Appendix **B** – 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Alban	У			2019 Locally	0040	Voor of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	С	2016		Review of Reassessment			97.00	97.00			
	С	2016	Residential	Review of Reassessment					90.90		
010300	Cohoes										
	С	2016	All Property	Sales/Appraisals	22.13	1.10	50.00	50.00			
	С	2018	Residential	Sales Only	23.50	1.09			52.54		
011800	Watervliet										
	С	2016	All Property	Review of Reassessment			93.00	93.00			
	С	2016	Residential	Review of Reassessment					89.15		
012000	Berne										
	А	2016	All Property	Sales/Appraisals	20.53	1.10	59.00	59.00			
	А	2018	Residential	Sales Only	20.11	1.07			56.52		
012200	Bethlehem										
	С	2017	All Property	Sales/Appraisals	6.93	1.01	95.00	95.00			
	С	2018	Residential	Sales Only	6.31	1.00			92.50		
012400	Coeymans										
	В	2016	All Property	Sales/Appraisals	10.88	1.01	95.00	95.00		2020	
	В	2018	Residential	Sales Only	10.95	1.00			90.73	2020	
012600	Colonie										
	С	2016	All Property	Sales/Appraisals	15.86	0.94	62.50	62.50			
	С	2018	Residential	Sales Only	13.50	1.00			54.06		
012800	Green Islan	d									
	С	2014	All Property	Review of Reassessment			96.00	96.00			
	С	2014	Residential	Review of Reassessment					91.53		
013000	Guilderland										
	С	2019	All Property	Review of Reassessment			100.00	100.00			
	С	2019	Residential	Review of Reassessment					100.00		
013200	Knox										
	А	2016	All Property	Sales/Appraisals	15.47	1.03	56.00	56.00			
	А	2018	Residential	Sales Only	15.24	1.03			52.94		

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** CAMA = Computer Assisted Mass Appraisal.

*** If available.

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Albany		2019 Locally	2040	Year of	Cyclical		
Municipa Code	Municipal Name/ Size Category * F	Roll Year Evaluated or COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
013400	New Scotland										
	В	2015	All Property	Sales/Appraisals	14.36	1.06	92.00	92.00			
	В	2018	Residential	Sales Only	13.93	1.03			87.71		
013600	Rensselaervil	le									
	А	2016	All Property	Sales/Appraisals	29.11	1.03	57.00	57.00			
	А	2018	Residential	Sales Only	27.97	1.14			55.24		
013800	Westerlo										
	А	2016	All Property	Sales/Appraisals	28.87	0.82	0.93	0.93			
	А			Sales Only	18.82	1.06			0.79		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Allega	iny			2019 Locally	2040	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
022000	Alfred										
	В	2017	All Property	Sales/Appraisals	19.55	1.12	84.00	84.00			
	В	2018	Residential	Sales Only	17.96	1.07			90.14		
022200	Allen										
	А	2016	All Property	Review of Reassessment			91.00	91.00			
	А	2016	Residential	Review of Reassessment					81.20		
022400	Alma										
	А	2017	All Property	CAMA/Appraisals	17.28	1.09	90.00	90.00			
	А	2018	Residential	CAMA	20.68	1.05			84.89		
022600	Almond										
	А	2017	All Property	Review of Reassessment			96.00	96.00			
	А	2017	Residential	Review of Reassessment					88.22		
022800	Amity										
	А	2017	All Property	Sales/Appraisals	18.39	1.03	85.00	85.00			
	А	2017	Residential	Sales/Appraisals	18.12	1.01			85.12		
023000	Andover										
	А	2017	All Property	Review of Reassessment			98.00	98.00			
	А	2017	Residential	Review of Reassessment					91.82		
023200	Angelica										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2018	Residential	Review of Reassessment					99.34	2021	yes
023400	Belfast										
	А	2017	All Property	Review of Reassessment			95.00	95.00			
	А	2017	Residential	Review of Reassessment					88.61		
023600	Birdsall										
	А	2017	All Property	Sales/Appraisals	16.60	1.06	90.00	90.00			
	А	2017	Residential	Sales/Appraisals	17.57	1.08			81.81		
023800	Bolivar										
	А	2017	• •	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					97.41		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

5 5				County of Allega	any			2019 Locally	0040	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
024000	Burns										
	А	2017	All Property	CAMA/Appraisals	12.94	1.02	93.00	93.00			
	А	2018	Residential	CAMA	15.27	1.02			87.21		
024200	Caneadea										
	А	2017	All Property	Sales/Appraisals	21.87	1.09	85.00	85.00		2020	yes
	А	2018	Residential	Sales Only	18.11	1.07			83.04	2020	yes
024400	Centerville										
	А	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					98.25		
024600	Clarksville										
	А	2017	All Property	Sales/Appraisals	18.19	1.14	75.00	75.00			
	А	2017	Residential	Sales/Appraisals	16.60	1.08			77.43		
024800	Cuba										
	А	2017	All Property	Sales/Appraisals	23.21	1.12	86.85	86.85			
	А	2018	Residential	Sales Only	22.88	1.12			85.28		
025000	Friendship										
	А	2016	All Property	CAMA/Appraisals	18.65	1.06	87.00	87.00			
	А	2018	Residential	CAMA	18.49	1.02			84.81		
025200	Genesee										
	А	2017	All Property	Sales/Appraisals	46.40	1.22	80.00	80.00			
	А	2018	Residential	Sales Only	21.65	1.11			82.19		
025400	Granger										
	А	2016	All Property	Review of Reassessment			93.00	93.00			
	А	2016	Residential	Review of Reassessment					85.43		
025600	Grove										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
025800	Hume										
	А	2016	All Property	Review of Reassessment			96.00	96.00			
	А	2016	Residential	Review of Reassessment					92.56		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i			County of Allegany					2019 Locally	2019 Year of		Cyclical
Municipa Code			d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
026000	Independence										
	A	2015		CAMA/Appraisals	19.28	1.09	95.00	95.00			
	A	2018	Residential	CAMA	21.37	1.07			85.25		
026200	New Hudson										
	A	2017		Sales/Appraisals	18.56	1.05	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	13.48	1.03			80.18		
026400	Rushford	0040					400.00	400.00		0000	
	A	2019		Review of Reassessment			100.00	100.00	400.00	2022	yes
000000	A	2019	Residential	Review of Reassessment					100.00	2022	yes
026600	Scio	2017			22.11	0.98	95.00	95.00			
	A	2017	Residential	CAMA/Appraisals	18.45	1.05	95.00	95.00	92.81		
026800	A Ward	2010	Residential	CAMA	10.40	1.05			92.01		
020000	A	2019		Review of Reassessment			100.00	100.00		2022	yes
	A	2019		Review of Reassessment			100.00	100.00	100.00	2022	yes
027000	Wellsville	2015	Residential	Review of Reassessment					100.00	2022	yes
021000	B	2018	All Property	Sales/Appraisals	15.73	1.05	89.00	89.00			
	B	2018		Sales Only	15.73	1.05			94.32		
027200	- West Almond										
	А	2017	All Property	Review of Reassessment			98.00	98.00			
	А	2017	Residential	Review of Reassessment					95.81		
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					99.32		
027600	Wirt										
	А	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	А	2018	Residential	Review of Reassessment					92.79	2021	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Broome				2019	0040	No on of	Qualizat
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	С	2016	All Property	Sales/Appraisals	21.31	1.02	79.00	79.00			
	С	2018	Residential	Sales Only	21.32	1.07			73.66		
032000	Barker										
	А	2015	All Property	Sales/Appraisals	15.13	1.05	100.00	100.00			
	А	2018	Residential	Sales Only	17.83	1.08			98.11		
032200	Binghamton										
	В	2016	All Property	Sales/Appraisals	62.52	1.45	68.40	68.40			
	В	2018	Residential	Sales Only	25.30	1.12			65.71		
032400	Chenango										
	В	2016	All Property	Sales/Appraisals	20.35	1.02	67.00	67.00			
	В	2018	Residential	Sales Only	18.78	1.03			62.40		
032600	Colesville										
	А	2015	All Property	Sales/Appraisals	61.56	1.45	7.55	7.55			
	А	2018	Residential	Sales Only	34.91	1.20			7.54		
032800	Conklin										
	В	2016	All Property	Sales/Appraisals	31.35	1.11	63.50	63.50			
	В	2018	Residential	Sales Only	33.32	1.16			59.37		
033000	Dickinson										
	С	2016	All Property	Sales/Appraisals	20.98	1.06	71.47	71.47			
	С	2018	Residential	Sales Only	21.12	1.08			68.88		
033200	Fenton										
	В	2017	All Property	Sales/Appraisals	14.77	1.04	67.00	67.00			
	В	2018	Residential	Sales Only	14.21	1.05			63.54		
033400	Kirkwood										
	В	2016	All Property	Sales/Appraisals	21.94	1.12	71.00	71.00			
	В	2018	Residential	Sales Only	19.47	1.07			69.76		
033600	Lisle										
	А	2016	All Property	Sales/Appraisals	16.94	1.05	98.30	98.30			
	А	2018	Residential	Sales Only	10.94	1.00			90.03		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Broome			2019 L ocally 2019				
	Municipal Roll Year Name/ Size Evaluated Property Category * For COD/PRD Type Maine			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	В	2016	All Property	Sales/Appraisals	31.81	1.15	61.00	61.00			
	В	2018	Residential	Sales Only	33.14	1.16			59.30		
034000	Nanticoke										
	А	2015	All Property	Sales/Appraisals	39.91	0.99	56.70	56.70			
	А	2015	Residential	Sales/Appraisals	27.08	1.10			57.79		
034200	Sanford										
	А	2015	All Property	Sales/Appraisals	32.95	1.08	56.50	56.50			
	А	2015	Residential	Sales/Appraisals	25.92	1.08			57.59		
034400	Triangle										
	А	2014	All Property	Review of Reassessment			100.00	100.00			
	А	2014	Residential	Review of Reassessment					97.23		
034600	Union										
	С	2017	All Property	Sales/Appraisals	21.42	1.07	4.25	4.25			
	С	2018	Residential	Sales Only	20.92	1.07			4.09		
034800	Vestal										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
035000	Windsor										
	A	2015		Sales/Appraisals	36.98	0.91	67.60	67.60			
	A	2018	Residential	Sales Only	29.58	1.15			66.38		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cattar	augus			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
041200	Olean										
	С	2016		Sales/Appraisals	23.52	1.13	94.00	94.00			
	С	2018	Residential	Sales Only	24.01	1.10			98.02		
041600	Salamanca										
	С	2016	All Property	CAMA/Appraisals	17.74	1.02	15.75	15.75			
	С	2018	Residential	CAMA	17.88	1.01			18.41		
042000	Allegany										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.04		
042200	Ashford										
	А	2016	All Property	CAMA/Appraisals	25.38	0.99	50.00	50.00			
	А	2018	Residential	CAMA	13.62	1.01			55.40		
042400	Carrollton										
	А	2016	All Property	CAMA/Appraisals	21.89	1.08	81.00	81.00			
	А	2018	Residential	CAMA	16.36	1.05			77.83		
042600	Coldspring										
	Α	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
042800	Conewango)									
	A	2016	All Property	CAMA/Appraisals	17.69	0.97	55.00	55.00			
	А	2018	Residential	CAMA	19.16	1.02			58.36		
043000	Dayton										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
043200	East Otto										-
	А	2016	All Property	Review of Reassessment			98.00	98.00			
	А	2016	Residential	Review of Reassessment					94.26		
043600	Ellicottville										
	А	2015	All Property	Review of Reassessment			97.50	97.50			
	А	2015		Review of Reassessment					93.29		

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	510			County of Catta	augus			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
043800	Farmersville										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.87		
044000	Franklinville										
	А	2014	All Property	Sales/Appraisals	25.48	1.03	61.00	61.00			
	А	2018	Residential	Sales Only	16.61	1.06			67.54		
044200	Freedom										
	А	2015		Sales/Appraisals	18.45	1.11	100.00	100.00			
	А	2018	Residential	Sales Only	15.69	1.06			103.92		
044400	Great Valley										
	А	2014		Sales/Appraisals	18.37	1.02	96.00	96.00			
	А	2018	Residential	Sales Only	15.52	1.06			101.57		
044600	Hinsdale										
	А	2016	All Property	CAMA/Appraisals	21.85	1.28	91.00	91.00			
	А	2018	Residential	CAMA	20.45	1.03			94.17		
044800	Humphrey										
	А	2016	All Property	CAMA/Appraisals	18.51	1.02	86.00	86.00			
	А	2018	Residential	CAMA	18.39	0.98			90.92		
045000	Ischua										
	А	2016	All Property	CAMA/Appraisals	21.85	1.28	91.00	91.00			
	А	2018	Residential	CAMA	20.45	1.03			94.17		
045200	Leon										
	А	2014	All Property	Sales/Appraisals	17.40	1.04	91.00	91.00			
	А	2014	Residential	Sales/Appraisals	10.50	1.03			96.04		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	17.47	1.08	64.00	64.00			
	А	2018	Residential		14.30	1.03			65.60		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018		Review of Reassessment					98.26		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cattaraugus				2019 Locally	2019	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
045800	Machias										
	А	2016	All Property	Review of Reassessment			96.00	96.00			
	А	2016	Residential	Review of Reassessment					91.94		
046000	Mansfield										
	А	2015	All Property	Review of Reassessment			95.40	95.40		2020	
	А	2015	Residential	Review of Reassessment					90.58	2020	
046200	Napoli										
	А	2015		Review of Reassessment			90.00	90.00			
	А	2015	Residential	Review of Reassessment					87.83		
046400	New Albion										
	А	2016		CAMA/Appraisals	24.27	1.10	59.00	59.00			
	А	2018	Residential	CAMA	16.81	1.02			65.59		
046600	Olean										
	A	2016		CAMA/Appraisals	18.55	1.00	72.00	72.00			
	А	2018	Residential	CAMA	18.46	0.99			72.03		
046800	Otto										
	A	2016		CAMA/Appraisals	14.61	1.01	96.00	96.00		2020	
	A	2018	Residential	CAMA	15.06	1.00			96.25	2020	
047000	Perrysburg										
	A	2016		CAMA/Appraisals	22.78	1.10	70.00	70.00			
	А	2018	Residential	CAMA	17.70	1.05			76.55		
047200	Persia										
	В	2016		Sales/Appraisals	21.19	1.14	69.00	69.00			
	В	2018	Residential	Sales Only	17.55	1.06			70.94		
047400	Portville										
	В	2014		Sales/Appraisals	21.59	1.11	94.00	94.00			
	В	2018	Residential	Sales Only	21.12	1.09			97.21		
047600	Randolph			- · · · · ·							
	A	2016		Sales/Appraisals	22.66	1.09	79.00	79.00			
	A	2018	Residential	Sales Only	17.08	1.06			86.34		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Catta	County of Cattaraugus					Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
047800	Red House										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
048000	Salamanca										
	А	2016	All Property	Sales/Appraisals	16.61	1.04	87.00	87.00			
	А	2016	Residential	Sales/Appraisals	9.72	1.00			84.12		
048200	South Valley										
	А	2016	All Property	Sales/Appraisals	31.75	1.05	72.00	72.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			68.78		
048400	Yorkshire										
	В	2016	All Property	Sales/Appraisals	11.50	1.03	14.75	14.75			
	В	2018 Residential		Sales Only	7.39	1.01			15.74		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Cayug	а			2019 Locally	0040	Veer of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	С	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					96.67		
052000	Aurelius										
	А	2014	All Property	Sales/Appraisals	26.56	1.17	83.00	83.00			
	А	2018	Residential	Sales Only	17.45	1.06			89.29		
052200	Brutus										
	В	2017		Sales/Appraisals	12.82	1.03	95.00	95.00			
	В	2018	Residential	Sales Only	12.79	1.03			91.48		
052400	Cato										
	А	2014		Sales/Appraisals	18.01	1.10	92.50	92.50			
	А	2018	Residential	Sales Only	7.78	1.02			90.02		
052600	Conquest										
	А	2016		Review of Reassessment			97.00	97.00		2020	
	А	2016	Residential	Review of Reassessment					92.87	2020	
052800	Fleming										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
053000	Genoa										
	А	2015	All Property	Review of Reassessment			93.00	93.00		2020	
	А	2015	Residential	Review of Reassessment					92.89	2020	
053200	Ira										
	А	2017		Review of Reassessment			98.00	98.00		2021	yes
	А	2017	Residential	Review of Reassessment					92.39	2021	yes
053400	Ledyard										
	А	2015	All Property	Review of Reassessment			91.00	91.00		2020	
	А	2015	Residential	Review of Reassessment					89.22	2020	
053600	Locke										
	А	2014		Sales/Appraisals	16.81	1.06	96.00	96.00		2020	
	А	2018	Residential	Sales Only	17.50	1.07			94.03	2020	

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug	ja			2019 Locally	2040	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
053800	Mentz										
	В	2016		Review of Reassessment			97.00	97.00			
	В	2016	Residential	Review of Reassessment					91.21		
054000	Montezuma										
	А	2014		Sales/Appraisals	21.61	1.04	84.00	84.00		2020	
	А	2014	Residential	Sales/Appraisals	17.64	1.02			92.47	2020	
054200	Moravia										
	В	2014		Sales/Appraisals	22.70	1.08	83.00	83.00			
	В	2018	Residential	Sales Only	15.35	1.02			83.08		
054400	Niles										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
054600	Owasco										
	В	2017		Sales/Appraisals	16.92	1.05	75.50	75.50			
	В	2018	Residential	Sales Only	17.60	1.05			72.09		
054800	Scipio										
	A	2016		Review of Reassessment			97.00	97.00			
	A	2016	Residential	Review of Reassessment					94.23		
055000	Sempronius										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.43		
055200	Sennett										
	В	2017		Sales/Appraisals	7.70	1.03	98.00	98.00			
	В	2018	Residential	Sales Only	6.97	1.02			95.49		
055400	Springport										
	В	2014	• •	Sales/Appraisals	17.02	1.08	76.50	76.50			
	В	2018	Residential	Sales Only	12.75	1.03			77.21		
055600	Sterling										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.14		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug		2019 Locally	2019	Year of	Cyclical		
Municipa Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
055800	Summerhill										
	А	2017	All Property	CAMA/Appraisals	19.04	1.04	84.00	84.00			
	А	2018	Residential	CAMA	21.89	1.08			80.59		
056000	Throop										
	В	2017	All Property	Sales/Appraisals	14.77	1.02	98.00	98.00			
	В	2018	Residential	Sales Only	10.69	1.03			93.57		
056200	Venice										
	А	2016	All Property	Review of Reassessment			96.00	96.00			
	А	2016	Residential	Review of Reassessment					93.42		
056400	Victory										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i				County of Chaut	auqua			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
060300	Dunkirk										
	С	2014		Sales/Appraisals	28.07	1.14	75.00	75.00			
	С	2018	Residential	Sales Only	27.24	1.13			77.71		
060800	Jamestown										
	С	2018	All Property	Review of Reassessment			98.60	98.60		2020	
	С	2018	Residential	Review of Reassessment					93.29	2020	
062000	Arkwright										
	A	2014	All Property	CAMA/Appraisals	20.19	1.00	48.00	48.00			
	А	2018	Residential	CAMA	22.34	1.08			50.64		
062200	Busti										
	В	2018	All Property	Review of Reassessment			98.60	98.60		2020	
	В	2018	Residential	Review of Reassessment					93.29	2020	
062400	Carroll										
	В	2015	All Property	Review of Reassessment			100.00	100.00		2021	
	В	2015	Residential	Review of Reassessment					98.47	2021	
062600	Charlotte										
	А	2015	All Property	CAMA/Appraisals	24.07	1.20	95.30	95.30			
	А	2018	Residential	CAMA	17.89	1.04			100.27		
062800	Chautauqua	l									
	A	2015	All Property	Review of Reassessment			98.35	98.35		2020	
	А	2015		Review of Reassessment					95.25	2020	
063000	Cherry Cree	k									
	A	2015	All Property	CAMA/Appraisals	17.29	1.10	90.60	90.60			
	А	2018	Residential		22.11	1.03			92.54		
063200	Clymer										
000200	A	2017	All Property	CAMA/Appraisals	21.57	0.98	95.00	95.00		2020	
	A	2018	Residential		19.26	1.09			94.10	2020	
063400	Dunkirk	_0.0							00	_0_0	
000100	B	2014	All Property	Sales/Appraisals	26.08	1.08	65.50	65.50			
	B	2014		Sales/Appraisals	20.88	1.07			60.19		
	-	2011			20.00				00.10		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

rager	Municipal Roll Year			County of Chautauqua				2019 Locally	2019	Year of	Cyclical
Municipa Code		Evaluated	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
063600	Ellery										
	A	2014	All Property	Sales/Appraisals	23.90	0.91	90.00	90.00			
	А	2018	Residential	Sales Only	18.08	1.00			90.96		
063800	Ellicott										
	В	2016	All Property	Sales/Appraisals	15.79	1.10	80.70	80.70		2020	
	В	2018	Residential	Sales Only	14.40	1.04			87.70	2020	
064000	Ellington										
	A	2016	All Property	CAMA/Appraisals	20.34	1.09	85.00	85.00		2020	
	А	2018	Residential	CAMA	14.02	1.03			88.24	2020	
064200	French Creek										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					101.60	2020	yes
064400	Gerry										•
	A	2015	All Property	CAMA/Appraisals	15.14	1.04	88.50	88.50			
	А	2018	Residential	САМА	14.19	1.01			87.62		
064600	Hanover										
	В	2017	All Property	Sales/Appraisals	25.00	1.10	86.00	86.00			
	В	2018		Sales Only	26.28	1.11			86.66		
064800	Harmony			ý							
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2018		Review of Reassessment					98.02	2022	yes
065000	Kiantone										,
	А	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2018		Review of Reassessment					98.02	2022	yes
065200	Mina									-	5
000200	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016		Review of Reassessment					101.60	2020	yes
065400	North Harmony	_0.0	sordorniur							2020	,
000100	A	2017	All Property	CAMA/Appraisals	21.05	0.97	93.75	93.75			
	A	2018	Residential		21.87	0.97			90.82		
		2010	. teelaontidi		2	0.07			00.02		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	510			County of Chaut	auqua			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
065600	Poland										
	А			CAMA/Appraisals	16.09	1.08	81.00	81.00		2020	
	А	2018	Residential	CAMA	14.25	1.04			85.06	2020	
065800	Pomfret										
	В	2014	All Property	Sales/Appraisals	20.48	1.12	17.00	17.00			
	В	2018	Residential	Sales Only	21.27	1.04			18.76		
066000	Portland										
	В	2014	All Property	Sales/Appraisals	31.98	1.09	55.00	55.00			
	В	2018	Residential	Sales Only	22.11	1.10			57.99		
066200	Ripley										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					95.68		
066400	Sheridan										
	А	2014	All Property	CAMA/Appraisals	33.99	0.99	59.00	59.00			
	А	2018	Residential	CAMA	13.23	1.02			66.50		
066600	Sherman										
	А	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2016	Residential	Review of Reassessment					101.60	2020	yes
066800	Stockton										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
067000	Villenova										
	А	2014	All Property	Sales/Appraisals	27.34	0.93	52.50	52.50			
	А	2014	Residential	Sales/Appraisals	13.71	1.06			57.18		
067200	Westfield										
	В	2014	All Property	Sales/Appraisals	36.08	1.07	76.00	76.00			
	В	2018	Residential	Sales Only	20.79	1.06			88.44		
				-							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

r age D				County of Chem	ung			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
070400	Elmira										
	С	2017	All Property	Sales/Appraisals	33.61	1.13	83.00	83.00			
	С	2018	Residential	Sales Only	34.39	1.17			82.07		
072000	Ashland										
	В	2017	All Property	Sales/Appraisals	77.74	1.70	1.50	1.50			
	В	2017	Residential	Sales/Appraisals	32.24	1.19			1.52		
072200	Baldwin										
	А	2017	All Property	Sales/Appraisals	26.16	1.02	1.50	1.50			
	А	2017	Residential	Sales/Appraisals	23.91	1.10			1.56		
072400	Big Flats										
	В	2015	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2015	Residential	Review of Reassessment					93.96	2020	
072600	Catlin										
	А	2017	All Property	Review of Reassessment			99.00	99.00		2021	yes
	А	2017	Residential	Review of Reassessment					94.71	2021	yes
072800	Chemung										,
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019		Review of Reassessment					100.00		
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	12.69	1.09	97.00	97.00			
	В	2018		Sales Only	12.51	1.01			93.61		
073200	Erin			,							
0.0200	A	2017	All Property	CAMA/Appraisals	23.03	0.95	74.00	74.00			
	A	2018	Residential		16.62	1.02			76.00		
073400	Horseheads				=						
010100	С	2016	All Property	Sales/Appraisals	12.77	1.00	95.00	95.00		2020	
	C	2018		Sales Only	13.05	1.00	00.00	00.00	86.71	2020	
073600	Southport	2010	1 Coldonial		10.00	1.01			00.71	2020	
070000	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019		Review of Reassessment			100.00	100.00	100.00		
	U	2019	residential						100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Chem	ung			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
073800	Van Etten										
	А	2015	All Property	Review of Reassessment			96.00	96.00			
	А	2015	Residential	Review of Reassessment					90.03		
074000	Veteran										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	Α	2018	Residential	Review of Reassessment					95.59	2022	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chen	ango			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
081100	Norwich										
	С	2017		Sales/Appraisals	28.47	1.13	65.00	65.00		2020	
	С	2018	Residential	Sales Only	28.52	1.13			63.30	2020	
082000	Afton										
	А	2016	All Property	Sales/Appraisals	45.71	1.25	72.50	72.50			
	А	2018	Residential	Sales Only	22.13	1.13			70.45		
082200	Bainbridge										
	А	2014		Sales/Appraisals	18.99	1.06	100.00	100.00			
	А	2018	Residential	Sales Only	19.98	1.07			101.65		
082400	Columbus										
	А	2015		Sales/Appraisals	23.95	0.74	100.00	100.00			
	А	2015	Residential	Sales/Appraisals	15.67	1.06			89.70		
082600	Coventry										
	А	2017		Sales/Appraisals	16.40	1.02	100.00	100.00			
	А	2018	Residential	Sales Only	18.70	1.06			102.49		
082800	German										
	А	2016		Sales/Appraisals	18.36	1.06	45.50	45.50			
	А	2016	Residential	Sales/Appraisals	22.48	1.06			41.57		
083000	Greene										
	А	2014	All Property	Sales/Appraisals	13.20	1.02	95.00	95.00			
	А	2018	Residential	Sales Only	14.31	1.03			89.50		
083200	Guilford										
	A	2015		Sales/Appraisals	16.88	0.97	100.00	100.00			
	A	2018	Residential	Sales Only	12.13	1.05			99.45		
083400	Lincklaen										
	A	2015		Sales/Appraisals	39.19	1.17	54.00	54.00			
	А	2015	Residential	Sales/Appraisals	43.33	1.28			53.00		
083600	Mc Donougl										
	A	2016		Sales/Appraisals	24.32	1.02	73.76	73.76			
	А	2016	Residential	Sales/Appraisals	18.63	1.02			71.64		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ugo .				County of Chen	ango			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
083800	New Berlin										
	А	2015	All Property	Sales/Appraisals	22.84	1.13	99.00	99.00			
	А	2018	Residential	Sales Only	10.38	1.03			96.48		
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			59.54		
084200	Norwich										
	А	2016	All Property	CAMA/Appraisals	22.84	1.03	49.00	49.00			
	А	2018	Residential	CAMA	23.45	1.03			46.25		
084400	Otselic										
	А	2015	All Property	Sales/Appraisals	50.13	1.40	37.33	37.33			
	А	2015	Residential	Sales/Appraisals	61.72	1.50			36.74		
084600	Oxford										
	А	2016	All Property	Sales/Appraisals	29.61	1.03	63.50	63.50			
	А	2018	Residential	Sales Only	28.85	1.11			62.56		
084800	Pharsalia										
	А	2015	All Property	Sales/Appraisals	49.57	1.04	54.11	54.11			
	А	2015	Residential	Sales/Appraisals	35.07	1.05			55.14		
085000	Pitcher										
	А	2015	All Property	Sales/Appraisals	31.23	1.05	45.50	45.50			
	А	2015	Residential	Sales/Appraisals	29.41	1.16			48.05		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	54.71	54.71			
	А	2016		Sales/Appraisals	26.01	1.10			55.64		
085400	Preston										
	А	2016	All Property	Sales/Appraisals	34.74	1.04	44.00	44.00			
	А	2016		Sales/Appraisals	34.33	1.08			43.90		
085600	Sherburne			· · · · · · · · · · · · · · · · · · ·							
000000	A	2015	All Property	Sales/Appraisals	20.77	1.05	77.25	77.25			
	A	2018		Sales Only	20.75	1.07			72.47		
	- •	_0.0			_00						

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal	Roll Year		County of Chena	ango		2019	2019 Locally Stated	2019 Res.	Year of Subsequent	Cyclical Reassessment
Municipa Code	•	Evaluated		Data/Estimation Type **	COD	PRD	State Eq. Rate	Assmnt. Ratio ***	Class Ratio ***	Reassessment Activity ****	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			59.90		
086000	Smyrna										
	А	2016	All Property	Sales/Appraisals	36.90	1.10	61.00	61.00			
	А	2016	Residential	Sales/Appraisals	17.47	1.05			63.38		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	324			County of Clinton				2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
091300	Plattsburgh										
	С	2019	All Property				100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
092000	Altona										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
092200	Ausable										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
092400	Beekmantow										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
092600	Black Brook										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
092800	Champlain										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
093000	Chazy										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
093200	Clinton										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
093400	Dannemora										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
093600	Ellenburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Clinton			2019 Locally 2019 Yea		Veeref	Cualical	
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRI	Property D Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	А	2019 A	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019 F	Residential	Review of Reassessment					100.00	2020	
094000	Peru										
	А	2019 A	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019 F	Residential	Review of Reassessment					100.00	2020	
094200	Plattsburgh										
	В	2019 A	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019 F	Residential	Review of Reassessment					100.00	2020	
094400	Saranac										
	А	2019 A	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019 F	Residential	Review of Reassessment					100.00	2020	yes
094600	Schuyler Fal										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2019 F	Residential	Review of Reassessment					100.00	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	Page B26 Municipal Roll Year			County of Columbia				2019 Locally	2019	Year of	Cyclical
Municipal Code	Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
100600	Hudson										
	С	2019	All Property	Review of Reassessment			100.00	100.00			
	С	2019	Residential	Review of Reassessment					100.00		
102000	Ancram										
	А	2016	All Property	Review of Reassessment			99.50	99.50			
	А	2016	Residential	Review of Reassessment					95.04		
102200	Austerlitz										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
102400	Canaan										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					99.18		
102600	Chatham										
	А	2014	All Property	CAMA/Appraisals	15.15	1.03	74.89	74.89			
	А	2018	Residential	CAMA	16.02	1.01			71.33		
102800	Claverack										
	В	2017	All Property	Review of Reassessment			91.00	91.00			
	В	2017	Residential	Review of Reassessment					83.91		
103000	Clermont										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
103200	Copake										
	А	2016	All Property	Review of Reassessment			101.00	101.00			
	А	2016	Residential	Review of Reassessment					99.41		
103400	Gallatin										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					95.05		
103600	Germantow	n									
	В	2017	All Property	CAMA/Appraisals	16.40	1.03	85.00	85.00			
	В	2018	Residential	CAMA	17.08	1.02			81.35		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Poll Voar			County of Columbia				2019 Locally	2019	Year of	2
	Municipal Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
103800	Ghent										
	В	2016		CAMA/Appraisals	12.83	0.99	93.00	93.00			
	В	2018	Residential	CAMA	13.56	1.00			88.73		
104000	Greenport										
	В	2017		Review of Reassessment			94.00	94.00		2020	yes
	В	2017	Residential	Review of Reassessment					85.63	2020	yes
104200	Hillsdale										
	А	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	В	2017		Review of Reassessment			93.00	93.00		2020	
	В	2017	Residential	Review of Reassessment					88.62	2020	
104600	Livingston										
	A	2014		CAMA/Appraisals	23.81	1.11	82.00	82.00			
	Α	2018	Residential	САМА	19.88	1.05			71.35		
104800	New Lebanor						400.00	100.00			
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105000	Stockport	0044			40.00	4.05	00.70	00.70			
	В	2014		Sales/Appraisals	13.96	1.05	80.79	80.79	70.00		
405000	B	2014	Residential	Sales/Appraisals	14.29	1.05			76.86		
105200	Stuyvesant	2010		Deview of Decomposit			100.00	100.00			
	A	2019		Review of Reassessment			100.00	100.00	100.00		
105400	A	2019	Residential	Review of Reassessment					100.00		
105400	Taghkanic	2014	All Droperty	Salaa/Appraiaala	17.00	1.12	95.60	95.60		2020	
	A			Sales/Appraisals		1.12	95.00	95.00	96 50		
	A	2018	Residential	Sales Only	17.22	1.08			86.50	2020	

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	220			County of Cortla	ind			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
110200	Cortland										
	С	2015		Sales/Appraisals	17.13	1.06	89.00	89.00			
	С	2018	Residential	Sales Only	14.50	1.04			85.57		
112000	Cincinnatus										
	А	2014	All Property	CAMA/Appraisals	27.89	1.14	84.00	84.00		2020	
	А	2018	Residential	CAMA	16.82	1.03			85.50	2020	
112200	Cortlandville)									
	В	2017	All Property	Sales/Appraisals	11.44	1.04	92.00	92.00			
	В	2018	Residential	Sales Only	11.24	1.04			89.20		
112400	Cuyler										
	А	2017	All Property	Sales/Appraisals	19.43	1.01	96.00	96.00			
	А	2017	Residential	Sales/Appraisals	17.53	1.08			91.67		
112600	Freetown										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
112800	Harford										
	А	2014	All Property	Sales/Appraisals	19.14	0.98	85.00	85.00		2020	
	А	2014	Residential	Sales/Appraisals	21.50	1.04			78.44	2020	
113000	Homer										
	В	2017	All Property	Sales/Appraisals	14.60	0.96	94.00	94.00			
	В	2018	Residential	Sales Only	7.71	1.01			90.61		
113200	Lapeer										
	А	2017	All Property	Sales/Appraisals	18.64	1.07	94.00	94.00			
	А	2018	Residential	Sales Only	8.42	1.01			94.97		
113400	Marathon										
	А	2017	All Property	Sales/Appraisals	18.64	1.07	94.00	94.00			
	А	2018	Residential	Sales Only	8.42	1.01			94.97		
113600	Preble										
	А	2017	All Property	CAMA/Appraisals	17.51	0.93	89.00	89.00			
	А	2018	Residential	CAMA	13.17	1.01			86.80		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cortland				2019	0040	Veen of	Qualizat
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	А	2017	All Property	CAMA/Appraisals	17.51	0.93	89.00	89.00			
	А	2018	Residential	CAMA	13.17	1.01			86.80		
114000	Solon										
	А	2014	All Property	Sales/Appraisals	14.39	1.05	90.50	90.50			
	А	2014	Residential	Sales/Appraisals	17.98	1.07			85.34		
114200	Taylor										
	A	2014	All Property	Sales/Appraisals	36.40	0.95	80.00	80.00		2020	
	A	2014	Residential	Sales/Appraisals	23.98	1.08			81.29	2020	
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	19.79	1.20	93.00	93.00			
	A	2018	Residential	CAMA	14.44	1.02			91.94		
114600	Virgil										
	A		All Property				95.00	95.00			
	A	2018	Residential	Sales Only	7.89	1.02			87.90		
114800	Willet										
	A			••			87.00	87.00			
	A	2014	Residential	Sales/Appraisals	10.05	1.03			88.10		
114400 114600 114800	Truxton A Virgil A A Willet A	2016	All Property Residential All Property Residential All Property	CAMA/Appraisals CAMA Sales/Appraisals Sales Only	19.79		93.00 95.00 87.00	93.00 95.00 87.00		2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Delaw	vare			2019 Locally	0040	Veer of	Cyclical
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
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			22.36		
122400	Colchester										
	А	2017	All Property	Sales/Appraisals	38.32	0.96	2.99	4.00			
	А	2017	Residential	Sales/Appraisals	38.31	1.26			2.45		
122600	Davenport										
	А	2017	All Property	Sales/Appraisals	33.33	1.22	77.50	77.50			
	А	2018	Residential	Sales Only	17.78	1.04			74.64		
122800	Delhi										
	А	2014	All Property	Sales/Appraisals	22.78	0.76	61.00	61.00			
	А	2014	Residential	Sales/Appraisals	14.75	1.04			55.18		
123000	Deposit										
	А	2016	All Property	Sales/Appraisals	39.46	1.40	4.10	10.00			
	А	2016	Residential	Sales/Appraisals	37.73	1.14			4.52		
123200	Franklin										
	А	2015	All Property	Sales/Appraisals	16.92	0.99	89.00	89.00			
	А	2018	Residential	Sales Only	15.61	1.06			85.42		
123400	Hamden										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
123600	Hancock										
	А	2017	All Property	Sales/Appraisals	36.60	1.13	12.13	13.00			
	А	2017	Residential	Sales/Appraisals	39.52	1.20			13.20		
123800	Harpersfield	l									
	A	2017	All Property	Sales/Appraisals	29.58	1.09	27.85	27.85			
	А	2017	Residential	Sales/Appraisals	31.66	1.17			28.76		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C				County of Delaware				2019	lly 2019 Year of		
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					101.28		
124200	Masonville										
	A	2019		Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
124400	Meredith	00 (-						100.00			
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					101.28		
124600	Middletown				47.70	0.04	400.00	400.00			
	A	2014		Sales/Appraisals	17.72	0.84	102.00	102.00	400 54		
404000	A	2018	Residential	Sales Only	21.57	1.09			102.51		
124800	Roxbury	2019	All Droporty	Deview of Decessorment			100.00	100.00			
	A			Review of Reassessment Review of Reassessment			100.00	100.00	100.00		
105000	A	2019	Residential	Review of Reassessment					100.00		
125000	Sidney	2015	All Droporty		21.00	1.09	81.35	81.35			
	B B	2015 2018		Sales/Appraisals Sales Only	21.90 21.97	1.11	01.30	01.00	77.51		
125200	D Stamford	2010	Residential	Sales Only	21.97	1.11			11.51		
125200	A	2017		Sales/Appraisals	50.59	1.08	26.40	26.40			
	A	2017		Sales/Appraisals	39.16	1.21	20.40	20.40	25.74		
125400	A Tompkins	2017	Residential	Sales/Applaisals	59.10	1.21			23.74		
123400	А	2016	All Property	Sales/Appraisals	31.00	0.48	3.93	6.00			
	A	2010		Sales/Appraisals	31.27	1.11	0.00	0.00	2.91		
125600	Walton	2010	Residential	GaloorApplaidaid	01.27	1.11			2.01		
120000	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018		Review of Reassessment			100.00	.00.00	102.94		
	/ \	2010	Residential						102.04		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Dutche		2019 Locally	2040	Year of	Cyclical		
	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
130200	Beacon										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
131300	Poughkeepsie	Э									
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
132000	Amenia										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
132200	Beekman										
	С	2018	All Property	Review of Reassessment			99.00	99.00			
	С	2018	Residential	Review of Reassessment					93.80		
132400	Clinton										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
132600	Dover										
	В	2017	All Property	Sales/Appraisals	8.39	1.00	53.00	53.00			
	В	2018	Residential	Sales Only	8.05	1.00			51.67		
132800	East Fishkill										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
133000	Fishkill										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
133200	Hyde Park										
	С	2017	All Property	Sales/Appraisals	21.93	1.08	55.00	55.00			
	С	2018	Residential	Sales Only	20.65	1.08			54.20		
133400	La Grange										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ugo .	200			County of Dutch	ess			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
133600	Milan										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
133800	Northeast										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
134000	Pawling										
	В	2017	All Property	Sales/Appraisals	15.90	1.04	49.00	49.00			
	В	2018	Residential	Sales Only	18.27	1.01			47.25		
134200	Pine Plains										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
134400	Pleasant Vall	ley									
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
134600	Poughkeeps	ie									
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
134800	Red Hook										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
135000	Rhinebeck										
	В	2014	All Property	Sales/Appraisals	15.13	1.04	87.00	87.00		2020	
	В	2018	Residential	Sales Only	16.48	1.06			84.39	2020	
135200	Stanford										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
135400	Union Vale										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal Code		Roll Year Evaluated For COD/PF	Property	County of Dutche Data/Estimation Type **	ess COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
135800	Washington	I									
	А	2019	All Property	Review of Reassessment			94.02	100.00			
	А	2019	Residential	Review of Reassessment					91.48		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

go -				County of Erie				2019 Locally	0040	Veer of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	С	2017		CAMA/Appraisals	23.48	1.10	64.00	64.00		2020	
	С	2018	Residential	CAMA	24.21	1.10			60.34	2020	
140900	Lackawanna										
	С	2017	All Property	Sales/Appraisals	24.43	1.11	75.00	75.00		2020	yes
	С	2018	Residential	Sales Only	24.68	1.08			77.12	2020	yes
141600	Tonawanda										
	С	2018	All Property	Review of Reassessment			95.00	95.00			
	С	2018	Residential	Review of Reassessment					90.96		
142000	Alden										
	В	2017	All Property	Sales/Appraisals	10.34	1.01	88.00	88.00			
	В	2018	Residential	Sales Only	10.36	1.01			83.79		
142200	Amherst										
	С	2017		Review of Reassessment			95.00	95.00			
	С	2017	Residential	Review of Reassessment					88.61		
142400	Aurora										
	В	2015	All Property	Sales/Appraisals	14.07	1.01	32.50	32.50			
	В	2018	Residential	Sales Only	13.66	1.03			31.22		
142600	Boston										
	В	2017	All Property	Sales/Appraisals	12.27	1.03	79.00	79.00			
	В	2018	Residential	Sales Only	12.07	1.02			76.25		
142800	Brant										
	A	2017		CAMA/Appraisals	16.69	1.04	76.00	76.00			
	А	2018	Residential	CAMA	16.29	1.03			77.93		
143000	Cheektowag	•									
	С	2017		Review of Reassessment			85.00	85.00		2020	
	С	2017	Residential	Review of Reassessment					78.47	2020	
143200	Clarence										
	С	2018		Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					95.71		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Erie				2019 Locally	0040	Veenef	Qualizat
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2015		CAMA/Appraisals	18.21	1.03	37.00	37.00			
	A	2018	Residential	CAMA	12.72	1.01			37.59		
143600	Collins										
	В	2015		Sales/Appraisals	29.94	1.36	54.00	54.00			
	В	2018	Residential	Sales Only	25.20	1.12			58.68		
143800	Concord										
	В	2015		Sales/Appraisals	15.46	1.04	40.00	40.00			
	В	2018	Residential	Sales Only	15.94	1.03			41.59		
144000	Eden										
	В	2015		Sales/Appraisals	20.19	1.05	57.00	57.00			
	В	2018	Residential	Sales Only	19.17	1.07			56.27		
144200	Elma										
	В	2015		Sales/Appraisals	11.37	1.00	4.10	4.10			
	В	2018	Residential	Sales Only	11.13	1.00			4.03		
144400	Evans										
	В	2017		Sales/Appraisals	12.76	1.03	82.00	82.00			
	В	2018	Residential	Sales Only	12.55	1.01			80.69		
144600	Grand Island										
	С	2016		Review of Reassessment			88.00	88.00		2020	yes
	С	2016	Residential	Review of Reassessment					84.11	2020	yes
144800	Hamburg										
	С	2015		Sales/Appraisals	10.73	1.01	47.00	47.00			
	С	2018	Residential	Sales Only	10.30	1.01			45.64		
145000	Holland										
	A	2017		Sales/Appraisals	16.08	1.02	80.00	80.00			
	A	2018	Residential	Sales Only	15.95	1.02			79.62		
145200	Lancaster			- · · · · ·							
	С	2017		Sales/Appraisals	13.56	1.01	77.00	77.00		2020	yes
	С	2018	Residential	Sales Only	12.87	1.00			77.16	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Erie			2019 Locally 2019				• " •
Municipa Code	Municipal I Name/ Size Category * I	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	В	2015	All Property	Sales/Appraisals	20.55	0.97	38.00	38.00			
	В	2018	Residential	Sales Only	14.10	1.02			38.39		
145600	Newstead										
	В	2015	All Property	Sales/Appraisals	13.80	1.06	85.00	85.00		2020	yes
	В	2018	Residential	Sales Only	13.83	1.06			82.30	2020	yes
145800	North Collins										
	A	2017		Sales/Appraisals	20.37	1.05	80.00	80.00			
	А	2018	Residential	Sales Only	17.54	1.05			84.79		
146000	Orchard Park										
	С	2015		Sales/Appraisals	10.93	0.99	48.50	48.50			
	С	2018	Residential	Sales Only	10.19	0.99			46.39		
146200	Sardinia										
	A	2015		Sales/Appraisals	26.78	1.10	51.00	51.00			
	A	2018	Residential	Sales Only	25.87	1.11			52.39		
146400	Tonawanda										
	С	2015		Sales/Appraisals	11.83	1.00	35.00	35.00			
	С	2018	Residential	Sales Only	11.11	1.02			33.35		
146600	Wales				<i>i</i> = = a						
	A	2015		Sales/Appraisals	17.70	0.80	40.00	40.00			
	A	2018	Residential	Sales Only	15.52	1.03			38.04		
146800	West Seneca				10.04	4.00					
	С	2015		Sales/Appraisals	12.61	1.00	37.00	37.00	05.04		
	С	2018	Residential	Sales Only	12.78	1.01			35.81		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	538			County of Essex				2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * F	Roll Yea Evaluate for COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
152000	Chesterfield										
	A	2019		Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
152200	Crown Point										
	А	2019		Review of Reassessment			100.00	100.00		2020	yes
	Α	2019	Residential	Review of Reassessment					100.00	2020	yes
152400	Elizabethtown										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
152600	Essex										
	А	2019		Review of Reassessment			100.00	100.00		2020	yes
	Α	2019	Residential	Review of Reassessment					100.00	2020	yes
152800	Jay										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
153000	Keene										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153200	Lewis										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153400	Minerva										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153600	Moriah										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
153800	Newcomb										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fayer	535			County of Essex				2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
154000	North Elba										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
154200	North Hudso	n									
	А	2019	All Property	Review of Reassessment			112.39	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
154400	St. Armand										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
154600	Schroon										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
154800	Ticonderoga										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
155000	Westport										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
155200	Willsboro										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
155400	Wilmington										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B40			County of Frank	lin			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
162000	Tupper Lake										
	А	2017		Review of Reassessment			100.00	100.00			
	А	2017	Residential	Review of Reassessment					95.66		
162200	Bangor										
	А	2014		CAMA/Appraisals	20.30	1.12	93.86	100.00			
	А	2018	Residential	CAMA	21.76	1.06			97.86		
162400	Bellmont										
	А	2016	All Property	Sales/Appraisals	20.55	1.07	100.00	100.00			
	А	2018	Residential	Sales Only	15.00	1.04			103.40		
162600	Bombay										
	А	2014	All Property	Sales/Appraisals	53.13	1.31	93.73	100.00			
	А	2014	Residential	Sales/Appraisals	25.62	1.10			94.53		
162800	Brandon										
	А	2014	All Property	Sales/Appraisals	21.84	1.18	92.00	92.00			
	А	2014	Residential	Sales/Appraisals	12.99	1.01			91.83		
163000	Brighton										
	А	2017	All Property	Sales/Appraisals	28.21	1.11	74.00	74.00			
	А	2017	Residential	Sales/Appraisals	23.52	1.24			68.40		
163200	Burke										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
163400	Chateaugay										
	А	2017	All Property	Sales/Appraisals	43.94	0.86	81.00	81.00			
	А	2017	Residential	Sales/Appraisals	28.00	1.14			87.98		
163600	Constable										
	А	2014	All Property	CAMA/Appraisals	14.32	1.04	11.35	11.35			
	А	2018	Residential	CAMA	21.98	1.05			11.43		
163800	Dickinson										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Franklin				2019			Quality
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2017		Sales/Appraisals	29.22	0.95	87.00	87.00			
	A	2017	Residential	Sales/Appraisals	24.14	1.04			86.52		
164200	Fort Covingto										
	A	2017		Sales/Appraisals	22.35	0.99	90.00	90.00			
	А	2017	Residential	Sales/Appraisals	15.32	1.06			89.91		
164400	Franklin										
	A	2014		Sales/Appraisals	15.74	0.98	100.00	100.00		2020	
	A	2018	Residential	Sales Only	14.95	1.01			93.47	2020	
164600	Harrietstown										
	A	2017		CAMA/Appraisals	30.23	1.09	100.00	100.00			
	А	2018	Residential	CAMA	20.60	1.03			100.00		
164800	Malone										
	В	2014		Sales/Appraisals	23.49	1.05	82.00	82.00			
	В	2018	Residential	Sales Only	23.63	1.07			78.91		
165000	Moira										
	А	2016		CAMA/Appraisals	32.43	1.18	100.00	100.00			
	А	2018	Residential	CAMA	18.53	1.04			98.65		
165200	Santa Clara										
	А	2015	All Property	Sales/Appraisals	34.72	1.09	100.00	100.00			
	А	2015	Residential	Sales/Appraisals	32.65	1.09			92.91		
165400	Waverly										
	А	2016	All Property	Sales/Appraisals	47.95	1.60	90.00	90.00			
	А	2016	Residential	Sales/Appraisals	32.00	1.32			92.58		
165600	Westville										
	А	2016	All Property	CAMA/Appraisals	19.91	1.10	100.00	100.00			
	А	2018	Residential	CAMA	17.96	1.04			100.05		

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Fulton	I			2019		Verseef	Qualizat
Municipa Code	Municipal al Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	С	2016		Sales/Appraisals	13.72	1.03	100.00	100.00			
	С	2018	Residential	Sales Only	13.80	1.03			98.00		
170800	Johnstown										
	С	2015	All Property	Review of Reassessment			94.00	94.00			
	С	2015	Residential	Review of Reassessment					84.10		
172000	Bleecker										
	А	2015	All Property	Sales/Appraisals	15.45	1.01	100.00	100.00		2020	
	А	2015	Residential	Sales/Appraisals	13.17	1.01			91.84	2020	
172200	Broadalbin										
	В	2015		Sales/Appraisals	17.44	1.06	83.05	83.05			
	В	2018	Residential	Sales Only	18.35	1.07			82.34		
172400	Caroga										
	А	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	25.76	1.08	66.00	66.00			
	В	2018	Residential	Sales Only	25.21	1.10			60.75		
173000	Mayfield										
	В	2016		CAMA/Appraisals	14.57	1.02	66.00	66.00			
	В	2018	Residential	CAMA	14.97	1.02			62.25		
173200	Northampto										
	В	2016		CAMA/Appraisals	17.50	1.04	65.00	65.00			
	В	2018	Residential	CAMA	18.27	1.04			60.22		
173400	Oppenheim										
	А	2016		Sales/Appraisals	45.51	1.33	51.42	51.42			
	А	2016	Residential	Sales/Appraisals	25.29	1.15			51.44		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipa Code	Municipal Name/ Size Category *		Property	County of Fulton Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	В	2015	All Property	Sales/Appraisals	21.72	1.11	50.47	50.47			
	В	2015	Residential	Sales/Appraisals	21.11	1.08			49.07		
173800	Stratford										
	А	2016	All Property	CAMA/Appraisals	17.51	0.95	97.00	97.00			
	Α	2018	Residential	CAMA	17.59	1.00			97.82		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Genese	e			2019 Locally	2040	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	С	2019	All Property				100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
182000	Alabama										
	А	2019		Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2019		Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
182400	Batavia										
	В	2019		Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					100.00	2020	yes
182600	Bergen										
	В	2019	, ,	Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					100.00	2020	yes
182800	Bethany										
	A	2017		Review of Reassessment			98.00	98.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.12	2020	yes
183000	Byron										
	A	2019		Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					94.00	2020	yes
183200	Darien										
	A	2017		Review of Reassessment			98.00	98.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.12	2020	yes
183400	Elba										
	A	2019		Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
183600	Le Roy										
	В	2019		Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Genes	ee			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
183800	Oakfield										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					94.00	2020	yes
184000	Pavilion										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
184200	Pembroke										
	В	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	В	2017	Residential	Review of Reassessment					91.12	2020	yes
184400	Stafford										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	Α	2019	Residential	Review of Reassessment					100.00	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	e			2019 Locally	0040	Veer of	Cyclical
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	А	2015	All Property	Sales/Appraisals	19.80	1.00	74.00	74.00			
	А	2018	Residential	Sales Only	19.14	1.06			71.27		
192200	Athens										
	В	2018	All Property	Review of Reassessment			97.00	97.00		2020	yes
	В	2018	Residential	Review of Reassessment					91.03	2020	yes
192400	Cairo										
	В	2015	All Property	Sales/Appraisals	6.56	1.02	68.00	68.00			
	В	2018	Residential	Sales Only	5.52	1.01			66.18		
192600	Catskill										
	В	2015	All Property	Sales/Appraisals	22.19	1.02	56.50	56.50			
	В	2018	Residential	Sales Only	23.18	1.09			52.29		
192800	Coxsackie										
	В	2015	All Property	Sales/Appraisals	19.93	1.06	69.00	69.00			
	В	2018	Residential	Sales Only	19.71	1.05			66.16		
193000	Durham										
	А	2015	All Property	Sales/Appraisals	25.02	1.08	74.00	74.00			
	А	2018	Residential	Sales Only	28.71	1.15			70.63		
193200	Greenville										
	А	2015	All Property	Sales/Appraisals	25.94	1.11	78.25	78.25			
	А	2018	Residential	Sales Only	26.47	1.12			73.98		
193400	Halcott										
	А	2014	All Property	CAMA/Appraisals	14.61	1.03	108.00	108.00			
	А	2018	Residential	CAMA	20.69	1.06			106.33		
193600	Hunter										
	А	2015	All Property	Sales/Appraisals	31.71	1.14	54.00	54.00			
	А	2018	Residential	Sales Only	33.24	1.21			50.16		
193800	Jewett			-							
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
											-

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	е			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
194000	Lexington										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
194200	New Baltimor	re									
	А	2015	All Property	Sales/Appraisals	19.93	1.06	69.00	69.00			
	А	2018	Residential	Sales Only	19.71	1.05			66.16		
194400	Prattsville										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
194600	Windham										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Hamil		2019					
Municipa Code	Municipal I Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					99.00		
202200	Benson										
	A	2013		Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018	Residential	Sales Only	19.84	1.07			80.02		
202400	Hope	0040			05 50	4.40	~~ ~~	~~~~			
	A	2013	• •	Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018	Residential	Sales Only	19.84	1.07			80.02		
202600	Indian Lake	0045					400.00	400.00			
	A	2015		Review of Reassessment			100.00	100.00	400.04		
000000	A	2015	Residential	Review of Reassessment					102.84		
202800	Inlet A	2015		Salaa/Approiaala	9.44	1.01	100.00	100.00			
	A	2013		Sales/Appraisals Sales Only	9.44 7.89	1.01	100.00	100.00	101.93		
203000	A Lake Pleasar		Residential	Sales Only	7.09	1.01			101.95		
203000	A	2015		Review of Reassessment			100.00	100.00			
	A	2015		Review of Reassessment			100.00	100.00	101.39		
203200	Long Lake	2013	Residential	Neview of Neassessment					101.59		
203200	A	2017	All Property	Sales/Appraisals	11.82	1.02	100.00	100.00			
	A	2018		Sales Only	12.07	1.02	100.00	100.00	100.99		
203400	Morehouse	2010	Recordential		12.01	1.02			100.00		
200100	A	2017	All Property	Sales/Appraisals	13.70	1.03	100.00	100.00			
	A	2017		Sales/Appraisals	15.76	1.06			99.49		
203600	Wells										
	A	2013	All Propertv	Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018		Sales Only	19.84	1.07			80.02		
				-)							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Herki	mer			2019 Locally	0040	Year of	Cyclical
	Municipal I Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	С	2014	All Property	Sales/Appraisals	25.91	1.06	19.00	19.00			
	С	2014	Residential	Sales/Appraisals	26.52	1.11			18.31		
212000	Columbia										
	А	2014	All Property	Sales/Appraisals	33.05	0.76	90.00	90.00			
	А	2018	Residential	Sales Only	22.45	1.08			80.64		
212200	Danube										
	А	2014	All Property	Sales/Appraisals	15.02	1.10	78.00	78.00			
	А	2014	Residential	Sales/Appraisals	14.88	1.01			84.93		
212400	Fairfield										
	А	2017		Sales/Appraisals	15.06	1.17	76.00	76.00			
	А	2017	Residential	Sales/Appraisals	18.08	1.04			76.95		
212600	Frankfort										
	В	2015		Sales/Appraisals	25.77	1.12	68.00	68.00			
	В	2018	Residential	Sales Only	26.16	1.12			66.26		
212800	German Flatt										
	В	2015		Sales/Appraisals	43.56	1.26	77.50	77.50			
	В	2018	Residential	Sales Only	46.29	1.28			73.88		
213000	Herkimer										
	В	2014		Sales/Appraisals	24.14	1.07	90.50	90.50			
	В	2018	Residential	Sales Only	26.74	1.10			87.46		
213200	Litchfield										
	A	2014		Sales/Appraisals	33.05	0.76	90.00	90.00			
	A	2018	Residential	Sales Only	22.45	1.08			80.64		
213400	Little Falls										
	A	2017		Sales/Appraisals	18.62	1.01	72.00	72.00			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			72.12		
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 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Herkir	ner			2019 Locally	2019	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
213800	Newport										
	А	2015	All Property	CAMA/Appraisals	15.57	1.00	100.50	100.50			
	А	2018	Residential	CAMA	14.35	1.01			100.63		
214000	Norway										
	А	2016	All Property	Sales/Appraisals	24.47	1.25	68.20	68.20			
	А	2016	Residential	Sales/Appraisals	25.59	1.13			71.97		
214200	Ohio										
	А	2015		CAMA/Appraisals	16.07	1.13	96.50	96.50			
	А	2018	Residential	CAMA	26.43	1.09			90.24		
214400	Russia										
	A	2017		Sales/Appraisals	11.87	1.07	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			95.25		
214600	Salisbury										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.79		
214800	Schuyler										
	A	2017		Sales/Appraisals	21.71	1.04	83.00	83.00			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			77.89		
215000	Stark										
	A	2017		Sales/Appraisals	45.06	1.21	55.70	55.70			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			59.37		
215200	Warren			- · · · · ·							
	A	2017		Sales/Appraisals	22.59	0.94	65.00	65.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			64.95		
215400	Webb			- · · · · ·	(a = a						
	A	2015		Sales/Appraisals	13.58	1.05	95.00	95.00	- <i>i</i> - <i>i</i>		
	A	2018	Residential	Sales Only	16.10	1.02			94.54		
215600	Winfield	0044			00.05	0 70	00.00	00.00			
	A	2014		Sales/Appraisals	33.05	0.76	90.00	90.00	00.04		
	A	2018	Residential	Sales Only	22.45	1.08			80.64		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffers	son			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
221800	Watertown										
	С	2014		Sales/Appraisals	18.66	1.05	92.00	92.00			
	С	2018	Residential	Sales Only	18.36	1.04			89.29		
222000	Adams										
	В	2015		Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					101.29		
222200	Alexandria										
	A	2014		CAMA/Appraisals	26.46	0.97	96.00	96.00			
	A	2018	Residential	CAMA	26.82	0.96			93.21		
222400	Antwerp										
	A	2014		CAMA/Appraisals	44.67	0.98	92.00	92.00			
	A	2018	Residential	CAMA	22.53	1.07			105.60		
222600	Brownville										
	В	2016		Review of Reassessment			100.00	100.00			
	В	2016	Residential	Review of Reassessment					99.52		
222800	Cape Vincen										
	A	2015		Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					103.56		
223000	Champion										
	В	2014		Review of Reassessment			100.00	100.00			
	В	2014	Residential	Review of Reassessment					102.40		
223200	Clayton										
	A	2015		Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.56		
223400	Ellisburg			.							
	A	2015		Sales/Appraisals	29.39	0.92	100.00	100.00			
	A	2018	Residential	Sales Only	21.87	1.08			95.62		
223600	Henderson	oo (=				4.05	100.00				
	A	2017		Sales/Appraisals	14.94	1.05	100.00	100.00	0- - - -		
	A	2018	Residential	Sales Only	15.36	1.04			97.24		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffer	son			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
223800	Hounsfield										
	А	2016	All Property	Sales/Appraisals	18.00	1.01	91.00	91.00		2020	
	А	2018	Residential	Sales Only	11.46	1.02			92.62	2020	
224000	Le Ray										
	В	2017	All Property	Review of Reassessment			100.00	100.00			
	В	2017	Residential	Review of Reassessment					96.99		
224200	Lorraine										
	А	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					101.54	2021	yes
224400	Lyme										
	А	2016	All Property	Sales/Appraisals	15.43	1.04	100.00	100.00			
	А	2018	Residential	Sales Only	18.30	1.04			100.55		
224600	Orleans										
	А	2016	All Property	Sales/Appraisals	18.49	1.09	100.00	100.00			
	А	2018	Residential	Sales Only	19.07	1.09			106.01		
224800	Pamelia										
	А	2016	All Property	Sales/Appraisals	20.63	1.03	57.00	57.00			
	А	2018	Residential	Sales Only	21.47	1.04			54.55		
225000	Philadelphia	l									
	А	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					101.48		
225200	Rodman										
	А	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					101.54	2021	yes
225400	Rutland										
	А	2016	All Property	Sales/Appraisals	38.37	1.03	61.00	61.00			
	А	2018	Residential	Sales Only	17.19	1.04			64.74		
225600	Theresa										
	А	2017	All Property	Sales/Appraisals	14.69	1.04	100.00	100.00			
	А	2018	Residential	Sales Only	6.01	0.99			103.20		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffer	County of Jefferson					Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
225800	Watertown										
	В	2016	All Property	Sales/Appraisals	19.90	0.98	63.00	63.00			
	В	2018	Residential	Sales Only	16.61	1.03			53.83		
226000	Wilna										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					105.66		
226200	Worth										
	А	2014	All Property	Sales/Appraisals	17.18	0.98	90.00	90.00			
	Α	2014	Residential	Sales/Appraisals	12.17	1.04			92.46		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age	004			County of Lewis				2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
232000	0										
	A	2014		Sales/Appraisals	39.01	0.66	57.00	57.00			
	A	2018	Residential	Sales Only	31.35	1.12			48.74		
232200	Denmark										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232400	Diana	0040					400.00	400.00			
	A	2019		Review of Reassessment			100.00	100.00	400.00		
000000	A	2019	Residential	Review of Reassessment					100.00		
232600	Greig	2015		Deview of Decessory ant			05.00	05.00			
	A	2015		Review of Reassessment			95.00	95.00	00.07		
00000	A	2015	Residential	Review of Reassessment					88.27		
232800	Harrisburg A	2017		Review of Reassessment			100.00	100.00		2021	VOC
	A	2017		Review of Reassessment			100.00	100.00	101.28	2021	yes
233200	A Lewis	2017	Residential	Review of Reassessment					101.20	2021	yes
233200	A	2014		Sales/Appraisals	9.94	0.79	106.10	100.00			
	A	2014		Sales/Appraisals	12.47	1.02	100.10	100.00	88.72		
233400	Leyden	2014	Residential	Sales/Applaisals	12.47	1.02			00.72		
200400	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018		Review of Reassessment			100.00	100.00	94.95		
233600	Lowville	2010	Recordential						01.00		
200000	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019		Review of Reassessment					100.00	2020	
233800											
	A	2015	All Property	Sales/Appraisals	73.58	1.20	79.72	85.00			
	А	2015		Sales/Appraisals	21.57	1.08			70.35		
234000	Martinsburg				-						
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					99.93		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Lewis				2019 Locally	2019	Year of	Cyclical
	Municipal Name/ Size Category *	Evaluated	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
234200	Montague										
	А	2017	All Property	Sales/Appraisals	14.83	1.03	100.00	100.00			
	А	2018	Residential	Sales Only	9.14	1.02			99.78		
234400	New Bremer										
	А	2016	All Property	Review of Reassessment			97.00	97.00		2020	yes
	А	2016	Residential	Review of Reassessment					90.07	2020	yes
234600	Osceola										
	Α	2017		Sales/Appraisals	14.83	1.03	100.00	100.00			
	A	2018	Residential	Sales Only	9.14	1.02			99.78		
234800	Pinckney					4.00					
	A	2014		Sales/Appraisals	24.84	1.06	95.00	95.00			
	A 	2014	Residential	Sales/Appraisals	39.93	1.17			87.21		
235000	Turin	0040					400.00	400.00			
	A	2019		Review of Reassessment			100.00	100.00	400.00		
005000	A Mata au	2019	Residential	Review of Reassessment					100.00		
235200	Watson	2019		Review of Reassessment			100.00	100.00			
	A A	2019	Residential				100.00	100.00	100.00		
235400	A West Turin	2019	Residential	Review of Reassessment					100.00		
233400	A	2017		Sales/Appraisals	32.10	1.12	97.00	97.00			
	A	2017		Sales Only	18.09	1.06	31.00	31.00	95.20		
	$\overline{\Lambda}$	2010	Residential	Calco Only	10.09	1.00			35.20		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	D00			County of Living	ston			2019 Locally	2019	Year of	Cyclical
Municipa Code		Roll Year Evaluate r COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
242000											
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					95.37		
242200	Caledonia										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					95.28		
242400	Conesus										
	А	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					91.09		
242600	Geneseo										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					97.44		
242800	Groveland										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					98.57		
243000	Leicester										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					96.75		
243200	Lima										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					94.74		
243400	Livonia										
	В	2018	All Property	Review of Reassessment			98.00	98.00			
	В	2018	Residential	Review of Reassessment					93.73		
243600	Mount Morris										
	А	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					96.23		
243800	North Dansville	•									
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.25		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Livingston				2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 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					96.23		
244200	Ossian										
	А	2018		Review of Reassessment			100.00	100.00		2022	yes
	А	2018	Residential	Review of Reassessment					103.10	2022	yes
244400	Portage										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.23		
244600	Sparta										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.25		
244800	Springwater										
	A	2017		CAMA/Appraisals	14.15	1.05	92.00	92.00			
	A	2018	Residential	CAMA	14.49	1.01			95.76		
245000	West Sparta										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.18		
245200	York										
	A	2018		Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.75		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	200			County of Madis	son			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
251200	Oneida										
	С	2014		Sales/Appraisals	7.53	0.98	97.00	97.00			
	С	2018	Residential	Sales Only	7.02	1.00			91.42		
252000	Brookfield										
	A	2017		Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
252200	Cazenovia										
	В	2017		Sales/Appraisals	8.31	1.01	99.00	99.00			
	В	2018	Residential	Sales Only	7.92	1.01			95.77		
252400	De Ruyter										
	A	2017		Sales/Appraisals	13.76	1.03	84.00	84.00			
	A	2018	Residential	Sales Only	14.68	1.04			80.57		
252600	Eaton										
	В	2017		Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	В	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
252800	Fenner										
	A	2017		Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
253000	Georgetown										
	A	2017		Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	A	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
253200	Hamilton										
	В	2015		Sales/Appraisals	13.26	1.01	91.50	91.50			
	В	2018	Residential	Sales Only	13.19	1.03			85.46		
253400	Lebanon										
	A	2017		Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	A	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
253600	Lenox										
	B	2015		Sales/Appraisals	13.10	1.02	96.00	99.00			
	В	2018	Residential	Sales Only	12.89	1.03			91.55		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C C				County of Madison				2019 Locally 2019			Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 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	13.10	1.02	96.00	99.00			
	А	2018	Residential	Sales Only	12.89	1.03			91.55		
254000	Madison										
	А	2015	All Property	Sales/Appraisals	22.68	1.04	74.50	74.50			
	А	2018	Residential	Sales Only	18.97	1.06			71.61		
254200	Nelson										
	А	2017	All Property	Sales/Appraisals	21.40	0.97	94.00	97.00			
	А	2018	Residential	Sales Only	17.80	1.06			89.72		
254400	Smithfield										
	A	2017		Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
254600	Stockbridge										
	A	2015		Sales/Appraisals	13.10	1.02	96.00	99.00			
	A	2018	Residential	Sales Only	12.89	1.03			91.55		
254800	Sullivan										
	В	2016		Sales/Appraisals	11.63	1.04	92.00	96.00			
	В	2018	Residential	Sales Only	11.37	1.03			88.25		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal	Roll Yea	r	County of Monroe			0040	2019 Locally Stated	2019 Res.	Year of Subsequent	Cyclical Reassessment
Municipa Code	I Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Assmnt. Ratio ***	Class Ratio ***	Reassessment Activity ****	
261400	Rochester										
	С	2016		Review of Reassessment			93.00	93.00		2020	yes
	С	2016	Residential	Review of Reassessment					84.41	2020	yes
262000	Brighton										
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					98.43		
262200	Chili										
	С	2019		Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
262400	Clarkson										
	В	2019		Review of Reassessment			100.00	100.00		2022	yes
	В	2019	Residential	Review of Reassessment					100.00	2022	yes
262600	Gates										
	С	2018		Review of Reassessment			96.00	96.00		2020	
	С	2018	Residential	Review of Reassessment					88.86	2020	
262800	Greece										
	С	2019		Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
263000	Hamlin										
	В	2016		Sales/Appraisals	9.81	1.04	93.00	93.00			
	В	2018	Residential	Sales Only	8.66	1.00			92.93		
263200	Henrietta										
	С	2019		Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
263400	Irondequoit										
	С	2018		Review of Reassessment			97.00	97.00		2021	yes
	С	2018	Residential	Review of Reassessment					92.67	2021	yes
263600	Mendon										
	В	2017		Review of Reassessment			98.00	98.00		2021	yes
	В	2017	Residential	Review of Reassessment					93.25	2021	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Monro	De			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
263800	Ogden										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	С	2018	Residential	Review of Reassessment					97.01	2022	yes
264000	Parma										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
264200	Penfield										
	С	2014	All Property	Review of Reassessment			90.00	90.00		2020	
	С	2014	Residential	Review of Reassessment					84.87	2020	
264400	Perinton										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
264600	Pittsford										-
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					96.46		
264800	Riga										
	В	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	В	2018	Residential	Review of Reassessment					96.13	2021	yes
265000	Rush										
	В	2016	All Property	Sales/Appraisals	10.27	0.99	86.00	86.00			
	В	2018	Residential	Sales Only	5.75	1.01			87.06		
265200	Sweden			-							
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					94.00	2020	
265400	Webster										
	С	2016	All Property	Sales/Appraisals	10.04	1.05	77.00	77.00			
	С	2018	Residential	Sales Only	9.73	0.99			79.78		
265600	Wheatland			2							
	В	2018	All Property	Review of Reassessment			97.00	97.00			
	В	2018		Review of Reassessment					94.34		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services

2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal F Name/ Size E Category * For		County of Monroe Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester C C		Review of Reassessment Review of Reassessment			100.00	100.00	95.38		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Montg	omery			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
270100	Amsterdam										
	С	2015		Sales/Appraisals	27.05	1.12	66.67	66.67			
	С	2018	Residential	Sales Only	27.43	1.13			64.83		
272000	Amsterdam										
	В	2015	All Property	Sales/Appraisals	27.14	1.04	8.84	9.60			
	В	2018	Residential	Sales Only	26.21	1.09			8.42		
272200	Canajoharie										
	А	2018		Review of Reassessment			93.87	100.00		2020	
	А	2018	Residential	Review of Reassessment					92.16	2020	
272400	Charleston										
	А	2015		Review of Reassessment			95.00	95.00			
	А	2015	Residential	Review of Reassessment					89.82		
272600	Florida										
	А	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					99.24		
272800	Glen										
	А	2015		Sales/Appraisals	24.32	1.07	57.00	57.00			
	А	2015	Residential	Sales/Appraisals	22.08	1.07			58.77		
273000	Minden										
	А	2018		Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					98.73		
273200	Mohawk										
	В	2014		Sales/Appraisals	13.25	1.05	92.00	92.00			
	В	2018	Residential	Sales Only	13.68	1.03			89.16		
273400	Palatine										
	A	2015		Sales/Appraisals	27.23	1.14	55.00	55.00			
	А	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					89.82		

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2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Name/ Size Category * F		County of Montg Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville B B		Sales/Appraisals Sales/Appraisals	27.22 18.97	1.13 1.08	32.00	32.00	31.63		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age L	Municipal Roll Year			County of Nassau					2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Evaluated	Property D Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
280000	Nassau Cour	nty, County R	oll								
	С	2018	1	No Data Available			0.15	0.15		2020	
	С	2017	2	Review of Reassessment			0.80	0.80		2020	
	С	2017	3	Review of Reassessment			1.00	1.00		2020	
	С	2017	4	Review of Reassessment			0.77	0.77		2020	
280500	Glen Cove										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019 I	Residential	Review of Reassessment					100.00	2020	
280900	Long Beach										
	С	2014	All Property	Sales/Appraisals	11.35	1.02	3.53	3.53			
	С	2018 I	Residential	Sales Only	10.42	1.01			3.37		

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

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ago i	200			County of Niaga	ra			2019 Locally	0040	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	С	2014		Sales/Appraisals	21.05	1.10	81.00	81.00			
	С	2018	Residential	Sales Only	21.12	1.08			82.24		
291100	Niagara Fall										
	С	2016		Sales/Appraisals	29.88	1.19	73.00	73.00			
	С	2018	Residential	Sales Only	29.52	1.16			73.05		
291200	North Tonaw										
	С	2016	All Property	CAMA/Appraisals	8.49	1.01	75.00	75.00			
	С	2018	Residential	CAMA	8.04	1.00			73.10		
292000	Cambria										
	В	2017	All Property	Review of Reassessment			95.00	95.00			
	В	2017	Residential	Review of Reassessment					90.35		
292200	Hartland										
	А	2014	All Property	Review of Reassessment			86.00	86.00			
	А	2014	Residential	Review of Reassessment					82.12		
292400	Lewiston										
	С	2014	All Property	Sales/Appraisals	11.93	1.02	62.00	62.00			
	С	2018	Residential	Sales Only	10.77	1.01			60.97		
292600	Lockport										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
292800	Newfane										
	В	2014	All Property	Sales/Appraisals	17.47	1.05	75.00	75.00			
	В	2018	Residential	Sales Only	17.59	1.06			73.06		
293000	Niagara										
	С	2014	All Property	Sales/Appraisals	22.56	1.12	54.00	54.00			
	С	2018	Residential	Sales Only	21.74	1.07			58.68		
293200	Pendleton			-							
	В	2016	All Property	Sales/Appraisals	12.35	1.00	74.00	74.00			
	В	2018	Residential	Sales Only	12.18	1.01			71.81		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Niagara				2019	0040	Veer of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	В	2014	All Property	Sales/Appraisals	16.19	1.04	70.00	70.00			
	В	2018	Residential	Sales Only	16.11	1.04			67.46		
293600	Royalton										
	В	2014	All Property	Review of Reassessment			86.00	86.00			
	В	2014	Residential	Review of Reassessment					82.12		
293800	Somerset										
	А	2014	All Property	Sales/Appraisals	18.28	1.00	79.00	79.00			
	А	2018	Residential	Sales Only	15.21	1.04			79.94		
294000	Wheatfield										
	С	2014	All Property	Sales/Appraisals	11.27	1.02	55.00	55.00			
	С	2018	Residential	Sales Only	10.81	1.01			53.88		
294200	Wilson										
	В	2016	All Property	Sales/Appraisals	29.88	1.19	73.00	73.00			
	В	2018	Residential	Sales Only	29.52	1.16			73.05		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	200			County of Oneid	da			2019 Locally	0040	Veeref	Qualizat
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	С	2017	All Property	Sales/Appraisals	23.21	1.03	66.49	66.49			
	С	2018	Residential	Sales Only	23.11	1.10			58.79		
301400	Sherrill										
	С	2017	All Property	Sales/Appraisals	13.44	1.00	66.20	66.20			
	С	2018	Residential	Sales Only	11.63	1.02			63.10		
301600	Utica										
	С	2017	All Property	Sales/Appraisals	28.02	1.11	63.03	63.03			
	С	2018	Residential	Sales Only	28.90	1.13			60.47		
302000	Annsville										
	А	2014		Sales/Appraisals	38.13	0.68	54.00	54.00			
	А	2014	Residential	Sales/Appraisals	30.51	1.13			44.21		
302200	Augusta										
	A	2017		Sales/Appraisals	23.56	0.95	58.00	58.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			60.59		
302400	Ava										
	A	2014		Sales/Appraisals	11.01	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	10.91	1.00			96.02		
302600	Boonville										
	A	2017		CAMA/Appraisals	18.37	1.03	60.00	60.00			
	A	2018	Residential	CAMA	19.51	1.04			56.72		
302800	Bridgewater										
	A	2017		Sales/Appraisals	40.27	1.04	91.00	91.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			92.67		
303000	Camden										
	A	2017		CAMA/Appraisals	22.95	1.06	2.25	2.25			
	A	2018	Residential	CAMA	23.47	1.07			2.17		
303200	Deerfield	0 0 0 0		0 1 1 1 1							
	В	2014		Sales/Appraisals	19.80	1.03	14.00	14.00	40.00		
	В	2018	Residential	Sales Only	18.01	1.05			12.65		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Onei	da			2019 Locally	0040	Veenef	Qualical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	А	2017		Sales/Appraisals	46.12	1.00	16.25	16.25			
	А	2017	Residential	Sales/Appraisals	47.47	1.22			14.67		
303600	Floyd										
	В	2017	All Property	Sales/Appraisals	26.21	1.04	83.00	83.00			
	В	2018	Residential	Sales Only	23.58	1.11			80.34		
303800	Forestport										
	А	2017		Sales/Appraisals	31.86	1.14	83.00	83.00			
	А	2018	Residential	Sales Only	22.44	1.06			78.32		
304000	Kirkland										
	В	2017	All Property	Sales/Appraisals	22.43	1.04	57.00	57.00			
	В	2018	Residential	Sales Only	22.82	1.05			54.44		
304200	Lee										
	В	2017	All Property	Sales/Appraisals	28.13	0.89	3.04	3.04			
	В	2018	Residential	Sales Only	28.23	1.18			2.79		
304400	Marcy										
	В	2017	All Property	Sales/Appraisals	14.47	0.82	69.00	69.00			
	В	2018	Residential	Sales Only	12.27	1.02			59.80		
304600	Marshall										
	А	2014	All Property	CAMA/Appraisals	22.78	0.93	64.00	64.00			
	А	2018	Residential	CAMA	17.77	1.02			60.88		
304800	New Hartfor	d									
	С	2017	All Property	Sales/Appraisals	15.86	0.93	76.30	76.30			
	С	2018	Residential	Sales Only	15.53	0.99			67.74		
305000	Paris										
	В	2014	All Property	Sales/Appraisals	17.65	1.00	87.00	87.00			
	В	2018	Residential	Sales Only	12.82	1.01			82.12		
305200	Remsen			-							
	А	2014	All Property	CAMA/Appraisals	27.81	0.97	50.00	50.00			
	А	2018	Residential	CAMA	22.56	1.04			50.32		

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Oneid	la			2019			
Municipa Code			d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	A	2017		Sales/Appraisals	20.96	1.05	55.90	55.90			
	A	2018	Residential	Sales Only	14.24	1.04			55.22		
305600	Steuben			.							
	A	2015		Sales/Appraisals	14.81	0.95	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			91.26		
305800	Trenton	0047			04.00	4 00	<u> </u>	00.00			
	В	2017		Sales/Appraisals	24.39	1.02	62.00	62.00	F7 00		
200000	B	2018	Residential	Sales Unly	24.79	1.07			57.93		
306000	Vernon	2017	All Droporty		17.66	1.06	66.20	66.20			
	B B	2017 2018	Residential	Sales/Appraisals	17.66 18.06	1.06	00.20	00.20	63.86		
306200	ь Verona	2010	Residential	Sales Only	10.00	1.00			03.00		
300200	A	2017		Sales/Appraisals	22.75	1.04	64.00	64.00			
	A	2017	Residential		15.13	1.04	04.00	04.00	62.16		
306400	Vienna	2010	Residential		10.10	1.00			02.10		
000400	A	2017	All Property	Sales/Appraisals	25.14	1.15	55.00	55.00			
	A	2018	Residential		24.74	1.12	00.00	00.00	54.23		
306600	Western	2010	rtooldontial		2	1.12			01.20		
	A	2014	All Property	Sales/Appraisals	26.29	0.68	53.00	53.00			
	A	2014		Sales/Appraisals	15.03	1.07			49.14		
306800	Westmoreland										
	В	2017	All Property	Sales/Appraisals	26.46	1.11	58.50	58.50			
	В	2018	Residential		26.17	1.10			57.84		
307000	Whitestown			•							
	С	2017	All Property	Sales/Appraisals	20.11	1.11	61.00	61.00			
	С	2018	Residential		19.82	1.08			58.73		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

1 490 -				County of Onon	daga			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
311500	Syracuse										
	С	2015		Sales/Appraisals	16.02	1.02	78.00	78.00			
	С	2018	Residential	Sales Only	16.28	1.05			72.70		
312000	Camillus										
	С	2015	All Property	CAMA/Appraisals	7.26	1.00	100.00	100.00			
	С	2018	Residential	CAMA	7.16	1.00			89.35		
312200	Cicero										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
312400	Clay										
	С	2015	All Property	Sales/Appraisals	11.76	0.98	4.00	4.00			
	С	2018	Residential	Sales Only	11.28	0.99			3.73		
312600	Dewitt										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
312800	Elbridge										
	В	2015	All Property	CAMA/Appraisals	7.26	1.00	100.00	100.00			
	В	2018	Residential	CAMA	7.16	1.00			89.35		
313000	Fabius										
	А	2015	All Property	Sales/Appraisals	11.66	1.03	94.00	94.00			
	А	2018	Residential	Sales Only	6.72	1.00			90.98		
313200	Geddes										
	С	2015	All Property	Sales/Appraisals	11.86	1.02	87.50	87.50			
	С	2018	Residential	Sales Only	12.01	1.02			83.98		
313400	LaFayette										
	В	2017	All Property	Sales/Appraisals	9.50	1.04	93.00	93.00			
	В	2018	Residential	Sales Only	9.77	1.04			88.58		
313600	Lysander										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of Onone	daga			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
313800	Manlius										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
314000	Marcellus										
	В	2014	All Property	Sales/Appraisals	8.31	1.02	95.00	95.00		2020	
	В	2018	Residential	Sales Only	7.51	1.03			90.51	2020	
314200	Onondaga										
	С	2014	All Property	Sales/Appraisals	5.15	1.00	94.50	94.50			
	С	2018	Residential	Sales Only	5.03	1.00			89.43		
314400	Otisco										
	А	2015	All Property	Sales/Appraisals	21.46	1.04	1.93	1.93			
	А	2015	Residential	Sales/Appraisals	18.99	1.08			1.89		
314600	Pompey										
	В	2015	All Property	Sales/Appraisals	11.66	1.03	94.00	94.00			
	В	2018	Residential	Sales Only	6.72	1.00			90.98		
314800	Salina										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
315000	Skaneateles	6									
	В	2015	All Property	Review of Reassessment			91.00	91.00			
	В	2015	Residential	Review of Reassessment					84.18		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	19.80	1.08	85.00	85.00			
	А	2018	Residential	Sales Only	14.92	1.04			80.94		
315400	Tully										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
315600	Van Buren										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B73			County of Ontaric)			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F	Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
320200	Canandaigua										
	С	2017	All Property				97.00	97.00		2021	yes
	С	2017	Residential	Review of Reassessment					90.91	2021	yes
320500	Geneva										
	С	2016		Review of Reassessment			93.00	93.00		2020	yes
	С	2016	Residential	Review of Reassessment					86.33	2020	yes
322000	Bristol										
	A	2019		Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
322200	Canadice										
	А	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2014	Residential	Review of Reassessment					94.51	2020	
322400	Canandaigua										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	В	2018	Residential	Review of Reassessment					97.16	2021	yes
322600	East Bloomfie	ld									
	В	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	В	2018	Residential	Review of Reassessment					97.45	2021	yes
322800	Farmington										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
323000	Geneva										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
323200	Gorham										
	А	2017	All Property	Review of Reassessment			97.00	97.00		2020	yes
	А	2017	Residential	Review of Reassessment					91.87	2020	yes
323400	Hopewell										-
	В	2016	All Property	Review of Reassessment			95.00	95.00		2020	yes
	В	2016	Residential	Review of Reassessment					87.54	2020	yes
											-

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	574			County of Ontario	D			2019 Locally	2019	Year of	Cyclical
Municipa Code		Roll Yea Evaluate r COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
323600	Manchester										
	В	2015	All Property	Review of Reassessment			91.00	91.00		2020	yes
	В	2015	Residential	Review of Reassessment					87.10	2020	yes
323800	Naples										
	А	2018		Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					91.70	2021	yes
324000	Phelps										
	В	2017		Review of Reassessment			98.00	98.00		2020	yes
	В	2017	Residential	Review of Reassessment					93.78	2020	yes
324200	Richmond										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2019		Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
324600	South Bristol	0040					05.00	05.00		0000	
	A	2016	1 5	Review of Reassessment			95.00	95.00		2020	yes
004000	A	2016	Residential	Review of Reassessment					89.63	2020	yes
324800	Victor	0040					400.00	400.00			
	В	2019					100.00	100.00	400.00		
225000	B Mast Discussion	2019	Residential	Review of Reassessment					100.00		
325000	West Bloomfiel	u 2018		Paview of Passagement			100.00	100.00		2022	NOO
	A	2018		Review of Reassessment Review of Reassessment			100.00	100.00	97.47	2022	yes
	A	2010	Residential						91.41	2022	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ugo 2.	2.0			County of Orang	e			2019 Locally	0040	Voor of	Cyclical
	Municipal al Name/ Size Category * I	Roll Year Evaluated For COD/PRD		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
	Middletown										
	С			Sales/Appraisals	17.23	1.02	15.25	15.25			
	С	2018 R	Residential	Sales Only	18.42	1.04			14.93		
	Newburgh										
	С	2019 A	II Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2019 R	Residential	Review of Reassessment					100.00	2020	yes
	Port Jervis										
	С			Sales/Appraisals	16.58	1.07	41.00	41.00			
	С		Residential	Sales Only	16.57	1.05			41.96		
	Blooming Gro										
	С			Sales/Appraisals	17.42	1.05	16.17	16.17			
	С	2018 R	Residential	Sales Only	17.04	1.06			15.37		
	Chester										
	С			Sales/Appraisals	9.30	1.02	58.20	58.20			
	С	2018 R	Residential	Sales Only	9.67	1.01			59.81		
	Cornwall										
	С			Review of Reassessment			95.00	95.00			
	С	2017 R	Residential	Review of Reassessment					94.52		
	Crawford										
	В			Sales/Appraisals	10.84	1.01	37.50	37.50			
	В	2018 R	Residential	Sales Only	10.26	1.01			35.83		
	Deerpark										
	В			Sales/Appraisals	33.12	1.18	56.20	56.20			
	В	2018 R	Residential	Sales Only	33.80	1.17			54.96		
	Goshen										
	В			Sales/Appraisals	10.11	1.00	61.00	61.00			
	В	2018 R	Residential	Sales Only	10.42	1.00			59.50		
	Greenville			.							
							62.58	62.58			
	В	2018 R	Residential	Sales Unly	8.92	1.01			60.07		
	B B			Sales/Appraisals Sales Only	12.13 8.92	1.04 1.01	62.58	62.58	60.07		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oran	ige			2019 Locally	0040	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonburg	•									
	В	2014	All Property	Sales/Appraisals	11.62	1.02	100.00	100.00			
	В	2018	Residential	Sales Only	10.68	1.02			95.72		
333600	Highlands										
	С	2016	All Property	Sales/Appraisals	12.06	1.04	100.00	100.00			
	С	2018	Residential	Sales Only	12.07	1.02			101.60		
333800	Minisink										
	В	2015	All Property	Sales/Appraisals	12.56	1.02	47.00	47.00			
	В	2018	Residential	Sales Only	7.48	1.01			45.20		
334000	Monroe										
	С	2015	All Property	Sales/Appraisals	10.08	1.02	18.15	18.15			
	С	2018	Residential	Sales Only	9.29	1.01			17.80		
334200	Montgomery										
	С	2015	• •	Sales/Appraisals	10.40	1.04	61.00	61.00			
	С	2018	Residential	Sales Only	10.36	1.01			64.35		
334400	Mount Hope										
	В	2015		Sales/Appraisals	15.07	0.97	56.00	56.00			
	В	2018	Residential	Sales Only	9.83	1.02			56.46		
334600	Newburgh										
	С	2014	• •	Sales/Appraisals	14.92	0.59	32.20	32.20			
	С	2018	Residential	Sales Only	12.25	1.00			28.94		
334800	New Windso										
	С	2015		Sales/Appraisals	16.81	1.01	15.48	15.48			
	С	2018	Residential	Sales Only	13.48	1.02			14.75		
335000	Tuxedo										
	A	2015		Sales/Appraisals	14.65	0.95	16.55	16.55			
	А	2018	Residential	Sales Only	9.88	1.00			15.78		
335200	Wallkill										
	С	2015		Sales/Appraisals	10.17	0.97	19.75	19.75			
	С	2018	Residential	Sales Only	9.67	1.01			19.39		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Orange				2019 Locally 2019		Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
335400	Warwick										
	В	2015	All Property	Sales/Appraisals	15.74	1.03	13.70	13.70			
	В	2018	Residential	Sales Only	16.47	1.03			13.30		
335600	Wawayanda										
	В	2015	All Property	Sales/Appraisals	8.96	1.00	65.50	65.50			
	В	2018	Residential	Sales Only	9.11	1.00			64.53		
335800	Woodbury										
	В	2015	All Property	Sales/Appraisals	6.97	1.04	37.71	37.71			
	В	2018	Residential	Sales Only	6.50	1.01			39.64		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	578			County of Orleans				2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
342000	Albion										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
342200	Barre										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2019	Residential	Review of Reassessment					100.00	2020	
342400	Carlton										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
342800	Gaines										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
343000	Kendall										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
343200	Murray										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
343400	Ridgeway										
	В	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	В	2018	Residential	Review of Reassessment					87.99	2021	yes
343600	Shelby										
	В	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	В	2018	Residential	Review of Reassessment					92.02	2021	yes
343800	Yates										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	210			County of Oswe	go			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
350400	Fulton										
	С	2017		Sales/Appraisals	18.82	1.05	97.00	97.00			
	С	2018	Residential	Sales Only	19.84	1.07			92.57		
351200	Oswego										
	С	2014	All Property	CAMA/Appraisals	13.92	1.01	100.00	100.00		2020	
	С	2018	Residential	CAMA	14.39	1.01			96.69	2020	
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			89.68		
352200	Amboy										
	А	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2014	Residential	Review of Reassessment					98.22	2020	
352400	Boylston										
	А	2017	All Property	Sales/Appraisals	14.05	1.06	97.00	97.00			
	А	2018	Residential	Sales Only	11.30	1.04			92.66		
352600	Constantia										
	А	2017	All Property	Sales/Appraisals	19.71	1.08	95.00	95.00			
	А	2018	Residential	Sales Only	17.68	1.06			92.91		
352800	Granby										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					94.73		
353000	Hannibal										
	В	2016	All Property	Sales/Appraisals	22.74	1.04	90.00	90.00			
	В	2018	Residential	Sales Only	17.42	1.06			86.27		
353200	Hastings										
	В	2013	All Property	Sales/Appraisals	17.86	1.05	91.00	91.00			
	В	2018	Residential	Sales Only	18.40	1.06			87.58		
353400	Mexico			-							
	В	2017	All Property	Sales/Appraisals	10.63	1.04	92.00	92.00			
	В	2018		Sales Only	10.12	1.03			89.38		
				-							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	200			County of Oswe	go			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
353600	Minetto										
	В	2014		Sales/Appraisals	5.11	1.00	97.00	97.00			
	В	2018	Residential	Sales Only	5.06	1.00			93.38		
353800	New Haven										
	А	2019		Review of Reassessment			100.00	100.00		2021	yes
	А	2019	Residential	Review of Reassessment					100.00	2021	yes
354000	Orwell										
	А	2017		Review of Reassessment			100.00	100.00		2021	yes
	А	2017	Residential	Review of Reassessment					95.84	2021	yes
354200	Oswego										
	В	2014		Sales/Appraisals	10.21	1.01	96.00	96.00			
	В	2018	Residential	Sales Only	10.18	1.02			92.11		
354400	Palermo										
	A	2017		Sales/Appraisals	6.76	0.97	97.00	97.00		2020	
	A	2018	Residential	Sales Only	6.72	1.02			92.91	2020	
354600	Parish										
	А	2014		Sales/Appraisals	13.84	0.96	100.00	100.00			
	A	2018	Residential	Sales Only	13.66	1.06			96.80		
354800	Redfield										
	A	2015		Review of Reassessment			100.00	100.00			
	А	2015	Residential	Review of Reassessment					104.23		
355000	Richland										
	А	2015	• •	Sales/Appraisals	19.93	1.07	85.00	85.00			
	A	2018	Residential	Sales Only	18.76	1.07			79.16		
355200	Sandy Cree										
	A	2017		Sales/Appraisals	20.58	1.00	91.00	91.00			
	A	2018	Residential	Sales Only	15.88	1.04			88.87		
355400	Schroeppel										
	В	2017		Sales/Appraisals	18.17	1.06	75.00	75.00			
	В	2018	Residential	Sales Only	17.13	1.06			74.16		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oswe	go			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
355600	Scriba										
	В	2018	All Property	Review of Reassessment			93.30	93.30			
	В	2018	Residential	Review of Reassessment					89.63		
355800	Volney										
	В	2017	All Property	Review of Reassessment			97.00	97.00			
	В	2017	Residential	Review of Reassessment					92.02		
356000	West Monro	e									
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					100.00	2020	yes
356200	Williamstown	n									
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					97.34		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Otseg	ο			2019	0040	Voorof	Qualizat
	Municipal Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 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					101.76		
362000	Burlington										
	А	2017		Sales/Appraisals	36.02	1.02	49.91	56.00			
	А	2017	Residential	Sales/Appraisals	20.90	1.04			53.60		
362200	Butternuts										
	A	2017		Sales/Appraisals	20.21	0.99	100.00	100.00			
	А	2017	Residential	Sales/Appraisals	15.97	1.03			105.17		
362400	Cherry Valley										
	А	2014		Sales/Appraisals	16.27	0.99	100.00	100.00			
	А	2014	Residential	Sales/Appraisals	13.21	1.04			102.87		
362600	Decatur										
	A	2016		Sales/Appraisals	21.60	1.05	50.27	54.50			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			51.48		
362800	Edmeston										
	A	2017		Sales/Appraisals	33.38	1.03	56.60	56.60			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			57.75		
363000	Exeter										
	A	2017		Sales/Appraisals	27.48	1.13	48.87	56.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			50.02		
363200	Hartwick										
	A	2016		Sales/Appraisals	16.86	1.06	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	17.35	1.04			97.60		
363400	Laurens										
	A	2014		Sales/Appraisals	11.38	1.00	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	8.19	1.02			97.09		
363600	Maryland	. –		- · · · · ·	e						
	Α	2017		Sales/Appraisals	6.27	1.01	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	6.27	1.01			99.52		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Otseg	0			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
363800	Middlefield										
	A	2014		Sales/Appraisals	20.86	0.93	67.51	78.00			
	A	2014	Residential	Sales/Appraisals	17.74	0.98			67.42		
364000	Milford										
	A	2017		Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					102.45		
364200	Morris										
	A	2018		Review of Reassessment			100.00	100.00			
	Α	2018	Residential	Review of Reassessment					104.36		
364400	New Lisbon				04 70						
	A	2015	• •	Sales/Appraisals	21.79	0.99	106.22	100.00			
004000	A	2015	Residential	Sales/Appraisals	22.74	1.05			108.13		
364600	Oneonta	2015		Deview of Decessory and			100.00	100.00			
	B	2015		Review of Reassessment			100.00	100.00	04.05		
364800	B	2015	Residential	Review of Reassessment					94.85		
304600	Otego	2016		Sales/Appraisals	27.25	1.09	116.88	100.00			
	A A	2018	• •	Sales Only	27.25	1.11	110.00	100.00	121.92		
365000	A Otsego	2010	Residential	Sales Only	24.09	1.11			121.92		
303000	A	2015		Review of Reassessment			100.00	100.00			
	A	2015		Review of Reassessment			100.00	100.00	101.35		
365200	Pittsfield	2013	Residential	Neview of Neassessment					101.55		
303200	A	2014	All Property	Sales/Appraisals	20.66	1.01	56.00	56.00			
	A	2014		Sales/Appraisals	18.72	1.02	00.00	00.00	54.04		
365400	Plainfield	2011	rtooldontial		10.12	1.02			01.01		
000100	A	2017	All Property	Sales/Appraisals	11.09	1.02	99.00	99.00			
	A	2017		Sales/Appraisals	12.34	1.00			97.65		
365600	Richfield								01100		
	A	2017	All Property	Sales/Appraisals	19.60	1.05	91.00	91.00			
	A	2017		Sales/Appraisals	16.64	1.03			87.79		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

c				County of Otseg	County of Otsego				0040	Veen of	Qualizat
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
365800	Roseboom										
	А	2017	All Property	Review of Reassessment			109.54	100.00			
	А	2017	Residential	Review of Reassessment					124.32		
366000	Springfield										
	А	2016	All Property	CAMA/Appraisals	33.90	0.93	91.17	98.00			
	А	2018	Residential	CAMA	23.88	0.99			96.64		
366200	Unadilla										
	А	2017	All Property	CAMA/Appraisals	20.60	1.06	67.48	64.00			
	А	2018	Residential	CAMA	21.02	1.05			70.14		
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	2017	All Property	Sales/Appraisals	24.22	1.08	57.00	57.00			
	А	2017	Residential	Sales/Appraisals	22.59	1.06			57.09		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū								Magnaf			
Municipa Code		Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
372200	Kent										
	В	2018	All Property	Review of Reassessment			95.85	95.85			
	В	2018	Residential	Review of Reassessment					91.06		
372400	Patterson										
	В	2019		Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
372600	Philipstown			.							
	В	2014		Sales/Appraisals	19.16	1.06	45.85	45.85			
	B	2018	Residential	Sales Only	18.61	1.05			43.68		
372800	Putnam Valley			Deview of Decomposit			100.00	100.00		2020	
	В	2019		Review of Reassessment			100.00	100.00	100.00	2020	
272000	B	2019	Residential	Review of Reassessment					100.00	2020	
373000	Southeast C	2019		Review of Reassessment			100.00	100.00		2020	VOC
	C	2019	Residential	Review of Reassessment			100.00	100.00	100.00	2020	yes
	0	2019	Residential						100.00	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Rense	elaer			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
381400	Rensselaer										
	С	2016	All Property	Sales/Appraisals	25.31	1.10	23.80	23.80			
	С	2018	Residential	Sales Only	14.63	1.04			21.27		
381700	Troy										
	С	2016	All Property	Sales/Appraisals	13.98	1.00	93.00	93.00			
	С	2018	Residential	Sales Only	15.06	1.03			88.61		
382000	Berlin										
	А	2016	All Property	CAMA/Appraisals	18.01	1.04	30.25	30.25			
	А	2018	Residential	CAMA	22.49	1.03			30.22		
382200	Brunswick										
	В	2016	All Property	Sales/Appraisals	16.54	1.01	24.50	24.50			
	В	2018	Residential	Sales Only	12.85	1.01			23.66		
382400	East Greenb	ush									
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					97.10		
382600	Grafton										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
382800	Hoosick										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					100.79		
383000	Nassau										
	В	2016	All Property	CAMA/Appraisals	14.78	1.02	76.00	76.00			
	В	2018	Residential	CAMA	15.81	1.02			72.65		
383200	North Green	bush									
	С	2016	All Property	Sales/Appraisals	16.52	0.99	22.12	23.55			
	С	2018	Residential	Sales Only	15.59	0.99			21.65		
383400	Petersburgh			-							
	A	2016	All Property	CAMA/Appraisals	15.57	1.04	63.45	63.45		2020	
	А	2018	Residential		17.19	1.02			62.04	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Rensselaer				2019 Locally 2019			Cyclical
	Municipal I Name/ Size Category * F	Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment
383600	Pittstown										
	А	2016	All Property	Sales/Appraisals	19.70	1.04	64.40	64.40			
	А	2018	Residential	Sales Only	20.76	1.05			61.70		
383800	Poestenkill										
	В	2016	All Property	Sales/Appraisals	8.97	1.00	23.10	23.10			
	В	2018	Residential	Sales Only	8.29	1.00			22.05		
384000	Sand Lake										
	В	2016	All Property	Sales/Appraisals	8.79	1.00	93.00	93.00			
	В	2018	Residential	Sales Only	8.59	1.00			91.97		
384200	Schaghticoke										
	В	2016		Sales/Appraisals	18.93	1.24	22.40	22.40			
	В	2018	Residential	Sales Only	12.73	1.02			21.80		
384400	Schodack										
	В	2017		Sales/Appraisals	13.70	1.01	93.00	93.00			
	В	2018	Residential	Sales Only	13.77	1.01			88.70		
384600	Stephentown										
	A	2016		Sales/Appraisals	24.54	1.07	96.00	96.00			
	A	2018	Residential	Sales Only	28.92	1.13			91.29		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

c				County of Rockland				2019	0040	Maan of	Qualizat
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	С	2014	All Property	Sales/Appraisals	11.59	1.00	30.00	30.00			
	С	2018	Residential	Sales Only	10.74	1.00			28.55		
392200	Haverstraw										
	С	2017	All Property	Sales/Appraisals	18.24	1.12	86.78	86.78			
	С	2018	Residential	Sales Only	16.14	1.06			81.51		
392400	Orangetowr	ı									
	С	2014	All Property	Sales/Appraisals	10.78	0.95	43.59	43.59			
	С	2018	Residential	Sales Only	10.24	1.01			40.05		
392600	Ramapo										
	С	2017	All Property	Sales/Appraisals	12.37	1.03	11.60	11.60			
	С	2018	Residential	Sales Only	11.51	1.02			11.05		
392800	Stony Point										
	С	2017	All Property	Sales/Appraisals	11.14	0.86	14.02	14.02			
	С	2018	Residential	Sales Only	10.80	1.01			12.64		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age L				County of St Lav	vrence			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
401200	Ogdensburg										
	С	2019		Review of Reassessment			100.00	100.00			
	С	2019	Residential	Review of Reassessment					100.00		
402000	Brasher										
	А	2016	All Property	Sales/Appraisals	22.63	0.97	80.50	80.50			
	А	2016	Residential	Sales/Appraisals	17.79	1.01			81.67		
402200	Canton										
	В	2015		Sales/Appraisals	6.32	1.04	99.00	99.00			
	В	2018	Residential	Sales Only	4.82	1.02			97.83		
402400	Clare										
	А	2015	All Property	Sales/Appraisals	47.46	1.04	3.01	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			107.96	100.00			
	А	2015	Residential	Review of Reassessment					93.86		
403000	Dekalb										
	А	2016	All Property	CAMA/Appraisals	37.43	1.25	94.00	94.00			
	А	2018	Residential	CAMA	22.19	1.06			96.45		
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	87.50	87.50			
	А	2015	Residential	Sales/Appraisals	15.61	1.06			93.35		
403600	Fine			••							
	A	2014	All Property	CAMA/Appraisals	23.49	1.00	81.00	81.00		2020	
	А	2018	Residential		26.68	0.99			78.72	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of St Lav	wrence			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
403800	Fowler										
	А	2015	All Property	Sales/Appraisals	30.50	0.73	12.00	12.00			
	А	2015	Residential	Sales/Appraisals	27.91	1.19			9.08		
404000	Gouverneur										
	А	2014	All Property	CAMA/Appraisals	34.19	1.26	95.00	95.00			
	А	2018	Residential	CAMA	30.16	1.13			95.46		
404200	Hammond										
	А	2015	All Property	Sales/Appraisals	16.53	0.98	100.00	100.00			
	А	2018	Residential	Sales Only	8.65	1.04			101.19		
404400	Hermon										
	А	2016	All Property	Sales/Appraisals	18.91	0.95	89.00	89.00		2020	
	А	2016	Residential	Sales/Appraisals	15.82	1.02			85.02	2020	
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					95.74		
405000	Lisbon										
	А	2014	All Property	Sales/Appraisals	29.92	0.91	82.00	82.00			
	А	2018	Residential	Sales Only	14.23	1.07			82.56		
405200	Louisville										
	А	2017	All Property	Sales/Appraisals	21.33	1.04	87.00	87.00			
	А	2018	Residential	Sales Only	20.79	1.02			84.35		
405400	Macomb										
	А	2017	All Property	Sales/Appraisals	28.29	1.13	50.25	50.25			
	А	2017	Residential	Sales/Appraisals	28.87	1.13			50.51		
405600	Madrid										
	А	2016	All Property	Sales/Appraisals	23.09	0.96	87.00	87.00			
	А	2018		Sales Only	12.14	1.06			88.06		
				-							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

1 490 -				County of St Lav	vrence			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
405800	Massena										
	В	2017		Sales/Appraisals	20.73	1.07	100.00	100.00			
	В	2018	Residential	Sales Only	20.78	1.09			99.57		
406000	Morristown										
	А	2017	All Property	Sales/Appraisals	13.64	1.06	98.00	98.00			
	А	2018	Residential	Sales Only	6.32	1.02			95.18		
406200	Norfolk										
	А	2016	All Property	Sales/Appraisals	35.71	1.08	82.00	82.00			
	А	2018	Residential	Sales Only	28.54	1.14			81.99		
406400	Oswegatchie	е									
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
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					97.56		
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			82.25		
407200	Pitcairn										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	В	2016	All Property	Sales/Appraisals	13.76	1.03	95.00	95.00			
	В	2018	Residential	Sales Only	14.85	1.05			89.52		
407600	Rossie			2							
	А	2014	All Property	Sales/Appraisals	23.99	1.00	88.00	88.00		2020	
	А	2014		Sales/Appraisals	15.53	1.03			93.09	2020	
				••	-	-			-		

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of St Lav		2019 Locally	2040	Year of	Cyclical		
Municipa Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical 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	2017	All Property	CAMA/Appraisals	30.53	1.15	87.00	87.00			
	А	2018	Residential	CAMA	23.29	1.05			87.57		
408200	Waddington										
	А	2014	All Property	Sales/Appraisals	26.75	1.04	91.50	91.50			
	А	2018	Residential	Sales Only	17.67	1.07			88.77		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U U				County of Sarato	oga			2019 Locally	2040	Year of	Cyclical
	Municipal I Name/ Size Category * F	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment	Reassessment
411000	Mechanicville	•									
	С	2016	All Property	Review of Reassessment			100.00	100.00			
	С	2016	Residential	Review of Reassessment					94.92		
411500	Saratoga Spr	ings									
	С	2017	All Property	Sales/Appraisals	17.59	1.04	63.00	63.00			
	С	2018	Residential	Sales Only	16.65	1.04			62.54		
412000	Ballston										
	В	2017	All Property	Sales/Appraisals	11.49	1.01	86.20	86.20			
	В	2018	Residential	Sales Only	10.38	1.00			82.06		
412200	Charlton										
	В	2017	All Property	Sales/Appraisals	12.75	1.00	66.00	66.00			
	В	2018	Residential	Sales Only	10.50	1.01			62.85		
412400	Clifton Park										
	С	2017	All Property	Sales/Appraisals	12.01	0.98	53.00	53.00			
	С	2018	Residential	Sales Only	11.28	0.99			50.25		
412600	Corinth										
	В	2016	All Property	Sales/Appraisals	13.09	0.78	100.00	100.00			
	В	2018	Residential	Sales Only	12.50	1.03			95.71		
412800	Day										
	А	2016	All Property	CAMA/Appraisals	16.86	1.00	63.00	63.00			
	А	2018	Residential	CAMA	18.88	1.03			59.50		
413000	Edinburg										
	A	2016	All Property	Sales/Appraisals	33.49	1.18	48.50	48.50			
	А	2018	Residential	Sales Only	39.84	1.21			46.22		
413200	Galway										
	Α	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
413400	Greenfield										
	В	2017	All Property	CAMA/Appraisals	9.91	0.99	92.00	92.00			
	В	2018	Residential	CAMA	10.08	0.99			88.80		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Sarate	oga			2019 Locally	0040	Voor of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	А	2017	All Property	CAMA/Appraisals	14.81	1.00	80.00	80.00			
	А	2018	Residential	CAMA	15.09	1.00			75.15		
413800	Halfmoon										
	С	2017	All Property	Sales/Appraisals	12.90	0.97	57.25	57.25			
	С	2018	Residential	Sales Only	10.91	0.99			54.72		
414000	Malta										
	С	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2017	Residential	Review of Reassessment					95.85	2020	yes
414200	Milton										
	С	2017	All Property	Sales/Appraisals	7.97	1.01	85.00	85.00			
	С	2018	Residential	Sales Only	6.94	1.00			84.05		
414400	Moreau										
	В	2017	All Property	Sales/Appraisals	10.73	0.87	100.00	100.00			
	В	2018	Residential	Sales Only	8.13	1.01			93.44		
414600	Northumber	land									
	В	2015	All Property	Review of Reassessment			97.90	97.90			
	В	2015	Residential	Review of Reassessment					91.50		
414800	Providence										
	А	2016	All Property	Review of Reassessment			93.00	93.00			
	А	2016	Residential	Review of Reassessment					87.38		
415000	Saratoga										
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015	Residential	Review of Reassessment					96.56		
415200	Stillwater										
	В	2015	All Property	Sales/Appraisals	19.85	1.04	90.50	90.50			
	В	2018	Residential	Sales Only	16.72	1.04			87.02		
415400	Waterford			-							
	С	2018	All Property	Review of Reassessment			100.00	100.00			
	С	2018	Residential	Review of Reassessment					100.76		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	95		 County of Saratoga	atoga			2019 Locally	2019	Year of	Cvclical
		Roll Year Evaluated For COD/PR	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
415600	Wilton C C		 Sales/Appraisals Sales Only	8.56 8.11	1.01 1.01	90.00	90.00	86.32		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	Municipal Roll Year			County of Schenectady			2019 Locally 201			Year of	Cyclical
	Municipal Name/ Size Category *	Evaluated		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
421500	Schenectady	y									
	С	2016	All Property	CAMA/Appraisals	11.86	1.01	105.00	105.00			
	С	2018	Residential	CAMA	11.48	1.01			103.66		
422000	Duanesburg										
	А	2016	All Property	CAMA/Appraisals	16.05	1.02	32.80	32.80			
	А	2018	Residential	CAMA	13.43	1.01			32.20		
422200	Glenville										
	С			Sales/Appraisals	12.08	0.99	84.00	84.00			
	С	2018	Residential	Sales Only	11.97	1.01			82.24		
422400	Niskayuna										
	С			Sales/Appraisals	7.91	1.00	100.00	100.00			
	С	2018	Residential	Sales Only	7.77	1.01			98.81		
422600	Princetown	0040			10.10		~~ ~~	~~ ~~			
	A			Sales/Appraisals	18.46	1.16	33.00	33.00			
400000	A	2018	Residential	Sales Only	19.27	1.06			32.01		
422800	Rotterdam	0040			7 50	4.04	~~ ~~	~~ ~~			
	С			Sales/Appraisals	7.56	1.01	98.00	98.00			
	С	2018	Residential	Sales Only	7.23	1.01			95.26		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	201			County of Schol	narie			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
432000	Blenheim										
	А	2016		Sales/Appraisals	18.13	1.07	75.00	75.00			
	А	2016	Residential	Sales/Appraisals	16.71	1.04			72.46		
432200	Broome										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
432400	Carlisle										
	А	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	А	2018	Residential	Sales Only	24.78	1.09			72.23		
432600	Cobleskill										
	В	2016	All Property	Sales/Appraisals	19.90	1.02	81.00	81.00			
	В	2018	Residential	Sales Only	19.64	1.06			74.46		
432800	Conesville										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
433000	Esperance										
	В	2015	All Property	CAMA/Appraisals	17.51	1.00	95.75	95.75			
	В	2018	Residential	CAMA	17.74	1.02			91.23		
433200	Fulton										
	А	2015	All Property	Sales/Appraisals	17.51	1.07	62.00	62.00			
	А	2015	Residential	Sales/Appraisals	21.38	1.10			59.15		
433400	Gilboa										
	А	2015	All Property	Sales/Appraisals	40.15	0.84	2.16	2.16			
	А	2015	Residential	Sales/Appraisals	44.63	1.32			1.34		
433600	Jefferson										
	А	2015	All Property	Sales/Appraisals	29.20	1.12	53.00	53.00			
	А	2015	Residential	Sales/Appraisals	21.42	1.14			53.93		
433800	Middleburgh	า									
	A	2016	All Property	Sales/Appraisals	17.95	0.97	67.75	67.75			
	А	2018	Residential	Sales Only	12.59	1.04			64.92		
				-							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Schoharie				2019	0040	Maan of	Qualiant
	•	Roll Year Evaluateo or COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
434000	Richmondville										
	А	2015	All Property	Sales/Appraisals	15.30	1.08	100.00	100.00			
	А	2018	Residential	Sales Only	8.15	1.02			100.64		
434200	Schoharie										
	В	2015	All Property	CAMA/Appraisals	17.51	1.00	95.75	95.75			
	В	2018	Residential	CAMA	17.74	1.02			91.23		
434400	Seward										
	А	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	А	2018	Residential	Sales Only	24.78	1.09			72.23		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	A	2018	Residential	Sales Only	24.78	1.09			72.23		
434800	Summit										
	A	2015	All Property	Sales/Appraisals	17.27	1.08	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	17.33	1.08			58.13		
435000	Wright										
	A	2017	All Property		18.77	1.08	76.00	76.00			
	А	2018	Residential	Sales Only	23.16	1.13			73.24		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal				County of Schuyler		2019 Locally		0040	Veeref	Qualical	
Municipa Code	Municipal Name/ Size Category *	e Evaluate	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
442000	Catharine										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
442200	Cayuta										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					94.20		
442400	Dix										
	В	2019		Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
442800	Montour	0040					400.00	400.00			
	В	2019		Review of Reassessment			100.00	100.00	400.00		
440000	В	2019	Residential	Review of Reassessment					100.00		
443000	Orange	2010		Deview of Decessory and			100.00	100.00			
	A	2019		Review of Reassessment			100.00	100.00	100.00		
442200	A	2019	Residential	Review of Reassessment					100.00		
443200	Reading A	2019		Review of Reassessment			100.00	100.00			
	A	2019		Review of Reassessment			100.00	100.00	100.00		
443400	Tyrone	2019	Residential	Neview of Neassessment					100.00		
440400	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019		Review of Reassessment			100.00	100.00	100.00		
	<i>,</i> ,	2010	Residential						100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal R		County of Seneca					2019 Locally Stated	2019 Res.	Year of Subsequent	Cyclical Reassessment
Municipa Code	I Name/ Šize	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Assmnt.	Class Ratio ***	Reassessment Activity ****	
452000	Covert										
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					101.83		
452200	Fayette										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2018	Residential	Review of Reassessment					99.88	2021	yes
452400	Junius										
	А	2014	All Property	Sales/Appraisals	21.99	1.07	73.00	73.00		2020	
	А	2014	Residential	Sales/Appraisals	16.07	1.03			77.88	2020	
452600	Lodi										
	А	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	А	2018	Residential	Sales Only	26.12	1.12			83.35		
452800	Ovid			-							
	А	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	А	2018	Residential	Sales Only	26.12	1.12			83.35		
453000	Romulus			-							
	В	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	В	2018	Residential	Sales Only	26.12	1.12			83.35		
453200	Seneca Fall	S									
	В	2016	All Property	Review of Reassessment			90.00	90.00			
	В	2016	Residential	Review of Reassessment					86.75		
453400	Tyre										
	Á	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2019	Residential	Review of Reassessment					100.00	2022	yes
453600	Varick										,
	А	2014	All Property	CAMA/Appraisals	17.49	0.92	80.00	80.00			
	А	2018	Residential		13.65	0.98			84.15		
453800	Waterloo										
	В	2017	All Propertv	Review of Reassessment			97.00	97.00			
	B	2017		Review of Reassessment					90.69		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2019 Locally	0040	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
460300	Corning										
	С	2017	All Property	Sales/Appraisals	9.06	1.02	94.00	94.00			
	С	2018	Residential	Sales Only	8.95	1.00			92.56		
460600	Hornell										
	С	2018	All Property	Sales/Appraisals	26.26	1.11	94.00	94.00		2020	
	С	2018	Residential	Sales Only	26.26	1.11			97.37	2020	
462000	Addison										
	В	2018	All Property	Review of Reassessment			100.00	100.00			
	В	2018	Residential	Review of Reassessment					98.21		
462200	Avoca										
	A	2016		Review of Reassessment			100.00	100.00		2020	
	А	2016	Residential	Review of Reassessment					97.91	2020	
462400	Bath										
	В	2018		Review of Reassessment			100.00	100.00		2022	yes
	В	2018	Residential	Review of Reassessment					102.10	2022	yes
462600	Bradford										
	A	2016		CAMA/Appraisals	18.01	1.00	71.00	71.00			
	A	2018	Residential	CAMA	15.24	1.00			69.77		
462800	Cameron										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
463000	Campbell										
	A	2017		Sales/Appraisals	17.05	1.08	98.22	98.22			
	A	2018	Residential	Sales Only	17.42	1.04			98.22		
463200	Canisteo										
	A	2017		Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					91.87		
463400	Caton	0040						00.00		0000	
	A	2016		Review of Reassessment			96.00	96.00	00.40	2020	yes
	A	2016	Residential	Review of Reassessment					96.10	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
463600	Cohocton										
	А	2015	All Property	Sales/Appraisals	31.97	1.02	85.00	85.00			
	А	2018	Residential	Sales Only	24.23	1.10			89.94		
463800	Corning										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	В	2018	Residential	Review of Reassessment					96.06	2022	yes
464000	Dansville										
	А	2018	All Property	Review of Reassessment			97.00	97.00		2022	yes
	А	2018	Residential	Review of Reassessment					92.70	2022	yes
464200	Erwin										-
	В	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2018	Residential	Review of Reassessment					95.69	2020	yes
464400	Fremont										-
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					95.51		
464600	Greenwood										
	А	2015	All Property	CAMA/Appraisals	14.40	1.03	100.00	100.00			
	А	2018	Residential	CAMA	17.97	1.02			102.42		
464800	Hartsville										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	А	2018	Residential	Review of Reassessment					93.37	2021	yes
465200	Hornellsville										,
	А	2015	All Property	Sales/Appraisals	14.46	1.05	91.00	91.00		2021	
	А	2018		Sales Only	14.24	1.04			92.22	2021	
465400	Howard			2						-	
	A	2017	All Property	Review of Reassessment			98.00	98.00		2021	yes
	А	2017	Residential	Review of Reassessment					96.28	2021	yes
											2

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2019		No an af	Qualizat
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	А	2017	All Property	Sales/Appraisals	30.68	1.21	4.80	4.80			
	А	2017	Residential	Sales/Appraisals	23.70	1.12			4.59		
465800	Lindley										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
466000	Prattsburgh										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2020	
	А	2015	Residential	Review of Reassessment					98.60	2020	
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			95.80	95.80		2022	yes
	А	2018	Residential	Review of Reassessment					91.27	2022	yes
466400	Rathbone										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
466600	Thurston										
	А	2017	All Property	Sales/Appraisals	30.47	1.16	3.15	3.15			
	А	2017		Sales/Appraisals	28.01	1.12			3.61		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019		Review of Reassessment					100.00		
467000	Tuscarora										
	А	2017	All Property	Sales/Appraisals	36.83	0.86	2.98	2.98			
	А	2017		Sales/Appraisals	23.45	1.11			3.10		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	А	2017		Review of Reassessment					89.58	2021	yes
467400	Wayland										,
107.100	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018		Review of Reassessment					101.08	2021	yes
	-	2010	. toolaonaan						101.00	2021	,00

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steub	en			2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
467600	Wayne										
	A	2015	All Property	Review of Reassessment			98.50	98.50		2020	
	А	2015	Residential	Review of Reassessment					93.83	2020	
467800	West Union										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	А	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	А	2016	Residential	Review of Reassessment					93.51	2020	yes
468200	Woodhull										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

9				County of Suffol	k			2019		Manual	
	Municipal I Name/ Size Category * F		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	С	2017	All Property	Sales/Appraisals	17.51	1.01	0.97	0.97			
	С	2018	Residential	Sales Only	17.58	1.03			0.93		
472200	Brookhaven										
	С	2017	All Property	Sales/Appraisals	18.43	1.05	0.79	0.79			
	С	2018	Residential	Sales Only	19.05	1.04			0.77		
472400	East Hamptor	ו									
	В	2017	All Property	Sales/Appraisals	23.80	1.12	0.56	0.56			
	В	2018	Residential	Sales Only	24.85	1.13			0.54		
472600	Huntington										
	С	2017	All Property	Sales/Appraisals	16.42	0.21	0.76	0.76			
	С	2018	Residential	Sales Only	14.70	1.02			0.65		
472800	Islip										
	С	2017	All Property	Sales/Appraisals	14.70	1.02	10.77	10.77			
	С	2018	Residential	Sales Only	14.72	1.04			10.28		
473000	Riverhead										
	С	2017	All Property	Sales/Appraisals	13.89	1.02	12.35	12.35			
	С	2018	Residential	Sales Only	12.75	1.03			11.77		
473200	Shelter Island			-							
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
473400	Smithtown										
	С	2017	All Property	Sales/Appraisals	12.65	0.99	1.16	1.16			
	С	2018	Residential	Sales Only	11.58	1.01			1.11		
473600	Southampton										
	C .	2019	All Property	Review of Reassessment			100.00	100.00			
	С	2019		Review of Reassessment					100.00		
473800	Southold								-		
	C	2017	All Property	Sales/Appraisals	15.17	1.03	0.93	0.93			
	C	2018		Sales Only	14.93	1.03			0.93		
				2							

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Sullivan				2019			
	Municipal Name/ Size Category *	e Evaluate	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	А	2014	All Property	CAMA/Appraisals	22.53	1.22	61.00	61.00			
	А	2018	Residential	CAMA	20.46	1.09			61.12		
482200	Callicoon										
	А	2014	All Property	Sales/Appraisals	19.56	1.08	65.30	65.30			
	А	2018	Residential	Sales Only	22.99	1.07			63.46		
482400	Cochecton										
	А	2014	All Property	CAMA/Appraisals	15.54	1.03	74.00	74.00			
	А	2018	Residential	CAMA	19.81	1.05			70.65		
482600	Delaware										
	А	2018	All Property	Review of Reassessment			95.75	95.75			
	А	2018	Residential	Review of Reassessment					91.41		
482800	Fallsburgh										
	В	2014	All Property	Sales/Appraisals	31.41	1.18	59.00	59.00			
	В	2018	Residential	Sales Only	36.32	1.21			63.88		
483000	Forestburgh	า									
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	А	2018	Residential	Review of Reassessment					100.52		
483200	Fremont										
	А	2013	All Property	Sales/Appraisals	31.30	1.24	65.90	65.90			
	А	2013	Residential	Sales/Appraisals	44.93	1.25			62.85		
483400	Highland										
	A	2014	All Property	Sales/Appraisals	18.87	1.02	100.00	100.00			
	А	2018	Residential	Sales Only	18.45	1.09			95.97		
483600	Liberty			-							
	В	2014	All Property	Sales/Appraisals	36.93	1.26	77.34	77.34			
	В	2018	Residential	Sales Only	39.74	1.24			83.47		
483800	Lumberland	ł		-							
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019		Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C C				County of Sullivan				2019 Locally 2019			Qualical
	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	В	2014	All Property	Sales/Appraisals	22.61	1.10	61.85	61.85			
	В	2018	Residential	Sales Only	24.78	1.10			60.11		
484200	Neversink										
	А	2014	All Property	CAMA/Appraisals	22.42	1.05	3.65	3.65			
	А	2018	Residential	CAMA	22.55	1.05			2.54		
484400	Rockland										
	А	2014	All Property	Sales/Appraisals	26.34	1.10	68.55	68.55			
	А	2018	Residential	Sales Only	33.67	1.20			66.32		
484600	Thompson			-							
	В	2014	All Property	Sales/Appraisals	32.12	1.22	80.60	86.00			
	В	2018	Residential	Sales Only	32.99	1.19			89.14		
484800	Tusten			-							
	А	2014	All Property	CAMA/Appraisals	16.79	1.08	56.00	56.00			
	А	2018	Residential	CAMA	24.73	1.11			54.12		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of Tioga		2019 Locally				.	
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	В	2014		Sales/Appraisals	28.71	1.12	84.00	84.00			
	В	2018	Residential	Sales Only	27.84	1.12			83.90		
492200	Berkshire										
	A	2016		Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.71		
492400	Candor			.							
	A	2015		Sales/Appraisals	23.48	1.06	97.00	97.00			
	A	2018	Residential	Sales Only	16.96	1.03			90.55		
492600	Newark Valle			- · / · · ·	~~ ~-						
	A	2015		Sales/Appraisals	28.25	1.00	68.00	68.00			
	A	2018	Residential	Sales Only	21.01	1.07			71.36		
492800	Nichols	0045			00.05	4.00	~~~~	00.00			
	A	2015		CAMA/Appraisals	20.95	1.06	26.00	26.00	05.04		
	A	2018	Residential	САМА	19.84	1.06			25.64		
493000	Owego	0044			04.04	4.04	70 50	70 50			
	В	2014		Sales/Appraisals	21.64	1.04	72.50	72.50	<u> </u>		
	B	2018	Residential	Sales Only	21.02	1.06			67.74		
493200	Richford	0044			44.07	0.00	~~~~	00.00			
	A	2014		Sales/Appraisals	11.97	0.98	98.00	98.00	400.00		
400400	A	2014	Residential	Sales/Appraisals	8.30	0.99			100.29		
493400	Spencer	0044			00.00	0.00	00.00	00.00		0000	
	A	2014		Sales/Appraisals	23.63	0.98	90.00	90.00	07 40	2020	
400000	A	2018	Residential	Sales Only	13.86	1.01			87.42	2020	
493600	Tioga	2015			07 44	1 0 4	C 40	6.40			
	A	2015		Sales/Appraisals	37.11	1.94	6.40	6.40	6 70		
	A	2018	Residential	Sales Only	22.89	1.12			6.72		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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					County of Tompki	ns		2019	2019 Locally	2019	Year of	Cyclical
M		Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2019 State	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
-	Code	Category		Бідре		COD	FKD	Eq. Rate		Ratio	, iou iig	
	509901	Tompkins Co	ounty Assess	ing Unit								
		В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
		В	2019	Residential	Review of Reassessment					100.00	2020	

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i				County of Ulster				2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
510800	Kingston										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019	Residential	Review of Reassessment					100.00	2020	
512000	Denning										
	А	2014	All Property	Sales/Appraisals	18.01	0.98	16.00	16.00			
	А	2014	Residential	Sales/Appraisals	15.68	1.00			15.69		
512200	Esopus										
	В	2016	All Property	Sales/Appraisals	11.05	1.03	95.00	95.00			
	В	2018	Residential	Sales Only	10.51	1.02			90.68		
512400	Gardiner										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					100.00	2020	yes
512600	Hardenburgh										-
	A	2014	All Property	Sales/Appraisals	15.52	1.06	58.00	58.00			
	А	2014	Residential	Sales/Appraisals	17.56	1.09			54.45		
512800	Hurley										
	В	2016	All Property	Sales/Appraisals	12.75	0.60	100.00	100.00			
	В	2018		Sales Only	12.12	1.03			87.62		
513000	Kingston			,							
	В	2014	All Property	Sales/Appraisals	8.16	1.00	86.75	86.75			
	В	2014		Sales/Appraisals	8.09	1.01			82.05		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019		Review of Reassessment					100.00	2020	
513400	Marbletown										
0.0.00	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019		Review of Reassessment					100.00	2020	yes
513600	Marlborough	_0.0								_0_0	,
0.0000	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018		Review of Reassessment					88.61		
	-	20.0							00.01		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Ulster	•			2019			
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	С	2017	All Property	Sales/Appraisals	13.62	1.04	95.00	95.00			
	С	2018	Residential	Sales Only	14.62	1.04			89.04		
514000	Olive										
	А	2017	All Property	Sales/Appraisals	7.51	0.93	100.00	100.00			
	А	2018	Residential	Sales Only	7.47	1.02			95.30		
514200	Plattekill			-							
	В	2017	All Property	Sales/Appraisals	11.68	1.03	96.00	96.00			
	В	2018	Residential	Sales Only	11.77	1.02			92.01		
514400	Rochester			-							
	А	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	А	2019	Residential	Review of Reassessment					100.00	2020	yes
514600	Rosendale										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	В	2019	Residential	Review of Reassessment					100.00	2020	yes
514800	Saugerties										-
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
515000	Shandaken										
	А	2014	All Property	Sales/Appraisals	23.56	0.64	25.50	25.50			
	А	2018	Residential	Sales Only	19.58	1.04			19.84		
515200	Shawangun	k		2							
	В	2014	All Property	Sales/Appraisals	12.34	1.03	19.40	19.40			
	В	2018		Sales Only	12.53	1.02			18.52		
515400	Ulster			2							
	С	2014	All Property	Sales/Appraisals	24.15	0.95	73.00	73.00			
	С	2018		Sales Only	23.91	1.06			69.06		
515600	Wawarsing			2							
	В	2015	All Property	Review of Reassessment			100.00	100.00			
	В	2015		Review of Reassessment					90.80		

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	112	-	County of Ulster	Diopon			2019 Locally	2019	Year of	Cyclical
		Roll Year Evaluated For COD/PRI	 Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
515800	Woodstock A A		 Sales/Appraisals Sales Only	14.34 14.31	1.01 1.01	92.25	92.25	87.87		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Warre	n			2019	0040	Veer of	Cyclical
	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	С	2015	All Property	Sales/Appraisals	16.20	1.01	75.00	75.00			
	С	2018	Residential	Sales Only	14.85	1.01			72.22		
522000	Bolton										
	А	2015	All Property	Sales/Appraisals	11.61	0.99	90.00	90.00		2020	
	А	2018	Residential	Sales Only	11.72	1.02			90.15	2020	
522200	Lake George										
	В	2015	All Property	Sales/Appraisals	14.67	1.03	90.00	90.00		2020	
	В	2018	Residential	Sales Only	13.32	1.04			85.66	2020	
522400	Chester										
	А	2016	All Property	Sales/Appraisals	13.68	1.04	100.00	100.00			
	А	2018	Residential	Sales Only	6.73	1.02			100.70		
522600	Hague										
	A	2016	All Property	CAMA/Appraisals	21.23	1.05	75.50	75.50			
	А	2018	Residential	CAMA	25.70	1.07			71.23		
522800	Horicon										
	А	2016	All Property	Sales/Appraisals	14.10	1.00	100.00	100.00			
	А	2018	Residential	Sales Only	16.03	1.00			101.81		
523000	Johnsburg			-							
	A	2014	All Property	Sales/Appraisals	31.25	1.12	1.90	1.90			
	А	2018	Residential	Sales Only	29.03	1.17			1.74		
523200	Lake Luzerne			-							
	А	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					99.59		
523400	Queensbury										
	С	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2018	Residential	Review of Reassessment					95.42	2020	yes
523600	Stony Creek										
	A	2014	All Property	Sales/Appraisals	22.34	1.04	1.00	1.00			
	А	2014		Sales/Appraisals	19.46	1.06			0.93		

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Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Warren				2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
523800	Thurman										
	А	2014	All Property	Sales/Appraisals	12.18	1.07	95.51	95.51			
	А	2018	Residential	Sales Only	12.33	1.03			90.98		
524000	Warrensburg	g									
	А	2015	All Property	Sales/Appraisals	12.43	1.02	100.00	100.00			
	А	2018	Residential	Sales Only	12.21	1.02			96.49		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i				County of Washi	ngton			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
532000	Argyle										
	A	2019		Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
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			99.82		
532400	Dresden										
	А	2017	All Property	Sales/Appraisals	57.74	1.53	42.40	46.00			
	А	2017	Residential	Sales/Appraisals	53.17	1.47			41.87		
532600	Easton										
	А	2017	All Property	Sales/Appraisals	37.89	1.25	2.12	2.12			
	А	2017	Residential	Sales/Appraisals	24.31	1.11			1.84		
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			98.13		
533000	Fort Edward	Ł									
	В	2013	All Property	Sales/Appraisals	18.73	1.03	76.00	76.00			
	В	2018	Residential	Sales Only	18.19	1.03			72.71		
533200	Granville										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2018	Residential	Review of Reassessment					94.94	2020	
533400	Greenwich										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	20.47	1.05	94.75	94.75			
	А	2015	Residential	Sales/Appraisals	10.55	1.00			90.12		
533800	Hartford										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019		Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-	Municipal Roll Year			County of Washington			2019 Locally 2019			Year of	Cyclical
	Municipal Name/ Size Category *	Evaluated	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
534000	Hebron										
	A	2015	All Property	Review of Reassessment			97.00	97.00		2020	
	A	2015	Residential	Review of Reassessment					92.48	2020	
534200	Jackson										
	А	2014	All Property	Sales/Appraisals	34.51	1.10	35.00	35.00			
	A	2014	Residential	Sales/Appraisals	21.00	1.06			34.63		
534400	Kingsbury										
	В	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	В	2019	Residential	Review of Reassessment					100.00	2020	
534600	Putnam										
	А	2016	All Property	Sales/Appraisals	14.32	1.03	100.00	100.00			
	А	2016	Residential	Sales/Appraisals	16.30	1.06			99.09		
534800	Salem										
	А	2014		Sales/Appraisals	18.85	1.02	57.00	57.00			
	А	2014	Residential	Sales/Appraisals	16.07	1.05			57.11		
535000	White Creek										
	А	2014	All Property	Sales/Appraisals	19.71	1.05	63.00	63.00			
	А	2014	Residential	Sales/Appraisals	16.58	1.02			56.94		
535200	Whitehall										
	А	2015		Sales/Appraisals	18.44	1.13	100.00	100.00			
	А	2018	Residential	Sales Only	24.32	1.13			100.38		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Wayne)			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
542000	Arcadia										
	В	2016		Sales/Appraisals	13.49	1.03	87.82	93.00			
	В	2018	Residential	Sales Only	13.85	1.04			87.83		
542200	Butler										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2019	Residential	Review of Reassessment					100.00	2022	yes
542400	Galen										
	А	2016	All Property	CAMA/Appraisals	15.04	1.01	78.00	78.00		2020	
	А	2018	Residential	CAMA	15.34	1.03			85.21	2020	
542600	Huron										
	А	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	А	2019	Residential	Review of Reassessment					100.00	2022	yes
542800	Lyons										
	В	2016	All Property	Review of Reassessment			100.00	100.00			
	В	2016	Residential	Review of Reassessment					94.62		
543000	Macedon										
	В	2016	All Property	Review of Reassessment			96.00	96.00			
	В	2016	Residential	Review of Reassessment					89.76		
543200	Marion										
	В	2017	All Property	Review of Reassessment			96.00	96.00			
	В	2017	Residential	Review of Reassessment					91.22		
543400	Ontario										
	В	2016	All Property	Review of Reassessment			94.00	94.00		2020	yes
	В	2016	Residential	Review of Reassessment					90.08	2020	yes
543600	Palmyra										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
543800	Rose										
	А	2017	All Property	Review of Reassessment			93.00	93.00		2020	yes
	А	2017	Residential	Review of Reassessment					93.89	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Wayne	!			2019 Locally	2040	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	А	2015	All Property	Review of Reassessment			98.00	98.00			
	А	2015	Residential	Review of Reassessment					93.15		
544200	Sodus										
	В	2017	All Property	Review of Reassessment			98.00	98.00		2021	
	В	2017	Residential	Review of Reassessment					90.81	2021	
544400	Walworth										
	В	2016	All Property	Review of Reassessment			92.00	92.00			
	В	2016	Residential	Review of Reassessment					88.25		
544600	Williamson										
	В	2017	All Property	Review of Reassessment			98.00	98.00			
	В	2017	Residential	Review of Reassessment					93.18		
544800	Wolcott										
	В	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	В	2017	Residential	Review of Reassessment					94.67	2021	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

rayer	5113			County of Westo	chester			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * F	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
550800	Mt Vernon										
	С	2016	All Property	Sales/Appraisals	27.54	1.03	2.60	2.60			
	С	2018	Residential	Sales Only	27.80	1.10			2.39		
551000	New Rochelle	е									
	С	2016	All Property	Sales/Appraisals	14.68	1.01	2.44	2.44			
	С	2018	Residential	Sales Only	11.92	1.01			2.33		
551200	Peekskill										
	С	2016	All Property	Sales/Appraisals	18.24	1.03	3.18	3.18			
	С	2018	Residential	Sales Only	14.89	1.03			3.06		
551400	Rye										
	С	2016	All Property	Sales/Appraisals	11.57	1.02	1.56	1.56			
	С	2018	Residential	Sales Only	6.30	1.01			1.49		
551700	White Plains			-							
	С	2016	All Property	Sales/Appraisals	26.66	0.93	2.69	2.69			
	С	2018	Residential	Sales Only	10.19	1.01			2.08		
551800	Yonkers			-							
	С	2016	All Property	CAMA/Appraisals	14.77	1.03	2.29	2.29			
	С	2018	Residential		12.08	1.01			2.09		
552000	Bedford										
	С	2016	All Property	Sales/Appraisals	9.50	0.98	11.07	11.07			
	С	2018		Sales Only	8.37	0.99			10.60		
552200	Cortlandt			,							
	C	2016	All Property	Sales/Appraisals	15.49	1.02	1.56	1.56			
	С	2018		Sales Only	15.34	1.02			1.53		
552400	Eastchester			,							
	С	2016	All Property	Sales/Appraisals	12.58	1.01	1.11	1.11			
	C	2018		Sales Only	11.23	1.03			1.06		
552600	Greenburgh	_0.0			0						
002000	C	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2018		Review of Reassessment					100.00	2020	yes
	-	20.0								2020	,

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***** Data as of 9/27/2019 - 2019 Through 2023 Rolls Considered.

Assessment Equity in New York: Results from the 2019 Market Value Survey

New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Westc	hester			2019 Locally	2019	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
552800	Harrison										
	С	2016	All Property	Sales/Appraisals	12.94	0.98	1.45	1.45			
	С	2018	Residential	Sales Only	12.72	0.99			1.39		
553000	Lewisboro										
	С	2016	All Property	Sales/Appraisals	10.36	1.02	9.60	9.60			
	С	2018	Residential	Sales Only	10.28	1.02			9.60		
553200	Mamaroneck			-							
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	С	2019	Residential	Review of Reassessment					100.00	2020	yes
553400	Mount Pleasa	int									
	С	2016	All Property	Sales/Appraisals	12.35	0.89	1.40	1.40			
	С	2018		Sales Only	11.04	1.01			1.28		
553600	New Castle			,							
	C	2016	All Property	Sales/Appraisals	7.43	0.99	19.05	19.05			
	С	2018		Sales Only	6.41	1.00			18.52		
553800	North Castle			- ,							
	С	2016	All Property	Sales/Appraisals	10.60	0.99	2.30	2.30			
	C	2018		Sales Only	9.41	0.99			2.19		
554000	North Salem			,							
001000	В	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2018		Review of Reassessment					100.00	2020	yes
554200	Ossining	2010	rteerdernaa						100.00	2020	jee
004200	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019		Review of Reassessment			100.00	100.00	100.00	2020	
554400	Pelham	2010	rtoordorniar						100.00	2020	
004400	C	2019		Review of Reassessment			100.00	100.00		2020	yes
	C	2019		Review of Reassessment			100.00	100.00	100.00	2020	yes
554600	Pound Ridge	2019	Residential						100.00	2020	yes
004000	B	2016		Sales/Appraisals	9.69	0.96	18.46	18.46			
	B	2010		Sales Only	9.09 4.37	1.00	10.40	10.40	17.89		
	U	2010	residential	Sales Olly	4.57	1.00			17.09		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Westchester				2019 Locally	2040	Year of	Cyclical
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRI	Property D Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
554800	Rye										
	С	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	С	2019 I	Residential	Review of Reassessment					100.00	2020	
555000	Scarsdale										
	С	2016	All Property	Review of Reassessment			94.75	94.75			
	С	2016 I	Residential	Review of Reassessment					90.75		
555200	Somers										
	С	2016	All Property	Sales/Appraisals	15.51	0.96	11.97	11.97			
	С	2018 I	Residential	Sales Only	11.20	1.01			12.08		
555400	Yorktown										
	С	2016	All Property	Sales/Appraisals	14.10	1.03	2.24	2.24			
	С	2018 I	Residential	Sales Only	12.15	1.02			2.14		
555600	Mount Kisco	1									
	С	2016	All Property	Sales/Appraisals	19.82	0.95	15.68	15.68			
	С	2018 I	Residential	Sales Only	12.27	1.01			12.94		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Wyom	ning		2019 Locally	2019	Year of	Cyclical	
Municipa Code	Municipal I Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
562000	Arcade										
	А	2017	All Property	Review of Reassessment			90.50	90.50			
	А	2017	Residential	Review of Reassessment					81.50		
562200	Attica										
	В	2017	All Property	Review of Reassessment			96.00	96.00		2020	yes
	В	2017	Residential	Review of Reassessment					90.35	2020	yes
562400	Bennington										
	А	2015	All Property	Sales/Appraisals	25.92	0.99	41.00	41.00			
	А	2018	Residential	Sales Only	18.29	1.05			43.50		
562600	Castile										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
562800	Covington										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2018	Residential	Review of Reassessment					100.89	2021	yes
563000	Eagle										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
563200	Gainesville										
	А	2016	All Property	Review of Reassessment			98.00	98.00		2020	
	А	2016	Residential	Review of Reassessment					100.67	2020	
563400	Genesee Fal	ls									
	А	2015	All Property	Review of Reassessment			99.00	99.00		2020	
	А	2015	Residential	Review of Reassessment					96.90	2020	
563600	Java										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2018	Residential	Review of Reassessment					99.63	2021	yes
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			93.00	93.00		2020	yes
	А	2017	Residential	Review of Reassessment					90.57	2020	yes

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū	County of Wyoming							2019		Veer of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	А	2016	Residential	Review of Reassessment					100.07		
564200	Perry										
	В	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	В	2018	Residential	Review of Reassessment					99.60	2021	yes
564400	Pike										
	A	2019		Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564600	Sheldon	0040									
	A	2019		Review of Reassessment			100.00	100.00	400.00	2022	yes
504000	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564800	Warsaw B	2017		Poviow of Poppoppoment			97.00	97.00		2020	
	B	2017 2017	Residential	Review of Reassessment Review of Reassessment			97.00	97.00	91.39	2020	
565000	Wethersfield		Residential	Review of Reassessment					91.59	2020	
303000	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment			100.00	100.00	100.00		
	/ \	2010	Residential	i to new of i to assessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Yates		2019 Locally	2040	Year of	Cyclical		
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
572000	Barrington										
	А	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	А	2018	Residential	Review of Reassessment					92.97	2021	yes
572200	Benton										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
572400	Italy										
	А	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	А	2018	Residential	Review of Reassessment					97.57	2021	yes
572600	Jerusalem										
	А	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	А	2018	Residential	Review of Reassessment					93.09	2021	yes
572800	Middlesex										
	А	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	А	2018	Residential	Review of Reassessment					90.88	2021	yes
573000	Milo										
	В	2019	All Property	Review of Reassessment			100.00	100.00			
	В	2019	Residential	Review of Reassessment					100.00		
573200	Potter										
	А	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		
573400	Starkey										
	В	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	В	2018	Residential	Review of Reassessment					92.97	2021	yes
573600	Torrey										-
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	А	2019	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				New York City				2019 Locally	2019	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property) Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
650000	New York Cit	ty									
	С	2019	1	Review of Reassessment			3.58	6.00		2020	yes
	С	2019	2	Review of Reassessment			33.98	45.00		2020	yes
	С	2019	3	Review of Reassessment			45.00	45.00		2020	yes
	С	2019	4	Review of Reassessment			39.74	45.00		2020	yes

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