.02	68.00	68.00			
	В	2017	Residential	CAMA	13.60	1.02			66.38		
192600	Catskill										
	В	2015	All Property	Sales/Appraisals	17.68	0.99	58.00	58.00			
	В	2017	Residential	Sales Only	18.24	1.04			56.04		
192800	Coxsackie										
	В	2015	All Property	Sales/Appraisals	21.46	1.10	71.25	71.25			
	В	2017	Residential	Sales Only	21.60	1.09			69.13		
193000	Durham										
	А	2015	All Property	CAMA/Appraisals	17.10	1.02	79.75	79.75			
	А	2017	Residential	CAMA	17.62	1.01			78.66		
193200	Greenville										
	А	2015	All Property	Sales/Appraisals	20.84	1.08	78.25	78.25			
	А	2017	Residential	Sales Only	21.06	1.09			74.15		
193400	Halcott			-							
	А	2014	All Property	CAMA/Appraisals	12.83	1.03	108.00	108.00			
	А	2017	Residential	CAMA	17.76	1.05			108.15		
193600	Hunter										
	А	2015	All Property	Sales/Appraisals	30.71	1.14	56.00	56.00			
	А	2017	Residential	Sales Only	31.29	1.20			52.72		
193800	Jewett										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
											-

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	е			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * F	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
194000	Lexington										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
194200	New Baltimor	e									
	А	2015	All Property	Sales/Appraisals	21.46	1.10	71.25	71.25			
	А	2017	Residential	Sales Only	21.60	1.09			69.13		
194400	Prattsville										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
194600	Windham										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo z				County of Hamil	ton			2018 Locally	2018	Year of	Cyclical
	Municipal Name/ Size Category *	ne/ Size Evaluated egory * For COD/PRI tta	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
202000	Arietta										
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					103.09		
202200	Benson										
	A	2013		Sales/Appraisals	26.80	1.11	93.00	93.00			
	A	2017	Residential	Sales Only	21.48	1.07			82.22		
202400	Hope	0040			00.00		00.00	00.00			
	A	2013		Sales/Appraisals	26.80	1.11	93.00	93.00	00.00		
000000	A	2017	Residential	Sales Only	21.48	1.07			82.22		
202600	Indian Lake	2045		Deview of Decoses and			100.00	100.00			
	A	2015 2015		Review of Reassessment Review of Reassessment			100.00	100.00	100.39		
202800	A Inlet	2015	Residential	Review of Reassessment					100.39		
202000	A	2015		Sales/Appraisals	16.03	1.07	100.00	100.00			
	A	2015		Sales/Appraisals	15.01	1.07	100.00	100.00	94.34		
203000	Lake Pleasa			Sales/Applaisals	10.01	1.07			04.04		
200000	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015		Review of Reassessment					100.06		
203200	Long Lake										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					96.91		
203400	Morehouse										
	А	2014	All Property	Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					100.13		
203600	Wells										
	А	2013	All Property	Sales/Appraisals	26.80	1.11	93.00	93.00			
	А	2017	Residential	Sales Only	21.48	1.07			82.22		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Herkimer				2018	0040	No an af	Qualizat
	Municipal Name/ Size Category * F	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	С	2014		Sales/Appraisals	25.91	1.06	20.00	20.00			
	С	2014	Residential	Sales/Appraisals	26.52	1.11			19.05		
212000	Columbia										
	А	2014	All Property	Sales/Appraisals	32.11	0.74	90.00	90.00			
	А	2017	Residential	Sales Only	20.61	1.06			82.45		
212200	Danube										
	А	2014	All Property	Sales/Appraisals	15.02	1.10	79.20	79.20			
	А	2014	Residential	Sales/Appraisals	14.88	1.01			84.93		
212400	Fairfield										
	А	2013	All Property	Sales/Appraisals	18.59	1.12	76.00	76.00			
	А	2013	Residential	Sales/Appraisals	14.38	1.00			78.52		
212600	Frankfort										
	В	2015	All Property	Sales/Appraisals	21.30	1.10	70.00	70.00			
	В	2017	Residential	Sales Only	21.26	1.09			68.01		
212800	German Flatt	S									
	В	2015	All Property	Sales/Appraisals	45.04	1.29	80.00	80.00			
	В	2017	Residential	Sales Only	47.91	1.30			78.49		
213000	Herkimer										
	В	2014	All Property	Sales/Appraisals	23.98	1.07	93.60	93.60			
	В	2017	Residential	Sales Only	26.00	1.09			91.25		
213200	Litchfield										
	А	2014	All Property	Sales/Appraisals	32.11	0.74	90.00	90.00			
	А	2017	Residential	Sales Only	20.61	1.06			82.45		
213400	Little Falls										
	А	2013	All Property	Sales/Appraisals	13.39	1.05	74.00	74.00			
	А	2013	Residential	Sales/Appraisals	13.07	1.05			73.04		
213600	Manheim										
	В	2014		Sales/Appraisals	20.12	0.84	67.00	67.00			
	В	2014	Residential	Sales/Appraisals	19.02	1.04			58.80		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i				County of Herkir	ner			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
213800	•										
	А	2015		Sales/Appraisals	17.96	1.05	100.50	100.50			
	А	2017	Residential	Sales Only	18.14	1.08			95.81		
214000	Norway										
	А	2016		Sales/Appraisals	24.47	1.25	68.80	68.80			
	А	2016	Residential	Sales/Appraisals	25.59	1.13			71.97		
214200	Ohio										
	A	2015		CAMA/Appraisals	13.59	1.11	99.00	99.00			
	А	2017	Residential	CAMA	21.84	1.05			91.76		
214400	Russia										
	A	2013		CAMA/Appraisals	15.04	1.00	100.00	100.00			
	A	2017	Residential	CAMA	18.94	1.01			98.87		
214600	Salisbury										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
214800	,										
	A	2013		Sales/Appraisals	33.08	1.18	88.40	88.40			
	A	2013	Residential	Sales/Appraisals	17.00	1.06			82.47		
215000	Stark										
	A	2013		Sales/Appraisals	22.14	1.04	57.90	57.90			
	A	2013	Residential	Sales/Appraisals	16.21	1.06			55.81		
215200	Warren										
	A	2013		Sales/Appraisals	26.14	0.92	63.00	63.00			
	A	2013	Residential	Sales/Appraisals	14.29	1.05			66.51		
215400	Webb										
	A	2015		Sales/Appraisals	14.46	1.07	98.00	98.00			
	A	2017	Residential	Sales Only	17.34	1.05			93.40		
215600	Winfield					• - /					
	A	2014		Sales/Appraisals	32.11	0.74	90.00	90.00			
	А	2017	Residential	Sales Only	20.61	1.06			82.45		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age b				County of Jeffer	son			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
221800	Watertown										
	С	2014	All Property	Sales/Appraisals	18.21	1.07	95.00	95.00			
	С	2017	Residential	Sales Only	18.26	1.04			96.34		
222000	Adams										
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					103.90		
222200	Alexandria										
	А	2014	All Property	CAMA/Appraisals	25.50	0.99	96.00	96.00			
	А	2017	Residential	CAMA	25.75	0.98			93.59		
222400	Antwerp										
	А	2014	All Property	CAMA/Appraisals	44.80	0.98	97.00	97.00			
	А	2017	Residential	CAMA	22.71	1.07			106.65		
222600	Brownville										
	В	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2016	Residential	Review of Reassessment					99.06	2020	yes
222800	Cape Vince	nt									
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					102.67		
223000	Champion										
	В	2014	All Property	Review of Reassessment			101.00	101.00			
	В	2014	Residential	Review of Reassessment					105.38		
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					102.36		
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	27.56	0.90	100.00	100.00			
	А	2017		Sales Only	18.72	1.04			101.14		
223600	Henderson			,							
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	А	2014		Review of Reassessment					98.30		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

1 490 2				County of Jeffers	son			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
223800	Hounsfield										
	A	2016		Sales/Appraisals	17.98	1.01	91.00	91.00			
	А	2017	Residential	Sales Only	11.44	1.02			89.69		
224000	Le Ray										
	В	2017		Review of Reassessment			100.00	100.00		2019	
	В	2017	Residential	Review of Reassessment					101.05	2019	
224200	Lorraine										
	A	2017		Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					101.87	2021	yes
224400	Lyme										
	A	2016		Sales/Appraisals	13.41	1.04	100.00	100.00			
	А	2017	Residential	Sales Only	14.59	1.03			99.08		
224600	Orleans										
	A	2016		Sales/Appraisals	17.02	1.08	100.00	100.00			
	А	2017	Residential	Sales Only	17.42	1.08			103.38		
224800	Pamelia										
	A	2016		Sales/Appraisals	18.76	1.02	57.00	57.00			
	А	2017	Residential	Sales Only	19.36	1.03			55.50		
225000	Philadelphia										
	A	2015		Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					108.72		
225200	Rodman										
	A	2017		Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.87	2021	yes
225400	Rutland										
	А	2016		Sales/Appraisals	40.92	1.03	61.00	61.00			
	А	2017	Residential	Sales Only	20.08	1.04			65.07		
225600	Theresa										
	A	2014		Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.15		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffer	2018 Locally 2018			Year of	Cyclical		
Municipa Code	Municipal Name/ Size Category *		Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
225800	Watertown										
	В	2016	All Property	Sales/Appraisals	17.84	0.98	64.00	64.00			
	В	2017	Residential	Sales Only	14.51	1.02			56.29		
226000	Wilna										
	А	2016	All Property	Review of Reassessment			107.00	107.00			
	А	2016	Residential	Review of Reassessment					112.11		
226200	Worth										
	А	2014	All Property	Sales/Appraisals	17.18	0.98	87.00	87.00			
	А	2014	Residential	Sales/Appraisals	12.17	1.04			92.46		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Lewis				2018 Locally	2018	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
232000	Croghan										
	А	2014	All Property	CAMA/Appraisals	24.05	0.94	57.00	57.00			
	А	2017	Residential	CAMA	16.47	1.02			51.24		
232200	Denmark										
	А	2014	All Property	Review of Reassessment			101.00	101.00		2019	
	А	2014	Residential	Review of Reassessment					105.38	2019	
232400	Diana										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
232600	Greig										
	А	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					101.23		
232800	Harrisburg										
	А	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					105.33	2021	yes
233200	Lewis										
	А	2014	All Property	Sales/Appraisals	9.94	0.79	110.52	100.00			
	А	2014	Residential	Sales/Appraisals	12.47	1.02			92.27		
233400	Leyden										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
233600	Lowville										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
233800	Lyonsdale										
	А	2015	All Property	Sales/Appraisals	73.58	1.20	86.00	86.00			
	А	2015	Residential	Sales/Appraisals	21.57	1.08			74.56		
234000	Martinsburg										
	А	2015		Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					104.39		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Lewis	5			2018			
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
234200	Montague										
	А	2014	All Property	Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					104.52		
234400	New Bremer	า									
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					95.89	2020	yes
234600	Osceola										
	A	2014		Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					104.52		
234800	Pinckney										
	A	2014		Sales/Appraisals	24.84	1.06	95.00	95.00			
	A	2014	Residential	Sales/Appraisals	39.93	1.17			90.70		
235000	Turin										
	A	2018		Review of Reassessment			100.00	100.00		2019	
~~~~~	A	2018	Residential	Review of Reassessment					100.00	2019	
235200	Watson	0040					400.00	400.00		0040	
	A	2018		Review of Reassessment			100.00	100.00	400.00	2019	
005400	A	2018	Residential	Review of Reassessment					100.00	2019	
235400	West Turin	2014		Deview of Decessory and			100.00	100.00			
	A	2014		Review of Reassessment			100.00	100.00	09.64		
	A	2014	Residential	Review of Reassessment					98.61		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	356			County of Living	ston			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
242000	Avon										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
242400	Conesus										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
242800	Groveland										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
243000	Leicester										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
243200	Lima										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
243400	Livonia										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
243600	Mount Morris	6									
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
243800	North Dansvi	ille									
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Livingston				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
244000	Nunda										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
244200	Ossian										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
244400	Portage										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
244600	Sparta										
	А	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2014		Review of Reassessment			96.00	96.00			
	A	2014	Residential	Review of Reassessment					93.86		
245000	West Sparta										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
245200	York										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i	200			County of Madis	on			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
251200	Oneida										
	С	2014		Sales/Appraisals	11.83	1.00	100.00	100.00			
	С	2017	Residential	Sales Only	11.79	1.01			95.80		
252000	Brookfield										
	А	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	А	2017	Residential	Sales Only	17.20	1.07			93.45		
252200	Cazenovia										
	В	2014	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2014	Residential	Review of Reassessment					95.65	2019	
252400	De Ruyter										
	А	2013	All Property	Sales/Appraisals	14.09	1.04	84.25	84.25			
	А	2017	Residential	Sales Only	13.35	1.03			80.83		
252600	Eaton										
	В	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	В	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
252800	Fenner										
	А	2013	All Property	Sales/Appraisals	18.58	1.01	97.00	97.00			
	А	2017	Residential	Sales Only	17.20	1.07			93.45		
253000	Georgetowr	ר									
	А	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	А	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
253200	Hamilton										
	В	2015	All Property	Sales/Appraisals	11.46	1.00	95.00	95.00			
	В	2017	Residential	Sales Only	11.40	1.01			89.18		
253400	Lebanon										
	А	2013	All Property	Sales/Appraisals	15.58	1.01	91.00	91.00		2019	
	А	2017	Residential	Sales Only	7.69	1.01			90.77	2019	
253600	Lenox										
	В	2015	All Property	Sales/Appraisals	11.10	1.02	100.00	100.00			
	В	2017	Residential	Sales Only	10.99	1.02			99.32		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Madison				2018 Locally 2018			Qualical
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	А	2015	All Property	Sales/Appraisals	11.10	1.02	100.00	100.00			
	А	2017	Residential	Sales Only	10.99	1.02			99.32		
254000	Madison										
	А	2015	All Property	Sales/Appraisals	21.61	1.03	75.50	75.50			
	А	2017	Residential	Sales Only	17.20	1.05			73.02		
254200	Nelson										
	A	2013		Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
254400	Smithfield										
	A	2013		Sales/Appraisals	18.58	1.01	97.00	97.00			
	A	2017	Residential	Sales Only	17.20	1.07			93.45		
254600	Stockbridge			<b>a</b>							
	A	2015		Sales/Appraisals	11.10	1.02	100.00	100.00			
	A	2017	Residential	Sales Only	10.99	1.02			99.32		
254800	Sullivan	0040		o	44.07	4.00		~~ ~~			
	В	2016		Sales/Appraisals	11.37	1.03	98.00	98.00			
	В	2017	Residential	Sales Only	11.39	1.02			94.55		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Monroe	•			2018 Locally	204.0	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	С	2016	All Property	Review of Reassessment			98.00	98.00			
	С	2016	Residential	Review of Reassessment					90.78		
262000	Brighton										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
262200	Chili										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
262400	Clarkson										
	В	2013	All Property	Review of Reassessment			92.00	92.00		2019	yes
	В	2013	Residential	Review of Reassessment					86.02	2019	yes
262600	Gates										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
262800	Greece										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
263000	Hamlin										
	В	2016	All Property	Sales/Appraisals	7.81	1.06	91.24	100.00			
	В	2017	Residential	Sales Only	6.56	1.02			95.72		
263200	Henrietta										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
263400	Irondequoit										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
263600	Mendon										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					98.26		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Monro	е			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
263800	Ogden										
	С	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
264000	Parma										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
264200	Penfield										
	С	2014		Review of Reassessment			95.00	95.00		2019	
	С	2014	Residential	Review of Reassessment					90.44	2019	
264400	Perinton										
	С	2018		Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
264600	Pittsford										
	С	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
264800	Riga										
	В	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
265000	Rush										
	В	2016		CAMA/Appraisals	13.28	1.02	86.04	92.00			
	В	2017	Residential	CAMA	9.75	1.01			88.78		
265200	Sweden										
	С	2018		Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
265400	Webster										
	С	2016		Sales/Appraisals	9.65	1.05	81.50	81.50			
	С	2017	Residential	Sales Only	9.29	1.00			81.36		
265600	Wheatland										
	В	2018		Review of Reassessment			93.42	100.00			
	В	2018	Residential	Review of Reassessment					94.00		

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New York State Board Of Real Property Tax Services

2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal F Name/ Size E Category * Foi		 County of Monroe Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester C C	2018	 Review of Reassessment Review of Reassessment			100.00	100.00	100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Montgomery				2018 Locally	0040	Veer of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	С	2015		Sales/Appraisals	33.08	1.21	75.00	75.00			
	С	2017	Residential	Sales Only	35.78	1.22			73.06		
272000	Amsterdam										
	В	2015		Sales/Appraisals	26.45	1.02	8.79	9.60			
	В	2017	Residential	Sales Only	24.98	1.08			8.07		
272200	Canajoharie										
	А	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
272400	Charleston										
	А	2015		Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					88.86		
272600	Florida										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
272800	Glen										
	A	2015		Sales/Appraisals	24.32	1.07	59.50	59.50			
	А	2015	Residential	Sales/Appraisals	22.08	1.07			58.77		
273000	Minden										
	A	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
273200	Mohawk										
	В	2014		Sales/Appraisals	11.38	1.04	98.24	98.24			
	В	2017	Residential	Sales Only	11.64	1.02			93.58		
273400	Palatine										
	A	2015		Sales/Appraisals	27.23	1.14	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	35.67	1.22			53.63		
273600	Root										
	A	2015		Review of Reassessment			95.00	95.00			
	А	2015	Residential	Review of Reassessment					88.86		

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New York State Board Of Real Property Tax Services

2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal   Name/ Size Category * Fe		Property	County of Montgo Data/Estimation Type **	omery COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville B B	2015 2015		Sales/Appraisals Sales/Appraisals	27.22 18.97	1.13 1.08	33.00	33.00	31.63		

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

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*** If available.

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Nassa	u			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
280000	Nassau Cou	inty, County R	oll								
	С	2017	1	No Data Available			0.16	0.16		2020	
	С	2017	2	Review of Reassessment			0.79	0.84		2020	
	С	2017	3	Review of Reassessment			1.09	1.00		2020	
	С	2017	4	Review of Reassessment			0.81	0.80		2020	
280500	Glen Cove										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018 I	Residential	Review of Reassessment					100.00	2019	
280900	Long Beach										
	С	2014	All Property	Sales/Appraisals	11.62	1.02	3.75	3.75			
	С	2016 I	Residential	Sales Only	11.65	1.01			3.63		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Niaga	ra			2018 Locally	0040	Veer of	Qualical
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	С	2014		Sales/Appraisals	14.35	1.07	87.00	87.00			
	С	2017	Residential	Sales Only	13.54	1.03			89.49		
291100	Niagara Falls	S									
	С	2016	All Property	Sales/Appraisals	24.28	1.18	79.00	79.00			
	С	2017	Residential	Sales Only	23.54	1.13			80.08		
291200	North Tonaw	anda									
	С	2016	All Property	CAMA/Appraisals	8.61	1.01	80.00	80.00			
	С	2017	Residential	CAMA	8.16	1.00			78.50		
292000	Cambria										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					99.83		
292200	Hartland										
	А	2014	All Property	Review of Reassessment			87.00	87.00			
	А	2014	Residential	Review of Reassessment					84.21		
292400	Lewiston										
	С	2014	All Property	Sales/Appraisals	13.33	1.04	67.00	67.00			
	С	2017	Residential	Sales Only	12.34	1.02			66.24		
292600	Lockport										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
292800	Newfane										
	В	2014	All Property	Sales/Appraisals	15.02	1.05	78.00	78.00			
	В	2017	Residential	Sales Only	14.78	1.05			75.22		
293000	Niagara										
	С	2014	All Property	Sales/Appraisals	21.18	1.13	56.00	56.00			
	С	2017	Residential	Sales Only	19.95	1.06			63.66		
293200	Pendleton			-							
	В	2016	All Property	Sales/Appraisals	13.37	0.99	80.00	80.00			
	В	2017	Residential	Sales Only	13.28	1.00			76.23		

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Niagara				2018 Locally 2018			Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	В	2014	All Property	Sales/Appraisals	16.89	1.03	72.00	72.00			
	В	2017	Residential	Sales Only	17.26	1.03			69.56		
293600	Royalton										
	В	2014	All Property	Review of Reassessment			87.00	87.00			
	В	2014	Residential	Review of Reassessment					84.21		
293800	Somerset										
	А	2014	All Property	Sales/Appraisals	18.97	0.99	83.60	83.60			
	А	2017	Residential	Sales Only	14.01	1.04			83.82		
294000	Wheatfield										
	С	2014	All Property	Sales/Appraisals	11.94	1.03	60.00	60.00			
	С	2017	Residential	Sales Only	11.55	1.02			58.88		
294200	Wilson										
	В	2016	All Property	Sales/Appraisals	24.28	1.18	79.00	79.00			
	В	2017	Residential	Sales Only	23.54	1.13			80.08		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Oneic	la			2018			
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	С	2013	All Property	Sales/Appraisals	25.14	1.04	71.64	71.64			
	С	2017	Residential	Sales Only	26.34	1.13			64.46		
301400	Sherrill										
	С	2013	All Property	Sales/Appraisals	18.32	1.01	73.50	73.50			
	С	2017	Residential	Sales Only	15.63	1.03			68.00		
301600	Utica										
	С	2013	All Property	Sales/Appraisals	25.88	1.08	67.50	67.50			
	С	2017	Residential	Sales Only	25.60	1.11			62.27		
302000	Annsville										
	А	2014	All Property	Sales/Appraisals	38.13	0.68	56.50	56.50			
	А	2014	Residential	Sales/Appraisals	30.51	1.13			47.71		
302200	Augusta										
	А	2013	All Property	Sales/Appraisals	54.43	1.20	62.00	62.00			
	А	2013	Residential	Sales/Appraisals	36.31	1.25			59.33		
302400	Ava										
	А	2014	All Property	Sales/Appraisals	11.01	0.99	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	10.91	1.00			101.78		
302600	Boonville										
	А	2013	All Property	CAMA/Appraisals	18.34	1.05	60.00	60.00			
	А	2017	Residential	CAMA	18.74	1.04			60.81		
302800	Bridgewater										
	А	2013	All Property	Sales/Appraisals	32.35	1.12	87.00	87.00			
	А	2013	Residential	Sales/Appraisals	24.31	1.11			84.86		
303000	Camden										
	А	2013	All Property	Sales/Appraisals	13.22	1.06	2.32	2.32			
	А	2017	Residential	Sales Only	11.82	1.06			2.31		
303200	Deerfield										
	В	2014	All Property	Sales/Appraisals	15.57	1.00	15.30	15.30			
	В	2017	Residential	Sales Only	13.85	1.02			13.91		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oneic	la			2018			Qualitati
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	А	2013	All Property	Sales/Appraisals	38.48	0.95	16.50	16.50			
	А	2013	Residential	Sales/Appraisals	37.26	1.36			15.23		
303600	Floyd										
	В	2013	All Property	CAMA/Appraisals	12.96	1.04	89.00	89.00			
	В	2017	Residential	CAMA	13.36	1.02			86.07		
303800	Forestport										
	А	2013	All Property	Sales/Appraisals	31.96	1.01	83.00	83.00			
	А	2017	Residential	Sales Only	23.76	1.06			81.70		
304000	Kirkland										
	В	2013	All Property	Sales/Appraisals	21.33	1.06	60.00	60.00			
	В	2017	Residential	Sales Only	21.39	1.07			58.70		
304200	Lee										
	В	2013	All Property	Sales/Appraisals	30.62	0.99	3.06	3.33			
	В	2017	Residential	Sales Only	30.88	1.20			2.96		
304400	Marcy										
	В	2013	All Property	Sales/Appraisals	16.61	0.68	76.00	76.00			
	В	2017	Residential	Sales Only	14.63	1.04			63.28		
304600	Marshall										
	А	2014	All Property	CAMA/Appraisals	21.45	0.92	66.00	66.00			
	А	2017	Residential	CAMA	15.76	1.01			63.16		
304800	New Hartfor	ď									
	С	2013	All Property	Sales/Appraisals	18.00	0.97	77.60	77.60			
	С	2017	Residential	Sales Only	17.32	1.02			69.04		
305000	Paris										
	В	2014	All Property	Sales/Appraisals	16.69	1.00	92.00	92.00			
	В	2017	Residential	Sales Only	12.17	1.02			88.26		
305200	Remsen										
	А	2014	All Property	Sales/Appraisals	32.39	1.02	51.00	51.00			
	А	2014	Residential	Sales/Appraisals	29.46	1.11			53.34		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oneid	а			2018			
	Municipal Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	А	2013		Sales/Appraisals	18.26	1.01	59.00	59.00			
	А	2017	Residential	Sales Only	13.25	1.04			58.16		
305600	Steuben										
	A	2015		Sales/Appraisals	14.81	0.95	97.00	97.00			
	А	2015	Residential	Sales/Appraisals	10.52	1.00			96.73		
305800	Trenton										
	В	2013		Sales/Appraisals	23.13	0.86	65.00	65.00			
	В	2017	Residential	Sales Only	24.61	1.08			60.48		
306000	Vernon										
	В	2013		Sales/Appraisals	17.09	1.03	73.50	73.50			
	В	2017	Residential	Sales Only	14.77	1.04			68.68		
306200	Verona			<b>.</b>							
	A	2013		Sales/Appraisals	21.21	1.07	72.00	72.00			
	A	2017	Residential	Sales Only	19.38	1.07			66.91		
306400	Vienna										
	A	2013		Sales/Appraisals	23.82	1.12	56.00	56.00			
	A	2017	Residential	Sales Only	24.40	1.12			55.71		
306600	Western										
	A	2014		Sales/Appraisals	26.29	0.68	54.50	54.50			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			52.09		
306800	Westmorelan										
	В	2013		Sales/Appraisals	24.72	1.10	63.00	63.00			
	В	2017	Residential	Sales Only	23.90	1.09			62.01		
307000	Whitestown			<b>.</b>							
	С	2013		Sales/Appraisals	22.60	1.09	65.50	65.50			
	С	2017	Residential	Sales Only	23.44	1.10			62.55		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Onon	daga			2018 Locally	2018	Year of	Cyclical
Municipa Code			d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
311500	Syracuse										
	С	2015		Sales/Appraisals	15.06	1.02	80.00	80.00			
	С	2017	Residential	Sales Only	15.39	1.04			75.35		
312000	Camillus										
	С	2015	All Property	Sales/Appraisals	5.24	1.00	100.00	100.00			
	С	2017	Residential	Sales Only	4.85	1.01			95.73		
312200	Cicero										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
312400	Clay										
	С	2015	All Property	Sales/Appraisals	10.07	0.98	4.21	4.21			
	С	2017	Residential	Sales Only	9.66	1.00			3.95		
312600	Dewitt										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
312800	Elbridge										
	В	2015	All Property	Sales/Appraisals	5.24	1.00	100.00	100.00			
	В	2017	Residential	Sales Only	4.85	1.01			95.73		
313000	Fabius										
	А	2015	All Property	Sales/Appraisals	12.33	1.02	96.50	96.50			
	А	2017	Residential	Sales Only	7.25	1.00			93.20		
313200	Geddes										
	С	2015	All Property	Sales/Appraisals	13.30	1.02	89.00	89.00			
	С	2017	Residential	Sales Only	13.52	1.02			84.93		
313400	LaFayette										
	В	2013	All Property	Sales/Appraisals	9.32	0.99	93.00	93.00			
	В	2017	Residential	Sales Only	9.45	0.99			89.46		
313600	Lysander										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E	Municipal Roll Year			County of Onondaga				2018 Locally	2018	Year of	Cyclical
Municipal Code	Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
313800	Manlius										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
314000	Marcellus										
	В	2014	All Property	Sales/Appraisals	7.07	1.01	97.00	97.00			
	В	2017	Residential	Sales Only	6.12	1.01			92.43		
314200	Onondaga										
	С	2014	All Property	Sales/Appraisals	5.66	1.01	95.00	95.00			
	С	2017	Residential	Sales Only	5.54	1.00			91.28		
314400	Otisco										
	А	2015	All Property	Sales/Appraisals	21.46	1.04	2.00	2.00			
	А	2015	Residential	Sales/Appraisals	18.99	1.08			1.95		
314600	Pompey										
	В	2015	All Property	Sales/Appraisals	12.33	1.02	96.50	96.50			
	В	2017	Residential	Sales Only	7.25	1.00			93.20		
314800	Salina										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
315000	Skaneateles	5									
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					87.08		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	18.16	1.08	90.50	90.50			
	А	2017		Sales Only	12.39	1.05			86.58		
315400	Tully			·							
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018		Review of Reassessment					100.00	2019	
315600	- Van Buren										
	В	2018	All Propertv	Review of Reassessment			100.00	100.00		2019	
	В	2018		Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page				County of Ontario				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
320200	Canandaigua										
	С	2017	All Property				100.00	100.00			
	С	2017	Residential	Review of Reassessment					97.94		
320500	Geneva										
	С	2016		Review of Reassessment			96.00	96.00			
	С	2016	Residential	Review of Reassessment					89.23		
322000	Bristol										
	A	2015		Review of Reassessment			96.00	96.00		2019	yes
	A	2015	Residential	Review of Reassessment					90.42	2019	yes
322200	Canadice										
	A	2014		Review of Reassessment			100.00	100.00		2019	
	A	2014	Residential	Review of Reassessment					96.65	2019	
322400	Canandaigua										
	В	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
322600	East Bloomfie										
	В	2018		Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
322800	Farmington									0010	
	В	2017		Review of Reassessment			100.00	100.00		2019	yes
	В	2017	Residential	Review of Reassessment					96.14	2019	yes
323000	Geneva	0040					00.00	00.00		0040	
	В	2016	All Property				98.00	98.00		2019	yes
	B	2016	Residential	Review of Reassessment					91.82	2019	yes
323200	Gorham	0047					400.00	400.00		0000	
	A	2017	All Property				100.00	100.00	05 74	2020	yes
000400	A	2017	Residential	Review of Reassessment					95.74	2020	yes
323400	Hopewell	2040		Deview of Decessory of			00.00	00.00			
	В	2016		Review of Reassessment			98.00	98.00	01 14		
	В	2016	Residential	Review of Reassessment					91.41		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Ontario				2018	0040	Veen of	Qualizat
Municipa Code		Roll Year Evaluated or COD/PI	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	В	2015	All Property	Review of Reassessment			94.00	94.00		2019	yes
	В	2015	Residential	Review of Reassessment					87.89	2019	yes
323800	Naples										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
324000	Phelps										
	В	2017		Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					95.70		
324200	Richmond										
	A	2016		Review of Reassessment			97.00	97.00		2019	yes
~~ ( ( ~~ ~	A	2016	Residential	Review of Reassessment					91.79	2019	yes
324400	Seneca	0040		Deview of Decomposition			400.00	400.00		0040	
	A	2018		Review of Reassessment			100.00	100.00	400.00	2019	yes
004000	A Courth Drintol	2018	Residential	Review of Reassessment					100.00	2019	yes
324600	South Bristol	2016	All Droporty	Boview of Booocomont			100.00	100.00			
	A	2016 2016		Review of Reassessment Review of Reassessment			100.00	100.00	94.92		
324800	A Victor	2010	Residential	Review of Reassessment					94.92		
324000	B	2015		Review of Reassessment			100.00	100.00		2019	yes
	B	2015		Review of Reassessment			100.00	100.00	98.19	2019	yes
325000	West Bloomfiel		Residential	Review of Reassessment					30.13	2013	yes
323000	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
		2010									

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Orange				2018	0040	No an of	Qualizat
	Municipal I Name/ Size Category * F	Roll Year Evaluated or COD/Pl	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	С	2015	All Property	Sales/Appraisals	17.21	1.03	16.35	16.35			
	С	2017	Residential	Sales Only	17.85	1.04			16.55		
331100	Newburgh										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
331300	Port Jervis										
	С	2015	All Property	Sales/Appraisals	30.09	1.19	40.00	40.00			
	С	2017	Residential	Sales Only	32.00	1.18			40.11		
332000	Blooming Gro	ve									
	С	2015	All Property	CAMA/Appraisals	11.36	1.00	17.15	17.15			
	С	2017	Residential	CAMA	10.24	1.01			16.34		
332200	Chester										
	С	2015	All Property	Sales/Appraisals	9.39	1.03	59.00	59.00			
	С	2017	Residential	Sales Only	9.82	1.01			60.20		
332400	Cornwall										
	С	2017	All Property	Review of Reassessment			100.00	100.00			
	С	2017	Residential	Review of Reassessment					102.35		
332600	Crawford										
	В	2015	All Property	Sales/Appraisals	12.26	1.00	39.00	39.00			
	В	2017	Residential	Sales Only	12.12	1.00			37.81		
332800	Deerpark										
	В	2015	All Property	Sales/Appraisals	27.08	1.14	56.20	56.20			
	В	2017	Residential	Sales Only	27.50	1.13			54.64		
333000	Goshen										
	В	2015	All Property	Sales/Appraisals	9.24	0.99	62.00	62.00			
	В	2017	Residential	Sales Only	9.53	0.99			60.99		
333200	Greenville			-							
	В	2015	All Property	Sales/Appraisals	15.09	1.05	63.40	63.40			
	В	2017	Residential	Sales Only	13.01	1.03			60.86		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	210			County of Orang	je			2018 Locally	204.0	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
333400	Hamptonbur	-									
	В	2014		Sales/Appraisals	6.84	1.00	100.00	100.00			
	В	2017	Residential	Sales Only	5.04	1.01			98.82		
333600	Highlands										
	С	2016	All Property	Sales/Appraisals	11.70	1.04	100.00	100.00			
	С	2017	Residential	Sales Only	11.68	1.02			101.89		
333800	Minisink										
	В	2015	All Property	Sales/Appraisals	14.27	1.02	47.00	47.00			
	В	2017	Residential	Sales Only	9.92	1.01			45.40		
334000	Monroe										
	С	2015	All Property	CAMA/Appraisals	8.65	1.01	18.55	18.55			
	С	2017	Residential	CAMA	7.78	1.00			18.40		
334200	Montgomery										
	С	2015	All Property	Sales/Appraisals	11.08	1.07	65.00	65.00			
	С	2017	Residential	Sales Only	10.80	1.02			69.19		
334400	Mount Hope										
	В	2015	All Property	Sales/Appraisals	19.86	1.00	59.00	59.00			
	В	2017	Residential	Sales Only	16.18	1.07			58.95		
334600	Newburgh										
	С	2014	All Property	Sales/Appraisals	15.22	0.62	34.00	34.00			
	С	2017	Residential	Sales Only	13.43	1.00			30.82		
334800	New Windso	r									
	С	2015	All Property	Sales/Appraisals	15.58	1.02	16.75	16.75			
	С	2017	Residential	Sales Only	13.37	1.03			16.21		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	15.77	0.97	16.60	16.60			
	А	2017	Residential	Sales Only	10.69	1.02			15.82		
335200	Wallkill										
	С	2015	All Property	Sales/Appraisals	11.40	0.99	21.00	21.00			
	С	2017	Residential	Sales Only	10.86	1.02			20.63		

* 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.

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Orange				2018 Locally	204.9	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		Property RD Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
335400	Warwick										
	В	2015	All Property	Sales/Appraisals	14.90	1.04	14.10	14.10			
	В	2017	Residential	Sales Only	15.58	1.04			13.91		
335600	Wawayanda										
	В	2015	All Property	Sales/Appraisals	15.05	1.03	68.00	68.00			
	В	2017	Residential	Sales Only	15.53	1.03			67.63		
335800	Woodbury										
	В	2015	All Property	Sales/Appraisals	7.94	1.04	38.23	38.23			
	В	2017	Residential	Sales Only	7.51	1.01			40.23		

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*** If available.

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Orleans	6			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
342000	Albion										
	В	2016	All Property	Review of Reassessment			98.00	98.00		2019	yes
	В	2016	Residential	Review of Reassessment					92.67	2019	yes
342200	Barre										
	А	2018		Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
342400	Carlton										
	A	2016		Review of Reassessment			98.00	98.00		2019	yes
	A	2016	Residential	Review of Reassessment					92.54	2019	yes
342600	Clarendon										
	В	2016		Review of Reassessment			100.00	100.00		2019	yes
	В	2016	Residential	Review of Reassessment					95.81	2019	yes
342800	Gaines	0040					00.00	00.00		0040	
	A	2016		Review of Reassessment			98.00	98.00	00.07	2019	yes
0.40000	A	2016	Residential	Review of Reassessment					92.67	2019	yes
343000	Kendall	0040					00.00	00.00		0040	
	A	2016		Review of Reassessment			98.00	98.00	05 40	2019	yes
242200	A	2016	Residential	Review of Reassessment					95.10	2019	yes
343200	Murray B	2017		Review of Reassessment			98.00	98.00		2019	200
	В	2017	Residential				90.00	90.00	95.17	2019	yes
343400	ь Ridgeway	2017	Residential	Review of Reassessment					95.17	2019	yes
343400	B	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential				100.00	100.00	100.00		
343600	Shelby	2010	Residential	Review of Reassessment					100.00		
040000	B	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential				100.00	100.00	100.00		
343800	Yates	2010	Reolaontial						100.00		
010000	A	2016	All Property	Sales/Appraisals	15.57	1.01	94.00	94.00		2019	
	A	2017		Sales Only	14.51	1.03			90.82	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i dge E				County of Oswe	go			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
350400	Fulton										
	С	2013		Sales/Appraisals	18.59	1.08	100.00	100.00			
	С	2017	Residential	Sales Only	19.26	1.08			101.03		
351200	Oswego										
	С	2014	All Property	Sales/Appraisals	9.23	1.29	100.00	100.00			
	С	2017	Residential	Sales Only	8.88	1.02			102.37		
352000	Albion										
	А	2015	All Property	Sales/Appraisals	19.55	0.98	90.00	90.00			
	А	2015	Residential	Sales/Appraisals	18.32	0.98			89.67		
352200	Amboy										
	А	2014	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2014	Residential	Review of Reassessment					102.44	2019	
352400	Boylston										
	А	2013	All Property	Sales/Appraisals	23.98	1.03	96.00	96.00			
	А	2013	Residential	Sales/Appraisals	15.62	1.04			94.31		
352600	Constantia										
	А	2013	All Property	Sales/Appraisals	18.87	1.05	95.00	95.00			
	А	2017	Residential	Sales Only	16.20	1.03			90.85		
352800	Granby										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
353000	Hannibal										
	В	2016	All Property	Sales/Appraisals	22.11	1.04	97.00	97.00			
	В	2017	Residential	Sales Only	16.80	1.07			92.55		
353200	Hastings										
	В	2013	All Property	CAMA/Appraisals	10.94	1.01	91.00	91.00		2019	
	В	2017	Residential	CAMA	11.13	1.01			87.34	2019	
353400	Mexico										
	В	2014	All Property	Review of Reassessment			100.00	100.00			
	В	2014	Residential	Review of Reassessment					95.08		

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .				County of Osweg	jo			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
353600	Minetto										
	В	2014		Sales/Appraisals	5.68	1.02	100.00	100.00			
	В	2017	Residential	Sales Only	5.65	1.01			98.08		
353800	New Haven										
	A	2017		Review of Reassessment			100.00	100.00		2019	yes
	A	2017	Residential	Review of Reassessment					102.25	2019	yes
354000	Orwell										
	A	2017		Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					99.39	2021	yes
354200	Oswego										
	В	2014		Sales/Appraisals	13.39	1.02	96.00	96.00			
	В	2017	Residential	Sales Only	13.48	1.03			94.02		
354400	Palermo										
	A	2013		Sales/Appraisals	17.34	1.02	100.00	100.00			
	A	2017	Residential	Sales Only	6.93	1.01			96.20		
354600	Parish										
	A	2014		CAMA/Appraisals	13.68	1.01	100.00	100.00			
	A	2017	Residential	CAMA	13.91	1.02			102.01		
354800	Redfield										
	A	2015		Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					104.44		
355000	Richland										
	A	2015		Sales/Appraisals	15.14	1.04	87.00	87.00			
	A	2017	Residential	Sales Only	13.91	1.04			83.65		
355200	Sandy Cree										
	A	2013		Sales/Appraisals	20.57	0.98	97.00	97.00			
	A	2017	Residential	Sales Only	15.83	1.03			92.91		
355400	Schroeppel	_									
	В	2013		Sales/Appraisals	21.04	1.07	80.00	80.00			
	В	2017	Residential	Sales Only	20.91	1.09			76.11		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Osweg	go			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
355600	Scriba										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
355800	Volney										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					99.93		
356000	West Monroe	e									
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
356200	Williamstowr	า									
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					104.26	2020	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Otseg	ο			2018		Versef	Qualizat
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	С	2016	All Property	Review of Reassessment			100.00	100.00			
	С	2016	Residential	Review of Reassessment					106.73		
362000	Burlington										
	А	2013	All Property	Sales/Appraisals	17.18	1.00	56.00	56.00			
	А	2013	Residential	Sales/Appraisals	14.51	1.01			56.50		
362200	Butternuts										
	А	2013	All Property	Sales/Appraisals	11.84	1.02	105.69	100.00			
	А	2013	Residential	Sales/Appraisals	9.38	1.01			108.44		
362400	Cherry Valley	/									
	А	2014	All Property	Sales/Appraisals	16.27	0.99	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	13.21	1.04			102.87		
362600	Decatur										
	А	2016	All Property	Sales/Appraisals	21.60	1.05	54.50	54.50			
	А	2016	Residential	Sales/Appraisals	20.22	1.03			53.66		
362800	Edmeston										
	А	2013	All Property	Sales/Appraisals	22.81	0.93	59.00	59.00			
	А	2013	Residential	Sales/Appraisals	19.86	1.02			60.22		
363000	Exeter										
	А	2013	All Property	Sales/Appraisals	24.44	1.14	56.00	56.00			
	А	2013	Residential	Sales/Appraisals	22.10	1.08			54.17		
363200	Hartwick										
	А	2016	All Property	Sales/Appraisals	16.86	1.06	100.00	100.00			
	А	2016	Residential	Sales/Appraisals	17.35	1.04			99.56		
363400	Laurens										
	А	2014	All Property	Sales/Appraisals	11.38	1.00	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	8.19	1.02			97.10		
363600	Maryland										
	A	2013	All Property	Sales/Appraisals	11.84	1.00	100.00	100.00			
	А	2013		Sales/Appraisals	15.47	1.01			101.10		
				••							

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Otsege	D			2018 Locally	2018	Year of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
363800	Middlefield										
	A	2014		Sales/Appraisals	20.86	0.93	72.00	72.00			
	A	2014	Residential	Sales/Appraisals	17.74	0.98			69.43		
364000	Milford										
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
364200	Morris										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
364400	New Lisbon			<b>.</b>							
	A	2015		Sales/Appraisals	21.79	0.99	109.02	100.00			
	A	2015	Residential	Sales/Appraisals	22.74	1.05			111.60		
364600	Oneonta	0045					400.00	400.00			
	B	2015		Review of Reassessment			100.00	100.00	00.47		
204000	B	2015	Residential	Review of Reassessment					98.47		
364800	Otego	2016	All Droports		26.26	1.00	110 64	100.00			
	A	2016		Sales/Appraisals	26.26 21.75	1.06 1.08	119.64	100.00	104 70		
265000	A	2017	Residential	Sales Only	21.75	1.06			124.72		
365000	Otsego A	2015		Review of Reassessment			100.00	100.00			
	A	2015		Review of Reassessment			100.00	100.00	101.78		
365200	Pittsfield	2013	Residential	Neview of Neassessment					101.70		
303200	A	2014	All Property	Sales/Appraisals	20.66	1.01	56.50	56.50			
	A	2014		Sales/Appraisals	18.72	1.02	00.00	00.00	54.04		
365400	Plainfield	2014	Residential	Sales/Appraisals	10.72	1.02			04.04		
000-00	A	2013	All Property	Sales/Appraisals	16.29	1.06	100.00	100.00			
	A	2013		Sales/Appraisals	17.02	1.07	100100	100100	106.30		
365600	Richfield	_0.0									
	A	2013	All Propertv	CAMA/Appraisals	20.40	1.04	95.00	95.00			
	A	2017	Residential		27.62	1.09			91.01		
						-					

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

<b>3</b>				County of Otseg	0			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
365800	Roseboom										
	А	2017	All Property	Review of Reassessment			114.19	100.00			
	А	2017	Residential	Review of Reassessment					131.00		
366000	Springfield										
	А	2016	All Property	CAMA/Appraisals	35.98	0.93	98.00	98.00			
	А	2017	Residential	CAMA	27.80	1.01			98.72		
366200	Unadilla										
	А	2013	All Property	Sales/Appraisals	27.88	0.99	64.00	64.00			
	А	2013	Residential	Sales/Appraisals	20.42	1.06			68.08		
366400	Westford										
	А	2016	All Property	Sales/Appraisals	10.22	1.01	100.00	100.00			
	А	2016	Residential	Sales/Appraisals	10.02	1.02			101.75		
366600	Worcester										
	А	2013	All Property	Sales/Appraisals	26.06	1.01	60.60	60.60			
	А	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.

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	County of Putnam							2018			<b>•</b> " •
Municipa Code	Municipal   Name/ Size Category * Fo	Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
372200	Kent										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
372400	Patterson										
	В	2018	All Property				100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
372600	Philipstown										
	В	2014		Sales/Appraisals	18.37	1.07	46.95	46.95			
070000	B	2017	Residential	Sales Only	17.97	1.06			44.73		
372800	Putnam Valley			Deview of Decessory and			100.00	100.00		2010	
	В	2018	Residential	Review of Reassessment Review of Reassessment			100.00	100.00	100.00	2019	
373000	B Southeast	2018	Residential	Review of Reassessment					100.00	2019	
373000	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	VOS
	C	2018	Residential	Review of Reassessment			100.00	100.00	100.00	2019	yes ves
	0	2010	Residential						100.00	2013	усо

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

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	Municinal Roll Year		County of Rensselaer				2018 Locally	2018	Year of	Cyclical	
Municipa Code	Municipal al Name/ Size Category * Fe		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
381400											
	С	2016	All Property	Sales/Appraisals	33.56	1.16	24.60	24.60			
	С	2017	Residential	Sales Only	25.49	1.11			23.18		
381700	Troy										
	С	2016	All Property	Sales/Appraisals	18.36	1.04	100.00	100.00			
	С	2017	Residential	Sales Only	20.35	1.06			95.46		
382000	Berlin										
	А	2016	All Property	CAMA/Appraisals	16.25	1.03	30.09	30.09			
	А	2017	Residential	CAMA	19.95	1.02			30.09		
382200	Brunswick										
	В	2016	All Property	Sales/Appraisals	15.28	1.01	25.50	25.50			
	В	2017	Residential	Sales Only	11.86	1.01			24.35		
382400	East Greenbus	sh									
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
382600	Grafton										
	А	2016	All Property	Sales/Appraisals	10.15	1.00	8.90	8.90		2019	
	А	2017	Residential	Sales Only	11.61	1.02			8.56	2019	
382800	Hoosick			-							
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
383000	Nassau										
	В	2016	All Property	Sales/Appraisals	21.51	1.07	78.00	78.00			
	В	2017	Residential	Sales Only	24.77	1.11			76.17		
383200	North Greenbu	ush									
	С	2016	All Property	Sales/Appraisals	14.15	1.02	23.55	23.55			
	С	2017		Sales Only	13.13	1.02			22.43		
383400											
	A	2016	All Propertv	CAMA/Appraisals	16.30	1.05	63.75	63.75			
	A	2017	Residential		18.25	1.03		-	61.77		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū	County of Rensselaer							2018			Qualical	
Municipa Code		Roll Year Evaluated or COD/Pf	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
383600	Pittstown											
	А	2016	All Property	Sales/Appraisals	16.16	1.01	67.50	67.50				
	А	2017	Residential	Sales Only	16.06	1.02			64.95			
383800	Poestenkill											
	В	2016	All Property	Sales/Appraisals	9.74	1.00	24.50	24.50				
	В	2017	Residential	Sales Only	9.30	1.00			23.14			
384000	Sand Lake											
	В	2016		Sales/Appraisals	5.74	1.01	99.00	99.00				
	В	2017	Residential	Sales Only	5.50	1.01			94.65			
384200	Schaghticoke											
	В	2016		Sales/Appraisals	16.43	1.30	23.44	23.44				
	В	2017	Residential	Sales Only	10.75	1.02			23.15			
384400	Schodack											
	В	2014		Review of Reassessment			98.00	98.00	<b></b>			
	В	2014	Residential	Review of Reassessment					93.51			
384600	Stephentown	0040			45.00	4 00	400.00	400.00				
	A	2016		Sales/Appraisals	15.22	1.00	100.00	100.00	07.00			
	A	2017	Residential	Sales Only	15.32	1.04			97.89			

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

			County of Rockland 2018 Locally 2018 Year of Cycli							
			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
Clarkstown										
С	2014	All Property	Sales/Appraisals	11.12	1.01	31.50	31.50			
С	2017	Residential	Sales Only	10.53	1.01			30.65		
Haverstraw										
С	2013	All Property	Sales/Appraisals	19.71	1.10	93.92	93.92			
С	2017	Residential	Sales Only	17.88	1.07			88.26		
Orangetown										
С		All Property	Sales/Appraisals	10.77	0.96	45.50	45.50			
С	2017	Residential	Sales Only	10.47	1.01			41.99		
Ramapo										
С	2014	All Property	Sales/Appraisals	15.24	1.03	11.90	11.90			
С	2017	Residential	Sales Only	12.51	1.02			11.39		
Stony Point			-							
С	2013	All Property	Sales/Appraisals	14.51	0.76	15.29	15.29			
С	2017	Residential	Sales Only	13.85	1.01			13.26		
	Name/ Size Category * Clarkstown C C Haverstraw C C Orangetown C C Ramapo C C Stony Point C	Name/ Size Category *Evaluated For COD/PRClarkstown C2014C2017Haverstraw2013C2013C2017Orangetown2014C2014C2014C2014C2014C2014C2014C2014C2014C2017Stony Point2013	Name/Size Category *Evaluated For COD/PRDProperty TypeClarkstown2014All Property CC2017Residential HaverstrawC2013All Property CC2013All Property COrangetown2017Residential OrangetownC2014All Property CC2017Residential ResidentialRamapo2017Residential ResidentialC2014All Property CC2017Residential ResidentialStony Point C2013All Property	Municipal Name/SizeRoll Year EvaluatedProperty TypeData/Estimation Type **ClarkstownC2014All Property ResidentialSales/AppraisalsC2017Residential Sales OnlyHaverstrawC2013All Property ResidentialC2017Residential Sales OnlyOrangetownC2014All Property Sales/AppraisalsC2017Residential Sales OnlyOrangetownC2017Residential Sales OnlyC2017Residential Sales OnlyC2017Residential Sales OnlyC2014All Property Sales OnlyRamapoC2014All Property Sales OnlyC2017Residential Sales OnlyRomapoC2017Residential Sales OnlyC2013All Property Sales Only	Municipal Name/Size Category * For COD/PRDProperty TypeData/Estimation Type **CODClarkstownCODC2014All Property ResidentialSales/Appraisals11.12C2017ResidentialSales Only10.53Haverstraw </td <td>Municipal Name/SizeRoll Year Evaluated Property COD/PRD TypeData/Estimation Type **CODPRDClarkstown1.01C2014All Property ResidentialSales/Appraisals11.121.01C2017ResidentialSales Only10.531.01Haverstraw100010001000C2013All Property ResidentialSales/Appraisals19.711.10C2017ResidentialSales Only17.881.07Orangetown10001000C2017ResidentialSales Only10.471.01Ramapo100010.471.01C2014All Property ResidentialSales Only10.471.01RamapoSales/Appraisals15.241.03C2017ResidentialSales Only12.511.02Stony PointSales/Appraisals14.510.76</td> <td>Municipal Name/Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 State Eq. RateClarkstownC2014All Property Sales/Appraisals11.121.0131.50C2017Residential Sales Only10.531.0131.50HaverstrawC2013All Property ResidentialSales Only10.531.01C2017Residential Sales Only17.881.0793.92C2017Residential Sales Only17.881.070.96OrangetownC2014All Property Sales/Appraisals10.770.9645.50C2017Residential Sales Only10.471.011.01RamapoC2014All Property Sales/Appraisals15.241.0311.90C2017Residential Sales Only12.511.021.02C2017Residential Sales Only12.511.02</td> <td>Municipal Name/ Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 Stated Assmnt. Eq. RateLocally Stated Assmnt. Ratio ***Clarkstown C2014All Property ResidentialSales/Appraisals11.121.0131.5031.50C2017ResidentialSales/Appraisals11.121.0131.5031.50C2013All Property ResidentialSales/Appraisals19.711.1093.9293.92C2017ResidentialSales Only17.881.070.9645.5045.50C2014All Property ResidentialSales/Appraisals10.770.9645.5045.50C2017ResidentialSales Only10.471.0111.9011.90C2014All Property ResidentialSales/Appraisals15.241.0311.9011.90C2017ResidentialSales Only12.511.021.021.90C2017ResidentialSales/Appraisals15.241.0311.9011.90C2017ResidentialSales Only12.511.021.90C2013All PropertySales/Appraisals14.510.7615.2915.29</td> <td>Municipal Name/ Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 State Assmnt.2018 Assmnt. Stated Assmnt.2018 Res. Class Ratio ***2018 Res. Class Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Ratio ***&lt;</td> <td>Municipal Name/SizeRoll Year EvaluatedProperty TypeData/Estimation Type **CODPRDLocally Stated Assmit.2018 Res. Class Ratio ***Year of Subsequent Reassessment Activity ****ClarkstownC2014All Property Sales/Appraisals11.121.0131.5031.5031.50C2017ResidentialSales Only10.531.0130.6530.65HaverstrawC2017ResidentialSales Only17.881.0788.26C2017ResidentialSales Only10.471.0141.99C2014All Property ResidentialSales Only10.471.0241.99C2014All Property ResidentialSales Only10.471.0211.39C2014All Property ResidentialSales Only10.471.0211.90C2014All Property ResidentialSales Only10.471.0311.9011.90C2014All Property ResidentialSales Only12.511.0211.39C2014All Property ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.51<!--</td--></td>	Municipal Name/SizeRoll Year Evaluated Property COD/PRD TypeData/Estimation Type **CODPRDClarkstown1.01C2014All Property ResidentialSales/Appraisals11.121.01C2017ResidentialSales Only10.531.01Haverstraw100010001000C2013All Property ResidentialSales/Appraisals19.711.10C2017ResidentialSales Only17.881.07Orangetown10001000C2017ResidentialSales Only10.471.01Ramapo100010.471.01C2014All Property ResidentialSales Only10.471.01RamapoSales/Appraisals15.241.03C2017ResidentialSales Only12.511.02Stony PointSales/Appraisals14.510.76	Municipal Name/Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 State Eq. RateClarkstownC2014All Property Sales/Appraisals11.121.0131.50C2017Residential Sales Only10.531.0131.50HaverstrawC2013All Property ResidentialSales Only10.531.01C2017Residential Sales Only17.881.0793.92C2017Residential Sales Only17.881.070.96OrangetownC2014All Property Sales/Appraisals10.770.9645.50C2017Residential Sales Only10.471.011.01RamapoC2014All Property Sales/Appraisals15.241.0311.90C2017Residential Sales Only12.511.021.02C2017Residential Sales Only12.511.02	Municipal Name/ Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 Stated Assmnt. Eq. RateLocally Stated Assmnt. Ratio ***Clarkstown C2014All Property ResidentialSales/Appraisals11.121.0131.5031.50C2017ResidentialSales/Appraisals11.121.0131.5031.50C2013All Property ResidentialSales/Appraisals19.711.1093.9293.92C2017ResidentialSales Only17.881.070.9645.5045.50C2014All Property ResidentialSales/Appraisals10.770.9645.5045.50C2017ResidentialSales Only10.471.0111.9011.90C2014All Property ResidentialSales/Appraisals15.241.0311.9011.90C2017ResidentialSales Only12.511.021.021.90C2017ResidentialSales/Appraisals15.241.0311.9011.90C2017ResidentialSales Only12.511.021.90C2013All PropertySales/Appraisals14.510.7615.2915.29	Municipal Name/ Size Category * For COD/PRDProperty TypeData/Estimation Type **CODPRD2018 State Assmnt.2018 Assmnt. Stated Assmnt.2018 Res. Class Ratio ***2018 Res. Class Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Res. Ratio ***2018 Ratio ***<	Municipal Name/SizeRoll Year EvaluatedProperty TypeData/Estimation Type **CODPRDLocally Stated Assmit.2018 Res. Class Ratio ***Year of Subsequent Reassessment Activity ****ClarkstownC2014All Property Sales/Appraisals11.121.0131.5031.5031.50C2017ResidentialSales Only10.531.0130.6530.65HaverstrawC2017ResidentialSales Only17.881.0788.26C2017ResidentialSales Only10.471.0141.99C2014All Property ResidentialSales Only10.471.0241.99C2014All Property ResidentialSales Only10.471.0211.39C2014All Property ResidentialSales Only10.471.0211.90C2014All Property ResidentialSales Only10.471.0311.9011.90C2014All Property ResidentialSales Only12.511.0211.39C2014All Property ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.511.0211.39C2017ResidentialSales Only12.51 </td

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	Municipal Roll Year			County of St Lawrence				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Evaluated	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
401200	Ogdensburg										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
402000	Brasher										
	А	2016	All Property	Sales/Appraisals	22.63	0.97	85.00	85.00			
	А	2017	Residential	Sales/Appraisals	17.79	1.01			87.03		
402200	Canton										
	В	2015	All Property	Sales/Appraisals	4.64	1.03	100.00	100.00			
	В	2017	Residential	Sales Only	2.99	1.00			99.95		
402400	Clare										
	А	2015	All Property	Sales/Appraisals	47.46	1.04	3.09	8.00			
	А	2015	Residential	Sales/Appraisals	34.28	1.08			3.78		
402600	Clifton										
	А	2014	All Property	Sales/Appraisals	29.89	1.05	90.00	90.00			
	А	2014	Residential	Sales/Appraisals	25.71	1.14			78.89		
402800	Colton										
	А	2015	All Property	Review of Reassessment			112.84	100.00			
	А	2015	Residential	Review of Reassessment					99.93		
403000	Dekalb										
	А	2016	All Property	Sales/Appraisals	34.57	1.24	99.00	99.00			
	А	2017	Residential	Sales Only	14.59	1.05			103.27		
403200	De Peyster										
	A	2014	All Property	Sales/Appraisals	26.81	1.06	79.00	79.00			
	А	2014	Residential	Sales/Appraisals	19.42	1.09			83.96		
403400	Edwards										
	А	2015	All Property	Sales/Appraisals	18.32	1.13	89.50	89.50			
	А	2015	Residential	Sales/Appraisals	15.61	1.06			93.35		
403600	Fine										
	A	2014	All Property	CAMA/Appraisals	24.22	1.05	81.00	81.00			
	А	2017	Residential		27.92	1.07			79.58		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of St Lawrence					2018	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
403800	Fowler										
	А	2015	All Property	Sales/Appraisals	30.50	0.73	12.50	12.50			
	А	2015	Residential	Sales/Appraisals	27.91	1.19			9.08		
404000	Gouverneur										
	А	2014	All Property	CAMA/Appraisals	26.35	1.20	95.00	95.00			
	А	2017	Residential	CAMA	18.00	1.04			97.32		
404200	Hammond										
	А	2015	All Property	Sales/Appraisals	13.77	0.97	100.00	100.00			
	А	2017	Residential	Sales Only	3.79	1.03			102.34		
404400	Hermon										
	А	2016	All Property	Sales/Appraisals	18.91	0.95	91.00	91.00			
	А	2016	Residential	Sales/Appraisals	15.82	1.02			87.93		
404600	Hopkinton										
	А	2014	All Property	Sales/Appraisals	23.45	0.97	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	23.17	1.08			97.83		
404800	Lawrence										
	А	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					96.41		
405000	Lisbon										
	А	2014	All Property	Sales/Appraisals	31.83	0.94	83.00	83.00			
	А	2017	Residential	Sales Only	17.63	1.08			84.31		
405200	Louisville										
	A	2013		Sales/Appraisals	23.41	1.02	89.00	89.00			
	А	2017	Residential	Sales Only	24.28	1.02			85.85		
405400	Macomb										
	А	2013		Sales/Appraisals	53.70	1.35	53.50	53.50			
	А	2013	Residential	Sales/Appraisals	36.96	1.21			52.38		
405600	Madrid										
	А	2016		Sales/Appraisals	21.34	0.95	89.50	89.50		2019	
	А	2017	Residential	Sales Only	8.72	1.04			90.97	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ago i	Municipal Poll Year			County of St Lawrence				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
405800	Massena										
	В	2013		Sales/Appraisals	18.76	1.07	100.00	100.00			
	В	2017	Residential	Sales Only	17.40	1.06			103.65		
406000	Morristown										
	А	2013	All Property	CAMA/Appraisals	35.19	1.04	98.00	98.00			
	А	2017	Residential	CAMA	22.17	1.05			95.22		
406200	Norfolk										
	А	2016	All Property	Sales/Appraisals	33.09	1.06	82.00	82.00			
	А	2017	Residential	Sales Only	25.33	1.11			82.63		
406400	Oswegatchie	Э									
	А	2015	All Property	Sales/Appraisals	23.24	1.03	99.00	99.00		2019	
	А	2017	Residential	Sales Only	21.55	1.11			94.09	2019	
406600	Parishville										
	А	2015	All Property	Sales/Appraisals	36.29	0.72	6.09	6.09			
	А	2015	Residential	Sales/Appraisals	26.03	1.06			4.66		
406800	Piercefield										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					97.71		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	87.50	87.50			
	А	2015	Residential	Sales/Appraisals	21.53	1.07			82.24		
407200	Pitcairn										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	
407400	Potsdam										
	В	2016	All Property	Sales/Appraisals	11.40	1.02	97.00	97.00			
	В	2017	Residential	Sales Only	12.52	1.03			93.93		
407600	Rossie			-							
	А	2014	All Property	Sales/Appraisals	23.99	1.00	88.00	88.00			
	А	2014		Sales/Appraisals	15.53	1.03			93.09		

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of St Lav	vrence			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
407800	Russell										
	А	2014	All Property	Sales/Appraisals	32.53	1.07	70.00	70.00			
	А	2014	Residential	Sales/Appraisals	29.47	1.13			72.81		
408000	Stockholm										
	А	2014	All Property	Review of Reassessment			97.00	97.00			
	А	2014	Residential	Review of Reassessment					92.90		
408200	Waddington										
	А	2014	All Property	Sales/Appraisals	26.62	1.04	96.00	96.00			
	А	2017	Residential	Sales Only	16.83	1.07			93.83		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Saratoga				2018 Locally	0040	Voor of	Cyclical
	Municipal   Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville	i.									
	С	2016	All Property	Review of Reassessment			100.00	100.00			
	С	2016	Residential	Review of Reassessment					97.88		
411500	Saratoga Spr	ings									
	С	2013	All Property	Sales/Appraisals	17.12	1.02	69.00	69.00			
	С	2017	Residential	Sales Only	15.01	1.03			67.62		
412000	Ballston										
	В	2013	All Property	Sales/Appraisals	10.32	1.00	91.50	91.50			
	В	2017	Residential	Sales Only	10.00	1.01			86.34		
412200	Charlton										
	В	2013	All Property	Sales/Appraisals	18.13	0.99	67.00	67.00			
	В	2017	Residential	Sales Only	10.79	1.01			64.82		
412400	Clifton Park										
	С	2013	All Property	Sales/Appraisals	12.36	0.95	56.00	56.00			
	С	2017	Residential	Sales Only	11.04	0.99			51.13		
412600	Corinth										
	В	2016	All Property	Sales/Appraisals	8.68	0.76	98.00	98.00			
	В	2017	Residential	Sales Only	7.56	1.00			94.03		
412800	Day										
	А	2016	All Property	Sales/Appraisals	20.62	1.13	66.00	66.00			
	А	2017	Residential	Sales Only	22.78	1.07			60.94		
413000	Edinburg										
	А	2016	All Property	CAMA/Appraisals	21.47	1.03	51.00	51.00			
	А	2017	Residential	CAMA	23.12	1.06			48.52		
413200	Galway										
	А	2016	All Property	Sales/Appraisals	16.41	1.09	53.00	53.00		2019	
	А	2017	Residential	Sales Only	13.14	1.02			50.68	2019	
413400	Greenfield										
	В	2013	All Property	Sales/Appraisals	8.42	1.00	97.00	97.00			
	В	2017	Residential	Sales Only	8.34	1.00			92.79		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

r age L	Municipal Roll Year			County of Saratoga				2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
413600	Hadley										
	A	2013	All Property	Sales/Appraisals	29.25	0.98	82.26	82.26			
	А	2017	Residential	Sales Only	21.19	1.04			78.34		
413800	Halfmoon										
	С	2013	All Property	Sales/Appraisals	11.44	0.96	57.25	57.25			
	С	2017	Residential	Sales Only	10.40	0.99			54.56		
414000	Malta										
	С	2017	All Property	Review of Reassessment			100.00	100.00			
	С	2017	Residential	Review of Reassessment					99.41		
414200	Milton										
	С	2013	All Property	Sales/Appraisals	6.26	1.02	93.30	93.30			
	С	2017	Residential	Sales Only	5.15	1.00			89.78		
414400	Moreau										
	В	2013	All Property	Sales/Appraisals	11.42	0.85	100.00	100.00			
	В	2017	Residential	Sales Only	9.93	1.02			97.10		
414600	Northumber	land									
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					95.23		
414800	Providence										
	А	2016	All Property	Review of Reassessment			94.00	94.00		2019	yes
	А	2016	Residential	Review of Reassessment					89.90	2019	yes
415000	Saratoga										
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					99.75		
415200	Stillwater										
	В	2015	All Property	Sales/Appraisals	18.77	1.03	90.50	90.50			
	В	2017	Residential	Sales Only	15.36	1.02			90.20		
415400	Waterford										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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i age L				County of Saratog	ga			2018 Locally	2018	Year of	Cyclical
		Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
415600	Wilton										
	С	2014	All Property	Review of Reassessment			95.00	95.00			
	С	2014	Residential	Review of Reassessment					89.13		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Sche	2018 Locally 2018			Year of	Cyclical		
Municipa Code	Municipal   Name/ Size Category * F	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
421500	Schenectady										
	С	2016	All Property	Sales/Appraisals	16.43	1.05	111.00	111.00			
	С	2017	Residential	Sales Only	16.57	1.04			110.17		
422000	Duanesburg										
	А	2016	All Property	CAMA/Appraisals	16.20	1.02	32.80	32.80			
	А	2017	Residential	CAMA	13.62	1.01			31.27		
422200	Glenville										
	С	2013		Sales/Appraisals	11.53	1.00	89.00	89.00			
	С	2017	Residential	Sales Only	11.68	1.01			86.65		
422400	Niskayuna										
	С	2014		Sales/Appraisals	7.66	1.01	100.00	100.00			
	С	2017	Residential	Sales Only	7.52	1.01			99.56		
422600	Princetown						~~ ~~	~~ ~~			
	A	2016		Sales/Appraisals	16.11	1.16	33.00	33.00			
	A	2017	Residential	Sales Only	16.52	1.04			32.60		
422800	Rotterdam	0040			0.00	4 00	100.00	400.00			
	С	2016		Sales/Appraisals	8.69	1.03	100.00	100.00			
	С	2017	Residential	Sales Only	8.46	1.01			101.34		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	Municipal Municipal Name/ Size Code Category * F 432000 Blenheim A			County of Schoharie				2018 Locally	2018	Year of	Cyclical
			d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
432000											
		2016		Sales/Appraisals	18.13	1.07	72.29	80.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			72.46		
432200	Broome										
	А	2016		Review of Reassessment			100.00	100.00		2019	yes
	А	2016	Residential	Review of Reassessment					97.74	2019	yes
432400	Carlisle										
	А	2016		Sales/Appraisals	24.68	1.06	76.00	76.00			
	А	2017	Residential	Sales Only	24.57	1.09			72.78		
432600	Cobleskill										
	В	2016		Sales/Appraisals	21.82	1.03	81.00	81.00			
	В	2017	Residential	Sales Only	21.18	1.07			74.87		
432800	Conesville										
	А	2016		Review of Reassessment			99.00	99.00		2019	yes
	А	2016	Residential	Review of Reassessment					92.72	2019	yes
433000	Esperance										
	В	2015	All Property	Sales/Appraisals	11.25	1.01	96.75	96.75			
	В	2017	Residential	Sales Only	8.21	1.02			92.02		
433200	Fulton										
	А	2015	All Property	Sales/Appraisals	17.51	1.07	65.00	65.00			
	А	2015	Residential	Sales/Appraisals	21.38	1.10			61.21		
433400	Gilboa										
	А	2015	All Property	Sales/Appraisals	40.15	0.84	2.26	2.26			
	А	2015	Residential	Sales/Appraisals	44.63	1.32			1.39		
433600	Jefferson										
	А	2015	All Property	Sales/Appraisals	29.20	1.12	56.00	56.00			
	А	2015	Residential	Sales/Appraisals	21.42	1.14			55.34		
433800	Middleburgh	า									
	A	2016	All Property	Sales/Appraisals	19.96	0.98	70.00	70.00			
	А	2017	Residential	Sales Only	15.61	1.05			67.64		
				-							

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

			County of Schoharie			2018 Locally 2018			Year of Cvclical	
Name/ Śize	Evaluated	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
Richmondville	;									
4	2015	All Property	Sales/Appraisals	17.15	1.10	100.00	100.00			
4	2017	Residential	Sales Only	10.88	1.03			98.11		
Schoharie										
3	2015	All Property	Sales/Appraisals	11.25	1.01	96.75	96.75			
3	2017	Residential	Sales Only	8.21	1.02			92.02		
Seward										
4		All Property				76.00	76.00			
4	2017	Residential	Sales Only	24.57	1.09			72.78		
4						76.00	76.00			
4	2017	Residential	Sales Only	24.57	1.09			72.78		
4						61.00	61.00			
4	2015	Residential	Sales/Appraisals	17.33	1.08			58.13		
-			<b>-</b> · · · ·							
4						78.00	78.00			
٩	2017	Residential	Sales Only	19.46	1.10			75.18		
	Category * F Richmondville A Schoharie B Seward A Sharon A Summit A Summit A Vright A	Name/ Šize Evaluated Category * For COD/PF Richmondville A 2015 A 2017 Schoharie B 2015 B 2017 Seward A 2016 A 2017 Sharon A 2016 A 2017 Sharon A 2016 A 2017 Summit A 2015 A 2015 A 2015 A 2015	Name/ SizeEvaluatedProperty Category * For COD/PRD TypeRichmondville2015All Property AA2015All Property AA2015All Property BB2017Residential BB2017Residential BB2016All Property AB2016All Property AChoharie2017Residential BB2016All Property AA2016All Property AA2017Residential BCharon2017Residential BCharon2015All Property AA2015All Property AA2015All Property AA2015All Property AA2015All Property AA2015All Property AA2013All Property A	Name/ ŠizeEvaluatedProperty TypeData/Estimation Type **RichmondvilleA2015All PropertySales/AppraisalsA2017ResidentialSales OnlySchoharieSales/AppraisalsB2015All PropertySales/AppraisalsB2017ResidentialSales OnlySchoharieSales/AppraisalsB2017ResidentialSales OnlySewardA2016All PropertySales/AppraisalsA2016All PropertySales/AppraisalsA2016All PropertySales/AppraisalsA2016All PropertySales/AppraisalsA2016All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2015All PropertySales/AppraisalsA2013All PropertySales/Appraisals	Name/SizeEvaluatedProperty TypeData/Estimation Type **CODRichmondville2015All PropertySales/Appraisals17.15A2017ResidentialSales Only10.88Schoharie32015All PropertySales/Appraisals11.25B2017ResidentialSales Only8.21Seward32016All PropertySales/Appraisals24.68A2016All PropertySales/Appraisals24.68A2017ResidentialSales Only24.57SharonA2016All PropertySales/Appraisals24.68A2016All PropertySales/Appraisals24.68A2016All PropertySales/Appraisals24.57SummitA2015All PropertySales/Appraisals17.27A2015All PropertySales/Appraisals17.33WrightA2013All PropertySales/Appraisals20.38	Name/ SizeEvaluatedProperty TypeData/Estimation Type **CODPRDRichmondvilleA2015All PropertySales/Appraisals17.151.10A2017ResidentialSales Only10.881.03Schoharie32015All PropertySales/Appraisals11.251.01B2017ResidentialSales Only8.211.02SewardA2016All PropertySales/Appraisals24.681.06A2016All PropertySales/Appraisals24.571.09SharonA2016All PropertySales/Appraisals24.571.09A2016All PropertySales/Appraisals24.681.06A2017ResidentialSales Only24.571.09SharonA2015All PropertySales/Appraisals17.271.08A2015All PropertySales/Appraisals17.271.08A2015All PropertySales/Appraisals17.331.08WrightA2013All PropertySales/Appraisals20.380.89	Name/ Šize Category * For COD/PRD TypeData/Estimation Type **CODPRDState Eq. RateRichmondvilleA2015All PropertySales/Appraisals17.151.10100.00A2017ResidentialSales Only10.881.03SchoharieB2015All PropertySales/Appraisals11.251.0196.75B2017ResidentialSales Only8.211.02SewardA2016All PropertySales/Appraisals24.681.0676.00A2017ResidentialSales Only24.571.09SharonA2016All PropertySales/Appraisals24.681.0676.00A2017ResidentialSales Only24.571.09SharonA2015All PropertySales/Appraisals17.271.0861.00A2015All PropertySales/Appraisals17.331.08SummitA2015ResidentialSales/Appraisals77.331.08A2015All PropertySales/Appraisals17.331.08WrightA2013All PropertySales/Appraisals20.380.8978.00	Name/SizeEvaluated Evaluated Cod/PRD TypeProperty Data/Estimation Type **CODPRDState Eq. RateAssmnt. Ratio ***Richmondville2015All Property A 2017Sales/Appraisals17.151.10100.00100.00A2017Residential Sales/AppraisalsSales/Appraisals17.151.0196.7596.75B2017Residential Sales/AppraisalsSales/Appraisals11.251.0196.7596.75B2017Residential Sales/AppraisalsSales/Appraisals1.0296.7596.75B2016All Property ResidentialSales/Appraisals24.681.0676.0076.00A2016All Property Sales/AppraisalsSales/Appraisals24.681.0676.0076.00A2017Residential Sales OnlySales/Appraisals24.681.0676.0076.00A2016All Property Sales/Appraisals24.681.0676.0076.00A2017Residential Sales Only24.571.0976.00Summit A2015All Property Sales/Appraisals17.271.0861.0061.00A2015Residential Sales/Appraisals17.331.0878.0078.00	Name/SizeEvaluated Property Category * For COD/PRD TypeData/Estimation Type **CODPRDState Eq. RateAssmnt. Ratio ***Class Ratio ***Richmondville2015All Property ASales/Appraisals17.151.10100.00100.00A2017Residential Sales OnlySales Only10.881.0398.11Schoharie32015All Property ResidentialSales/Appraisals11.251.0196.7596.7532017Residential Sales OnlySales Only8.211.0292.02Seward32016All Property Sales/AppraisalsSales Only24.571.0972.78A2016All Property Sales/AppraisalsSales Only24.571.0972.78SharonA2015All Property Sales/Appraisals24.681.0676.0076.00A2016All Property Sales/Appraisals24.571.0972.78SummitA2015All Property Sales/Appraisals17.271.0861.0061.00A2015All Property Sales/Appraisals17.231.0858.1358.13WrightA2013All Property Sales/Appraisals20.380.8978.0078.00	Name/SizeEvaluated Property Category* For COD/PRD TypeData/Estimation Type **CODPRDState PRDAssmnt. Ratio ***Class Ratio ***Reassessment Activity ****Richmondville A2015All Property All PropertySales/Appraisals17.151.10100.00100.00A2017Residential Sales/AppraisalsSales Only10.881.0398.11Schoharie B2015All Property ResidentialSales/Appraisals11.251.0196.7596.7532017Residential Sales/AppraisalsSales Only8.211.0292.02Seward A2016All Property Sales/Appraisals24.681.0676.0076.00A2017Residential Sales Only24.571.0972.78Sharon A2016All Property Sales/Appraisals24.681.0676.0072.78A2016All Property Sales/Appraisals24.681.0676.0072.78Sharon A2017Residential Sales Only24.571.0972.78A2015All Property Sales/Appraisals17.271.0861.0061.00A2015Residential Sales/Appraisals17.331.0858.13Wright A2013All Property Sales/Appraisals20.380.8978.0078.00

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	599			County of Schuy	ler			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
442000	Catharine										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
442200	Cayuta										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					97.97		
442400	Dix										
	В	2018	All Property				100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
442600	Hector										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
442800	Montour										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
443000	Orange										
	A	2018	All Property				100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
443200	Reading										
	A	2018	All Property				100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes
443400	Tyrone										
	A	2018	All Property				100.00	100.00		2019	yes
	A	2018	Residential	Review of Reassessment					100.00	2019	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Senec	a			2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
452000	Covert										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					102.94		
452200	Fayette										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
452400	Junius										
	А	2014	All Property	Sales/Appraisals	21.99	1.07	79.00	79.00			
	А	2014	Residential	Sales/Appraisals	16.07	1.03			86.29		
452600	Lodi										
	А	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	А	2017	Residential	Sales Only	23.72	1.12			86.59		
452800	Ovid										
	А	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	А	2017	Residential	Sales Only	23.72	1.12			86.59		
453000	Romulus										
	В	2014	All Property	Sales/Appraisals	31.18	1.04	80.00	80.00			
	В	2017	Residential	Sales Only	23.72	1.12			86.59		
453200	Seneca Fall	s									
	В	2016	All Property	Review of Reassessment			92.50	92.50			
	В	2016	Residential	Review of Reassessment					91.15		
453400	Tyre										
	A	2014	All Property	CAMA/Appraisals	18.34	1.05	69.00	69.00		2019	
	А	2017	Residential	CAMA	17.52	1.01			82.71	2019	
453600	Varick										
	А	2014	All Property	Sales/Appraisals	30.56	1.01	81.00	81.00			
	А	2017	Residential	Sales Only	23.00	1.12			84.75		
453800	Waterloo			-							
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					99.16		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i				County of Steub			2018 Locally	2018	Year of	Cyclical	
Municipa Code	Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
460300	Corning										
	С	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2014	Residential	Review of Reassessment					96.98	2020	
460600	Hornell										
	С	2014	All Property	Sales/Appraisals	26.56	1.16	100.00	100.00			
	С	2017	Residential	Sales Only	27.51	1.12			104.89		
462000	Addison										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
462200	Avoca										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					98.70		
462400	Bath										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
462600	Bradford										
	А	2016	All Property	CAMA/Appraisals	18.41	1.01	77.00	77.00			
	А	2017	Residential		15.84	1.01			75.00		
462800	Cameron										
	А	2014	All Property	Review of Reassessment			95.00	95.00		2019	
	А	2014		Review of Reassessment					88.26	2019	
463000	Campbell										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					101.72		
463200	Canisteo										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	1 2	Review of Reassessment					94.47		
463400	Caton										
	A	2016	All Propertv	Review of Reassessment			100.00	100.00		2020	yes
	A	2016		Review of Reassessment					101.65	2020	yes
	-										,

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	5102			County of Steub	en			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
463600	Cohocton										
	A	2015		CAMA/Appraisals	15.91	0.99	88.00	88.00			
	A	2017	Residential	CAMA	18.25	1.05			94.40		
463800	Corning										
	В	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
464000	Dansville										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
464200	Erwin										
	В	2018		Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
464400	Fremont										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.12		
464600	Greenwood										
	A	2015		CAMA/Appraisals	17.38	1.06	100.00	100.00			
	A	2017	Residential	CAMA	23.10	1.06			113.44		
464800	Hartsville										
	A	2015		Review of Reassessment			92.00	92.00		2019	yes
	A	2015	Residential	Review of Reassessment					88.47	2019	yes
465000	Hornby										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
465200	Hornellsville										
	A	2015		Sales/Appraisals	17.94	1.08	98.00	98.00			
	A	2017	Residential	Sales Only	17.01	1.05			100.99		
465400	Howard	_									
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.16		

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*** If available.

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2018 Locally	0040	Voor of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	А	2013	All Property	Sales/Appraisals	26.88	1.02	4.80	4.80			
	А	2013	Residential	Sales/Appraisals	21.57	1.12			4.81		
465800	Lindley										
	А	2013	All Property	Sales/Appraisals	52.52	1.09	2.33	2.33		2019	
	А	2013	Residential	Sales/Appraisals	38.66	1.25			2.66	2019	
466000	Prattsburgh										
	А	2015	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2015	Residential	Review of Reassessment					102.15	2020	yes
466200	Pulteney										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
466400	Rathbone										
	А	2014	All Property	Review of Reassessment			98.00	98.00		2019	yes
	А	2014	Residential	Review of Reassessment					96.26	2019	yes
466600	Thurston										
	А	2013	All Property	Sales/Appraisals	31.31	1.02	3.15	3.15			
	А	2013	Residential	Sales/Appraisals	22.27	1.06			3.62		
466800	Troupsburg										
	А	2013	All Property	CAMA/Appraisals	23.32	0.98	41.00	41.00		2019	
	А	2017	Residential	CAMA	27.35	1.12			52.33	2019	
467000	Tuscarora										
	А	2013	All Property	Sales/Appraisals	34.73	0.88	3.26	3.26			
	А	2013	Residential	Sales/Appraisals	27.39	1.11			3.26		
467200	Urbana										
	А	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					96.87		
467400	Wayland										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018		Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2018 Locally 2018 Stated Bos	2018	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
467600	Wayne										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2015	Residential	Review of Reassessment					99.49	2019	
467800	West Union										
	А	2013	All Property	Sales/Appraisals	31.92	0.73	38.00	38.00		2019	yes
	А	2013	Residential	Sales/Appraisals	15.30	1.05			40.72	2019	yes
468000	Wheeler										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					96.47	2020	yes
468200	Woodhull										
	А	2014	All Property	Review of Reassessment			98.00	98.00		2019	
	А	2014	Residential	Review of Reassessment					90.04	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū								2018			<b>•</b> " •
	Municipal   Name/ Size Category * Fe	Roll Year Evaluated or COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	С	2013	All Property	Sales/Appraisals	17.96	1.01	1.07	1.07			
	С	2017	Residential	Sales Only	17.51	1.04			1.02		
472200	Brookhaven										
	С	2013	All Property	Sales/Appraisals	19.45	1.06	0.86	0.86			
	С	2017	Residential	Sales Only	20.18	1.05			0.86		
472400	East Hampton	l		-							
	В	2013	All Property	Sales/Appraisals	22.76	1.09	0.58	0.58			
	В	2017	Residential	Sales Only	24.15	1.10			0.56		
472600	Huntington			,							
	С	2013	All Property	Sales/Appraisals	15.68	0.30	0.80	0.80			
	C	2017		Sales Only	14.43	1.03			0.69		
472800	Islip										
	C	2013	All Property	Sales/Appraisals	13.89	1.00	11.35	11.35			
	C	2017		Sales Only	13.78	1.04			10.82		
473000	Riverhead	2011	recondential		10110				10.02		
110000	C	2013	All Property	Sales/Appraisals	13.35	1.01	13.52	13.52			
	C	2017		Sales Only	12.97	1.04	10.02	10.02	12.88		
473200	Shelter Island	2017	Residential		12.07	1.04			12.00		
475200	B	2018		Review of Reassessment			100.00	100.00		2019	yes
	B	2018		Review of Reassessment			100.00	100.00	100.00	2019	-
473400	Smithtown	2010	Residential	Review of Reassessment					100.00	2019	yes
473400	C	2013		Sales/Appraisals	13.74	0.99	1.23	1.23			
	C	2013		Sales Only	12.23	1.01	1.25	1.20	1.18		
472600		2017	Residential	Sales Only	12.23	1.01			1.10		
473600	Southampton C	2018		Deview of Decessorment			100.00	100.00		2019	1/00
				Review of Reassessment			100.00	100.00	400.00		yes
470000	C	2018	Residential	Review of Reassessment					100.00	2019	yes
473800	Southold	0040			40.00	4 0 4	0.04	0.04			
	С	2013		Sales/Appraisals	16.96	1.04	0.94	0.94	0.00		
	С	2017	Residential	Sales Only	16.80	1.05			0.93		

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Sulliva	an			2018 Locally	0040	Voor of	Cyclical
	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt.	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	А	2014	All Property	CAMA/Appraisals	21.60	1.20	68.00	68.00			
	А	2017	Residential	CAMA	18.55	1.04			70.00		
482200	Callicoon										
	А	2014	All Property	Sales/Appraisals	19.24	1.08	66.45	66.45			
	А	2017	Residential	Sales Only	22.02	1.08			64.55		
482400	Cochecton										
	А	2014	All Property	CAMA/Appraisals	14.73	1.02	77.00	77.00			
	А	2017	Residential	CAMA	18.42	1.03			73.57		
482600	Delaware										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
482800	Fallsburgh										
	В	2014		Sales/Appraisals	30.91	1.16	59.50	59.50			
	В	2017	Residential	Sales Only	34.33	1.19			65.60		
483000	Forestburgh	1									
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
483200	Fremont										
	А	2013	All Property	Sales/Appraisals	31.30	1.24	66.50	66.50			
	А	2013	Residential	Sales/Appraisals	44.93	1.25			63.48		
483400	Highland										
	А	2014	All Property	Sales/Appraisals	17.06	1.01	100.00	100.00			
	А	2017	Residential	Sales Only	15.43	1.06			95.83		
483600	Liberty										
	В	2014		Sales/Appraisals	32.17	1.21	75.00	75.00			
	В	2017	Residential	Sales Only	34.01	1.19			79.92		
483800	Lumberland										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

•				County of Sullivan					0040	Veen of	Qualizat
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	В	2014	All Property	Sales/Appraisals	20.43	1.06	63.78	63.78			
	В	2017 I	Residential	Sales Only	19.67	1.07			62.12		
484200	Neversink										
	A	2014	All Property	CAMA/Appraisals	20.57	1.04	3.80	3.80			
	А	2017 I	Residential	CAMA	20.67	1.04			2.59		
484400	Rockland										
	А	2014	All Property	Sales/Appraisals	25.41	1.11	68.65	68.65			
	А	2017 I	Residential	Sales Only	31.84	1.21			66.26		
484600	Thompson										
	В	2014	All Property	Sales/Appraisals	27.23	1.18	86.00	86.00			
	В	2017 I	Residential	Sales Only	27.52	1.15			92.62		
484800	Tusten										
	А	2014	All Property	Sales/Appraisals	14.74	1.09	54.00	54.00			
	А	2014 I	Residential	Sales/Appraisals	21.03	1.12			51.45		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

			County of Tioga				2018			<b>.</b>	
	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	В	2014		Sales/Appraisals	25.35	1.10	84.00	84.00			
	В	2017	Residential	Sales Only	24.31	1.09			82.26		
492200	Berkshire										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.98		
492400	Candor										
	A	2015		Sales/Appraisals	23.31	1.06	96.00	96.00			
	A	2017	Residential	Sales Only	16.29	1.03			89.20		
492600	Newark Valley	•									
	A	2015		Sales/Appraisals	28.91	1.00	68.00	68.00			
	A	2017	Residential	Sales Only	22.08	1.08			71.02		
492800	Nichols										
	A	2015		CAMA/Appraisals	20.10	1.05	24.50	24.50			
	A	2017	Residential	CAMA	18.94	1.05			22.80		
493000	Owego										
	В	2014		Sales/Appraisals	21.21	1.03	74.90	74.90			
	В	2017	Residential	Sales Only	20.77	1.05			69.98		
493200	Richford										
	A	2014		Sales/Appraisals	11.97	0.98	98.00	98.00			
	A	2014	Residential	Sales/Appraisals	8.30	0.99			97.28		
493400	Spencer										
	A	2014		Sales/Appraisals	24.89	0.96	95.00	95.00			
	A	2017	Residential	Sales Only	13.64	1.02			94.46		
493600	Tioga										
	A	2015		Sales/Appraisals	37.62	1.96	6.60	6.60			
	A	2017	Residential	Sales Only	23.96	1.11			6.96		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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				County of Tompkins				2018 Locally	2018	Year of	Cvclical
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res.	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
509901	Tompkins C	ounty Assess	ing Unit								
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i dge i	5110			County of Ulster				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
510800	Kingston										
	С	2018		Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
512000	Denning										
	A	2014	All Property	Sales/Appraisals	18.01	0.98	16.00	16.00			
	А	2014	Residential	Sales/Appraisals	15.68	1.00			15.85		
512200	Esopus										
	В	2016		Sales/Appraisals	12.87	1.05	100.00	100.00		2019	
	В	2017	Residential	Sales Only	12.75	1.04			98.78	2019	
512400	Gardiner										
	В	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	В	2017	Residential	Review of Reassessment					97.64	2021	yes
512600	Hardenburgh	า									
	А	2014	All Property	Sales/Appraisals	15.52	1.06	61.00	61.00			
	А	2014	Residential	Sales/Appraisals	17.56	1.09			54.99		
512800	Hurley										
	В	2016	All Property	Sales/Appraisals	14.57	0.61	100.00	100.00			
	В	2017	Residential	Sales Only	13.98	1.06			88.02		
513000	Kingston										
	В	2014	All Property	Sales/Appraisals	8.16	1.00	89.25	89.25			
	В	2014	Residential	Sales/Appraisals	8.09	1.01			85.33		
513200	Lloyd										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
513400	Marbletown										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
513600	Marlborough										-
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	\$111			County of Ulster				2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
513800	New Paltz										
	С	2014		Review of Reassessment			100.00	100.00			
	С	2014	Residential	Review of Reassessment					98.05		
514000	Olive										
	А	2014		Sales/Appraisals	7.49	1.02	99.03	98.50			
	А	2017	Residential	Sales Only	7.46	1.01			101.06		
514200	Plattekill										
	В	2014	All Property	Review of Reassessment			100.00	100.00			
	В	2014	Residential	Review of Reassessment					99.07		
514400	Rochester										
	А	2014	All Property	Sales/Appraisals	18.84	1.07	93.50	93.50		2019	
	A	2017	Residential	Sales Only	15.69	1.07			90.77	2019	
514600	Rosendale										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
514800	Saugerties										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
515000	Shandaken										
	А	2014	All Property	Sales/Appraisals	25.56	0.65	25.50	25.50			
	А	2017	Residential	Sales Only	22.53	1.04			20.16		
515200	Shawangun	k									
	В	2014	All Property	Sales/Appraisals	9.97	1.02	21.00	21.00			
	В	2017	Residential	Sales Only	10.96	1.02			20.12		
515400	Ulster										
	С	2014	All Property	Sales/Appraisals	21.89	0.97	78.50	78.50			
	С	2017	Residential	Sales Only	22.76	1.05			75.81		
515600	Wawarsing										
	В	2015	All Property	Review of Reassessment			105.41	100.00			
	В	2015	Residential	Review of Reassessment					90.32		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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N			Roll Year Evaluated For COD/PRI		County of Ulster Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	2018 Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
	515800	Woodstock										
		A	2014	All Property	Review of Reassessment			94.50	94.50			
		А	2014 F	Residential	Review of Reassessment					89.70		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Warre	n			2018		Magnad	
Municipa Code	Municipal I Name/ Size Category * F		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	С	2015	All Property	Sales/Appraisals	15.33	1.00	77.00	77.00			
	С	2017	Residential	Sales Only	13.57	1.02			69.58		
522000	Bolton										
	А	2015	All Property	Sales/Appraisals	8.36	0.99	91.00	91.00			
	А	2017	Residential	Sales Only	8.34	1.00			91.04		
522200	Lake George										
	В	2015	All Property	Sales/Appraisals	14.13	1.02	91.00	91.00			
	В	2017	Residential	Sales Only	12.90	1.03			88.61		
522400	Chester										
	А	2016	All Property	Sales/Appraisals	15.18	1.05	100.00	100.00			
	А	2017	Residential	Sales Only	9.64	1.03			98.99		
522600	Hague										
	А	2016	All Property	CAMA/Appraisals	20.08	1.07	76.00	76.00			
	А	2017	Residential	CAMA	24.04	1.09			72.78		
522800	Horicon										
	А	2016	All Property	Sales/Appraisals	13.56	1.00	100.00	100.00			
	А	2017	Residential	Sales Only	15.16	1.02			101.04		
523000	Johnsburg										
	А	2014	All Property	CAMA/Appraisals	28.50	1.04	2.00	2.00			
	А	2017	Residential	CAMA	23.38	1.05			1.83		
523200	Lake Luzerne	9									
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					101.10		
523400	Queensbury										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.00		
523600	Stony Creek										
	A	2014	All Property	Sales/Appraisals	22.34	1.04	1.00	1.00			
	А	2014	Residential	Sales/Appraisals	19.46	1.06			0.96		

* 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.

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New York State Board Of Real Property Tax Services

2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Warren				2018 Locally	2018	Year of	Cvclical
Municipal Code	Municipal   Name/ Size Category * F			Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
523800	Thurman										
	A	2014	All Property	Sales/Appraisals	10.83	1.06	96.27	96.27			
	А	2017	Residential	Sales Only	10.01	1.02			91.75		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	15.07	1.03	100.00	100.00			
	А	2017	Residential	Sales Only	15.36	1.02			99.47		

* 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.

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*** If available.

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**** Data as of 11/14/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2022).

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	Municipal Roll Year			County of Washington				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
532000	Argyle										
	А	2018		Review of Reassessment			100.00	100.00		2019	
	А	2018	Residential	Review of Reassessment					95.00	2019	
532200	Cambridge										
	А	2014	All Property	Sales/Appraisals	15.40	1.03	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	13.67	1.04			99.81		
532400	Dresden										
	А	2013	All Property	Sales/Appraisals	21.92	1.10	46.00	46.00			
	А	2013	Residential	Sales/Appraisals	13.26	1.10			44.73		
532600	Easton										
	А	2013	All Property	Sales/Appraisals	25.59	1.07	2.12	2.12			
	А	2013	Residential	Sales/Appraisals	30.49	1.18			1.95		
532800	Fort Ann										
	А	2015	All Property	Sales/Appraisals	6.12	1.00	100.00	100.00			
	А	2015	Residential	Sales/Appraisals	8.53	1.00			98.12		
533000	Fort Edward	b									
	В	2013	All Property	Sales/Appraisals	15.22	1.03	80.00	80.00			
	В	2017	Residential	Sales Only	14.53	1.03			77.27		
533200	Granville										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
533400	Greenwich										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	20.47	1.05	98.00	98.00			
	А	2015		Sales/Appraisals	10.55	1.00			93.25		
533800	Hartford										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2018	Residential	Review of Reassessment					100.00	2019	yes
											2

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	2110			County of Washington				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
534000	Hebron										
	А	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					98.37		
534200	Jackson										
	А	2014	All Property	Sales/Appraisals	34.51	1.10	36.00	36.00			
	А	2014	Residential	Sales/Appraisals	21.00	1.06			34.63		
534400	Kingsbury										
	В	2018		Review of Reassessment			100.00	100.00		2019	
	В	2018	Residential	Review of Reassessment					100.00	2019	
534600	Putnam										
	A	2016		Sales/Appraisals	14.32	1.03	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			99.09		
534800	Salem										
	A	2014		Sales/Appraisals	18.85	1.02	57.00	57.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.05			57.11		
535000	White Creek			<b>.</b>							
	A	2014		Sales/Appraisals	19.71	1.05	63.00	63.00			
	A	2014	Residential	Sales/Appraisals	16.58	1.02			56.95		
535200	Whitehall			<b>.</b>							
	A	2015		Sales/Appraisals	20.32	1.12	100.00	100.00	101.05		
	A	2017	Residential	Sales Only	27.09	1.13			101.68		

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**** Data as of 11/14/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2022).

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age	5117			County of Wayne	9			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal Al Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
542000											
	В	2016		Sales/Appraisals	12.88	1.04	97.00	97.00			
	В	2017	Residential	Sales Only	13.32	1.03			93.45		
542200	Butler										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2016	Residential	Review of Reassessment					104.89	2019	yes
542400	Galen										
	А	2016	All Property	CAMA/Appraisals	15.99	1.02	84.00	84.00		2020	
	А	2017	Residential	CAMA	16.66	1.04			93.70	2020	
542600	Huron										
	А	2014	All Property	Sales/Appraisals	8.88	0.98	95.00	95.00		2019	
	А	2017	Residential	Sales Only	9.22	0.99			96.60	2019	
542800	Lyons										
	В	2016	All Property	Review of Reassessment			100.00	100.00			
	В	2016	Residential	Review of Reassessment					97.85		
543000	Macedon										
	В	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	В	2016	Residential	Review of Reassessment					93.82	2020	yes
543200	Marion										-
	В	2017	All Property	Review of Reassessment			98.00	98.00			
	В	2017	Residential	Review of Reassessment					93.48		
543400	Ontario										
	В	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2016	Residential	Review of Reassessment					95.27	2020	yes
543600	Palmyra										·
	В	2016	All Property	Sales/Appraisals	9.94	1.06	90.00	90.00		2019	yes
	В	2017	Residential	Sales Only	9.64	1.02			88.50	2019	yes
543800	Rose			-							
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	А	2017	Residential	Review of Reassessment					94.42		

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***** Data as of 11/14/2018 - 2018 Through 2022 Rolls Considered.

Assessment Equity in New York: Results from the 2018 Market Value Survey

New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Wayne		2018 Locally 2018		Veer of	Cyclical		
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	А	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					98.85		
544200	Sodus										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					96.04		
544400	Walworth										
	В	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	В	2016	Residential	Review of Reassessment					93.43	2020	yes
544600	Williamson										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					98.26		
544800	Wolcott										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					94.32		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	3119			County of Westo	hester			2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
550800	Mt Vernon										
	С	2016	All Property	Sales/Appraisals	27.55	1.06	2.79	2.79			
	С	2017	Residential	Sales Only	28.02	1.12			2.55		
551000	New Rochel	lle									
	С	2016	All Property	Sales/Appraisals	15.33	1.02	2.49	2.49			
	С	2017	Residential	Sales Only	12.70	1.02			2.30		
551200	Peekskill										
	С	2016	All Property	Sales/Appraisals	21.37	1.07	3.56	3.56			
	С	2017	Residential	Sales Only	22.94	1.08			3.59		
551400	Rye										
	Ċ	2016	All Property	Sales/Appraisals	14.68	1.02	1.53	1.53			
	С	2017		Sales Only	9.17	1.01			1.46		
551700	White Plains	6		2							
	С	2016	All Property	Sales/Appraisals	24.45	0.92	2.75	2.75			
	С	2017		Sales Only	10.23	1.01			2.10		
551800	Yonkers			2							
	С	2016	All Property	Sales/Appraisals	18.29	1.03	2.45	2.45			
	С	2017		Sales Only	14.04	1.02			2.33		
552000	Bedford			, ,							
	С	2016	All Property	Sales/Appraisals	7.78	0.99	10.90	10.90			
	C	2017		Sales Only	6.54	1.00			10.37		
552200	Cortlandt	_		, , , , , , , , , , , , , , , , , , ,							
	С	2016	All Property	Sales/Appraisals	16.30	1.03	1.65	1.65			
	C	2017		Sales Only	15.82	1.03			1.61		
552400	Eastchester			,							
002.00	C	2016	All Property	Sales/Appraisals	13.15	1.02	1.13	1.13			
	C	2017		Sales Only	11.57	1.05			1.03		
552600	Greenburgh										
502000	C	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	C	2018		Review of Reassessment					100.00	2019	yes
	-	20.0								2010	,00

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .				County of Westchester				2018 Locally	2018	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * Fo		Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
552800	Harrison										
	С	2016	All Property	Sales/Appraisals	11.77	1.00	1.54	1.54			
	С	2017	Residential	Sales Only	11.47	0.99			1.50		
553000	Lewisboro										
	С	2016	All Property	Sales/Appraisals	8.27	1.01	10.02	10.02			
	С	2017	Residential	Sales Only	8.16	1.01			9.63		
553200	Mamaroneck										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2018	Residential	Review of Reassessment					100.00	2019	
553400	Mount Pleasar	nt									
	С	2016	All Property	Sales/Appraisals	11.33	0.93	1.42	1.42			
	С	2017	Residential	Sales Only	10.30	1.02			1.36		
553600	New Castle										
	С	2016	All Property	Sales/Appraisals	8.29	1.00	19.10	19.10			
	С	2017	Residential	Sales Only	7.15	1.00			18.43		
553800	North Castle										
	С	2016	All Property	Sales/Appraisals	11.91	0.99	2.26	2.26			
	С	2017	Residential	Sales Only	10.78	1.00			2.15		
554000	North Salem										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	В	2018	Residential	Review of Reassessment					100.00	2019	yes
554200	Ossining										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
554400	Pelham										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2019	yes
	С	2018	Residential	Review of Reassessment					100.00	2019	yes
554600	Pound Ridge										
	В	2016	All Property	Sales/Appraisals	10.03	0.97	17.93	17.93			
	В	2017	Residential	Sales Only	4.67	1.01			17.32		

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## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Westc	2018	0040	Veer of	Cualical			
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	С	2017	All Property	Review of Reassessment			100.00	100.00		2019	
	С	2017 l	Residential	Review of Reassessment						2019	
555000	Scarsdale										
	С	2016	All Property	Review of Reassessment			94.00	94.00			
	С	2016 l	Residential	Review of Reassessment					89.71		
555200	Somers										
	С	2016	All Property	Sales/Appraisals	15.27	0.95	12.21	12.21			
	С	2017 l	Residential	Sales Only	10.70	1.00			12.22		
555400	Yorktown										
	С	2016	All Property	Sales/Appraisals	11.47	1.02	2.35	2.35			
	С	2017 l	Residential	Sales Only	10.53	1.01			2.24		
555600	Mount Kisco	)									
	С	2016	All Property	Sales/Appraisals	18.59	0.96	16.27	16.27			
	С	2017	Residential	Sales Only	13.69	1.03			13.28		

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage DIZZ				County of Wyom		2018 Locally	2018	Year of	Cyclical		
Municipal Code	Municipal   Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			92.00	92.00			
	А	2017	Residential	Review of Reassessment					83.32		
562200	Attica										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					95.99		
562400	Bennington										
	А	2015	All Property	Sales/Appraisals	27.16	0.99	42.00	42.00			
	А	2017	Residential	Sales Only	18.71	1.06			45.79		
562600	Castile										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2016	Residential	Review of Reassessment					95.33	2019	yes
562800	Covington										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
563000	Eagle										
	А	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2017	Residential	Review of Reassessment					99.08	2019	yes
563200	Gainesville										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					102.43		
563400	Genesee Fal	ls									
	А	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2015	Residential	Review of Reassessment					96.53	2019	
563600	Java										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.00		
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2019	yes
	А	2017	Residential	Review of Reassessment					95.48	2019	yes
											-

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C				County of Wyom		2018 Locally	2049	Year of	Cyclical		
Municipa Code	Municipal   Name/ Size Category * F	Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	2018 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
564000	Orangeville										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2019	
	А	2016	Residential	Review of Reassessment					101.38	2019	
564200	Perry										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.00		
564400	Pike										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2019	
	A	2015	Residential	Review of Reassessment					95.96	2019	
564600	Sheldon										
	A	2016		Sales/Appraisals	25.82	1.08	85.00	85.00		2019	
	A	2017	Residential	Sales Only	16.25	1.03			84.20	2019	
564800	Warsaw	0047					400.00	400.00			
	В	2017		Review of Reassessment			100.00	100.00	00.47		
	В	2017	Residential	Review of Reassessment					96.17		
565000	Wethersfield	0047					400.00	400.00		0040	
	A	2017		Review of Reassessment			100.00	100.00	404.04	2019	yes
	A	2017	Residential	Review of Reassessment					101.61	2019	yes

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New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	3124			County of Yates				2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	d Property	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
572000	Barrington										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
572200	Benton									0010	
	A	2015		Review of Reassessment			94.00	94.00		2019	yes
	A	2015	Residential	Review of Reassessment					94.56	2019	yes
572400	Italy	0040					400.00	400.00			
	A	2018		Review of Reassessment			100.00	100.00	400.00		
<b>F7</b> 0000	A	2018	Residential	Review of Reassessment					100.00		
572600	Jerusalem	2010		Deview of Decomposit			100.00	100.00			
	A	2018		Review of Reassessment			100.00	100.00	100.00		
570000	A	2018	Residential	Review of Reassessment					100.00		
572800	Middlesex	2018		Poviow of Poopoopont			100.00	100.00			
	A			Review of Reassessment Review of Reassessment			100.00	100.00	100.00		
E72000	A Milo	2018	Residential	Review of Reassessment					100.00		
573000	B	2015		Review of Reassessment			90.00	90.00		2019	
	B	2015		Review of Reassessment			90.00	90.00	86.78	2019	
573200	D Potter	2015	Residential	Review of Reassessment					00.70	2019	
575200	A	2015		Review of Reassessment			91.00	91.00		2019	yes
	A	2015		Review of Reassessment			31.00	31.00	86.77	2019	yes
573400	Starkey	2013	Residential	Review of Reassessment					00.77	2013	yes
575400	B	2018		Review of Reassessment			100.00	100.00			
	B	2018		Review of Reassessment			100.00	100.00	100.00		
573600	Torrey	2010	Residential						100.00		
570000	A	2015	All Property	Review of Reassessment			94.00	94.00		2019	yes
	A	2015		Review of Reassessment			01.00	01.00	93.67	2019	yes
	/ \	2010	1 Concontial						00.07	2010	yoo

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 11/14/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2022).

## New York State Board Of Real Property Tax Services 2018 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				New York City				2018 Locally	2018	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2018 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
650000	New York Cit	ty									
	С	2018	1	Review of Reassessment			3.66	6.00		2019	yes
	С	2018	2	Review of Reassessment			33.21	45.00		2019	yes
	С	2018	3	Review of Reassessment			45.00	45.00		2019	yes
	С	2018	4	Review of Reassessment			39.18	45.00		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.

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**** Data as of 11/14/2018 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2022).