
Appendix B – 2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B2

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2016	All Property	Review of Reassessment			93.40	93.40			
	C	2016	Residential	Review of Reassessment					87.83		
010300	Cohoes										
	C	2016	All Property	Sales/Appraisals	21.68	1.10	50.00	50.00			
	C	2019	Residential	Sales Only	22.44	1.10			50.00		
011800	Watervliet										
	C	2018	All Property	Sales/Appraisals	11.25	1.02	89.00	89.00			
	C	2019	Residential	Sales Only	9.69	1.02			83.56		
012000	Berne										
	A	2016	All Property	Sales/Appraisals	19.12	1.07	54.00	54.00			
	A	2019	Residential	Sales Only	15.30	1.05			52.75		
012200	Bethlehem										
	C	2017	All Property	Sales/Appraisals	7.60	1.01	95.00	95.00			
	C	2019	Residential	Sales Only	6.97	1.00			95.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
012600	Colonie										
	C	2016	All Property	Sales/Appraisals	14.66	0.93	61.00	61.00			
	C	2019	Residential	Sales Only	12.13	0.99			53.27		
012800	Green Island										
	C	2018	All Property	Sales/Appraisals	14.18	0.99	91.00	91.00			
	C	2019	Residential	Sales Only	15.60	1.04			85.09		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
013200	Knox										
	A	2016	All Property	Sales/Appraisals	16.94	1.04	52.00	52.00			
	A	2019	Residential	Sales Only	16.22	1.02			49.29		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B3

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2015	All Property	Sales/Appraisals	10.50	1.05	91.00	91.00			
	B	2019	Residential	Sales Only	9.81	1.00			91.00		
013600	Rensselaerville										
	A	2016	All Property	Sales/Appraisals	26.11	1.04	56.20	56.20			
	A	2019	Residential	Sales Only	25.00	1.14			56.20		
013800	Westerlo										
	A	2016	All Property	Sales/Appraisals	28.44	0.82	0.90	0.90			
	A	2019	Residential	Sales Only	18.16	1.05			0.76		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B4

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2017	All Property	CAMA/Appraisals	21.82	1.07	82.00	82.00			
	B	2019	Residential	CAMA	21.38	1.07			86.65		
022200	Allen										
	A	2016	All Property	Review of Reassessment			88.00	88.00			
	A	2016	Residential	Review of Reassessment					77.08		
022400	Alma										
	A	2017	All Property	CAMA/Appraisals	16.67	1.09	82.00	82.00			
	A	2019	Residential	CAMA	19.45	1.04			82.00		
022600	Almond										
	A	2017	All Property	Review of Reassessment			94.00	94.00			
	A	2017	Residential	Review of Reassessment					85.71		
022800	Amity										
	A	2017	All Property	Sales/Appraisals	18.39	1.03	77.00	77.00		2022	yes
	A	2017	Residential	Sales/Appraisals	18.12	1.01			77.00	2022	yes
023000	Andover										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					87.73		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
023400	Belfast										
	A	2017	All Property	Review of Reassessment			94.00	94.00			
	A	2017	Residential	Review of Reassessment					86.50		
023600	Birdsall										
	A	2017	All Property	Sales/Appraisals	16.60	1.06	87.00	87.00			
	A	2017	Residential	Sales/Appraisals	17.57	1.08			79.80		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			97.00	97.00			
	A	2017	Residential	Review of Reassessment					90.70		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B5

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2017	All Property	CAMA/Appraisals	12.71	1.01	93.00	93.00		2022	
	A	2019	Residential	CAMA	14.90	1.01			85.24	2022	
024200	Caneadea										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
024400	Centerville										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					93.55		
024600	Clarksville										
	A	2017	All Property	Sales/Appraisals	18.19	1.14	73.00	73.00			
	A	2017	Residential	Sales/Appraisals	16.60	1.08			73.00		
024800	Cuba										
	A	2017	All Property	Sales/Appraisals	22.94	1.12	84.00	84.00			
	A	2019	Residential	Sales Only	22.87	1.12			84.00		
025000	Friendship										
	A	2016	All Property	CAMA/Appraisals	18.63	1.05	82.00	82.00			
	A	2019	Residential	CAMA	18.45	1.01			76.93		
025200	Genesee										
	A	2017	All Property	Sales/Appraisals	57.29	1.23	74.00	74.00			
	A	2017	Residential	Sales/Appraisals	28.80	1.07			73.66		
025400	Granger										
	A	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					83.67		
025600	Grove										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
025800	Hume										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					96.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B6

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2015	All Property	CAMA/Appraisals	19.37	1.09	95.00	95.00			
	A	2019	Residential	CAMA	21.52	1.06			84.44		
026200	New Hudson										
	A	2017	All Property	Sales/Appraisals	18.56	1.05	82.00	82.00			
	A	2017	Residential	Sales/Appraisals	13.48	1.03			75.40		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			96.00	96.00			
	A	2019	Residential	Review of Reassessment					96.00		
026600	Scio										
	A	2017	All Property	CAMA/Appraisals	21.63	0.98	89.00	89.00		2021	yes
	A	2019	Residential	CAMA	17.74	1.04			89.00	2021	yes
026800	Ward										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.86		
027000	Wellsville										
	B	2017	All Property	Sales/Appraisals	17.10	1.14	80.00	80.00			
	B	2019	Residential	Sales Only	16.52	1.05			92.30		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					94.25		
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			93.00	93.00			
	A	2018	Residential	Review of Reassessment					93.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B7

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	C	2016	All Property	Sales/Appraisals	25.30	1.05	76.00	76.00			
	C	2019	Residential	Sales Only	25.75	1.12			70.15		
032000	Barker										
	A	2015	All Property	Sales/Appraisals	13.76	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.56	1.06			96.23		
032200	Binghamton										
	B	2016	All Property	Sales/Appraisals	61.15	1.44	67.25	67.25			
	B	2019	Residential	Sales Only	22.81	1.09			67.25		
032400	Chenango										
	B	2016	All Property	Sales/Appraisals	18.31	1.04	65.25	65.25			
	B	2019	Residential	Sales Only	16.98	1.05			65.25		
032600	Colesville										
	A	2015	All Property	Sales/Appraisals	68.01	1.51	7.65	7.65			
	A	2019	Residential	Sales Only	43.75	1.29			7.65		
032800	Conklin										
	B	2016	All Property	Sales/Appraisals	36.29	1.15	63.25	63.25			
	B	2019	Residential	Sales Only	38.02	1.20			63.25		
033000	Dickinson										
	C	2016	All Property	Sales/Appraisals	25.39	1.08	73.00	73.00			
	C	2019	Residential	Sales Only	25.51	1.09			73.00		
033200	Fenton										
	B	2017	All Property	Sales/Appraisals	13.43	1.03	66.00	66.00			
	B	2019	Residential	Sales Only	12.78	1.04			63.99		
033400	Kirkwood										
	B	2016	All Property	Sales/Appraisals	24.58	1.11	66.25	66.25			
	B	2019	Residential	Sales Only	21.68	1.07			63.62		
033600	Lisle										
	A	2016	All Property	Sales/Appraisals	16.98	1.06	97.00	97.00			
	A	2019	Residential	Sales Only	9.78	1.00			89.32		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B8

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2016	All Property	CAMA/Appraisals	17.92	1.04	60.00	60.00			
	B	2019	Residential	CAMA	17.79	1.04			57.40		
034000	Nanticoke										
	A	2015	All Property	Sales/Appraisals	39.91	0.99	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	27.08	1.10			56.11		
034200	Sanford										
	A	2015	All Property	Sales/Appraisals	32.95	1.08	56.00	56.00			
	A	2015	Residential	Sales/Appraisals	25.92	1.08			56.00		
034400	Triangle										
	A	2018	All Property	Sales/Appraisals	35.37	1.25	97.00	97.00			
	A	2019	Residential	Sales Only	8.96	1.01			92.39		
034600	Union										
	C	2017	All Property	Sales/Appraisals	20.39	1.05	4.11	4.11			
	C	2019	Residential	Sales Only	19.64	1.06			4.11		
034800	Vestal										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2019	Residential	Review of Reassessment					94.74	2021	
035000	Windsor										
	A	2015	All Property	Sales/Appraisals	39.76	0.93	67.30	67.30			
	A	2019	Residential	Sales Only	34.02	1.18			67.30		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B9

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2016	All Property	Sales/Appraisals	20.26	1.08	88.00	88.00			
	C	2019	Residential	Sales Only	20.71	1.06			89.85		
041600	Salamanca										
	C	2016	All Property	CAMA/Appraisals	18.90	1.02	14.50	14.50			
	C	2019	Residential	CAMA	19.13	1.01			16.18		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.35		
042200	Ashford										
	A	2016	All Property	CAMA/Appraisals	25.66	0.99	49.00	49.00		2022	
	A	2019	Residential	CAMA	14.07	1.01			51.26	2022	
042400	Carrollton										
	A	2016	All Property	CAMA/Appraisals	22.15	1.09	80.00	80.00			
	A	2019	Residential	CAMA	16.81	1.05			67.76		
042600	Coldspring										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
042800	Conewango										
	A	2016	All Property	CAMA/Appraisals	17.94	0.98	51.00	51.00			
	A	2019	Residential	CAMA	19.59	1.03			51.00		
043000	Dayton										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
043200	East Otto										
	A	2016	All Property	Review of Reassessment			99.00	99.00		2022	
	A	2016	Residential	Review of Reassessment					91.72	2022	
043600	Ellicottville										
	A	2018	All Property	Sales/Appraisals	13.20	1.01	99.00	99.00			
	A	2019	Residential	Sales Only	11.31	1.00			99.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B10

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					85.79		
044000	Franklinville										
	A	2018	All Property	Sales/Appraisals	27.29	1.04	62.00	62.00			
	A	2019	Residential	Sales Only	21.72	1.08			62.78		
044200	Freedom										
	A	2018	All Property	Sales/Appraisals	11.72	1.02	94.00	94.00		2021	yes
	A	2018	Residential	Sales/Appraisals	12.77	1.04			94.00	2021	yes
044400	Great Valley										
	A	2018	All Property	Sales/Appraisals	16.84	1.05	93.00	93.00			
	A	2019	Residential	Sales Only	13.68	1.05			93.00		
044600	Hinsdale										
	A	2016	All Property	CAMA/Appraisals	22.24	1.28	85.00	85.00			
	A	2019	Residential	CAMA	21.06	1.04			85.00		
044800	Humphrey										
	A	2016	All Property	CAMA/Appraisals	18.87	1.03	84.00	84.00			
	A	2019	Residential	CAMA	19.01	0.99			86.25		
045000	Ischua										
	A	2016	All Property	CAMA/Appraisals	22.24	1.28	85.00	85.00			
	A	2019	Residential	CAMA	21.06	1.04			85.00		
045200	Leon										
	A	2018	All Property	Sales/Appraisals	31.43	1.08	84.00	84.00			
	A	2018	Residential	Sales/Appraisals	27.96	1.15			83.74		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	17.79	1.08	63.00	63.00			
	A	2019	Residential	CAMA	14.81	1.03			63.00		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					89.41		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B11

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
045800	Machias										
	A	2016	All Property	Review of Reassessment			91.00	91.00		2021	
	A	2016	Residential	Review of Reassessment					85.97	2021	
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
046200	Napoli										
	A	2018	All Property	Sales/Appraisals	26.60	1.00	84.00	84.00		2021	
	A	2018	Residential	Sales/Appraisals	21.72	1.12			84.00	2021	
046400	New Albion										
	A	2016	All Property	Sales/Appraisals	33.05	1.09	58.00	58.00			
	A	2019	Residential	Sales Only	24.87	1.11			60.72		
046600	Olean										
	A	2016	All Property	CAMA/Appraisals	18.98	1.00	67.00	67.00			
	A	2019	Residential	CAMA	18.94	1.00			67.06		
046800	Otto										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
047000	Perrysburg										
	A	2016	All Property	CAMA/Appraisals	21.67	1.09	63.00	63.00			
	A	2019	Residential	CAMA	16.17	1.03			64.78		
047200	Persia										
	B	2016	All Property	Sales/Appraisals	21.99	1.14	66.00	66.00			
	B	2019	Residential	Sales Only	18.11	1.06			66.00		
047400	Portville										
	B	2018	All Property	Sales/Appraisals	20.31	1.07	86.00	86.00			
	B	2018	Residential	Sales/Appraisals	21.24	1.06			82.80		
047600	Randolph										
	A	2016	All Property	Sales/Appraisals	21.99	1.07	76.00	76.00			
	A	2019	Residential	Sales Only	16.49	1.04			79.33		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B12

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
047800	Red House										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
048000	Salamanca										
	A	2016	All Property	Sales/Appraisals	16.61	1.04	84.00	84.00			
	A	2016	Residential	Sales/Appraisals	9.72	1.00			79.36		
048200	South Valley										
	A	2016	All Property	Sales/Appraisals	31.75	1.05	71.00	71.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			64.89		
048400	Yorkshire										
	B	2016	All Property	Sales/Appraisals	22.53	1.09	13.75	13.75		2023	
	B	2019	Residential	Sales Only	21.65	1.10			14.44	2023	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B13

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2018	All Property	Sales/Appraisals	24.14	1.07	83.00	83.00			
	A	2019	Residential	Sales Only	17.78	1.06			87.61		
052200	Brutus										
	B	2017	All Property	Sales/Appraisals	14.86	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	14.80	1.04			92.00		
052400	Cato										
	A	2018	All Property	Sales/Appraisals	34.53	1.01	86.00	86.00			
	A	2019	Residential	Sales Only	14.10	1.05			89.06		
052600	Conquest										
	A	2016	All Property	Review of Reassessment			90.00	90.00		2021	
	A	2016	Residential	Review of Reassessment					90.00	2021	
052800	Fleming										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
053000	Genoa										
	A	2015	All Property	Review of Reassessment			87.00	87.00		2021	
	A	2015	Residential	Review of Reassessment					85.45	2021	
053200	Ira										
	A	2017	All Property	Review of Reassessment			92.00	92.00			
	A	2017	Residential	Review of Reassessment					87.43		
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			87.00	87.00			
	A	2015	Residential	Review of Reassessment					86.07		
053600	Locke										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B14

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	B	2016	All Property	Review of Reassessment			90.00	90.00			
	B	2016	Residential	Review of Reassessment					88.55		
054000	Montezuma										
	A	2018	All Property	Sales/Appraisals	33.04	1.18	77.00	77.00			
	A	2018	Residential	Sales/Appraisals	28.57	1.19			80.52		
054200	Moravia										
	B	2018	All Property	Sales/Appraisals	21.91	1.06	80.00	80.00			
	B	2019	Residential	Sales Only	15.74	1.02			80.00		
054400	Niles										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
054600	Owasco										
	B	2017	All Property	Sales/Appraisals	14.52	1.03	73.00	73.00			
	B	2019	Residential	Sales Only	14.60	1.03			73.00		
054800	Scipio										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					92.00		
055000	Sempronius										
	A	2016	All Property	Review of Reassessment			98.00	98.00			
	A	2016	Residential	Review of Reassessment					98.00		
055200	Sennett										
	B	2017	All Property	Sales/Appraisals	11.84	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	11.52	1.05			90.15		
055400	Springport										
	B	2018	All Property	Sales/Appraisals	33.26	1.23	68.00	68.00		2021	
	B	2019	Residential	Sales Only	16.76	1.08			73.06	2021	
055600	Sterling										
	A	2016	All Property	Review of Reassessment			97.00	97.00			
	A	2016	Residential	Review of Reassessment					97.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B15

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
055800	Summerhill										
	A	2017	All Property	CAMA/Appraisals	18.78	1.05	80.00	80.00			
	A	2019	Residential	CAMA	21.46	1.08			80.00		
056000	Throop										
	B	2017	All Property	Sales/Appraisals	17.60	1.04	92.00	92.00			
	B	2019	Residential	Sales Only	13.42	1.04			92.00		
056200	Venice										
	A	2016	All Property	Review of Reassessment			92.00	92.00			
	A	2016	Residential	Review of Reassessment					93.32		
056400	Victory										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B16

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
060300	Dunkirk										
	C	2018	All Property	Sales/Appraisals	27.72	1.12	75.00	75.00			
	C	2019	Residential	Sales Only	29.10	1.13			75.00		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			96.20	96.20			
	C	2018	Residential	Review of Reassessment					90.28		
062000	Arkwright										
	A	2018	All Property	Sales/Appraisals	20.52	0.97	44.50	44.50			
	A	2018	Residential	Sales/Appraisals	18.74	1.03			44.05		
062200	Busti										
	B	2018	All Property	Review of Reassessment			96.20	96.20			
	B	2018	Residential	Review of Reassessment					90.28		
062400	Carroll										
	B	2018	All Property	Sales/Appraisals	11.94	1.04	91.80	91.80			
	B	2019	Residential	Sales Only	12.22	1.04			91.80		
062600	Charlotte										
	A	2018	All Property	CAMA/Appraisals	18.56	1.06	88.60	88.60			
	A	2019	Residential	CAMA	15.62	1.01			89.98		
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			92.80	92.80		2021	yes
	A	2015	Residential	Review of Reassessment					92.80	2021	yes
063000	Cherry Creek										
	A	2018	All Property	CAMA/Appraisals	19.29	0.97	84.20	84.20			
	A	2019	Residential	CAMA	18.62	1.00			84.20		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
063400	Dunkirk										
	B	2018	All Property	Sales/Appraisals	20.25	1.09	60.00	60.00			
	B	2018	Residential	Sales/Appraisals	20.08	1.13			54.50		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B17

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2018	All Property	Sales/Appraisals	16.51	0.96	90.00	90.00			
	A	2019	Residential	Sales Only	16.27	1.01			90.00		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
064000	Ellington										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
064200	French Creek										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
064400	Gerry										
	A	2018	All Property	Sales/Appraisals	16.28	0.96	90.80	90.80			
	A	2019	Residential	Sales Only	13.35	1.02			90.29		
064600	Hanover										
	B	2017	All Property	Sales/Appraisals	22.61	1.09	82.00	82.00			
	B	2019	Residential	Sales Only	23.69	1.11			82.00		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			96.40	96.40			
	A	2018	Residential	Review of Reassessment					90.94		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			96.40	96.40			
	A	2018	Residential	Review of Reassessment					90.94		
065200	Mina										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
065400	North Harmony										
	A	2017	All Property	CAMA/Appraisals	21.55	0.98	89.80	89.80			
	A	2019	Residential	CAMA	22.71	0.98			89.80		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B18

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
065800	Pomfret										
	B	2018	All Property	Sales/Appraisals	20.97	1.12	17.00	17.00			
	B	2019	Residential	Sales Only	20.77	1.07			18.03		
066000	Portland										
	B	2018	All Property	Sales/Appraisals	25.37	1.00	51.00	51.00			
	B	2018	Residential	Sales/Appraisals	16.77	1.08			53.64		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			97.00	97.00			
	A	2018	Residential	Review of Reassessment					97.00		
066400	Sheridan										
	A	2018	All Property	Sales/Appraisals	28.27	1.06	58.00	58.00			
	A	2018	Residential	Sales/Appraisals	19.98	1.07			58.00		
066600	Sherman										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
066800	Stockton										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2023	
	A	2019	Residential	Review of Reassessment					100.00	2023	
067000	Villanova										
	A	2018	All Property	Sales/Appraisals	46.34	1.04	47.00	47.00			
	A	2018	Residential	Sales/Appraisals	37.70	1.19			50.81		
067200	Westfield										
	B	2018	All Property	Sales/Appraisals	25.74	1.02	73.00	73.00			
	B	2019	Residential	Sales Only	19.62	1.05			80.98		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B19

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2017	All Property	Sales/Appraisals	31.58	1.11	83.00	83.00			
	C	2019	Residential	Sales Only	31.62	1.15			82.36		
072000	Ashland										
	B	2017	All Property	Sales/Appraisals	77.74	1.70	1.44	1.44			
	B	2017	Residential	Sales/Appraisals	32.24	1.19			1.49		
072200	Baldwin										
	A	2017	All Property	Sales/Appraisals	26.16	1.02	1.50	1.50			
	A	2017	Residential	Sales/Appraisals	23.91	1.10			1.54		
072400	Big Flats										
	B	2018	All Property	Sales/Appraisals	10.93	1.00	96.50	96.50			
	B	2019	Residential	Sales Only	11.04	1.02			91.21		
072600	Catlin										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					98.00		
072800	Chemung										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	13.33	1.10	96.00	96.00			
	B	2019	Residential	Sales Only	13.26	1.03			96.00		
073200	Erin										
	A	2017	All Property	CAMA/Appraisals	23.50	0.95	74.00	74.00			
	A	2019	Residential	CAMA	17.41	1.03			72.50		
073400	Horseheads										
	C	2016	All Property	Sales/Appraisals	12.90	0.99	91.00	91.00			
	C	2019	Residential	Sales Only	13.16	1.00			91.00		
073600	Southport										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B20

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
073800	Van Etten										
	A	2018	All Property	Sales/Appraisals	32.40	1.11	89.00	89.00			
	A	2018	Residential	Sales/Appraisals	22.93	1.09			85.98		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					94.80	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B21

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2017	All Property	Sales/Appraisals	25.54	1.11	63.00	63.00			
	C	2019	Residential	Sales Only	25.41	1.10			63.00		
082000	Afton										
	A	2016	All Property	Sales/Appraisals	49.19	1.28	65.00	65.00			
	A	2019	Residential	Sales Only	23.39	1.13			65.00		
082200	Bainbridge										
	A	2018	All Property	CAMA/Appraisals	16.90	1.05	98.00	98.00			
	A	2019	Residential	CAMA	17.06	1.04			95.92		
082400	Columbus										
	A	2015	All Property	Sales/Appraisals	23.95	0.74	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.67	1.06			89.69		
082600	Coventry										
	A	2017	All Property	Sales/Appraisals	12.84	1.01	100.00	100.00			
	A	2019	Residential	Sales Only	10.98	1.04			100.00		
082800	German										
	A	2016	All Property	Sales/Appraisals	18.36	1.06	45.50	45.50			
	A	2016	Residential	Sales/Appraisals	22.48	1.06			41.57		
083000	Greene										
	A	2018	All Property	Sales/Appraisals	20.07	0.99	87.00	87.00			
	A	2019	Residential	Sales Only	11.82	1.02			87.00		
083200	Guilford										
	A	2015	All Property	CAMA/Appraisals	18.76	0.95	98.00	98.00			
	A	2019	Residential	CAMA	14.33	1.02			94.42		
083400	Lincklaen										
	A	2015	All Property	Sales/Appraisals	39.19	1.17	54.00	54.00			
	A	2015	Residential	Sales/Appraisals	43.33	1.28			53.00		
083600	Mc Donough										
	A	2016	All Property	Sales/Appraisals	24.32	1.02	74.50	74.50			
	A	2016	Residential	Sales/Appraisals	18.63	1.02			71.64		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B22

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
083800	New Berlin										
	A	2015	All Property	CAMA/Appraisals	26.63	1.13	98.00	98.00			
	A	2019	Residential	CAMA	15.99	1.02			98.00		
084000	North Norwich										
	A	2016	All Property	Sales/Appraisals	19.37	0.99	60.00	60.00			
	A	2016	Residential	Sales/Appraisals	13.62	1.03			60.00		
084200	Norwich										
	A	2016	All Property	Sales/Appraisals	24.01	1.19	47.00	47.00			
	A	2019	Residential	Sales Only	24.80	1.10			42.66		
084400	Otselic										
	A	2015	All Property	Sales/Appraisals	50.13	1.40	37.50	37.50			
	A	2015	Residential	Sales/Appraisals	61.72	1.50			36.74		
084600	Oxford										
	A	2016	All Property	CAMA/Appraisals	22.36	1.01	63.00	63.00			
	A	2019	Residential	CAMA	20.07	1.06			62.14		
084800	Pharsalia										
	A	2015	All Property	Sales/Appraisals	49.57	1.04	54.50	54.50			
	A	2015	Residential	Sales/Appraisals	35.07	1.05			55.14		
085000	Pitcher										
	A	2015	All Property	Sales/Appraisals	31.23	1.05	45.50	45.50			
	A	2015	Residential	Sales/Appraisals	29.41	1.16			48.05		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	55.20	55.20			
	A	2016	Residential	Sales/Appraisals	26.01	1.10			55.64		
085400	Preston										
	A	2016	All Property	Sales/Appraisals	34.74	1.04	44.00	44.00			
	A	2016	Residential	Sales/Appraisals	34.33	1.08			43.90		
085600	Sherburne										
	A	2015	All Property	Sales/Appraisals	21.26	1.06	75.00	75.00			
	A	2019	Residential	Sales Only	21.03	1.08			70.01		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B23

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2016	All Property	Sales/Appraisals	35.95	1.11	58.00	58.00			
	A	2016	Residential	Sales/Appraisals	28.81	1.08			59.90		
086000	Smyrna										
	A	2016	All Property	Sales/Appraisals	36.90	1.10	61.00	61.00			
	A	2016	Residential	Sales/Appraisals	17.47	1.05			63.38		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B24

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
092000	Altona										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
092200	Ausable										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
092400	Beekmantown										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
092600	Black Brook										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
092800	Champlain										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
093000	Chazy										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
093200	Clinton										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
093400	Dannemora										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
093600	Ellenburg										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B25

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
094000	Peru										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
094200	Plattsburgh										
	B	2019	All Property	Review of Reassessment			90.00	90.00		2021	
	B	2019	Residential	Review of Reassessment					90.00	2021	
094400	Saranac										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			95.00	95.00			
	B	2019	Residential	Review of Reassessment					95.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B26

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
102000	Ancram										
	A	2016	All Property	Review of Reassessment			93.18	93.18			
	A	2016	Residential	Review of Reassessment					93.18		
102200	Austerlitz										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
102400	Canaan										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
102600	Chatham										
	A	2014	All Property	Sales/Appraisals	16.98	1.08	74.00	74.00			
	A	2019	Residential	Sales Only	16.21	1.05			74.00		
102800	Claverack										
	B	2017	All Property	Review of Reassessment			88.00	88.00		2021	yes
	B	2017	Residential	Review of Reassessment					88.00	2021	yes
103000	Clermont										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
103200	Copake										
	A	2016	All Property	Review of Reassessment			99.00	99.00			
	A	2016	Residential	Review of Reassessment					99.00		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			92.90	92.90			
	A	2018	Residential	Review of Reassessment					92.90		
103600	Germantown										
	B	2017	All Property	CAMA/Appraisals	17.64	1.03	78.00	78.00		2021	yes
	B	2019	Residential	CAMA	18.64	1.02			78.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B27

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
103800	Ghent										
	B	2016	All Property	CAMA/Appraisals	13.67	0.99	89.63	89.63		2022	
	B	2019	Residential	CAMA	14.69	1.00			89.63	2022	
104000	Greenport										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
104200	Hillsdale										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
104600	Livingston										
	A	2014	All Property	CAMA/Appraisals	23.95	1.11	75.00	75.00			
	A	2019	Residential	CAMA	20.10	1.05			67.96		
104800	New Lebanon										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2014	All Property	Sales/Appraisals	13.96	1.05	77.00	77.00			
	B	2014	Residential	Sales/Appraisals	14.29	1.05			77.00		
105200	Stuyvesant										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105400	Taghkanic										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B28

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2015	All Property	Sales/Appraisals	13.09	1.07	92.00	92.00			
	C	2019	Residential	Sales Only	10.12	1.03			92.00		
112000	Cincinnatus										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
112200	Cortlandville										
	B	2017	All Property	Sales/Appraisals	9.37	1.02	89.00	89.00			
	B	2019	Residential	Sales Only	8.99	1.01			85.74		
112400	Cuyler										
	A	2017	All Property	Sales/Appraisals	19.43	1.01	94.00	94.00			
	A	2017	Residential	Sales/Appraisals	17.53	1.08			91.66		
112600	Freetown										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.94		
112800	Harford										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
113000	Homer										
	B	2017	All Property	CAMA/Appraisals	20.65	0.96	95.00	95.00			
	B	2019	Residential	CAMA	12.05	1.01			95.00		
113200	Lapeer										
	A	2017	All Property	Sales/Appraisals	19.69	1.07	94.00	94.00			
	A	2019	Residential	Sales Only	10.21	1.01			92.80		
113400	Marathon										
	A	2017	All Property	Sales/Appraisals	19.69	1.07	94.00	94.00			
	A	2019	Residential	Sales Only	10.21	1.01			92.80		
113600	Preble										
	A	2017	All Property	CAMA/Appraisals	17.61	0.93	89.00	89.00			
	A	2019	Residential	CAMA	13.35	1.01			89.27		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B29

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	A	2017	All Property	CAMA/Appraisals	17.61	0.93	89.00	89.00			
	A	2019	Residential	CAMA	13.35	1.01			89.27		
114000	Solon										
	A	2018	All Property	Sales/Appraisals	17.17	1.05	85.50	85.50			
	A	2018	Residential	Sales/Appraisals	20.95	1.09			79.21		
114200	Taylor										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	19.83	1.20	93.00	93.00			
	A	2019	Residential	CAMA	14.50	1.00			91.94		
114600	Virgil										
	A	2016	All Property	CAMA/Appraisals	43.11	1.12	92.00	92.00			
	A	2019	Residential	CAMA	14.37	1.01			92.00		
114800	Willet										
	A	2018	All Property	CAMA/Appraisals	28.18	1.09	85.00	85.00			
	A	2019	Residential	CAMA	22.25	1.06			83.50		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B30

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
122200	Bovina										
	A	2018	All Property	Sales/Appraisals	21.36	0.95	22.13	22.13			
	A	2018	Residential	Sales/Appraisals	12.67	1.03			22.51		
122400	Colchester										
	A	2017	All Property	Sales/Appraisals	38.32	0.96	2.92	4.00			
	A	2017	Residential	Sales/Appraisals	38.31	1.26			2.38		
122600	Davenport										
	A	2017	All Property	Sales/Appraisals	36.57	1.26	71.33	71.33			
	A	2019	Residential	Sales Only	21.18	1.08			71.33		
122800	Delhi										
	A	2018	All Property	Sales/Appraisals	25.28	0.87	55.00	55.00			
	A	2018	Residential	Sales/Appraisals	23.96	1.05			50.57		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	4.00	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			4.39		
123200	Franklin										
	A	2015	All Property	Sales/Appraisals	16.14	1.02	87.50	87.50		2021	
	A	2019	Residential	Sales Only	20.12	1.04			81.41	2021	
123400	Hamden										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
123600	Hancock										
	A	2017	All Property	Sales/Appraisals	36.60	1.13	12.50	12.50			
	A	2017	Residential	Sales/Appraisals	39.52	1.20			12.82		
123800	Harpersfield										
	A	2017	All Property	Sales/Appraisals	29.58	1.09	27.50	27.50			
	A	2017	Residential	Sales/Appraisals	31.66	1.17			27.92		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B31

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124200	Masonville										
	A	2019	All Property	Review of Reassessment			93.92	93.92			
	A	2019	Residential	Review of Reassessment					84.08		
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124600	Middletown										
	A	2018	All Property	Sales/Appraisals	19.96	0.77	102.00	102.00			
	A	2019	Residential	Sales Only	23.00	1.09			95.22		
124800	Roxbury										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	23.38	1.05	74.00	74.00			
	B	2019	Residential	Sales Only	23.23	1.10			70.48		
125200	Stamford										
	A	2017	All Property	Sales/Appraisals	50.59	1.08	25.60	25.60			
	A	2017	Residential	Sales/Appraisals	39.16	1.21			25.60		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	3.87	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.83		
125600	Walton										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B32

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					92.79	2021	
131300	Poughkeepsie										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
132000	Amenia										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			96.00	96.00			
	C	2018	Residential	Review of Reassessment					90.51		
132400	Clinton										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
132600	Dover										
	B	2017	All Property	Sales/Appraisals	12.19	1.02	50.00	50.00			
	B	2019	Residential	Sales Only	12.06	1.02			50.00		
132800	East Fishkill										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					92.79	2021	
133000	Fishkill										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
133200	Hyde Park										
	C	2017	All Property	Sales/Appraisals	19.33	1.05	52.00	52.00			
	C	2019	Residential	Sales Only	17.83	1.05			52.00		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			98.00	98.00			
	B	2019	Residential	Review of Reassessment					92.48		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B33

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2021	
	A	2019	Residential	Review of Reassessment					90.75	2021	
133800	Northeast										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
134000	Pawling										
	B	2017	All Property	Sales/Appraisals	15.93	1.05	47.00	47.00			
	B	2019	Residential	Sales Only	18.18	1.03			47.00		
134200	Pine Plains										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			97.50	97.50			
	B	2019	Residential	Review of Reassessment					91.75		
134600	Poughkeepsie										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
134800	Red Hook										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
135000	Rhinebeck										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
135200	Stanford										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			98.00	98.00			
	B	2019	Residential	Review of Reassessment					92.48		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B34

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	C	2019	All Property	Review of Reassessment			99.00	99.00		2021	
	C	2019	Residential	Review of Reassessment					99.00	2021	
135800	Washington										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					97.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B35

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2020	All Property	Review of Reassessment			90.00	90.00			
	C	2020	Residential	Review of Reassessment					90.00		
140900	Lackawanna										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			92.00	92.00			
	C	2018	Residential	Review of Reassessment					87.11		
142000	Alden										
	B	2017	All Property	Sales/Appraisals	12.34	1.00	81.60	81.60			
	B	2019	Residential	Sales Only	12.62	1.01			81.60		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			91.00	91.00			
	C	2017	Residential	Review of Reassessment					85.29		
142400	Aurora										
	B	2015	All Property	Sales/Appraisals	13.67	0.99	30.25	30.25			
	B	2019	Residential	Sales Only	12.68	1.00			30.25		
142600	Boston										
	B	2017	All Property	Sales/Appraisals	15.19	1.04	78.00	78.00			
	B	2019	Residential	Sales Only	15.12	1.03			78.00		
142800	Brant										
	A	2017	All Property	CAMA/Appraisals	16.90	1.03	73.00	73.00			
	A	2019	Residential	CAMA	16.61	1.02			74.85		
143000	Cheektowaga										
	C	2017	All Property	Review of Reassessment			83.00	83.00		2021	yes
	C	2017	Residential	Review of Reassessment					74.38	2021	yes
143200	Clarence										
	C	2018	All Property	Review of Reassessment			92.00	92.00		2021	yes
	C	2018	Residential	Review of Reassessment					92.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B36

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2015	All Property	CAMA/Appraisals	18.92	1.03	35.00	35.00			
	A	2019	Residential	CAMA	13.71	1.01			35.00		
143600	Collins										
	B	2015	All Property	Sales/Appraisals	29.09	1.31	52.00	52.00			
	B	2019	Residential	Sales Only	25.07	1.11			55.75		
143800	Concord										
	B	2015	All Property	Sales/Appraisals	14.17	1.02	36.00	36.00			
	B	2019	Residential	Sales Only	14.08	1.02			36.00		
144000	Eden										
	B	2015	All Property	Sales/Appraisals	20.90	1.04	53.00	53.00			
	B	2019	Residential	Sales Only	20.54	1.07			53.00		
144200	Elma										
	B	2015	All Property	Sales/Appraisals	14.77	1.02	3.67	3.67			
	B	2019	Residential	Sales Only	14.68	1.02			3.68		
144400	Evans										
	B	2017	All Property	Sales/Appraisals	16.57	1.03	77.00	77.00			
	B	2019	Residential	Sales Only	16.55	1.01			77.00		
144600	Grand Island										
	C	2016	All Property	Review of Reassessment			85.00	85.00		2021	
	C	2016	Residential	Review of Reassessment					82.47	2021	
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.68	1.00	44.50	44.50			
	C	2019	Residential	Sales Only	10.07	1.01			44.50		
145000	Holland										
	A	2017	All Property	Sales/Appraisals	14.92	1.02	75.00	75.00			
	A	2019	Residential	Sales Only	14.82	1.01			75.00		
145200	Lancaster										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B37

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	B	2015	All Property	Sales/Appraisals	16.19	0.97	34.00	34.00			
	B	2019	Residential	Sales Only	10.08	1.02			34.36		
145600	Newstead										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2017	All Property	Sales/Appraisals	20.49	1.06	71.00	71.00			
	A	2019	Residential	Sales Only	19.58	1.05			73.79		
146000	Orchard Park										
	C	2015	All Property	Sales/Appraisals	11.03	0.99	46.50	46.50			
	C	2019	Residential	Sales Only	10.00	0.99			46.50		
146200	Sardinia										
	A	2015	All Property	Sales/Appraisals	28.25	1.10	48.00	48.00			
	A	2019	Residential	Sales Only	28.16	1.12			50.13		
146400	Tonawanda										
	C	2015	All Property	Sales/Appraisals	13.40	1.00	33.00	33.00			
	C	2019	Residential	Sales Only	12.60	1.02			33.00		
146600	Wales										
	A	2015	All Property	Sales/Appraisals	18.19	0.78	36.00	36.00			
	A	2019	Residential	Sales Only	16.21	1.04			36.00		
146800	West Seneca										
	C	2015	All Property	Sales/Appraisals	13.41	1.00	36.00	36.00			
	C	2019	Residential	Sales Only	13.42	1.01			36.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B38

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152200	Crown Point										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152400	Elizabethtown										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152600	Essex										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
152800	Jay										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			91.66	100.00		2024	yes
	A	2019	Residential	Review of Reassessment					89.19	2024	yes
153200	Lewis										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153400	Minerva										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153600	Moriah										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
153800	Newcomb										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B39

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
154000	North Elba										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154200	North Hudson										
	A	2020	All Property	Review of Reassessment			111.76	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
154400	St. Armand										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154600	Schroon										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
154800	Ticonderoga										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155000	Westport										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155200	Willsboro										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
155400	Wilmington										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B40

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
162000	Tupper Lake										
	A	2017	All Property	Review of Reassessment			97.00	97.00			
	A	2017	Residential	Review of Reassessment					91.76		
162200	Bangor										
	A	2018	All Property	CAMA/Appraisals	24.18	1.13	79.00	79.00			
	A	2019	Residential	CAMA	22.25	1.08			84.01		
162400	Bellmont										
	A	2016	All Property	CAMA/Appraisals	25.98	1.09	100.00	100.00			
	A	2019	Residential	CAMA	25.58	1.03			100.00		
162600	Bombay										
	A	2018	All Property	CAMA/Appraisals	50.89	1.32	83.00	83.00			
	A	2019	Residential	CAMA	33.45	1.05			77.59		
162800	Brandon										
	A	2018	All Property	CAMA/Appraisals	21.94	1.04	82.00	82.00			
	A	2019	Residential	CAMA	24.59	1.06			82.00		
163000	Brighton										
	A	2017	All Property	Sales/Appraisals	20.73	0.92	84.00	84.00			
	A	2019	Residential	Sales Only	9.96	1.00			84.00		
163200	Burke										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
163400	Chateaugay										
	A	2017	All Property	Sales/Appraisals	43.94	0.86	75.00	75.00			
	A	2017	Residential	Sales/Appraisals	28.00	1.14			78.87		
163600	Constable										
	A	2018	All Property	Sales/Appraisals	18.96	1.17	10.40	10.40			
	A	2018	Residential	Sales/Appraisals	23.77	1.13			10.40		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B41

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2017	All Property	CAMA/Appraisals	40.40	1.04	84.00	84.00			
	A	2019	Residential	CAMA	43.95	1.19			84.00		
164200	Fort Covington										
	A	2017	All Property	Sales/Appraisals	22.35	0.99	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	15.32	1.06			85.00		
164400	Franklin										
	A	2018	All Property	Sales/Appraisals	29.11	1.00	85.37	100.00			
	A	2018	Residential	Sales/Appraisals	21.36	1.02			84.79		
164600	Harriestown										
	A	2017	All Property	CAMA/Appraisals	29.35	1.08	100.00	100.00			
	A	2019	Residential	CAMA	19.40	1.03			100.00		
164800	Malone										
	B	2018	All Property	Sales/Appraisals	20.80	1.10	73.00	73.00			
	B	2019	Residential	Sales Only	20.02	1.07			73.00		
165000	Moira										
	A	2016	All Property	CAMA/Appraisals	35.95	1.22	95.00	95.00			
	A	2019	Residential	CAMA	24.12	1.10			95.00		
165200	Santa Clara										
	A	2015	All Property	Sales/Appraisals	34.72	1.09	90.42	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			85.25		
165400	Waverly										
	A	2016	All Property	CAMA/Appraisals	33.24	1.47	88.00	88.00			
	A	2019	Residential	CAMA	29.74	1.13			88.00		
165600	Westville										
	A	2016	All Property	CAMA/Appraisals	19.90	1.10	97.50	97.50			
	A	2019	Residential	CAMA	17.95	1.04			97.50		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B42

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2016	All Property	Sales/Appraisals	13.66	1.03	100.00	100.00			
	C	2019	Residential	Sales Only	13.86	1.03			100.00		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			94.00	94.00			
	C	2015	Residential	Review of Reassessment					88.04		
172000	Bleecker										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	B	2015	All Property	Sales/Appraisals	25.48	1.13	78.28	78.28			
	B	2019	Residential	Sales Only	28.21	1.12			78.28		
172400	Caroga										
	A	2015	All Property	Sales/Appraisals	35.55	1.19	59.00	59.00			
	A	2015	Residential	Sales/Appraisals	23.62	1.10			59.00		
172600	Ephratah										
	A	2015	All Property	Sales/Appraisals	26.48	0.99	69.00	69.00			
	A	2015	Residential	Sales/Appraisals	18.94	1.05			69.00		
172800	Johnstown										
	B	2016	All Property	Sales/Appraisals	25.39	1.09	65.00	65.00			
	B	2019	Residential	Sales Only	25.12	1.11			60.30		
173000	Mayfield										
	B	2016	All Property	Sales/Appraisals	20.99	1.09	61.50	61.50			
	B	2019	Residential	Sales Only	20.85	1.10			61.50		
173200	Northampton										
	B	2016	All Property	Sales/Appraisals	17.21	1.05	62.00	62.00			
	B	2019	Residential	Sales Only	16.48	1.04			57.28		
173400	Oppenheim										
	A	2016	All Property	Sales/Appraisals	45.51	1.33	52.00	52.00			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			52.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B43

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2015	All Property	Sales/Appraisals	21.72	1.11	49.00	49.00			
	B	2015	Residential	Sales/Appraisals	21.11	1.08			49.00		
173800	Stratford										
	A	2016	All Property	Sales/Appraisals	18.17	1.05	97.00	97.00			
	A	2019	Residential	Sales Only	17.74	1.07			89.98		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B44

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	C	2019	Residential	Review of Reassessment					90.89	2021	
182000	Alabama										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
182200	Alexander										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	A	2019	Residential	Review of Reassessment					90.97	2021	
182400	Batavia										
	B	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	B	2019	Residential	Review of Reassessment					90.89	2021	
182600	Bergen										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
182800	Bethany										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2017	Residential	Review of Reassessment					85.73	2021	yes
183000	Byron										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					95.00	2021	yes
183200	Darien										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2017	Residential	Review of Reassessment					85.73	2021	yes
183400	Elba										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
183600	Le Roy										
	B	2019	All Property	Review of Reassessment			96.00	96.00			
	B	2019	Residential	Review of Reassessment					88.04		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B45

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
183800	Oakfield										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					95.00	2021	yes
184000	Pavilion										
	A	2019	All Property	Review of Reassessment			96.00	96.00			
	A	2019	Residential	Review of Reassessment					88.04		
184200	Pembroke										
	B	2017	All Property	Review of Reassessment			92.00	92.00		2021	yes
	B	2017	Residential	Review of Reassessment					84.92	2021	yes
184400	Stafford										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					100.00	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B46

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2015	All Property	Sales/Appraisals	17.58	1.01	68.00	68.00			
	A	2019	Residential	Sales Only	18.59	1.06			68.00		
192200	Athens										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					87.98		
192400	Cairo										
	B	2015	All Property	CAMA/Appraisals	13.01	1.01	63.00	63.00			
	B	2019	Residential	CAMA	12.80	1.01			63.00		
192600	Catskill										
	B	2015	All Property	Sales/Appraisals	21.12	0.99	52.25	52.25			
	B	2019	Residential	Sales Only	22.71	1.09			47.51		
192800	Coxsackie										
	B	2015	All Property	Sales/Appraisals	24.36	1.09	66.00	66.00			
	B	2019	Residential	Sales Only	24.35	1.08			66.00		
193000	Durham										
	A	2015	All Property	Sales/Appraisals	24.78	1.09	68.00	68.00			
	A	2019	Residential	Sales Only	29.44	1.15			68.00		
193200	Greenville										
	A	2015	All Property	Sales/Appraisals	30.24	1.14	78.25	78.25			
	A	2019	Residential	Sales Only	30.93	1.15			73.78		
193400	Halcott										
	A	2014	All Property	CAMA/Appraisals	12.38	1.02	105.00	105.00			
	A	2019	Residential	CAMA	16.98	1.04			105.00		
193600	Hunter										
	A	2015	All Property	Sales/Appraisals	31.38	1.13	48.90	48.90			
	A	2019	Residential	Sales Only	31.97	1.19			43.77		
193800	Jewett										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B47

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
194200	New Baltimore										
	A	2015	All Property	Sales/Appraisals	20.72	1.07	69.00	69.00			
	A	2019	Residential	Sales Only	20.79	1.04			69.00		
194400	Prattsville										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
194600	Windham										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	A	2019	Residential	Review of Reassessment					90.72	2022	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B48

County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					94.96		
202200	Benson										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		
202400	Hope										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		
202600	Indian Lake										
	A	2018	All Property	Sales/Appraisals	9.69	1.00	100.00	100.00			
	A	2019	Residential	Sales Only	11.73	1.00			100.00		
202800	Inlet										
	A	2015	All Property	Sales/Appraisals	10.39	1.02	100.00	100.00			
	A	2019	Residential	Sales Only	8.37	1.01			92.62		
203000	Lake Pleasant										
	A	2018	All Property	Sales/Appraisals	14.20	1.01	100.00	100.00			
	A	2019	Residential	Sales Only	15.90	1.01			100.00		
203200	Long Lake										
	A	2017	All Property	Sales/Appraisals	12.94	1.00	100.00	100.00			
	A	2019	Residential	Sales Only	13.51	1.00			100.00		
203400	Morehouse										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.76	1.06			100.00		
203600	Wells										
	A	2018	All Property	Sales/Appraisals	14.60	1.04	85.00	85.00			
	A	2019	Residential	Sales Only	18.29	1.07			75.82		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B49

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2018	All Property	Sales/Appraisals	25.12	1.07	18.00	18.00			
	C	2018	Residential	Sales/Appraisals	25.91	1.13			16.80		
212000	Columbia										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		
212200	Danube										
	A	2018	All Property	CAMA/Appraisals	14.72	1.06	76.00	76.00			
	A	2019	Residential	CAMA	16.23	1.03			77.17		
212400	Fairfield										
	A	2017	All Property	Sales/Appraisals	15.06	1.17	75.00	75.00			
	A	2017	Residential	Sales/Appraisals	18.08	1.04			75.00		
212600	Frankfort										
	B	2015	All Property	Sales/Appraisals	25.21	1.12	64.50	64.50			
	B	2019	Residential	Sales Only	25.02	1.12			61.56		
212800	German Flatts										
	B	2015	All Property	Sales/Appraisals	43.60	1.26	75.50	75.50			
	B	2019	Residential	Sales Only	46.51	1.28			75.50		
213000	Herkimer										
	B	2018	All Property	Sales/Appraisals	26.62	1.06	90.50	90.50			
	B	2019	Residential	Sales Only	28.29	1.11			84.19		
213200	Litchfield										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		
213400	Little Falls										
	A	2017	All Property	Sales/Appraisals	18.62	1.01	71.50	71.50			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			71.50		
213600	Manheim										
	B	2018	All Property	Sales/Appraisals	28.89	0.95	66.00	66.00			
	B	2018	Residential	Sales/Appraisals	24.70	1.08			60.08		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B50

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2015	All Property	Sales/Appraisals	17.18	1.05	99.50	99.50			
	A	2019	Residential	Sales Only	14.73	1.05			99.50		
214000	Norway										
	A	2016	All Property	Sales/Appraisals	24.47	1.25	67.90	67.90			
	A	2016	Residential	Sales/Appraisals	25.59	1.13			69.88		
214200	Ohio										
	A	2015	All Property	Sales/Appraisals	8.03	1.07	96.50	96.50			
	A	2019	Residential	Sales Only	8.96	1.02			91.41		
214400	Russia										
	A	2017	All Property	Sales/Appraisals	11.87	1.07	98.50	98.50			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			92.78		
214600	Salisbury										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2020	Residential	Review of Reassessment					100.00	2021	
214800	Schuyler										
	A	2017	All Property	Sales/Appraisals	21.71	1.04	81.30	81.30			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			74.29		
215000	Stark										
	A	2017	All Property	Sales/Appraisals	45.06	1.21	55.00	55.00			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			57.64		
215200	Warren										
	A	2017	All Property	Sales/Appraisals	22.59	0.94	65.00	65.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			65.00		
215400	Webb										
	A	2015	All Property	Sales/Appraisals	15.64	1.08	88.00	88.00			
	A	2019	Residential	Sales Only	17.74	1.02			88.00		
215600	Winfield										
	A	2018	All Property	Sales/Appraisals	26.16	1.31	79.00	79.00			
	A	2019	Residential	Sales Only	23.07	1.07			73.73		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B51

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2018	All Property	Sales/Appraisals	23.22	1.07	92.00	92.00			
	C	2019	Residential	Sales Only	25.07	1.10			89.85		
222000	Adams										
	B	2018	All Property	Sales/Appraisals	9.97	1.00	100.00	100.00			
	B	2019	Residential	Sales Only	10.20	1.02			100.90		
222200	Alexandria										
	A	2014	All Property	CAMA/Appraisals	25.21	0.97	92.00	92.00			
	A	2019	Residential	CAMA	25.42	0.97			88.09		
222400	Antwerp										
	A	2018	All Property	Sales/Appraisals	17.51	1.07	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	16.17	1.08			93.69		
222600	Brownville										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					95.65		
222800	Cape Vincent										
	A	2018	All Property	Sales/Appraisals	16.13	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.02	1.05			101.16		
223000	Champion										
	B	2018	All Property	Sales/Appraisals	11.38	1.04	100.00	100.00		2021	
	B	2019	Residential	Sales Only	10.92	1.02			100.93	2021	
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					98.11		
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	28.65	0.91	100.00	100.00			
	A	2019	Residential	Sales Only	19.97	1.05			100.67		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	14.94	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	15.19	1.03			98.87		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B52

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
223800	Hounsfield										
	A	2016	All Property	Sales/Appraisals	17.30	1.01	93.00	93.00			
	A	2019	Residential	Sales Only	10.58	1.02			92.32		
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					98.20		
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.68		
224400	Lyme										
	A	2016	All Property	Sales/Appraisals	14.69	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	17.32	1.04			100.25		
224600	Orleans										
	A	2016	All Property	Sales/Appraisals	17.69	1.07	100.00	100.00			
	A	2019	Residential	Sales Only	18.23	1.07			103.13		
224800	Pamelia										
	A	2016	All Property	Sales/Appraisals	19.03	1.03	57.00	57.00			
	A	2019	Residential	Sales Only	19.95	1.04			55.22		
225000	Philadelphia										
	A	2018	All Property	Sales/Appraisals	27.42	1.11	97.00	97.00			
	A	2018	Residential	Sales/Appraisals	20.11	1.06			104.79		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.68		
225400	Rutland										
	A	2016	All Property	Sales/Appraisals	35.63	1.03	61.00	61.00		2021	
	A	2019	Residential	Sales Only	14.97	1.03			62.70	2021	
225600	Theresa										
	A	2017	All Property	Sales/Appraisals	16.92	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	9.17	1.01			99.78		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B53

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
225800	Watertown										
	B	2016	All Property	Sales/Appraisals	19.57	0.96	62.00	62.00			
	B	2019	Residential	Sales Only	14.82	1.01			52.76		
226000	Wilna										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					99.77		
226200	Worth										
	A	2018	All Property	CAMA/Appraisals	30.72	0.93	90.00	90.00			
	A	2019	Residential	CAMA	20.45	1.03			91.44		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B54

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	35.62	0.83	54.00	54.00			
	A	2019	Residential	Sales Only	29.81	1.12			50.28		
232200	Denmark										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232400	Diana										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2018	All Property	Sales/Appraisals	15.11	1.02	96.00	96.00			
	A	2019	Residential	Sales Only	16.35	1.03			91.30		
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
233200	Lewis										
	A	2018	All Property	Sales/Appraisals	29.03	0.83	91.00	91.00			
	A	2018	Residential	Sales/Appraisals	19.95	0.98			79.45		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					88.46		
233600	Lowville										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	81.00	81.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			70.34		
234000	Martinsburg										
	A	2018	All Property	CAMA/Appraisals	17.81	1.04	92.50	92.50			
	A	2019	Residential	CAMA	21.58	1.07			94.90		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B55

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
234200	Montague										
	A	2017	All Property	Sales/Appraisals	18.35	1.03	97.00	97.00			
	A	2019	Residential	Sales Only	14.72	1.03			97.00		
234400	New Bremen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
234600	Osceola										
	A	2017	All Property	Sales/Appraisals	18.35	1.03	97.00	97.00			
	A	2019	Residential	Sales Only	14.72	1.03			97.00		
234800	Pinckney										
	A	2018	All Property	Sales/Appraisals	44.39	1.10	83.00	83.00			
	A	2018	Residential	Sales/Appraisals	32.43	1.07			86.51		
235000	Turin										
	A	2019	All Property	Review of Reassessment			99.00	99.00			
	A	2019	Residential	Review of Reassessment					92.66		
235200	Watson										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
235400	West Turin										
	A	2017	All Property	Sales/Appraisals	31.35	1.13	92.00	92.00			
	A	2019	Residential	Sales Only	17.14	1.06			92.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B56

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2018	All Property	Review of Reassessment			98.00	98.00			
	B	2018	Residential	Review of Reassessment					98.00		
242200	Caledonia										
	A	2018	All Property	Review of Reassessment			98.00	98.00			
	A	2018	Residential	Review of Reassessment					90.50		
242400	Conesus										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					91.08		
242600	Geneseo										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
242800	Groveland										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.38		
243200	Lima										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.07		
243400	Livonia										
	B	2018	All Property	Review of Reassessment			97.00	97.00			
	B	2018	Residential	Review of Reassessment					91.30		
243600	Mount Morris										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
243800	North Dansville										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B57

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
244000	Nunda										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
244200	Ossian										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
244400	Portage										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
244600	Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2017	All Property	Sales/Appraisals	22.26	1.08	85.00	85.00		2022	
	A	2019	Residential	Sales Only	23.52	1.07			91.10	2022	
245000	West Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.26		
245200	York										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.38		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B58

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2018	All Property	CAMA/Appraisals	13.20	1.01	97.00	97.00			
	C	2019	Residential	CAMA	13.71	1.02			97.00		
252000	Brookfield										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
252200	Cazenovia										
	B	2017	All Property	Sales/Appraisals	7.01	1.01	99.00	99.00			
	B	2019	Residential	Sales Only	6.54	1.00			99.00		
252400	De Ruyter										
	A	2017	All Property	Sales/Appraisals	13.63	1.03	83.00	83.00			
	A	2019	Residential	Sales Only	14.25	1.03			83.00		
252600	Eaton										
	B	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	B	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
252800	Fenner										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
253000	Georgetown										
	A	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	A	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
253200	Hamilton										
	B	2015	All Property	Sales/Appraisals	14.30	1.03	91.50	91.50			
	B	2019	Residential	Sales Only	14.34	1.05			85.61		
253400	Lebanon										
	A	2017	All Property	Sales/Appraisals	27.66	1.11	85.00	85.00		2021	
	A	2019	Residential	Sales Only	12.46	1.03			85.00	2021	
253600	Lenox										
	B	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	B	2019	Residential	Sales Only	16.74	1.05			95.50		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B59

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	A	2019	Residential	Sales Only	16.74	1.05			95.50		
254000	Madison										
	A	2015	All Property	Sales/Appraisals	23.48	1.05	71.85	71.85			
	A	2019	Residential	Sales Only	20.27	1.07			71.85		
254200	Nelson										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
254400	Smithfield										
	A	2017	All Property	Sales/Appraisals	21.23	0.96	92.00	92.00			
	A	2019	Residential	Sales Only	17.31	1.05			92.00		
254600	Stockbridge										
	A	2015	All Property	Sales/Appraisals	16.50	1.04	95.50	95.50			
	A	2019	Residential	Sales Only	16.74	1.05			95.50		
254800	Sullivan										
	B	2016	All Property	Sales/Appraisals	12.58	1.03	92.00	92.00			
	B	2019	Residential	Sales Only	12.54	1.02			92.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B60

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
262200	Chili										
	C	2019	All Property	Review of Reassessment			96.00	96.00		2021	yes
	C	2019	Residential	Review of Reassessment					96.00	2021	yes
262400	Clarkson										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2019	Residential	Review of Reassessment					100.00	2022	yes
262600	Gates										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
262800	Greece										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
263000	Hamlin										
	B	2016	All Property	CAMA/Appraisals	10.72	0.99	91.00	91.00			
	B	2019	Residential	CAMA	10.13	0.99			91.00		
263200	Henrietta										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			91.00	91.00		2022	yes
	C	2018	Residential	Review of Reassessment					91.00	2022	yes
263600	Mendon										
	B	2017	All Property	Review of Reassessment			95.00	95.00			
	B	2017	Residential	Review of Reassessment					95.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B61

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	C	2018	Residential	Review of Reassessment					98.00	2022	yes
264000	Parma										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
264200	Penfield										
	C	2018	All Property	Sales/Appraisals	7.03	1.03	87.00	87.00		2022	
	C	2019	Residential	Sales Only	6.65	1.00			85.52	2022	
264400	Perinton										
	C	2019	All Property	Review of Reassessment			93.00	93.00			
	C	2019	Residential	Review of Reassessment					92.04		
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			95.00	95.00			
	C	2018	Residential	Review of Reassessment					90.68		
264800	Riga										
	B	2018	All Property	Review of Reassessment			93.00	93.00			
	B	2018	Residential	Review of Reassessment					93.00		
265000	Rush										
	B	2016	All Property	CAMA/Appraisals	13.15	1.01	84.00	84.00		2021	yes
	B	2019	Residential	CAMA	9.61	1.00			84.00	2021	yes
265200	Sweden										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
265400	Webster										
	C	2016	All Property	Sales/Appraisals	10.82	1.04	74.00	74.00			
	C	2019	Residential	Sales Only	10.51	0.99			76.42		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			94.00	94.00			
	B	2018	Residential	Review of Reassessment					94.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B62

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester										
	C	2018	All Property	Review of Reassessment			99.00	99.00			
	C	2018	Residential	Review of Reassessment					93.08		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B63

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2015	All Property	Sales/Appraisals	27.79	1.11	61.00	61.00			
	C	2019	Residential	Sales Only	27.32	1.12			61.00		
272000	Amsterdam										
	B	2015	All Property	Sales/Appraisals	28.05	1.05	9.00	9.00			
	B	2019	Residential	Sales Only	27.68	1.10			8.45		
272200	Canajoharie										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	24.03	1.17	95.00	95.00			
	A	2019	Residential	Sales Only	16.77	1.05			95.00		
272600	Florida										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
272800	Glen										
	A	2015	All Property	Sales/Appraisals	24.32	1.07	57.00	57.00			
	A	2015	Residential	Sales/Appraisals	22.08	1.07			57.00		
273000	Minden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
273200	Mohawk										
	B	2018	All Property	Sales/Appraisals	17.50	1.02	92.00	92.00			
	B	2019	Residential	Sales Only	15.95	1.03			92.00		
273400	Palatine										
	A	2015	All Property	Sales/Appraisals	27.23	1.14	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	35.67	1.22			52.07		
273600	Root										
	A	2018	All Property	Sales/Appraisals	24.03	1.17	95.00	95.00			
	A	2019	Residential	Sales Only	16.77	1.05			95.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B64

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
273800	St Johnsville										
	B	2015	All Property	Sales/Appraisals	27.22	1.13	32.00	32.00			
	B	2015	Residential	Sales/Appraisals	18.97	1.08			30.71		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B65

County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
280000	Nassau County,	County Roll									
	C	2020	1	Review of Reassessment			0.10	0.10		2021	
	C	2020	2	Review of Reassessment			0.67	1.00		2021	
	C	2020	3	Review of Reassessment			1.00	1.00		2021	
	C	2020	4	Review of Reassessment			0.70	1.00		2021	
280500	Glen Cove										
	C	2019	All Property	Review of Reassessment			95.00	95.00		2021	
	C	2019	Residential	Review of Reassessment					95.00	2021	
280900	Long Beach										
	C	2018	All Property	Sales/Appraisals	11.12	1.03	3.28	3.28			
	C	2019	Residential	Sales Only	9.91	1.00			3.28		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B66

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2018	All Property	Sales/Appraisals	30.92	1.17	73.00	73.00		2022	
	C	2019	Residential	Sales Only	32.05	1.13			74.94	2022	
291100	Niagara Falls										
	C	2016	All Property	Sales/Appraisals	27.52	1.17	71.00	71.00			
	C	2019	Residential	Sales Only	27.27	1.13			71.00		
291200	North Tonawanda										
	C	2016	All Property	CAMA/Appraisals	8.46	1.01	69.00	69.00			
	C	2019	Residential	CAMA	8.00	1.00			69.00		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			89.00	89.00			
	B	2017	Residential	Review of Reassessment					89.00		
292200	Hartland										
	A	2018	All Property	Sales/Appraisals	12.47	1.02	88.00	88.00			
	A	2019	Residential	Sales Only	12.12	1.02			88.00		
292400	Lewiston										
	C	2018	All Property	Sales/Appraisals	11.20	1.01	59.00	59.00			
	C	2019	Residential	Sales Only	10.63	1.00			59.00		
292600	Lockport										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
292800	Newfane										
	B	2018	All Property	Sales/Appraisals	16.87	1.06	71.00	71.00			
	B	2019	Residential	Sales Only	16.34	1.05			71.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	24.51	1.14	49.00	49.00			
	C	2019	Residential	Sales Only	25.05	1.09			52.74		
293200	Pendleton										
	B	2016	All Property	Sales/Appraisals	9.65	1.00	70.00	70.00			
	B	2019	Residential	Sales Only	9.20	1.01			70.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B67

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2018	All Property	Sales/Appraisals	15.38	1.03	68.00	68.00			
	B	2019	Residential	Sales Only	14.63	1.03			68.00		
293600	Royalton										
	B	2018	All Property	Sales/Appraisals	12.47	1.02	88.00	88.00			
	B	2019	Residential	Sales Only	12.12	1.02			88.00		
293800	Somerset										
	A	2018	All Property	Sales/Appraisals	17.78	1.01	76.00	76.00			
	A	2019	Residential	Sales Only	15.73	1.03			76.00		
294000	Wheatfield										
	C	2018	All Property	Sales/Appraisals	11.74	1.01	53.00	53.00			
	C	2019	Residential	Sales Only	11.48	1.02			53.00		
294200	Wilson										
	B	2016	All Property	Sales/Appraisals	27.52	1.17	71.00	71.00			
	B	2019	Residential	Sales Only	27.27	1.13			71.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B68

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2017	All Property	Sales/Appraisals	22.80	1.03	66.09	66.09			
	C	2019	Residential	Sales Only	22.66	1.10			58.90		
301400	Sherrill										
	C	2017	All Property	CAMA/Appraisals	10.68	1.02	64.50	64.50			
	C	2019	Residential	CAMA	10.44	1.02			64.50		
301600	Utica										
	C	2017	All Property	Sales/Appraisals	32.50	1.14	59.50	59.50			
	C	2019	Residential	Sales Only	33.69	1.17			56.51		
302000	Annsville										
	A	2014	All Property	Sales/Appraisals	38.13	0.68	55.00	55.00			
	A	2014	Residential	Sales/Appraisals	30.51	1.13			46.41		
302200	Augusta										
	A	2017	All Property	Sales/Appraisals	23.56	0.95	58.00	58.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			61.20		
302400	Ava										
	A	2014	All Property	Sales/Appraisals	11.01	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	10.91	1.00			100.00		
302600	Boonville										
	A	2017	All Property	Sales/Appraisals	28.01	0.97	60.00	60.00			
	A	2019	Residential	Sales Only	29.96	1.15			58.29		
302800	Bridgewater										
	A	2017	All Property	Sales/Appraisals	40.27	1.04	91.00	91.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			93.60		
303000	Camden										
	A	2017	All Property	CAMA/Appraisals	21.55	1.05	2.25	2.25			
	A	2019	Residential	CAMA	21.93	1.06			2.13		
303200	Deerfield										
	B	2014	All Property	Sales/Appraisals	19.47	1.02	13.10	13.10			
	B	2019	Residential	Sales Only	17.36	1.04			11.86		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B69

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	A	2017	All Property	Sales/Appraisals	46.12	1.00	16.25	16.25			
	A	2017	Residential	Sales/Appraisals	47.47	1.22			15.13		
303600	Floyd										
	B	2017	All Property	Sales/Appraisals	29.29	1.05	83.50	83.50			
	B	2019	Residential	Sales Only	26.85	1.12			81.33		
303800	Forestport										
	A	2017	All Property	Sales/Appraisals	33.13	1.14	83.00	83.00			
	A	2019	Residential	Sales Only	25.65	1.08			83.00		
304000	Kirkland										
	B	2017	All Property	Sales/Appraisals	23.35	1.05	57.00	57.00			
	B	2019	Residential	Sales Only	23.83	1.06			55.65		
304200	Lee										
	B	2017	All Property	Sales/Appraisals	27.82	0.89	3.04	3.04			
	B	2019	Residential	Sales Only	27.95	1.17			2.82		
304400	Marcy										
	B	2017	All Property	Sales/Appraisals	15.75	0.81	66.50	66.50			
	B	2019	Residential	Sales Only	13.31	1.03			56.24		
304600	Marshall										
	A	2014	All Property	CAMA/Appraisals	20.61	0.92	62.00	62.00			
	A	2019	Residential	CAMA	14.57	1.02			56.95		
304800	New Hartford										
	C	2017	All Property	Sales/Appraisals	16.84	0.93	72.00	72.00			
	C	2019	Residential	Sales Only	15.96	1.01			63.93		
305000	Paris										
	B	2014	All Property	Sales/Appraisals	17.89	1.00	85.00	85.00			
	B	2019	Residential	Sales Only	13.10	1.01			81.40		
305200	Remsen										
	A	2014	All Property	Sales/Appraisals	32.39	1.02	50.00	50.00			
	A	2014	Residential	Sales/Appraisals	29.46	1.11			50.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B70

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	A	2017	All Property	Sales/Appraisals	21.86	1.05	54.50	54.50			
	A	2019	Residential	Sales Only	15.79	1.03			54.50		
305600	Steuben										
	A	2015	All Property	Sales/Appraisals	14.81	0.95	95.50	95.50			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			94.09		
305800	Trenton										
	B	2017	All Property	Sales/Appraisals	21.83	1.00	60.00	60.00			
	B	2019	Residential	Sales Only	22.12	1.06			60.00		
306000	Vernon										
	B	2017	All Property	Sales/Appraisals	15.93	1.05	64.50	64.50			
	B	2019	Residential	Sales Only	15.95	1.04			64.50		
306200	Verona										
	A	2017	All Property	Sales/Appraisals	27.06	1.08	64.00	64.00			
	A	2019	Residential	Sales Only	21.78	1.08			63.99		
306400	Vienna										
	A	2017	All Property	Sales/Appraisals	24.26	1.14	53.00	53.00			
	A	2019	Residential	Sales Only	23.87	1.11			52.18		
306600	Western										
	A	2014	All Property	Sales/Appraisals	26.29	0.68	53.00	53.00			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			53.00		
306800	Westmoreland										
	B	2017	All Property	Sales/Appraisals	28.52	1.12	58.00	58.00			
	B	2019	Residential	Sales Only	28.35	1.11			57.49		
307000	Whitestown										
	C	2017	All Property	Sales/Appraisals	22.32	1.11	58.00	58.00			
	C	2019	Residential	Sales Only	22.11	1.08			58.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B71

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2015	All Property	Sales/Appraisals	17.55	1.01	75.00	75.00			
	C	2019	Residential	Sales Only	17.62	1.05			69.06		
312000	Camillus										
	C	2015	All Property	CAMA/Appraisals	6.73	1.00	97.00	97.00		2021	
	C	2019	Residential	CAMA	6.60	1.00			93.29	2021	
312200	Cicero										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
312400	Clay										
	C	2015	All Property	Sales/Appraisals	9.95	0.98	3.95	3.95			
	C	2019	Residential	Sales Only	9.37	0.99			3.70		
312600	Dewitt										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
312800	Elbridge										
	B	2015	All Property	CAMA/Appraisals	6.73	1.00	97.00	97.00			
	B	2019	Residential	CAMA	6.60	1.00			93.29		
313000	Fabius										
	A	2015	All Property	CAMA/Appraisals	16.41	1.02	89.00	89.00			
	A	2019	Residential	CAMA	13.74	0.98			86.69		
313200	Geddes										
	C	2015	All Property	Sales/Appraisals	16.16	1.00	80.85	80.85			
	C	2019	Residential	Sales Only	16.06	1.02			76.47		
313400	LaFayette										
	B	2017	All Property	CAMA/Appraisals	12.83	1.00	90.00	90.00			
	B	2019	Residential	CAMA	13.25	1.00			86.46		
313600	Lysander										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B72

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
313800	Manlius										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
314000	Marcellus										
	B	2014	All Property	Sales/Appraisals	7.99	1.01	91.00	91.00		2021	
	B	2019	Residential	Sales Only	7.04	1.01			87.36	2021	
314200	Onondaga										
	C	2018	All Property	CAMA/Appraisals	10.66	1.00	92.00	92.00			
	C	2019	Residential	CAMA	10.79	1.00			88.01		
314400	Otisco										
	A	2015	All Property	Sales/Appraisals	21.46	1.04	1.90	1.90			
	A	2015	Residential	Sales/Appraisals	18.99	1.08			1.88		
314600	Pompey										
	B	2015	All Property	CAMA/Appraisals	16.41	1.02	89.00	89.00			
	B	2019	Residential	CAMA	13.74	0.98			86.69		
314800	Salina										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	C	2020	Residential	Review of Reassessment					100.00	2021	
315000	Skaneateles										
	B	2018	All Property	Sales/Appraisals	15.39	1.05	86.00	86.00			
	B	2019	Residential	Sales Only	15.68	1.06			81.57		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	20.35	1.08	83.00	83.00			
	A	2019	Residential	Sales Only	16.09	1.04			79.71		
315400	Tully										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
315600	Van Buren										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B73

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2017	All Property	Review of Reassessment			96.00	96.00		2021	yes
	C	2017	Residential	Review of Reassessment					89.50	2021	yes
320500	Geneva										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
322000	Bristol										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
322400	Canandaigua										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
322600	East Bloomfield										
	B	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	B	2018	Residential	Review of Reassessment					94.00	2021	yes
322800	Farmington										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2019	All Property	Review of Reassessment			99.00	99.00			
	B	2019	Residential	Review of Reassessment					93.21		
323200	Gorham										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
323400	Hopewell										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B74

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	B	2015	All Property	Review of Reassessment			88.00	88.00		2021	yes
	B	2015	Residential	Review of Reassessment					81.56	2021	yes
323800	Naples										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2018	Residential	Review of Reassessment					94.00	2021	yes
324000	Phelps										
	B	2017	All Property	Review of Reassessment			93.00	93.00		2021	yes
	B	2017	Residential	Review of Reassessment					88.04	2021	yes
324200	Richmond										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					90.22		
324400	Seneca										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					100.00	2022	yes
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
324800	Victor										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
325000	West Bloomfield										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2022	yes
	A	2018	Residential	Review of Reassessment					96.00	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B75

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	C	2015	All Property	Sales/Appraisals	17.58	1.00	13.45	13.45			
	C	2019	Residential	Sales Only	17.39	1.02			13.45		
331100	Newburgh										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
331300	Port Jervis										
	C	2015	All Property	Sales/Appraisals	20.21	1.08	38.24	38.24			
	C	2019	Residential	Sales Only	20.84	1.07			38.66		
332000	Blooming Grove										
	C	2015	All Property	Sales/Appraisals	17.84	1.06	14.75	14.75			
	C	2019	Residential	Sales Only	17.31	1.06			14.75		
332200	Chester										
	C	2015	All Property	Sales/Appraisals	9.79	1.02	54.73	54.73			
	C	2019	Residential	Sales Only	10.05	1.01			56.07		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			95.23	95.23			
	C	2017	Residential	Review of Reassessment					95.23		
332600	Crawford										
	B	2015	All Property	Sales/Appraisals	11.81	1.00	35.13	35.13			
	B	2019	Residential	Sales Only	11.14	1.00			35.13		
332800	Deerpark										
	B	2015	All Property	Sales/Appraisals	28.33	1.14	56.20	56.20			
	B	2019	Residential	Sales Only	28.79	1.13			56.20		
333000	Goshen										
	B	2015	All Property	Sales/Appraisals	11.11	0.98	56.00	56.00			
	B	2019	Residential	Sales Only	10.62	0.99			56.00		
333200	Greenville										
	B	2015	All Property	Sales/Appraisals	14.31	1.05	60.00	60.00			
	B	2019	Residential	Sales Only	10.68	1.00			60.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B76

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonburgh										
	B	2014	All Property	Sales/Appraisals	10.02	1.00	95.00	95.00			
	B	2019	Residential	Sales Only	8.63	1.00			95.00		
333600	Highlands										
	C	2016	All Property	Sales/Appraisals	10.54	1.02	93.00	93.00			
	C	2019	Residential	Sales Only	10.64	1.02			93.00		
333800	Minisink										
	B	2015	All Property	Sales/Appraisals	13.79	1.03	45.16	45.16			
	B	2019	Residential	Sales Only	8.33	1.01			45.16		
334000	Monroe										
	C	2015	All Property	Sales/Appraisals	9.93	1.02	17.59	17.59			
	C	2019	Residential	Sales Only	7.61	1.01			17.59		
334200	Montgomery										
	C	2015	All Property	Sales/Appraisals	10.59	1.03	58.00	58.00			
	C	2019	Residential	Sales Only	10.56	1.00			61.69		
334400	Mount Hope										
	B	2015	All Property	Sales/Appraisals	15.85	0.97	52.00	52.00			
	B	2019	Residential	Sales Only	11.32	1.01			52.00		
334600	Newburgh										
	C	2014	All Property	Sales/Appraisals	16.84	0.56	29.95	29.95			
	C	2019	Residential	Sales Only	13.94	0.99			26.65		
334800	New Windsor										
	C	2015	All Property	Sales/Appraisals	16.55	1.01	15.31	15.31			
	C	2019	Residential	Sales Only	13.25	1.01			15.31		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	19.02	0.97	16.18	16.18			
	A	2019	Residential	Sales Only	15.25	1.01			16.18		
335200	Walkill										
	C	2015	All Property	Sales/Appraisals	12.18	0.95	18.00	18.00			
	C	2019	Residential	Sales Only	11.29	1.01			18.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B77

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
335400	Warwick										
	B	2015	All Property	Sales/Appraisals	14.89	1.03	13.00	13.00			
	B	2019	Residential	Sales Only	15.53	1.03			13.00		
335600	Wawayanda										
	B	2015	All Property	Sales/Appraisals	11.71	1.00	61.50	61.50			
	B	2019	Residential	Sales Only	11.71	1.01			61.50		
335800	Woodbury										
	B	2015	All Property	Sales/Appraisals	7.38	1.04	35.75	35.75			
	B	2019	Residential	Sales Only	6.97	1.01			37.89		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B78

County of Orleans

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
342000	Albion										
	B	2019	All Property	Review of Reassessment			96.00	96.00		2022	
	B	2019	Residential	Review of Reassessment					88.26	2022	
342200	Barre										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
342400	Carlton										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	A	2019	Residential	Review of Reassessment					90.89	2022	
342600	Clarendon										
	B	2019	All Property	Review of Reassessment			94.00	94.00			
	B	2019	Residential	Review of Reassessment					87.40		
342800	Gaines										
	A	2019	All Property	Review of Reassessment			96.00	96.00		2022	
	A	2019	Residential	Review of Reassessment					88.26	2022	
343000	Kendall										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2019	Residential	Review of Reassessment					100.00	2022	
343200	Murray										
	B	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	B	2019	Residential	Review of Reassessment					97.00	2022	
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			91.00	91.00		2021	yes
	B	2018	Residential	Review of Reassessment					85.04	2021	yes
343600	Shelby										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2021	yes
	B	2018	Residential	Review of Reassessment					88.54	2021	yes
343800	Yates										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B79

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
350400	Fulton										
	C	2017	All Property	Sales/Appraisals	19.77	1.06	97.00	97.00			
	C	2019	Residential	Sales Only	21.01	1.09			93.85		
351200	Oswego										
	C	2018	All Property	Sales/Appraisals	6.91	0.98	100.00	100.00			
	C	2019	Residential	Sales Only	6.33	1.01			96.01		
352000	Albion										
	A	2015	All Property	Sales/Appraisals	19.55	0.98	83.00	83.00		2021	
	A	2015	Residential	Sales/Appraisals	18.32	0.98			85.41	2021	
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					93.87		
352400	Boylston										
	A	2017	All Property	Sales/Appraisals	14.80	1.07	89.00	89.00			
	A	2019	Residential	Sales Only	10.65	1.03			83.54		
352600	Constantia										
	A	2017	All Property	Sales/Appraisals	20.89	1.09	93.00	93.00			
	A	2019	Residential	Sales Only	18.14	1.06			88.86		
352800	Granby										
	B	2018	All Property	Review of Reassessment			94.00	94.00			
	B	2018	Residential	Review of Reassessment					89.37		
353000	Hannibal										
	B	2016	All Property	Sales/Appraisals	22.72	1.05	86.80	86.80			
	B	2019	Residential	Sales Only	17.30	1.05			82.59		
353200	Hastings										
	B	2018	All Property	Sales/Appraisals	20.88	1.06	84.00	84.00		2021	
	B	2019	Residential	Sales Only	20.75	1.07			85.34	2021	
353400	Mexico										
	B	2017	All Property	Sales/Appraisals	18.54	1.10	94.50	94.50			
	B	2019	Residential	Sales Only	18.39	1.09			92.25		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B80

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
353600	Minetto										
	B	2018	All Property	Sales/Appraisals	7.13	0.88	100.00	100.00			
	B	2019	Residential	Sales Only	6.41	1.00			94.71		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					98.00		
354000	Orwell										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					97.73		
354200	Oswego										
	B	2018	All Property	Sales/Appraisals	14.21	1.06	95.00	95.00			
	B	2019	Residential	Sales Only	14.15	1.06			90.95		
354400	Palermo										
	A	2017	All Property	Sales/Appraisals	12.46	0.95	92.00	92.00			
	A	2019	Residential	Sales Only	12.48	1.05			87.17		
354600	Parish										
	A	2018	All Property	Sales/Appraisals	9.69	0.92	94.00	94.00			
	A	2019	Residential	Sales Only	9.46	1.03			88.03		
354800	Redfield										
	A	2018	All Property	Sales/Appraisals	19.71	0.99	97.00	97.00			
	A	2019	Residential	Sales Only	13.61	1.05			97.63		
355000	Richland										
	A	2015	All Property	Sales/Appraisals	21.19	1.07	85.00	85.00			
	A	2019	Residential	Sales Only	20.22	1.07			78.79		
355200	Sandy Creek										
	A	2017	All Property	Sales/Appraisals	22.27	0.99	92.00	92.00			
	A	2019	Residential	Sales Only	17.74	1.05			91.07		
355400	Schroepfel										
	B	2017	All Property	Sales/Appraisals	12.83	1.03	75.00	75.00			
	B	2019	Residential	Sales Only	11.38	1.03			71.52		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B81

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
355600	Scriba										
	B	2018	All Property	Review of Reassessment			91.00	91.00			
	B	2018	Residential	Review of Reassessment					86.92		
355800	Volney										
	B	2017	All Property	Review of Reassessment			94.00	94.00			
	B	2017	Residential	Review of Reassessment					87.04		
356000	West Monroe										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
356200	Williamstown										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.35		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B82

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					98.51		
362000	Burlington										
	A	2017	All Property	Sales/Appraisals	36.02	1.02	49.00	49.00			
	A	2017	Residential	Sales/Appraisals	20.90	1.04			53.60		
362200	Butternuts										
	A	2017	All Property	Sales/Appraisals	20.21	0.99	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.97	1.03			105.18		
362400	Cherry Valley										
	A	2018	All Property	Sales/Appraisals	10.59	1.02	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	15.79	1.04			100.00		
362600	Decatur										
	A	2016	All Property	Sales/Appraisals	21.60	1.05	52.00	52.00			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			52.00		
362800	Edmeston										
	A	2017	All Property	Sales/Appraisals	33.38	1.03	54.00	54.00			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			57.74		
363000	Exeter										
	A	2017	All Property	Sales/Appraisals	27.48	1.13	50.00	50.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			50.00		
363200	Hartwick										
	A	2016	All Property	Sales/Appraisals	16.86	1.06	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	17.35	1.04			94.76		
363400	Laurens										
	A	2018	All Property	Sales/Appraisals	23.99	1.06	96.00	96.00			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			96.00		
363600	Maryland										
	A	2017	All Property	Sales/Appraisals	6.27	1.01	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	6.27	1.01			100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B83

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	A	2018	All Property	CAMA/Appraisals	15.32	1.03	70.00	70.00			
	A	2019	Residential	CAMA	17.92	1.03			70.00		
364000	Milford										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
364200	Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					106.73		
364400	New Lisbon										
	A	2018	All Property	Sales/Appraisals	14.91	1.04	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			98.34		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			99.00	99.00			
	B	2015	Residential	Review of Reassessment					93.28		
364800	Otego										
	A	2016	All Property	Sales/Appraisals	28.32	1.10	112.38	100.00			
	A	2019	Residential	Sales Only	26.50	1.11			116.21		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.23		
365200	Pittsfield										
	A	2018	All Property	Sales/Appraisals	23.87	0.97	54.00	54.00			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			57.57		
365400	Plainfield										
	A	2017	All Property	Sales/Appraisals	11.09	1.02	99.00	99.00			
	A	2017	Residential	Sales/Appraisals	12.34	1.00			97.65		
365600	Richfield										
	A	2017	All Property	Sales/Appraisals	19.60	1.05	88.00	88.00			
	A	2017	Residential	Sales/Appraisals	16.64	1.03			88.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B84

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
365800	Roseboom										
	A	2017	All Property	Review of Reassessment			106.28	100.00			
	A	2017	Residential	Review of Reassessment					118.49		
366000	Springfield										
	A	2016	All Property	CAMA/Appraisals	32.76	0.93	94.00	94.00			
	A	2019	Residential	CAMA	21.76	1.00			94.00		
366200	Unadilla										
	A	2017	All Property	CAMA/Appraisals	20.76	1.06	68.00	68.00			
	A	2019	Residential	CAMA	21.27	1.06			68.00		
366400	Westford										
	A	2016	All Property	Sales/Appraisals	10.22	1.01	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	10.02	1.02			101.74		
366600	Worcester										
	A	2017	All Property	Sales/Appraisals	24.22	1.08	59.60	59.60			
	A	2017	Residential	Sales/Appraisals	22.59	1.06			59.60		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B85

County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			91.25	91.25			
	B	2018	Residential	Review of Reassessment					86.20		
372400	Patterson										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	19.45	1.07	44.65	44.65			
	B	2019	Residential	Sales Only	18.90	1.06			44.65		
372800	Putnam Valley										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
373000	Southeast										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B86

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2016	All Property	Sales/Appraisals	25.06	1.08	21.60	21.60			
	C	2019	Residential	Sales Only	14.03	1.02			21.60		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	15.89	1.00	89.90	89.90			
	C	2019	Residential	Sales Only	17.13	1.04			89.90		
382000	Berlin										
	A	2016	All Property	CAMA/Appraisals	19.16	1.05	30.25	30.25			
	A	2019	Residential	CAMA	24.15	1.04			30.25		
382200	Brunswick										
	B	2016	All Property	Sales/Appraisals	18.00	1.00	23.55	23.55			
	B	2019	Residential	Sales Only	14.10	1.02			23.55		
382400	East Greenbush										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		
382600	Grafton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
383000	Nassau										
	B	2016	All Property	CAMA/Appraisals	15.47	1.03	77.00	77.00			
	B	2019	Residential	CAMA	16.78	1.03			77.00		
383200	North Greenbush										
	C	2016	All Property	Sales/Appraisals	19.70	1.01	21.75	21.75			
	C	2019	Residential	Sales Only	18.31	1.01			21.75		
383400	Petersburgh										
	A	2016	All Property	CAMA/Appraisals	16.84	1.06	60.40	60.40			
	A	2019	Residential	CAMA	19.04	1.04			60.40		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B87

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
383600	Pittstown										
	A	2016	All Property	Sales/Appraisals	23.72	1.07	61.40	61.40			
	A	2019	Residential	Sales Only	26.25	1.09			61.40		
383800	Poestenkill										
	B	2016	All Property	Sales/Appraisals	11.49	1.01	22.00	22.00			
	B	2019	Residential	Sales Only	10.83	1.01			22.00		
384000	Sand Lake										
	B	2016	All Property	Sales/Appraisals	9.97	1.00	93.00	93.00			
	B	2019	Residential	Sales Only	9.77	1.00			93.00		
384200	Schaghticoke										
	B	2016	All Property	Sales/Appraisals	24.64	1.24	21.80	21.80			
	B	2019	Residential	Sales Only	19.18	1.05			21.80		
384400	Schodack										
	B	2017	All Property	Sales/Appraisals	11.49	1.01	93.00	93.00			
	B	2019	Residential	Sales Only	11.40	1.01			93.00		
384600	Stephentown										
	A	2016	All Property	Sales/Appraisals	23.98	1.06	93.00	93.00		2021	
	A	2019	Residential	Sales Only	27.37	1.10			93.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B88

County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	C	2018	All Property	Sales/Appraisals	9.07	1.00	29.75	29.75			
	C	2019	Residential	Sales Only	8.90	1.00			29.75		
392200	Haverstraw										
	C	2017	All Property	Sales/Appraisals	18.16	1.12	82.53	82.53			
	C	2019	Residential	Sales Only	16.05	1.07			77.50		
392400	Orangetown										
	C	2018	All Property	Sales/Appraisals	11.41	0.92	42.05	42.05			
	C	2019	Residential	Sales Only	11.07	1.02			42.05		
392600	Ramapo										
	C	2017	All Property	CAMA/Appraisals	9.98	1.02	11.44	11.44			
	C	2019	Residential	CAMA	10.18	1.01			11.44		
392800	Stony Point										
	C	2017	All Property	Sales/Appraisals	14.67	0.86	13.71	13.71			
	C	2019	Residential	Sales Only	14.46	1.02			12.27		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B89

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2016	All Property	Sales/Appraisals	22.63	0.97	78.00	78.00		2021	
	A	2016	Residential	Sales/Appraisals	17.79	1.01			79.29	2021	
402200	Canton										
	B	2015	All Property	Sales/Appraisals	14.80	1.08	90.00	90.00			
	B	2019	Residential	Sales Only	14.12	1.06			90.00		
402400	Clare										
	A	2015	All Property	Sales/Appraisals	47.46	1.04	2.98	8.00			
	A	2015	Residential	Sales/Appraisals	34.28	1.08			3.67		
402600	Clifton										
	A	2018	All Property	Sales/Appraisals	32.65	1.10	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			83.63		
402800	Colton										
	A	2018	All Property	Sales/Appraisals	30.97	0.67	100.00	100.00			
	A	2019	Residential	Sales Only	15.44	1.04			87.71		
403000	Dekalb										
	A	2016	All Property	CAMA/Appraisals	37.46	1.25	93.00	93.00			
	A	2019	Residential	CAMA	22.33	1.06			96.85		
403200	De Peyster										
	A	2018	All Property	CAMA/Appraisals	66.18	1.41	68.00	68.00			
	A	2019	Residential	CAMA	20.45	1.02			78.11		
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	86.00	86.00			
	A	2015	Residential	Sales/Appraisals	15.61	1.06			90.63		
403600	Fine										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B90

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	11.80	11.80			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			8.82		
404000	Gouverneur										
	A	2018	All Property	CAMA/Appraisals	27.22	1.17	93.00	93.00			
	A	2019	Residential	CAMA	28.57	1.11			96.86		
404200	Hammond										
	A	2015	All Property	CAMA/Appraisals	24.45	1.01	96.00	96.00			
	A	2019	Residential	CAMA	23.15	1.04			95.03		
404400	Hermon										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
404600	Hopkinton										
	A	2018	All Property	Sales/Appraisals	28.07	1.03	94.00	94.00			
	A	2018	Residential	Sales/Appraisals	21.75	1.11			98.48		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					94.08		
405000	Lisbon										
	A	2018	All Property	Sales/Appraisals	28.84	1.01	77.00	77.00			
	A	2019	Residential	Sales Only	9.50	1.05			78.01		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	20.93	1.03	81.00	81.00			
	A	2019	Residential	Sales Only	20.03	1.02			78.69		
405400	Macomb										
	A	2017	All Property	Sales/Appraisals	28.29	1.13	49.00	49.00			
	A	2017	Residential	Sales/Appraisals	28.87	1.13			49.00		
405600	Madrid										
	A	2016	All Property	Sales/Appraisals	19.21	0.94	86.00	86.00			
	A	2019	Residential	Sales Only	7.16	1.03			88.54		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B91

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
405800	Massena										
	B	2017	All Property	Sales/Appraisals	21.87	1.07	100.00	100.00			
	B	2019	Residential	Sales Only	22.26	1.10			100.00		
406000	Morristown										
	A	2017	All Property	Sales/Appraisals	14.18	1.05	100.00	100.00			
	A	2019	Residential	Sales Only	7.03	1.01			100.00		
406200	Norfolk										
	A	2016	All Property	Sales/Appraisals	34.36	1.04	79.00	79.00			
	A	2019	Residential	Sales Only	26.55	1.11			77.13		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
406600	Parishville										
	A	2015	All Property	Sales/Appraisals	36.29	0.72	6.09	6.09			
	A	2015	Residential	Sales/Appraisals	26.03	1.06			4.53		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.69		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	21.53	1.07			79.85		
407200	Pitcairn										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
407400	Potsdam										
	B	2016	All Property	Sales/Appraisals	16.68	1.04	94.00	94.00			
	B	2019	Residential	Sales Only	18.17	1.05			94.00		
407600	Rossie										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B92

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
407800	Russell										
	A	2018	All Property	Sales/Appraisals	41.48	0.94	69.00	69.00			
	A	2018	Residential	Sales/Appraisals	21.51	1.07			76.57		
408000	Stockholm										
	A	2017	All Property	Sales/Appraisals	30.43	1.10	85.00	85.00			
	A	2019	Residential	Sales Only	21.87	1.10			86.63		
408200	Waddington										
	A	2018	All Property	Sales/Appraisals	20.09	1.10	87.50	87.50			
	A	2019	Residential	Sales Only	18.02	1.07			87.50		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B93

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					100.00		
411500	Saratoga Springs										
	C	2017	All Property	Sales/Appraisals	16.29	1.05	62.00	62.00			
	C	2019	Residential	Sales Only	15.05	1.05			62.00		
412000	Ballston										
	B	2017	All Property	Sales/Appraisals	11.21	1.02	85.70	85.70			
	B	2019	Residential	Sales Only	10.09	1.02			85.70		
412200	Charlton										
	B	2017	All Property	Sales/Appraisals	12.99	1.00	68.00	68.00			
	B	2019	Residential	Sales Only	11.02	1.02			68.00		
412400	Clifton Park										
	C	2017	All Property	Sales/Appraisals	11.58	0.98	51.00	51.00			
	C	2019	Residential	Sales Only	10.89	0.99			51.00		
412600	Corinth										
	B	2016	All Property	Sales/Appraisals	13.98	0.80	100.00	100.00			
	B	2019	Residential	Sales Only	13.31	1.04			100.00		
412800	Day										
	A	2016	All Property	Sales/Appraisals	23.40	1.17	58.50	58.50			
	A	2019	Residential	Sales Only	29.92	1.13			58.50		
413000	Edinburg										
	A	2016	All Property	CAMA/Appraisals	20.02	1.03	47.70	47.70			
	A	2019	Residential	CAMA	20.99	1.06			47.70		
413200	Galway										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
413400	Greenfield										
	B	2017	All Property	CAMA/Appraisals	10.86	1.00	92.00	92.00			
	B	2019	Residential	CAMA	11.07	1.00			92.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B94

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	A	2017	All Property	CAMA/Appraisals	14.77	1.01	89.00	89.00			
	A	2019	Residential	CAMA	15.05	1.00			78.91		
413800	Halfmoon										
	C	2017	All Property	Sales/Appraisals	11.67	0.97	56.75	56.75			
	C	2019	Residential	Sales Only	9.60	0.98			56.75		
414000	Malta										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
414200	Milton										
	C	2017	All Property	Sales/Appraisals	8.27	1.01	85.00	85.00			
	C	2019	Residential	Sales Only	7.24	1.00			85.00		
414400	Moreau										
	B	2017	All Property	Sales/Appraisals	13.02	0.86	100.00	100.00		2021	
	B	2019	Residential	Sales Only	10.60	1.02			90.39	2021	
414600	Northumberland										
	B	2018	All Property	Sales/Appraisals	14.07	1.01	91.00	91.00			
	B	2019	Residential	Sales Only	12.19	1.02			91.00		
414800	Providence										
	A	2016	All Property	Review of Reassessment			90.50	90.50			
	A	2016	Residential	Review of Reassessment					90.50		
415000	Saratoga										
	B	2018	All Property	Sales/Appraisals	16.10	1.05	95.00	95.00			
	B	2019	Residential	Sales Only	12.50	1.03			95.00		
415200	Stillwater										
	B	2015	All Property	Sales/Appraisals	16.67	1.00	86.00	86.00			
	B	2019	Residential	Sales Only	13.14	1.01			86.00		
415400	Waterford										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B95

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
415600	Wilton										
	C	2017	All Property	Sales/Appraisals	8.39	1.00	88.80	88.80			
	C	2019	Residential	Sales Only	7.93	1.00			88.80		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B96

County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
421500	Schenectady										
	C	2016	All Property	Sales/Appraisals	15.65	1.02	100.00	100.00			
	C	2019	Residential	Sales Only	15.27	1.04			100.00		
422000	Duanesburg										
	A	2016	All Property	Sales/Appraisals	17.73	1.05	29.80	29.80			
	A	2019	Residential	Sales Only	14.60	1.01			28.28		
422200	Glenville										
	C	2017	All Property	Sales/Appraisals	10.44	0.99	84.00	84.00			
	C	2019	Residential	Sales Only	10.31	1.01			84.00		
422400	Niskayuna										
	C	2018	All Property	Sales/Appraisals	9.28	1.01	100.00	100.00			
	C	2019	Residential	Sales Only	9.29	1.01			100.00		
422600	Princetown										
	A	2016	All Property	Sales/Appraisals	19.75	1.13	31.00	31.00			
	A	2019	Residential	Sales Only	19.89	1.06			31.00		
422800	Rotterdam										
	C	2016	All Property	Sales/Appraisals	10.62	1.01	98.00	98.00			
	C	2019	Residential	Sales Only	10.41	1.01			98.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B97

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
432000	Blenheim										
	A	2016	All Property	Sales/Appraisals	18.13	1.07	74.00	74.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			74.00		
432200	Broome										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
432400	Carlisle										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
432600	Cobleskill										
	B	2016	All Property	Sales/Appraisals	19.41	1.01	78.50	78.50			
	B	2019	Residential	Sales Only	17.85	1.05			71.66		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
433000	Esperance										
	B	2015	All Property	CAMA/Appraisals	16.84	1.00	92.40	92.40			
	B	2019	Residential	CAMA	16.76	1.02			87.35		
433200	Fulton										
	A	2015	All Property	Sales/Appraisals	17.51	1.07	62.00	62.00			
	A	2015	Residential	Sales/Appraisals	21.38	1.10			57.99		
433400	Gilboa										
	A	2015	All Property	Sales/Appraisals	40.15	0.84	2.11	2.11			
	A	2015	Residential	Sales/Appraisals	44.63	1.32			1.31		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	53.00	53.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			53.00		
433800	Middleburgh										
	A	2016	All Property	Sales/Appraisals	18.98	0.98	65.75	65.75			
	A	2019	Residential	Sales Only	14.73	1.06			65.75		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B98

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	17.57	1.09	100.00	100.00			
	A	2019	Residential	Sales Only	11.18	1.02			100.00		
434200	Schoharie										
	B	2015	All Property	CAMA/Appraisals	16.84	1.00	92.40	92.40			
	B	2019	Residential	CAMA	16.76	1.02			87.35		
434400	Seward										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	28.30	1.09	72.00	72.00			
	A	2019	Residential	Sales Only	30.32	1.13			72.00		
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			56.98		
435000	Wright										
	A	2017	All Property	Sales/Appraisals	19.15	1.09	73.00	73.00			
	A	2019	Residential	Sales Only	23.40	1.12			73.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B99

County of Schuyler

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
442000	Catharine										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.81		
442200	Cayuta										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					96.12		
442400	Dix										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					94.81		
442800	Montour										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					94.81		
443000	Orange										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	
443200	Reading										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
443400	Tyrone										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	
	A	2019	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B100

County of Seneca

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.00		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
452400	Junius										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
452600	Lodi										
	A	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	A	2019	Residential	Sales Only	27.32	1.12			81.74		
452800	Ovid										
	A	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	A	2019	Residential	Sales Only	27.32	1.12			81.74		
453000	Romulus										
	B	2018	All Property	Sales/Appraisals	41.50	1.13	65.00	65.00			
	B	2019	Residential	Sales Only	27.32	1.12			81.74		
453200	Seneca Falls										
	B	2016	All Property	Review of Reassessment			89.00	89.00			
	B	2016	Residential	Review of Reassessment					89.00		
453400	Tyre										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
453600	Varick										
	A	2018	All Property	Sales/Appraisals	29.83	1.07	69.00	69.00			
	A	2019	Residential	Sales Only	22.30	1.07			79.93		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			91.00	91.00			
	B	2017	Residential	Review of Reassessment					82.46		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B101

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning	2017	All Property	Sales/Appraisals	11.33	1.02	92.00	92.00			
	C	2019	Residential	Sales Only	11.52	1.03			92.00		
460600	Hornell	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
462000	Addison	2018	All Property	Review of Reassessment			99.00	99.00			
	B	2018	Residential	Review of Reassessment					99.00		
462200	Avoca	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
462400	Bath	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2018	Residential	Review of Reassessment					100.00	2022	yes
462600	Bradford	2016	All Property	CAMA/Appraisals	18.69	1.00	72.00	72.00			
	A	2019	Residential	CAMA	16.30	1.00			70.53		
462800	Cameron	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
463000	Campbell	2017	All Property	Sales/Appraisals	15.28	1.07	94.00	94.00		2021	
	A	2019	Residential	Sales Only	15.69	1.05			92.96	2021	
463200	Canisteo	2017	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2017	Residential	Review of Reassessment					85.41	2022	yes
463400	Caton	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					91.52		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B102

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
463600	Cohocton										
	A	2018	All Property	Sales/Appraisals	30.51	0.99	81.00	81.00			
	A	2019	Residential	Sales Only	23.48	1.08			84.47		
463800	Corning										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	B	2018	Residential	Review of Reassessment					92.77	2022	yes
464000	Dansville										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2022	yes
	A	2018	Residential	Review of Reassessment					89.07	2022	yes
464200	Erwin										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
464400	Fremont										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					91.71		
464600	Greenwood										
	A	2018	All Property	Sales/Appraisals	14.63	1.04	97.00	97.00			
	A	2018	Residential	Sales/Appraisals	14.87	1.05			91.71		
464800	Hartsville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					88.53		
465200	Hornellsville										
	A	2015	All Property	Sales/Appraisals	16.18	1.05	84.00	84.00		2021	
	A	2019	Residential	Sales Only	16.20	1.04			84.00	2021	
465400	Howard										
	A	2017	All Property	Review of Reassessment			95.00	95.00		2022	yes
	A	2017	Residential	Review of Reassessment					95.00	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B103

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	A	2017	All Property	Sales/Appraisals	30.68	1.21	4.80	4.80			
	A	2017	Residential	Sales/Appraisals	23.70	1.12			4.80		
465800	Lindley										
	A	2019	All Property	Review of Reassessment			99.00	99.00		2021	yes
	A	2019	Residential	Review of Reassessment					93.56	2021	yes
466000	Prattsburgh										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			95.00	95.00		2022	yes
	A	2018	Residential	Review of Reassessment					95.00	2022	yes
466400	Rathbone										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
466600	Thurston										
	A	2017	All Property	Sales/Appraisals	30.47	1.16	3.15	3.15			
	A	2017	Residential	Sales/Appraisals	28.01	1.12			3.50		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
467000	Tuscarora										
	A	2017	All Property	Sales/Appraisals	36.83	0.86	2.86	2.86			
	A	2017	Residential	Sales/Appraisals	23.45	1.11			2.91		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			92.00	92.00		2021	yes
	A	2017	Residential	Review of Reassessment					92.00	2021	yes
467400	Wayland										
	B	2018	All Property	Review of Reassessment			98.00	98.00			
	B	2018	Residential	Review of Reassessment					98.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B104

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
467600	Wayne										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
467800	West Union										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			98.00	98.00			
	A	2019	Residential	Review of Reassessment					91.16		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B105

County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	17.05	1.00	0.91	0.91			
	C	2019	Residential	Sales Only	16.89	1.02			0.91		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	18.05	1.04	0.77	0.77			
	C	2019	Residential	Sales Only	18.42	1.03			0.77		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	21.79	1.06	0.58	0.58			
	B	2019	Residential	Sales Only	23.05	1.07			0.58		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	16.71	0.21	0.74	0.74			
	C	2019	Residential	Sales Only	14.75	1.02			0.63		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	10.43	0.97	9.70	9.70			
	C	2019	Residential	Sales Only	9.83	1.01			9.70		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	14.35	1.02	12.30	12.30			
	C	2019	Residential	Sales Only	13.35	1.02			12.30		
473200	Shelter Island										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	12.92	0.99	1.15	1.15			
	C	2019	Residential	Sales Only	11.77	1.00			1.15		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
473800	Southold										
	C	2017	All Property	Sales/Appraisals	16.51	1.05	0.88	0.88			
	C	2019	Residential	Sales Only	15.88	1.05			0.88		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B106

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2018	All Property	Sales/Appraisals	24.46	1.23	58.00	58.00			
	A	2019	Residential	Sales Only	24.99	1.19			58.00		
482200	Callicoon										
	A	2018	All Property	Sales/Appraisals	20.24	1.09	61.20	61.20			
	A	2019	Residential	Sales Only	23.79	1.09			61.20		
482400	Cochecton										
	A	2018	All Property	CAMA/Appraisals	16.52	1.07	75.00	75.00			
	A	2019	Residential	CAMA	22.07	1.08			75.00		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			93.00	93.00			
	A	2018	Residential	Review of Reassessment					93.00		
482800	Fallsburgh										
	B	2018	All Property	Sales/Appraisals	34.47	1.21	54.70	54.70			
	B	2019	Residential	Sales Only	35.81	1.22			60.96		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
483200	Fremont										
	A	2018	All Property	Sales/Appraisals	34.88	1.19	64.00	64.00			
	A	2018	Residential	Sales/Appraisals	47.40	1.26			64.00		
483400	Highland										
	A	2018	All Property	Sales/Appraisals	25.02	1.02	92.00	92.00			
	A	2019	Residential	Sales Only	24.42	1.12			92.00		
483600	Liberty										
	B	2018	All Property	Sales/Appraisals	42.38	1.30	74.00	74.00			
	B	2019	Residential	Sales Only	44.02	1.29			79.94		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					92.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B107

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	B	2018	All Property	Sales/Appraisals	27.01	1.18	59.00	59.00			
	B	2019	Residential	Sales Only	20.62	1.08			59.00		
484200	Neversink										
	A	2018	All Property	Sales/Appraisals	34.20	0.69	3.45	3.45			
	A	2019	Residential	Sales Only	33.19	1.17			2.35		
484400	Rockland										
	A	2018	All Property	Sales/Appraisals	30.22	1.11	63.50	63.50			
	A	2019	Residential	Sales Only	33.28	1.18			63.50		
484600	Thompson										
	B	2018	All Property	Sales/Appraisals	27.24	1.14	74.50	74.50			
	B	2019	Residential	Sales Only	27.05	1.11			80.13		
484800	Tusten										
	A	2018	All Property	Sales/Appraisals	22.44	1.16	52.75	52.75			
	A	2018	Residential	Sales/Appraisals	28.17	1.16			49.35		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B108

County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	B	2018	All Property	Sales/Appraisals	28.49	1.14	78.00	78.00			
	B	2019	Residential	Sales Only	29.73	1.12			78.27		
492200	Berkshire										
	A	2016	All Property	Review of Reassessment			94.00	94.00			
	A	2016	Residential	Review of Reassessment					87.16		
492400	Candor										
	A	2015	All Property	Sales/Appraisals	25.23	1.09	93.00	93.00			
	A	2019	Residential	Sales Only	18.49	1.05			85.48		
492600	Newark Valley										
	A	2015	All Property	Sales/Appraisals	29.54	1.01	66.00	66.00			
	A	2019	Residential	Sales Only	23.21	1.09			66.44		
492800	Nichols										
	A	2015	All Property	CAMA/Appraisals	19.87	1.04	26.00	26.00			
	A	2019	Residential	CAMA	18.70	1.04			24.78		
493000	Owego										
	B	2018	All Property	Sales/Appraisals	20.07	1.06	68.00	68.00			
	B	2019	Residential	Sales Only	20.13	1.07			63.81		
493200	Richford										
	A	2018	All Property	Sales/Appraisals	24.41	1.00	92.00	92.00			
	A	2018	Residential	Sales/Appraisals	18.28	1.06			89.33		
493400	Spencer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
493600	Tioga										
	A	2015	All Property	Sales/Appraisals	36.92	1.86	5.90	5.90			
	A	2019	Residential	Sales Only	22.55	1.10			6.08		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B109

County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2020	Residential	Review of Reassessment					100.00	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B110

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	C	2019	All Property	Review of Reassessment			90.00	90.00			
	C	2019	Residential	Review of Reassessment					90.00		
512000	Denning										
	A	2018	All Property	Sales/Appraisals	35.32	0.89	16.00	16.00			
	A	2018	Residential	Sales/Appraisals	29.36	0.98			14.02		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	17.87	1.06	91.00	91.00			
	B	2019	Residential	Sales Only	18.66	1.05			91.00		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			94.00	94.00			
	B	2019	Residential	Review of Reassessment					94.00		
512600	Hardenburgh										
	A	2018	All Property	Sales/Appraisals	24.70	0.90	59.00	59.00			
	A	2018	Residential	Sales/Appraisals	20.83	0.96			56.77		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	16.91	0.59	96.50	96.50			
	B	2019	Residential	Sales Only	16.25	1.06			81.96		
513000	Kingston										
	B	2018	All Property	Sales/Appraisals	10.15	1.01	81.00	81.00			
	B	2018	Residential	Sales/Appraisals	10.06	1.01			81.00		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			97.00	97.00			
	B	2019	Residential	Review of Reassessment					97.00		
513400	Marbletown										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			90.00	90.00			
	B	2018	Residential	Review of Reassessment					85.87		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B111

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	13.77	1.05	90.00	90.00			
	C	2019	Residential	Sales Only	14.10	1.05			84.39		
514000	Olive										
	A	2017	All Property	Sales/Appraisals	10.47	0.90	99.00	99.00		2021	
	A	2019	Residential	Sales Only	10.44	1.04			90.64	2021	
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	12.88	1.03	88.50	88.50			
	B	2019	Residential	Sales Only	13.06	1.03			88.50		
514400	Rochester										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2020	Residential	Review of Reassessment					100.00	2021	yes
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
514800	Saugerties										
	B	2019	All Property	Review of Reassessment			95.00	95.00		2021	
	B	2019	Residential	Review of Reassessment					95.00	2021	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	24.41	0.62	23.90	23.90			
	A	2019	Residential	Sales Only	20.92	1.05			17.83		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	13.40	1.03	19.00	19.00			
	B	2019	Residential	Sales Only	13.52	1.03			19.00		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	27.51	1.05	68.00	68.00			
	C	2019	Residential	Sales Only	27.14	1.09			68.00		
515600	Wawarsing										
	B	2018	All Property	Sales/Appraisals	30.36	0.78	94.00	94.00			
	B	2019	Residential	Sales Only	30.52	1.12			83.42		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B112

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	13.86	1.02	86.00	86.00			
	A	2019	Residential	Sales Only	13.94	1.02			86.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B113

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2015	All Property	Sales/Appraisals	23.17	1.04	75.00	75.00			
	C	2019	Residential	Sales Only	21.98	1.06			67.42		
522000	Bolton										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
522400	Chester										
	A	2016	All Property	Sales/Appraisals	17.51	1.03	100.00	100.00			
	A	2019	Residential	Sales Only	12.69	1.00			100.00		
522600	Hague										
	A	2016	All Property	Sales/Appraisals	17.50	1.07	73.40	73.40			
	A	2019	Residential	Sales Only	13.17	1.00			69.41		
522800	Horicon										
	A	2016	All Property	Sales/Appraisals	14.19	1.00	100.00	100.00		2022	
	A	2019	Residential	Sales Only	16.11	1.01			100.00	2022	
523000	Johnsburg										
	A	2018	All Property	Sales/Appraisals	32.07	1.11	1.90	1.90			
	A	2019	Residential	Sales Only	29.21	1.16			1.75		
523200	Lake Luzerne										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					96.00		
523400	Queensbury										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2018	Residential	Review of Reassessment					100.00	2021	yes
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.97	0.97			
	A	2018	Residential	Sales/Appraisals	9.33	1.02			0.92		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B114

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
523800	Thurman										
	A	2018	All Property	Sales/Appraisals	13.58	1.08	95.30	95.30			
	A	2019	Residential	Sales Only	12.43	1.04			87.57		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	10.65	1.01	97.00	97.00			
	A	2019	Residential	Sales Only	10.23	1.01			97.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B115

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2018	All Property	Sales/Appraisals	13.79	1.07	100.00	100.00			
	A	2019	Residential	Sales Only	17.46	1.08			100.00		
532400	Dresden										
	A	2017	All Property	Sales/Appraisals	57.74	1.53	42.00	42.00			
	A	2017	Residential	Sales/Appraisals	53.17	1.47			38.77		
532600	Easton										
	A	2017	All Property	Sales/Appraisals	37.89	1.25	2.17	2.17			
	A	2017	Residential	Sales/Appraisals	24.31	1.11			1.88		
532800	Fort Ann										
	A	2015	All Property	Sales/Appraisals	6.12	1.00	97.50	97.50			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			90.86		
533000	Fort Edward										
	B	2018	All Property	Sales/Appraisals	18.69	1.03	73.00	73.00			
	B	2019	Residential	Sales Only	19.15	1.03			68.98		
533200	Granville										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2021	
	B	2018	Residential	Review of Reassessment					90.58	2021	
533400	Greenwich										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	23.07	1.10	92.00	92.00		2021	
	A	2019	Residential	Sales Only	14.39	1.04			86.83	2021	
533800	Hartford										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2019	Residential	Review of Reassessment					100.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B116

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
534000	Hebron										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
534200	Jackson										
	A	2018	All Property	Sales/Appraisals	18.88	1.06	35.00	35.00			
	A	2018	Residential	Sales/Appraisals	20.46	1.08			33.88		
534400	Kingsbury										
	B	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2020	Residential	Review of Reassessment					100.00	2021	yes
534600	Putnam										
	A	2016	All Property	Sales/Appraisals	14.32	1.03	97.50	97.50			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			92.20		
534800	Salem										
	A	2018	All Property	Sales/Appraisals	16.82	1.04	57.00	57.00			
	A	2018	Residential	Sales/Appraisals	18.62	1.07			56.81		
535000	White Creek										
	A	2018	All Property	Sales/Appraisals	21.49	0.98	65.00	65.00			
	A	2018	Residential	Sales/Appraisals	17.69	1.05			65.00		
535200	Whitehall										
	A	2015	All Property	Sales/Appraisals	19.24	1.13	100.00	100.00			
	A	2019	Residential	Sales Only	25.57	1.12			100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B117

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2016	All Property	Sales/Appraisals	20.40	1.05	83.00	83.00			
	B	2019	Residential	Sales Only	20.70	1.08			83.00		
542200	Butler										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542400	Galen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
542600	Huron										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542800	Lyons										
	B	2016	All Property	Review of Reassessment			92.00	92.00			
	B	2016	Residential	Review of Reassessment					84.70		
543000	Macedon										
	B	2016	All Property	Review of Reassessment			88.00	88.00		2022	
	B	2016	Residential	Review of Reassessment					83.10	2022	
543200	Marion										
	B	2017	All Property	Review of Reassessment			90.00	90.00			
	B	2017	Residential	Review of Reassessment					84.37		
543400	Ontario										
	B	2016	All Property	Review of Reassessment			91.00	91.00		2021	yes
	B	2016	Residential	Review of Reassessment					84.37	2021	yes
543600	Palmyra										
	B	2019	All Property	Review of Reassessment			93.00	93.00		2022	yes
	B	2019	Residential	Review of Reassessment					87.68	2022	yes
543800	Rose										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B118

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	A	2018	All Property	Sales/Appraisals	18.54	1.09	90.00	90.00		2021	yes
	A	2019	Residential	Sales Only	15.27	1.04			90.47	2021	yes
544200	Sodus										
	B	2017	All Property	Review of Reassessment			96.00	96.00		2022	
	B	2017	Residential	Review of Reassessment					89.83	2022	
544400	Walworth										
	B	2016	All Property	Review of Reassessment			86.00	86.00		2021	
	B	2016	Residential	Review of Reassessment					80.82	2021	
544600	Williamson										
	B	2017	All Property	Review of Reassessment			92.00	92.00		2022	yes
	B	2017	Residential	Review of Reassessment					84.39	2022	yes
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			99.00	99.00		2022	yes
	B	2017	Residential	Review of Reassessment					93.25	2022	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B119

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2016	All Property	Sales/Appraisals	28.16	1.00	2.34	2.34			
	C	2019	Residential	Sales Only	25.48	1.07			2.08		
551000	New Rochelle										
	C	2016	All Property	Sales/Appraisals	15.20	1.01	2.34	2.34			
	C	2019	Residential	Sales Only	12.30	1.01			2.34		
551200	Peekskill										
	C	2016	All Property	Sales/Appraisals	22.18	1.04	2.83	2.83			
	C	2019	Residential	Sales Only	17.94	1.03			2.83		
551400	Rye										
	C	2016	All Property	Sales/Appraisals	12.71	1.02	1.60	1.60			
	C	2019	Residential	Sales Only	8.15	1.01			1.60		
551700	White Plains										
	C	2016	All Property	Sales/Appraisals	26.29	0.93	2.65	2.65			
	C	2019	Residential	Sales Only	11.51	1.02			2.13		
551800	Yonkers										
	C	2016	All Property	Sales/Appraisals	20.33	1.02	2.14	2.14			
	C	2019	Residential	Sales Only	13.10	1.01			2.00		
552000	Bedford										
	C	2016	All Property	Sales/Appraisals	12.74	0.99	10.83	10.83			
	C	2019	Residential	Sales Only	11.76	1.00			10.83		
552200	Cortlandt										
	C	2016	All Property	Sales/Appraisals	15.84	1.03	1.53	1.53			
	C	2019	Residential	Sales Only	15.69	1.03			1.53		
552400	Eastchester										
	C	2016	All Property	Sales/Appraisals	12.16	1.00	1.13	1.13			
	C	2019	Residential	Sales Only	10.63	1.02			1.13		
552600	Greenburgh										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2019	Residential	Review of Reassessment					100.00	2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B120

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2016	All Property	Sales/Appraisals	11.21	0.99	1.47	1.47			
	C	2019	Residential	Sales Only	10.76	0.99			1.47		
553000	Lewisboro										
	C	2016	All Property	Sales/Appraisals	15.46	1.01	9.88	9.88			
	C	2019	Residential	Sales Only	15.48	1.00			9.88		
553200	Mamaroneck										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2019	Residential	Review of Reassessment					101.01	2021	yes
553400	Mount Pleasant										
	C	2016	All Property	Sales/Appraisals	12.33	0.90	1.37	1.37			
	C	2019	Residential	Sales Only	10.98	1.01			1.37		
553600	New Castle										
	C	2016	All Property	Sales/Appraisals	7.76	1.00	19.06	19.06			
	C	2019	Residential	Sales Only	6.62	1.00			19.06		
553800	North Castle										
	C	2016	All Property	Sales/Appraisals	11.20	0.99	2.38	2.38			
	C	2019	Residential	Sales Only	10.53	0.99			2.38		
554000	North Salem										
	B	2019	All Property	Review of Reassessment			97.00	97.00		2021	yes
	B	2019	Residential	Review of Reassessment					97.00	2021	yes
554200	Ossining										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
554400	Pelham										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
554600	Pound Ridge										
	B	2016	All Property	Sales/Appraisals	10.65	0.96	19.05	19.05			
	B	2019	Residential	Sales Only	5.19	1.00			19.05		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B121

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	C	2020	All Property	Review of Reassessment			100.00	100.00		2021	yes
	C	2020	Residential	Review of Reassessment					100.00	2021	yes
555000	Scarsdale										
	C	2016	All Property	Review of Reassessment			98.80	98.80			
	C	2016	Residential	Review of Reassessment					98.80		
555200	Somers										
	C	2016	All Property	Sales/Appraisals	13.65	0.95	11.61	11.61			
	C	2019	Residential	Sales Only	9.13	0.99			11.79		
555400	Yorktown										
	C	2016	All Property	Sales/Appraisals	12.58	1.02	2.23	2.23			
	C	2019	Residential	Sales Only	10.23	1.01			2.23		
555600	Mount Kisco										
	C	2016	All Property	Sales/Appraisals	17.02	0.95	15.78	15.78			
	C	2019	Residential	Sales Only	11.22	1.01			13.82		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B122

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			88.50	88.50		2021	yes
	A	2017	Residential	Review of Reassessment					78.69	2021	yes
562200	Attica										
	B	2017	All Property	Review of Reassessment			95.00	95.00		2021	yes
	B	2017	Residential	Review of Reassessment					89.80	2021	yes
562400	Bennington										
	A	2015	All Property	Sales/Appraisals	20.39	0.99	37.50	37.50			
	A	2019	Residential	Sales Only	15.02	1.04			39.11		
562600	Castile										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
562800	Covington										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					94.72		
563000	Eagle										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2021	
	A	2019	Residential	Review of Reassessment					91.80	2021	
563200	Gainesville										
	A	2016	All Property	Review of Reassessment			95.00	95.00		2021	yes
	A	2016	Residential	Review of Reassessment					93.78	2021	yes
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2015	Residential	Review of Reassessment					102.95	2021	yes
563600	Java										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			84.00	84.00		2021	
	A	2017	Residential	Review of Reassessment					85.02	2021	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B123

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.44		
564200	Perry										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					100.00	2021	yes
564400	Pike										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			95.00	95.00			
	B	2017	Residential	Review of Reassessment					87.20		
565000	Wethersfield										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					93.18		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B124

County of Yates

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	2020 Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
572000	Barrington										
	A	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2018	Residential	Review of Reassessment					94.00	2021	yes
572200	Benton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
572400	Italy										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					98.00	2021	yes
572600	Jerusalem										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	A	2018	Residential	Review of Reassessment					96.00	2021	yes
572800	Middlesex										
	A	2018	All Property	Review of Reassessment			92.00	92.00		2021	yes
	A	2018	Residential	Review of Reassessment					92.00	2021	yes
573000	Milo										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
573200	Potter										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2018	All Property	Review of Reassessment			97.00	97.00		2021	yes
	B	2018	Residential	Review of Reassessment					97.00	2021	yes
573600	Torrey										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.

**New York State Board Of Real Property Tax Services
2020 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B125

		New York City				2020					
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2020 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2020 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York City										
	C	2020	1	Review of Reassessment			3.58	6.00		2021	yes
	C	2020	2	Review of Reassessment			34.34	45.00		2021	yes
	C	2020	3	Review of Reassessment			45.00	45.00		2021	yes
	C	2020	4	Review of Reassessment			41.06	45.00		2021	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 3/26/2021 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2024).

***** Data as of 3/26/2021 - 2020 Through 2024 Rolls Considered.