# Appendix **B** – 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Alban	у			2022			
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	С	2019	All Property	Sales/Appraisals	21.67	0.99	79.72	79.72			
	С	2021	Residential	Sales Only	21.36	1.02			73.11		
010300	Cohoes										
	С	2020	All Property	Sales/Appraisals	16.73	1.01	42.19	42.19			
	С	2021	Residential	Sales Only	14.92	1.04			40.40		
011800	Watervliet										
	С	2018	All Property	Sales/Appraisals	14.20	1.01	80.00	80.00			
	С	2021	Residential	Sales Only	11.54	1.02			80.00		
012000	Berne										
	А	2020	All Property	Sales/Appraisals	17.96	1.01	50.00	50.00			
	А	2021	Residential	Sales Only	17.91	1.06			50.00		
012200	Bethlehem										
	С	2017	All Property	Sales/Appraisals	9.23	1.00	86.00	86.00			
	С	2021	Residential	Sales Only	7.56	1.00			86.00		
012400	Coeymans										
	В	2020	All Property	Review of Reassessment			95.00	95.00			
	В	2020	Residential	Review of Reassessment					88.69		
012600	Colonie										
	С	2020	All Property	Sales/Appraisals	16.06	0.92	55.75	55.75			
	С	2021	Residential	Sales Only	12.06	0.98			47.57		
012800	Green Islan	d									
	С	2018	All Property	Sales/Appraisals	16.91	0.95	84.00	84.00			
	С	2021	Residential	Sales Only	18.71	1.04			75.90		
013000	Guilderland										
	С	2019	All Property	Review of Reassessment			91.00	91.00			
	С	2019	Residential	Review of Reassessment					91.00		
013200	Knox										
	А	2019	All Property	Sales/Appraisals	33.55	1.25	42.00	42.00			
	А	2021	Residential	Sales Only	21.00	1.05			42.00		

\* 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.

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Albany			2022 Locally 2022			Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category * Fe		Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
013400	New Scotland										
	В	2019	All Property	Sales/Appraisals	13.77	1.05	81.00	81.00			
	В	2021	Residential	Sales Only	13.23	1.02			81.00		
013600	Rensselaerville	е									
	А	2019	All Property	Sales/Appraisals	32.07	1.15	50.00	50.00			
	А	2021	Residential	Sales Only	28.94	1.17			50.00		
013800	Westerlo										
	А	2020	All Property	Sales/Appraisals	23.49	0.71	0.75	0.75			
	А	2021	Residential	Sales Only	21.12	1.07			0.63		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Allega	ny			2022 Locally		Voor of	Cyclical
	Municipal Name/ Size Category *		Property RD Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	В	2017	All Property	Sales/Appraisals	21.26	1.08	73.00	73.00			
	В	2021	Residential	Sales Only	20.27	1.07			75.50		
022200	Allen										
	А	2019	All Property	CAMA/Appraisals	19.56	1.09	79.00	79.00			
	А	2021	Residential	CAMA	16.90	1.01			69.90		
022400	Alma										
	А	2017		CAMA/Appraisals	19.97	1.12	75.00	75.00			
	А	2021	Residential	CAMA	25.91	1.11			75.00		
022600	Almond										
	А	2020		Sales/Appraisals	14.38	1.03	79.00	79.00			
	А	2021	Residential	Sales Only	16.66	1.05			79.00		
022800	Amity										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
023000	Andover										
	A	2020		Sales/Appraisals	15.43	1.01	83.00	83.00			
	A	2020	Residential	Sales/Appraisals	10.83	0.98			83.00		
023200	Angelica										
	A	2018		Review of Reassessment			97.00	97.00			
	A	2018	Residential	Review of Reassessment					91.88		
023400	Belfast										
	A	2020		CAMA/Appraisals	16.38	1.06	77.00	77.00			
	A	2021	Residential	CAMA	18.17	1.05			77.00		
023600	Birdsall										
	A	2017		CAMA/Appraisals	15.23	1.03	81.00	81.00			
	A	2021	Residential	CAMA	14.84	1.00			73.99		
023800	Bolivar				<b></b>						
	A	2020		Sales/Appraisals	22.31	0.98	83.00	83.00			
	A	2021	Residential	Sales Only	16.59	1.05			83.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Allegany				2022 Locally		Voor of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
024200	Caneadea										
	А	2020	All Property	Review of Reassessment			93.00	93.00			
	А	2020	Residential	Review of Reassessment					85.44		
024400	Centerville										
	А	2020	All Property	CAMA/Appraisals	14.45	1.00	87.00	87.00			
	А	2021	Residential	CAMA	19.88	1.03			90.26		
024600	Clarksville										
	А	2017	All Property	CAMA/Appraisals	19.16	1.14	68.00	68.00			
	А	2021	Residential	CAMA	19.48	1.02			68.00		
024800	Cuba										
	А	2017	All Property	Sales/Appraisals	21.42	1.10	74.00	74.00		2023	
	А	2021	Residential	Sales Only	21.68	1.11			74.00	2023	
025000	Friendship										
	A	2019	All Property	CAMA/Appraisals	20.25	1.03	72.00	72.00		2023	yes
	А	2021	Residential	CAMA	19.30	1.02			64.51	2023	yes
025200	Genesee										
	А	2017	All Property	Sales/Appraisals	51.60	1.25	76.00	76.00			
	А	2021	Residential	Sales Only	26.26	1.15			76.00		
025400	Granger										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
025600	Grove										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
025800	Hume										,
	A	2019	All Property	CAMA/Appraisals	17.47	1.02	86.00	86.00		2023	yes
	А	2021	Residential		16.19	1.04			86.00	2023	yes
					-				-		2

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		County of Allegany						2022			
Municipa Code	al Name/ Size I		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
026200	New Hudson										
	A	2017		CAMA/Appraisals	17.97	1.01	77.00	77.00			
000400	A	2021	Residential	САМА	13.27	1.00			70.24		
026400	Rushford	2010	All Droparty	Deview of Decessorment			95.00	95.00			
	A	2019 2019		Review of Reassessment Review of Reassessment			85.00	85.00	80.46		
026600	A Scio	2019	Residential	Review of Reassessment					00.40		
020000	A	2021		Review of Reassessment			94.00	94.00			
	A	2021		Review of Reassessment			34.00	34.00	87.00		
026800	Ward	2021	Residential	Review of Reassessment					07.00		
020000	A	2019	All Property	Review of Reassessment			91.00	91.00			
	A	2019		Review of Reassessment			000	0.100	83.34		
027000	Wellsville										
	В	2017	All Property	Sales/Appraisals	20.59	1.11	73.00	73.00			
	В	2021		Sales Only	20.26	1.05			80.86		
027200	West Almond			-							
	А	2020	All Property	CAMA/Appraisals	13.98	0.99	92.00	92.00			
	А	2021	Residential	CAMA	16.90	1.01			85.11		
027400	Willing										
	А	2020	All Property	CAMA/Appraisals	21.30	1.00	89.00	89.00			
	А	2021	Residential	CAMA	20.43	1.04			89.00		
027600	Wirt										
	A	2018		Review of Reassessment			88.00	88.00			
	A	2018	Residential	Review of Reassessment					82.85		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Broom	ne			2022 Locally		Voor of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton										
	С	2020	All Property	Sales/Appraisals	25.05	1.06	67.50	67.50			
	С	2021	Residential	Sales Only	26.03	1.11			61.64		
032000	Barker										
	А	2019	All Property	Sales/Appraisals	13.68	1.08	85.52	100.00			
	А	2021	Residential	Sales Only	15.23	1.06			84.04		
032200	Binghamton										
	В	2020	All Property	Sales/Appraisals	26.58	1.11	59.00	59.00			
	В	2021	Residential	Sales Only	20.05	1.07			59.00		
032400	Chenango										
	В	2020		Sales/Appraisals	24.93	1.05	55.50	55.50			
	В	2021	Residential	Sales Only	23.79	1.09			55.50		
032600	Colesville										
	A	2019		CAMA/Appraisals	22.79	1.11	6.90	6.90			
	A	2021	Residential	CAMA	23.52	1.07			6.78		
032800	Conklin										
	В	2020		Sales/Appraisals	35.58	1.13	57.25	57.25			
	В	2021	Residential	Sales Only	36.15	1.20			50.89		
033000	Dickinson										
	С	2020		Sales/Appraisals	18.69	0.99	64.00	64.00			
	С	2021	Residential	Sales Only	18.61	1.06			58.27		
033200	Fenton										
	В	2017		Sales/Appraisals	12.43	1.01	56.30	56.30			
	В	2021	Residential	Sales Only	11.47	1.02			52.72		
033400	Kirkwood										
	В	2020		Sales/Appraisals	19.92	0.91	60.50	60.50			
	В	2021	Residential	Sales Only	16.85	1.03			50.40		
033600	Lisle										
	A	2020		Sales/Appraisals	22.97	1.00	89.60	89.60			
	A	2021	Residential	Sales Only	10.56	1.01			81.11		

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				County of Broome		2022 Locally 202					
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	В	2020	All Property	Sales/Appraisals	32.70	1.13	53.00	53.00			
	В	2021	Residential	Sales Only	33.02	1.15			49.67		
034000	Nanticoke										
	А	2019	All Property	Sales/Appraisals	26.46	1.02	47.20	47.20			
	А	2021	Residential	Sales Only	12.59	1.04			48.63		
034200	Sanford										
	А	2019	All Property	Sales/Appraisals	22.23	1.44	52.00	52.00			
	А	2019	Residential	Sales/Appraisals	23.88	1.02			54.30		
034400	Triangle										
	A	2018		Sales/Appraisals	44.12	1.32	87.50	87.50			
	A	2021	Residential	Sales Only	19.52	1.07			78.37		
034600	Union										
	С	2017		Sales/Appraisals	23.89	1.04	3.61	3.61			
	С	2021	Residential	Sales Only	23.04	1.07			3.61		
034800	Vestal										
	С	2022		Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
035000	Windsor										
	A	2019		Sales/Appraisals	25.33	1.19	59.00	59.00			
	A	2021	Residential	Sales Only	30.24	1.12			59.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

90 -				County of Cattaraugus				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
041200	Olean										
	С	2020		Sales/Appraisals	18.77	1.06	85.00	85.00			
	С	2021	Residential	Sales Only	20.42	1.07			80.77		
041600	Salamanca										
	С	2020	All Property	CAMA/Appraisals	18.32	1.00	13.50	13.50			
	С	2021	Residential	CAMA	17.52	1.00			13.50		
042000	Allegany										
	В	2018	All Property	Review of Reassessment			90.00	90.00			
	В	2018	Residential	Review of Reassessment					82.52		
042200	Ashford										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
042400	Carrollton										
	А	2020		Sales/Appraisals	18.02	1.00	75.00	75.00			
	А	2020	Residential	Sales/Appraisals	18.21	1.10			67.79		
042600	Coldspring										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					91.00	2023	yes
042800	Conewango	I									
	А	2020	All Property	Sales/Appraisals	20.58	1.00	47.00	47.00			
	А	2020	Residential	Sales/Appraisals	22.41	1.04			47.00		
043000	Dayton										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
043200	East Otto										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
043600	Ellicottville										
	А	2018	All Property	Sales/Appraisals	16.92	1.05	84.00	84.00			
	А	2021	Residential	Sales Only	14.35	1.04			84.00		

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				County of Cattar	augus			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
043800	Farmersville										
	A	2019		CAMA/Appraisals	21.26	1.07	76.00	76.00			
	A	2021	Residential	CAMA	23.68	1.06			76.00		
044000	Franklinville										
	А	2018	All Property	CAMA/Appraisals	23.97	1.09	53.00	53.00			
	А	2021	Residential	CAMA	19.55	1.05			55.13		
044200	Freedom										
	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
044400	Great Valley										
	А	2018	All Property	Sales/Appraisals	16.42	1.07	82.00	82.00			
	А	2021	Residential	Sales Only	15.07	1.06			82.00		
044600	Hinsdale										
	А	2020		CAMA/Appraisals	21.38	1.07	79.00	79.00			
	А	2021	Residential	CAMA	19.13	1.04			72.31		
044800	Humphrey										
	А	2020		CAMA/Appraisals	20.67	1.08	77.00	77.00			
	А	2021	Residential	CAMA	19.89	1.02			77.00		
045000	Ischua										
	А	2020	All Property	CAMA/Appraisals	21.38	1.07	79.00	79.00			
	А	2021	Residential	CAMA	19.13	1.04			72.31		
045200	Leon										
	A	2018		CAMA/Appraisals	24.62	1.02	73.00	73.00			
	А	2021	Residential	CAMA	20.20	1.04			73.00		
045400	Little Valley										
	А	2020	All Property	CAMA/Appraisals	13.32	1.06	53.00	53.00			
	А	2021	Residential	CAMA	15.03	1.03			53.00		
045600	Lyndon										
	А	2018	All Property	Review of Reassessment			84.00	84.00			
	А	2018	Residential	Review of Reassessment					76.62		

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i uge E				County of Cattar	augus			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
045800	Machias										
	A	2022		Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
046000	Mansfield										
	А	2020	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2020	Residential	Review of Reassessment					86.41	2023	
046200	Napoli										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
046400	New Albion										
	А	2020	All Property	CAMA/Appraisals	22.62	1.14	49.00	49.00		2023	
	А	2021	Residential	CAMA	19.50	1.06			53.05	2023	
046600	Olean										
	А	2020	All Property	Sales/Appraisals	17.99	1.08	63.00	63.00			
	А	2021	Residential	Sales Only	18.28	1.08			63.00		
046800	Otto										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
047000	Perrysburg										
	А	2020	All Property	CAMA/Appraisals	17.96	1.13	50.00	50.00		2023	
	А	2021	Residential	CAMA	17.80	1.06			60.24	2023	
047200	Persia										
	В	2020	All Property	Sales/Appraisals	21.30	1.12	57.00	57.00		2023	
	В	2021	Residential	Sales Only	22.40	1.09			57.00	2023	
047400	Portville										
	А	2018	All Property	Sales/Appraisals	23.84	1.12	81.00	81.00			
	А	2021	Residential	Sales Only	24.60	1.12			81.00		
047600	Randolph			-							
	A	2020	All Property	Sales/Appraisals	30.88	1.01	60.00	60.00			
	А	2021	Residential	Sales Only	22.46	1.08			66.25		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-								2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
047800	Red House										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
048000	Salamanca										
	А	2020	All Property	Sales/Appraisals	13.44	0.98	74.00	74.00			
	А	2020	Residential	Sales/Appraisals	8.33	1.00			74.00		
048200	South Valley	,									
	А	2020	All Property	Sales/Appraisals	22.59	1.00	65.00	65.00			
	А	2020	Residential	Sales/Appraisals	21.23	1.08			57.08		
048400	Yorkshire										
	В	2020	All Property	CAMA/Appraisals	17.67	1.04	12.00	12.00			
	В	2021	Residential	CAMA	18.31	1.02			12.99		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug	ja			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
050100	Auburn										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
052200	Brutus										
	В	2017		Sales/Appraisals	14.17	1.03	78.00	78.00			
	В	2021	Residential	Sales Only	13.68	1.04			78.00		
052400	Cato										
	А	2018	All Property	Sales/Appraisals	35.38	1.02	76.00	76.00			
	А	2021	Residential	Sales Only	15.10	1.06			79.05		
052600	Conquest										
	А	2021	• •	Review of Reassessment			94.00	94.00			
	А	2021	Residential	Review of Reassessment					94.00		
052800	Fleming										
	В	2019	All Property	Review of Reassessment			92.00	92.00			
	В	2019	Residential	Review of Reassessment					92.00		
053000	Genoa										
	А	2021	All Property	Review of Reassessment			98.00	98.00			
	А	2021	Residential	Review of Reassessment					98.00		
053200	Ira										
	А	2020	All Property	Sales/Appraisals	17.51	1.03	85.00	85.00			
	А	2021	Residential	Sales Only	9.26	1.02			85.00		
053400	Ledyard										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
053600	Locke										
	А	2020	All Property	Review of Reassessment			97.00	97.00			
	А	2020	Residential	Review of Reassessment					97.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug	а			2022		Maan of	Qualizat
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
053800	Mentz										
	В	2020	All Property	CAMA/Appraisals	23.53	1.09	88.00	88.00			
	В	2021	Residential	CAMA	22.83	1.09			82.74		
054000	Montezuma										
	А	2018	All Property	Sales/Appraisals	33.04	1.18	62.00	62.00			
	А	2018	Residential	Sales/Appraisals	28.57	1.19			64.67		
054200	Moravia										
	В	2018	All Property	Sales/Appraisals	24.93	1.07	66.00	66.00		2023	
	В	2021	Residential	Sales Only	18.24	1.03			66.00	2023	
054400	Niles										
	А	2019	All Property	Review of Reassessment			92.00	92.00			
	А	2019	Residential	Review of Reassessment					92.00		
054600	Owasco										
	В	2017	All Property	Sales/Appraisals	13.28	1.04	63.00	63.00			
	В	2021	Residential	Sales Only	10.33	1.01			61.77		
054800	Scipio										
	А	2019	All Property	Sales/Appraisals	13.34	0.98	83.00	83.00			
	А	2021	Residential	Sales Only	13.00	1.02			83.00		
055000	Sempronius										
	А	2019	All Property	CAMA/Appraisals	12.75	0.99	83.00	83.00			
	А	2021	Residential	CAMA	15.09	0.98			83.00		
055200	Sennett										
	В	2017	All Property	Sales/Appraisals	15.43	1.02	78.00	78.00			
	В	2021	Residential	Sales Only	14.66	1.05			77.00		
055400	Springport										
	В	2021	All Property	Review of Reassessment			99.00	99.00		2023	yes
	В	2021	Residential	Review of Reassessment					99.00	2023	yes
055600	Sterling										
	А	2019	All Property	CAMA/Appraisals	19.10	1.03	81.00	81.00			
	А	2021	Residential	CAMA	20.15	1.04			81.00		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Cayug	ty of Cayuga			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
055800	Summerhill										
	А	2017	All Property	CAMA/Appraisals	15.48	0.99	69.00	69.00		2023	
	А	2021	Residential	CAMA	16.41	1.00			69.00	2023	
056000	Throop										
	В	2017	All Property	Sales/Appraisals	20.40	1.05	77.00	77.00		2023	
	В	2021	Residential	Sales Only	14.38	1.02			77.00	2023	
056200	Venice										
	А	2019	All Property	CAMA/Appraisals	15.83	1.03	83.00	83.00		2023	
	А	2021	Residential	CAMA	17.36	1.01			83.00	2023	
056400	Victory										
	А	2019	All Property	Review of Reassessment			92.00	92.00			
	А	2019	Residential	Review of Reassessment					92.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	210			County of Chaut	auqua			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
060300	Dunkirk										
	С	2018		Sales/Appraisals	36.65	1.18	63.00	63.00			
	С	2021	Residential	Sales Only	38.87	1.23			63.00		
060800	Jamestown										
	С	2018	All Property	Review of Reassessment			88.00	88.00			
	С	2018	Residential	Review of Reassessment					80.48		
062000	Arkwright										
	A	2018		CAMA/Appraisals	17.35	1.00	41.00	41.00			
	А	2021	Residential	CAMA	18.76	1.05			41.00		
062200	Busti										
	В	2018		Review of Reassessment			82.75	82.75			
	В	2018	Residential	Review of Reassessment					74.64		
062400	Carroll										
	A	2018		CAMA/Appraisals	13.72	1.02	85.75	85.75			
	А	2021	Residential	CAMA	14.25	1.02			81.45		
062600	Charlotte										
	А	2018		CAMA/Appraisals	19.45	1.06	78.15	78.15			
	А	2021	Residential	CAMA	17.06	1.01			78.15		
062800	Chautauqua										
	А	2021	All Property	Review of Reassessment			99.00	99.00			
	А	2021	Residential	Review of Reassessment					99.00		
063000	Cherry Cree										
	A	2018		CAMA/Appraisals	21.07	0.97	75.40	75.40			
	А	2021	Residential	CAMA	21.89	1.02			75.40		
063200	Clymer										
	A	2020		Review of Reassessment			97.00	97.00			
	А	2020	Residential	Review of Reassessment					90.66		
063400	Dunkirk										
	В	2018	• •	CAMA/Appraisals	17.18	1.03	58.00	58.00			
	В	2021	Residential	CAMA	16.12	1.02			53.78		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chauta	auqua			2022 Locally	2022	Year of	Cyclical
	Name/ Size		Property RD Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
063600	Ellery										
	A	2018		Sales/Appraisals	17.27	1.02	78.60	78.60			
	A	2021	Residential	Sales Only	18.70	1.04			78.60		
063800	Ellicott										
	В	2020		Review of Reassessment			92.75	92.75			
	В	2020	Residential	Review of Reassessment					87.04		
064000	Ellington										
	A	2020		Review of Reassessment			100.00	100.00		2023	yes
	A	2020	Residential	Review of Reassessment					92.69	2023	yes
064200	French Creek										
	A	2020		Review of Reassessment			94.90	94.90		2023	
	A	2020	Residential	Review of Reassessment					86.05	2023	
064400	Gerry										
	A	2018		CAMA/Appraisals	14.06	1.02	81.50	81.50			
	A	2021	Residential	САМА	14.82	1.02			81.50		
064600	Hanover	0047			00.04	4 00	~~~~	~~~~			
	В	2017		Sales/Appraisals	22.84	1.08	69.00	69.00	~~~~		
004000	В	2021	Residential	Sales Only	23.34	1.09			69.00		
064800	Harmony	0040					07.00	07.00			
	A	2018		Review of Reassessment			87.60	87.60	04.04		
005000	A	2018	Residential	Review of Reassessment					81.04		
065000	Kiantone	2018		Review of Reassessment			87.60	87.60			
	A	2018		Review of Reassessment			07.00	07.00	81.04		
065200	A Mina	2010	Residential	Review of Reassessment					01.04		
065200	A	2020		Review of Reassessment			94.90	94.90		2023	
	A	2020		Review of Reassessment			34.30	94.90	86.05	2023	
065400	North Harmony		Residential	Review of Reassessment					00.05	2025	
000400	A	2017		Sales/Appraisals	19.63	1.01	76.20	76.20			
	A	2017		Sales Only	19.03	1.05	10.20	10.20	76.20		
	/ X	2021	Residential	Gales Only	10.40	1.00			10.20		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chaut	auqua			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *	e Evaluate	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment	Reassessment
065600	Poland										
	A	2020		Review of Reassessment			92.00	92.00			
	А	2020	Residential	Review of Reassessment					84.81		
065800	Pomfret			<b>-</b> · · · · ·							
	В	2018		Sales/Appraisals	20.88	1.09	15.00	15.00			
	В	2021	Residential	Sales Only	21.77	1.07			15.00		
066000	Portland	004.0			00.00	4 00	45.00	45.00			
	B	2018		Sales/Appraisals	30.03	1.03	45.00	45.00	40.00		
000000	B	2021	Residential	Sales Only	24.66	1.12			46.09		
066200	Ripley	2018	All Droporty	Deview of Decessorment			91.00	91.00		2022	
	A	2018		Review of Reassessment Review of Reassessment			91.00	91.00	91.00	2023 2023	
066400	A Sheridan	2010	Residential	Review of Reassessment					91.00	2023	
000400	A	2018	All Property	Sales/Appraisals	28.27	1.06	51.00	51.00			
	A	2018		Sales/Appraisals	19.98	1.07	01.00	01.00	51.00		
066600	Sherman	2010	Residential	oulos/ opraiduis	10.00	1.07			01.00		
000000	A	2020	All Property	Review of Reassessment			94.90	94.90		2023	
	A	2020	Residential				0.100	000	86.05	2023	
066800	Stockton										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022		Review of Reassessment					100.00		
067000	Villenova										
	А	2018	All Property	CAMA/Appraisals	38.48	1.01	43.00	43.00			
	А	2021	Residential	CAMA	22.52	1.05			49.15		
067200	Westfield										
	А	2018	All Property	Sales/Appraisals	27.41	1.04	66.00	66.00			
	А	2021	Residential	Sales Only	24.98	1.10			68.01		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chem	ung			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property RD Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
070400	Elmira										
	С	2017	All Property	CAMA/Appraisals	18.96	1.02	70.00	70.00			
	С	2021	Residential	CAMA	17.69	1.04			70.00		
072000	Ashland										
	В	2017	All Property	Sales/Appraisals	77.73	1.70	1.27	1.43			
	В	2017	Residential	Sales/Appraisals	32.24	1.19			1.31		
072200	Baldwin										
	А	2017	All Property	Sales/Appraisals	26.16	1.02	1.42	1.42			
	А	2017	Residential	Sales/Appraisals	23.91	1.10			1.47		
072400	Big Flats										
	В	2018	All Property	CAMA/Appraisals	10.58	0.99	91.71	100.00			
	В	2021	Residential	CAMA	10.71	0.99			89.91		
072600	Catlin										
	А	2020		Sales/Appraisals	27.18	1.04	89.00	89.00		2023	
	А	2021	Residential	Sales Only	21.82	1.12			89.00	2023	
072800	Chemung										
	А	2020	All Property	Review of Reassessment			93.08	100.00		2023	
	А	2020	Residential	Review of Reassessment					90.88	2023	
073000	Elmira										
	В	2020	All Property	Sales/Appraisals	14.15	1.30	79.00	79.00			
	В	2021	Residential	Sales Only	13.96	1.00			79.00		
073200	Erin										
	А	2017		Sales/Appraisals	23.93	0.98	66.00	66.00			
	А	2021	Residential	Sales Only	17.21	1.06			64.34		
073400	Horseheads										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
073600	Southport										
	В	2019		Review of Reassessment			90.00	90.00			
	В	2019	Residential	Review of Reassessment					83.24		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chem	ung			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
073800	Van Etten										
	А	2018	All Property	Sales/Appraisals	32.40	1.11	79.00	79.00			
	А	2018	Residential	Sales/Appraisals	22.93	1.09			78.85		
074000	Veteran										
	А	2018	All Property	Review of Reassessment			97.00	97.00		2023	yes
	Α	2018	Residential	Review of Reassessment					90.08	2023	yes

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cher	nango			2022 Locally		Veer of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	С	2017	All Property	CAMA/Appraisals	17.23	1.04	56.00	56.00			
	С	2021	Residential	CAMA	17.05	1.01			52.47		
082000	Afton										
	А	2020	All Property	Sales/Appraisals	45.80	1.29	58.00	58.00			
	А	2021	Residential	Sales Only	27.48	1.16			58.00		
082200	Bainbridge										
	А	2018		Sales/Appraisals	20.81	1.08	87.00	87.00			
	А	2021	Residential	Sales Only	21.43	1.07			85.03		
082400	Columbus										
	А	2019	All Property	Sales/Appraisals	16.21	0.85	95.00	95.00			
	А	2019	Residential	Sales/Appraisals	18.47	1.07			83.54		
082600	Coventry										
	А	2017		Sales/Appraisals	11.73	1.03	94.00	94.00			
	А	2021	Residential	Sales Only	8.62	1.05			94.00		
082800	German										
	А	2020		Sales/Appraisals	18.18	1.00	40.50	40.50			
	А	2020	Residential	Sales/Appraisals	15.14	1.04			37.11		
083000	Greene										
	А	2018		Sales/Appraisals	23.72	1.00	80.00	80.00			
	А	2021	Residential	Sales Only	16.45	1.03			80.00		
083200	Guilford										
	А	2019		Sales/Appraisals	15.35	1.01	89.00	89.00			
	А	2019	Residential	Sales/Appraisals	12.56	1.03			83.48		
083400	Lincklaen										
	А	2019		Sales/Appraisals	33.09	1.18	45.80	45.80			
	А	2019	Residential	Sales/Appraisals	26.57	1.10			45.07		
083600	Mc Donougł										
	А	2020		CAMA/Appraisals	29.15	0.99	63.59	63.59			
	А	2021	Residential	CAMA	22.52	1.04			61.61		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Chen	ango			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
083800	New Berlin										
	А	2019		Sales/Appraisals	15.86	1.08	82.00	82.00			
	А	2021	Residential	Sales Only	16.45	1.05			82.00		
084000	North Norwic	h									
	А	2020	All Property	Sales/Appraisals	22.11	0.96	48.90	48.90			
	А	2021	Residential	Sales Only	19.69	1.03			47.64		
084200	Norwich										
	А	2020	All Property	CAMA/Appraisals	21.29	1.05	40.00	40.00			
	А	2021	Residential	CAMA	22.49	1.04			39.54		
084400	Otselic										
	А	2019	All Property	Sales/Appraisals	39.14	1.10	36.48	36.48			
	А	2019	Residential	Sales/Appraisals	33.35	1.10			35.03		
084600	Oxford										
	А	2020	All Property	Sales/Appraisals	26.65	1.11	51.60	51.60			
	А	2021	Residential	Sales Only	31.56	1.15			48.98		
084800	Pharsalia										
	А	2019	All Property	Sales/Appraisals	37.67	0.98	45.22	45.22			
	А	2019	Residential	Sales/Appraisals	32.94	0.99			43.08		
085000	Pitcher										
	А	2019	All Property	Sales/Appraisals	30.11	1.10	38.50	38.50			
	А	2019	Residential	Sales/Appraisals	28.32	1.08			41.67		
085200	Plymouth										
	А	2020	All Property	Sales/Appraisals	45.84	1.12	46.20	46.20			
	А	2020	Residential	Sales/Appraisals	45.23	1.22			44.01		
085400	Preston										
	А	2020	All Property	Sales/Appraisals	13.02	1.09	36.00	36.00			
	А	2020	Residential	Sales/Appraisals	13.41	1.05			35.14		
085600	Sherburne										
	А	2019	All Property	Sales/Appraisals	25.83	1.02	60.00	60.00			
	А	2021	Residential	Sales Only	22.37	1.07			54.68		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Chena	ango			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
085800	Smithville										
	А	2020	All Property	Sales/Appraisals	27.68	1.13	54.00	54.00			
	А	2020	Residential	Sales/Appraisals	29.96	1.07			53.76		
086000	Smyrna										
	А	2020	All Property	Sales/Appraisals	55.94	1.24	54.60	54.60			
	А	2020	Residential	Sales/Appraisals	40.35	1.20			53.47		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	524			County of Clinton				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
091300	Plattsburgh										
	С	2022	All Property				100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
092000	Altona										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
092200	Ausable										
	А	2019	All Property	Review of Reassessment			81.00	81.00		2023	
	А	2019	Residential	Review of Reassessment					73.69	2023	
092400	Beekmantow	n									
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
092600	Black Brook										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
092800	Champlain										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
093000	Chazy										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
093200	Clinton										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
093400	Dannemora										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
093600	Ellenburg										
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Clinton		2022 Locally 2022				Quality	
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
094000	Peru										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
094200	Plattsburgh										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					94.57	2023	
094400	Saranac										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
094600	Schuyler Fal	ls									
	В	2019	All Property	Review of Reassessment			85.00	85.00		2023	
	В	2019	Residential	Review of Reassessment					77.67	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Boll Yoar			County of Columbia				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
100600	Hudson										
	С	2019		Review of Reassessment			85.00	85.00			
	С	2019	Residential	Review of Reassessment					76.77		
102000	Ancram										
	А	2020	All Property	Sales/Appraisals	22.01	1.16	74.00	74.00		2023	
	А	2021	Residential	Sales Only	18.82	1.11			74.00	2023	
102200	Austerlitz										
	А	2019	All Property	Review of Reassessment			83.00	83.00			
	А	2019	Residential	Review of Reassessment					83.00		
102400	Canaan										
	А	2018	All Property	Review of Reassessment			88.00	88.00		2024	
	А	2018	Residential	Review of Reassessment					88.00	2024	
102600	Chatham										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
102800	Claverack										
	В	2021	All Property	Review of Reassessment			87.00	87.00			
	В	2021	Residential	Review of Reassessment					87.00		
103000	Clermont										
	В	2019	All Property	Review of Reassessment			84.00	84.00		2023	yes
	В	2019	Residential	Review of Reassessment					68.19	2023	yes
103200	Copake										
	A	2019	All Property	Sales/Appraisals	25.34	1.05	80.00	80.00			
	А	2021	Residential	Sales Only	20.12	1.04			80.00		
103400	Gallatin										
	А	2018	All Property	Review of Reassessment			78.00	78.00			
	А	2018	Residential	Review of Reassessment					78.00		
103600	Germantowr	n									
	В	2021	All Property	Review of Reassessment			80.00	80.00			
	В	2021		Review of Reassessment					80.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Columbia			2022 Locally 2022			Year of	Cyclical
	Municipal   Name/ Size Category * F	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
103800	Ghent										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
104000	Greenport										
	В	2020		Review of Reassessment			90.00	90.00			
	В	2020	Residential	Review of Reassessment					78.79		
104200	Hillsdale										
	A	2019		Review of Reassessment			83.00	83.00			
	A	2019	Residential	Review of Reassessment					83.00		
104400	Kinderhook										
	В	2020		Review of Reassessment			79.00	79.00			
	В	2020	Residential	Review of Reassessment					79.00		
104600	Livingston										
	A	2019		CAMA/Appraisals	26.53	1.15	65.00	65.00			
	A	2021	Residential	CAMA	21.19	1.04			55.94		
104800	New Lebanor										
	A	2019		Review of Reassessment			90.00	90.00		2024	yes
	A	2019	Residential	Review of Reassessment					90.00	2024	yes
105000	Stockport										
	В	2019		Sales/Appraisals	19.97	1.08	60.00	60.00		2024	
	В	2019	Residential	Sales/Appraisals	19.51	1.08			60.00	2024	
105200	Stuyvesant										
	A	2019		Review of Reassessment			79.00	79.00			
	A	2019	Residential	Review of Reassessment					79.00		
105400	Taghkanic										
	A	2020		Review of Reassessment			81.00	81.00			
	A	2020	Residential	Review of Reassessment					81.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	220			County of Cortla	nd			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
110200	Cortland										
	С	2019		CAMA/Appraisals	10.85	1.01	83.00	83.00		2023	
	С	2021	Residential	CAMA	11.69	1.01			83.00	2023	
112000	Cincinnatus										
	А	2020	All Property	Review of Reassessment			100.00	100.00			
	А	2020	Residential	Review of Reassessment					100.00		
112200	Cortlandville	•									
	В	2017	All Property	Sales/Appraisals	12.98	1.00	80.00	80.00			
	В	2021	Residential	Sales Only	11.37	1.01			77.37		
112400	Cuyler										
	А	2017	All Property	Sales/Appraisals	19.43	1.01	86.00	86.00			
	А	2017	Residential	Sales/Appraisals	17.53	1.08			83.96		
112600	Freetown										
	А	2019	All Property	Review of Reassessment			91.00	91.00			
	А	2019	Residential	Review of Reassessment					85.26		
112800	Harford										
	А	2020	All Property	Review of Reassessment			100.00	100.00			
	А	2020	Residential	Review of Reassessment					89.72		
113000	Homer										
	В	2017	All Property	CAMA/Appraisals	20.49	0.96	84.00	84.00			
	В	2021	Residential	CAMA	11.88	1.01			84.00		
113200	Lapeer										
	А	2017	All Property	Sales/Appraisals	22.41	1.00	87.00	87.00			
	А	2021	Residential	Sales Only	14.28	1.03			80.91		
113400	Marathon										
	А	2017	All Property	Sales/Appraisals	22.41	1.00	87.00	87.00			
	А	2021	Residential	Sales Only	14.28	1.03			80.91		
113600	Preble										
	А	2017	All Property	CAMA/Appraisals	17.87	0.94	78.00	78.00			
	А	2021	Residential	CAMA	13.75	1.01			75.87		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cortland				2022 Locally 2022			Cyclical
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment
113800	Scott										
	А	2017	All Property	CAMA/Appraisals	17.87	0.94	78.00	78.00			
	А	2021	Residential	CAMA	13.75	1.01			75.87		
114000	Solon										
	А	2018	All Property	Sales/Appraisals	17.17	1.05	70.00	70.00			
	А	2018	Residential	Sales/Appraisals	20.95	1.10			70.00		
114200	Taylor										
	A	2020		Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					92.45		
114400	Truxton										
	A	2020		Sales/Appraisals	22.79	0.97	80.00	80.00			
	A	2020	Residential	Sales/Appraisals	22.95	1.08			77.03		
114600	Virgil				~~ ~~						
	A	2020		CAMA/Appraisals	22.02	0.95	78.00	78.00			
	A	2021	Residential	САМА	13.30	1.00			78.00		
114800	Willet	0040			05.40	4 07	70 50	70 50			
	A	2018		CAMA/Appraisals	25.40	1.07	78.50	78.50	70.00		
	A	2021	Residential	CAMA	17.78	1.02			76.32		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Delaw		2022		Ma an af	Qualitati		
	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
122200	Bovina										
	А	2018	All Property	Sales/Appraisals	21.36	0.95	19.50	19.50			
	А	2018	Residential	Sales/Appraisals	12.67	1.03			19.70		
122400	Colchester										
	А	2017	All Property	Sales/Appraisals	38.32	0.96	2.82	4.00			
	А	2017	Residential	Sales/Appraisals	38.31	1.26			2.09		
122600	Davenport										
	А	2017	All Property	Sales/Appraisals	40.38	1.29	60.58	60.58			
	А	2021	Residential	Sales Only	18.67	1.04			60.58		
122800	Delhi										
	А	2018	All Property	Sales/Appraisals	25.28	0.87	48.85	48.85			
	А	2018		Sales/Appraisals	23.96	1.04			42.44		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	3.71	10.00			
	А	2016	Residential	Sales/Appraisals	37.73	1.14			3.84		
123200	Franklin										
	А	2021	All Property	Review of Reassessment			94.00	94.00			
	А	2021	Residential	Review of Reassessment					89.29		
123400	Hamden										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
123600	Hancock										,
	A	2017	All Property	Sales/Appraisals	36.60	1.13	10.83	10.83			
	А	2017		Sales/Appraisals	39.52	1.20			10.83		
123800	Harpersfield										
	A	2017	All Propertv	Sales/Appraisals	29.58	1.09	24.00	24.00			
	A	2017		Sales/Appraisals	31.66	1.17			24.44		
	-										

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Delaw	are			2022 Locally		Voor of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2020		CAMA/Appraisals	16.20	1.01	81.00	81.00			
	A	2021	Residential	CAMA	17.32	1.02			81.00		
124200	Masonville										
	A	2019		Review of Reassessment			84.83	84.83			
	A	2019	Residential	Review of Reassessment					76.05		
124400	Meredith										
	A	2020		CAMA/Appraisals	16.20	1.01	81.00	81.00			
	A	2021	Residential	CAMA	17.32	1.02			81.00		
124600	Middletown										
	A	2018		Sales/Appraisals	25.82	0.76	85.50	85.50			
	А	2021	Residential	Sales Only	28.57	1.14			72.84		
124800	Roxbury										
	A	2020		Review of Reassessment			81.00	81.00		2023	yes
	А	2020	Residential	Review of Reassessment					72.56	2023	yes
125000	Sidney										
	В	2020	All Property	Sales/Appraisals	26.13	1.08	64.28	64.28			
	В	2021	Residential	Sales Only	26.06	1.11			64.28		
125200	Stamford										
	А	2017	All Property	Sales/Appraisals	50.59	1.08	22.80	22.80			
	А	2017	Residential	Sales/Appraisals	39.16	1.21			22.80		
125400	Tompkins										
	А	2016		Sales/Appraisals	31.00	0.48	3.51	6.00			
	А	2016	Residential	Sales/Appraisals	31.27	1.11			2.48		
125600	Walton										
	А	2018	1 2	Review of Reassessment			85.00	85.00			
	А	2018	Residential	Review of Reassessment					85.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Dutch		2022 Locally	Veer of	Cyclical			
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
131300	Poughkeeps	ie									
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
132000	Amenia										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
132200	Beekman										
	С	2018	All Property	Review of Reassessment			76.85	76.85			
	С	2018	Residential	Review of Reassessment					76.85		
132400	Clinton										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
132600	Dover										
	В	2017	All Property	Sales/Appraisals	14.16	1.01	42.00	42.00			
	В	2021	Residential	Sales Only	13.26	1.02			42.00		
132800	East Fishkill										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
133000	Fishkill										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
133200	Hyde Park										
	С	2017	All Property	Sales/Appraisals	15.07	1.01	44.75	44.75			
	С	2021	Residential	Sales Only	13.17	1.01			43.85		
133400	La Grange										
	В	2019	All Property	Review of Reassessment			81.00	81.00			
	В	2019	Residential	Review of Reassessment					75.13		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Dutchess				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category * Fe	Roll Year Evaluated or COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
133600	Milan										
	А	2022		Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
133800	Northeast										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
134000	Pawling										
	В	2017	All Property	Sales/Appraisals	18.48	1.06	38.75	38.75			
	В	2021	Residential	Sales Only	14.99	1.00			36.95		
134200	Pine Plains										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
134400	Pleasant Valle	у									
	В	2019	All Property	Review of Reassessment			85.56	85.56			
	В	2019	Residential	Review of Reassessment					79.28		
134600	Poughkeepsie										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
134800	Red Hook										
	В	2022	All Property	Review of Reassessment			98.00	98.00		2023	
	В	2022	Residential	Review of Reassessment					98.00	2023	
135000	Rhinebeck										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
135200	Stanford										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
135400	Union Vale										
	В	2019	All Property	Review of Reassessment			76.90	76.90			
	В	2019	Residential	Review of Reassessment					76.90		

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2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Dutch	ess			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
135600	Wappinger										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
135800	Washington										
	А	2019	All Property	Review of Reassessment			88.00	88.00			
	А	2019	Residential	Review of Reassessment					80.68		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page c	535			County of Erie				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
140200	Buffalo										
	С	2020		Review of Reassessment			78.00	78.00			
	С	2020	Residential	Review of Reassessment					70.42		
140900	Lackawanna	a									
	С	2020	All Property	Review of Reassessment			90.00	90.00			
	С	2020	Residential	Review of Reassessment					83.21		
141600	Tonawanda										
	С	2018		Review of Reassessment			78.00	78.00		2023	
	С	2018	Residential	Review of Reassessment					78.00	2023	
142000	Alden										
	В	2017	All Property	Sales/Appraisals	14.87	1.01	74.00	74.00			
	В	2021	Residential	Sales Only	14.16	1.02			74.00		
142200	Amherst										
	С	2020	All Property	Sales/Appraisals	12.64	0.99	74.00	74.00			
	С	2021	Residential	Sales Only	11.36	1.00			74.00		
142400	Aurora										
	В	2019	All Property	Sales/Appraisals	13.89	0.99	26.50	26.50			
	В	2021	Residential	Sales Only	13.69	1.00			26.50		
142600	Boston										
	В	2017	All Property	Sales/Appraisals	17.97	1.01	66.00	66.00			
	В	2021	Residential	Sales Only	17.22	1.01			66.00		
142800	Brant										
	А	2017	All Property	CAMA/Appraisals	17.61	1.02	63.00	63.00			
	А	2021	Residential	CAMA	17.62	1.01			64.10		
143000	Cheektowag	ja									
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
143200	Clarence										-
	С	2021	All Property	Review of Reassessment			95.00	95.00			
	С	2021	Residential	Review of Reassessment					95.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Erie				2022 Locally		Veer of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	А	2019		Sales/Appraisals	21.46	0.99	30.00	30.00			
	А	2021	Residential	Sales Only	13.93	1.03			31.23		
143600	Collins										
	В	2019	All Property	Sales/Appraisals	23.83	1.70	42.00	42.00			
	В	2021	Residential	Sales Only	24.22	1.09			46.61		
143800	Concord										
	В	2019		Sales/Appraisals	16.65	0.67	34.00	34.00			
	В	2021	Residential	Sales Only	14.19	1.02			31.61		
144000	Eden										
	В	2019	All Property	Sales/Appraisals	19.86	1.01	46.00	46.00			
	В	2021	Residential	Sales Only	18.45	1.03			46.00		
144200	Elma										
	В	2019	All Property	Sales/Appraisals	15.61	1.00	3.22	3.22			
	В	2021	Residential	Sales Only	15.64	1.01			3.22		
144400	Evans										
	В	2017	All Property	Sales/Appraisals	19.63	1.03	65.00	65.00			
	В	2021	Residential	Sales Only	19.22	1.03			65.00		
144600	Grand Island										
	С	2021	All Property	Review of Reassessment			90.00	90.00			
	С	2021	Residential	Review of Reassessment					90.00		
144800	Hamburg										
	С	2019	All Property	Sales/Appraisals	12.80	1.03	37.00	37.00			
	С	2021	Residential	Sales Only	11.82	1.01			37.00		
145000	Holland										
	А	2017		Sales/Appraisals	14.04	1.01	64.00	64.00			
	А	2021	Residential	Sales Only	14.05	1.01			64.00		
145200	Lancaster										
	С	2020		Review of Reassessment			87.00	87.00			
	С	2020	Residential	Review of Reassessment					87.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Erie				2022		No on of	Qualizat
Municipa Code	Municipal I Name/ Size Category * F	Roll Year Evaluated for COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	В	2019	All Property	Sales/Appraisals	18.38	0.96	30.00	30.00			
	В	2021	Residential	Sales Only	12.22	1.02			30.30		
145600	Newstead										
	В	2020	All Property	Review of Reassessment			86.00	86.00		2023	yes
	В	2020	Residential	Review of Reassessment					86.00	2023	yes
145800	North Collins										
	A	2017		Sales/Appraisals	24.89	1.12	59.00	59.00			
	A	2021	Residential	Sales Only	27.51	1.11			60.67		
146000	Orchard Park										
	С	2019		Sales/Appraisals	13.53	0.99	39.00	39.00			
	С	2021	Residential	Sales Only	13.37	0.98			39.00		
146200	Sardinia					4					
	A	2019		Sales/Appraisals	21.98	1.07	44.00	44.00			
	A — .	2021	Residential	Sales Only	22.68	1.09			44.00		
146400	Tonawanda	0040			40.00	4 00	00.00	00.00			
	С	2019		Sales/Appraisals	12.99	1.00	29.00	29.00	00.00		
4 4 0 0 0 0	C	2021	Residential	Sales Only	12.16	1.02			29.00		
146600	Wales	2040			40.00	0.04	22.00	22.00			
	A	2019		Sales/Appraisals	16.30	0.81	32.00	32.00	00.47		
440000	A West Canada	2021	Residential	Sales Only	14.19	1.03			29.17		
146800	West Seneca C	2019		Sales/Appraisals	14.89	0.99	30.00	30.00			
	C	2019	Residential	Sales Only	14.89 14.50	1.01	30.00	30.00	30.00		
	C	2021	Residential	Sales Ully	14.50	1.01			30.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	D30			County of Essex				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
152000	Chesterfield										
	А	2022	All Property				100.00	100.00		2023	
	А	2022	Residential	Review of Reassessment					100.00	2023	
152200	Crown Point										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
152400	Elizabethtowr	า									
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
152600	Essex										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
152800	Jay										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
153000	Keene										
	А	2019	All Property	Review of Reassessment			85.00	85.00		2023	yes
	А	2019	Residential	Review of Reassessment					79.82	2023	yes
153200	Lewis										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
153400	Minerva										-
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
153600	Moriah										-
	А	2020	All Property	Review of Reassessment			94.00	94.00		2023	yes
	А	2020	Residential	Review of Reassessment					88.58	2023	yes
153800	Newcomb										-
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					110.19	2023	yes
											-

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

rayer	55			County of Essex				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
154000	North Elba										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
154200	North Hudsor										
	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154400	St. Armand										
	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154600	Schroon						400.00	400.00			
	A	2022		Review of Reassessment			100.00	100.00	400.00	2023	yes
454000	A	2022	Residential	Review of Reassessment					100.00	2023	yes
154800	Ticonderoga	2022	All Droports	Review of Reassessment			100.00	100.00		2023	1/00
	A A	2022	Residential	Review of Reassessment			100.00	100.00	100.00	2023	yes
155000	A Westport	2022	Residential	Review of Reassessment					100.00	2023	yes
155000	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	A	2022		Review of Reassessment			100.00	100.00	100.00	2023	yes
155200	Willsboro	2022	Residential	Review of Reassessment					100.00	2020	yes
100200	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022	1 2	Review of Reassessment			100100	100100	100.00	2023	yes
155400	Wilmington										,
	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
											-

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age b				County of Frank	lin			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
162000	Tupper Lake										
	А	2019		Sales/Appraisals	20.71	1.08	81.00	81.00			
	А	2021	Residential	Sales Only	20.57	1.07			81.00		
162200	Bangor										
	А	2018		CAMA/Appraisals	25.52	1.14	72.00	72.00			
	А	2021	Residential	CAMA	24.48	1.09			77.02		
162400	Bellmont										
	А	2019	All Property	Sales/Appraisals	70.48	1.67	88.50	88.50			
	А	2021	Residential	Sales Only	16.09	1.01			88.50		
162600	Bombay										
	А	2018	All Property	Sales/Appraisals	48.67	1.38	80.00	80.00			
	А	2018	Residential	Sales/Appraisals	24.71	1.13			80.00		
162800	Brandon										
	А	2018	All Property	Sales/Appraisals	27.70	1.08	77.00	77.00			
	А	2018	Residential	Sales/Appraisals	34.80	1.25			77.00		
163000	Brighton										
	A	2020	All Property	Sales/Appraisals	33.28	1.02	65.50	65.50			
	А	2020	Residential	Sales/Appraisals	26.66	1.22			65.50		
163200	Burke										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
163400	Chateaugay	,									
	A	2017	All Property	Sales/Appraisals	43.94	0.86	69.00	69.00		2023	yes
	А	2017	Residential	Sales/Appraisals	28.00	1.14			69.00	2023	yes
163600	Constable										
	A	2018	All Property	Sales/Appraisals	18.96	1.17	9.50	9.50			
	А	2018		Sales/Appraisals	23.77	1.13			9.50		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			91.00	91.00			
	A	2019		Review of Reassessment					91.00		
		_0.0									

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Franklin							
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2017		Sales/Appraisals	29.22	0.95	78.00	78.00			
	А	2017	Residential	Sales/Appraisals	24.14	1.04			78.00		
164200	Fort Covingto										
	А	2017		Sales/Appraisals	22.35	0.99	77.00	77.00			
	А	2017	Residential	Sales/Appraisals	15.32	1.06			77.00		
164400	Franklin										
	A	2018		Sales/Appraisals	29.11	1.00	80.00	80.00			
	A	2018	Residential	Sales/Appraisals	21.36	1.02			80.00		
164600	Harrietstown										
	А	2020		Sales/Appraisals	22.40	1.10	84.00	84.00			
	A	2021	Residential	Sales Only	18.30	1.04			73.74		
164800	Malone										
	В	2018		CAMA/Appraisals	20.76	1.05	68.50	68.50			
	В	2021	Residential	CAMA	20.08	1.03			68.50		
165000	Moira										
	A	2019		Sales/Appraisals	24.49	1.11	85.00	85.00			
	А	2021	Residential	Sales Only	26.18	1.11			85.00		
165200	Santa Clara										
	A	2019		Sales/Appraisals	15.29	0.97	84.00	84.00			
	А	2021	Residential	Sales Only	15.36	1.00			84.00		
165400	Waverly										
	А	2019		Sales/Appraisals	33.46	1.42	79.00	79.00			
	A	2019	Residential	Sales/Appraisals	28.35	1.21			83.39		
165600	Westville										
	А	2019		CAMA/Appraisals	15.06	1.05	86.50	86.50			
	А	2021	Residential	CAMA	14.33	1.03			86.50		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

90 -				County of Fultor	1			2022 Locally		Veer of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	С	2020	All Property	Sales/Appraisals	25.41	1.10	89.00	89.00			
	С	2021	Residential	Sales Only	26.71	1.15			83.12		
170800	Johnstown										
	С	2019	All Property	Sales/Appraisals	22.17	1.03	84.00	84.00			
	С	2021	Residential	Sales Only	23.54	1.09			78.03		
172000	Bleecker										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	В	2019	All Property	Sales/Appraisals	29.75	1.08	63.50	63.50			
	В	2021	Residential	Sales Only	21.80	1.06			63.50		
172400	Caroga										
	A	2019	All Property	Sales/Appraisals	21.49	1.09	52.00	52.00			
	А	2019	Residential	Sales/Appraisals	14.66	1.04			48.42		
172600	Ephratah										
	A	2019	All Property	Sales/Appraisals	22.11	0.94	61.00	61.00			
	А	2019	Residential	Sales/Appraisals	14.54	1.01			61.00		
172800	Johnstown										
	В	2020	All Property	Sales/Appraisals	29.38	1.10	56.50	56.50			
	В	2021	Residential	Sales Only	23.86	1.08			48.92		
173000	Mayfield			-							
	В	2020	All Property	Sales/Appraisals	29.98	1.15	49.00	49.00			
	В	2021	Residential	Sales Only	29.99	1.17			49.00		
173200	Northamptor	n									
	В	2020	All Property	Sales/Appraisals	21.72	1.08	51.00	51.00			
	В	2021	Residential	Sales Only	20.69	1.08			47.11		
173400	Oppenheim			-							
	A	2020	All Property	Sales/Appraisals	51.10	1.33	40.00	40.00			
	А	2020		Sales/Appraisals	25.34	1.12			40.00		
				••							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Fulton				2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category * I			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
173600	Perth										
	В	2019	All Property	Sales/Appraisals	22.33	1.06	41.25	41.25			
	В	2021	Residential	Sales Only	21.02	1.07			38.24		
173800	Stratford										
	А	2020	All Property	CAMA/Appraisals	19.79	1.00	85.00	85.00			
	А	2021	Residential	CAMA	21.93	1.04			77.19		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B44			County of Genes	ee			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
180200	Batavia										
	С	2022	All Property				100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
182000	Alabama										
	А	2019	All Property	Review of Reassessment			82.00	82.00		2023	yes
	А	2019	Residential	Review of Reassessment					82.00	2023	yes
182200	Alexander										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
182400	Batavia										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
182600	Bergen										
	В	2022		Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
182800	Bethany										
	А	2021	All Property	Review of Reassessment			92.00	92.00			
	А	2021	Residential	Review of Reassessment					84.33		
183000	Byron										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
183200	Darien										
	А	2021	All Property	Review of Reassessment			92.00	92.00			
	А	2021	Residential	Review of Reassessment					84.33		
183400	Elba										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
183600	Le Roy										
	В	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	В	2019	Residential	Review of Reassessment					72.86	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Genes	ee			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
183800	Oakfield										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
184000	Pavilion										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	А	2022	Residential	Review of Reassessment					100.00	2023	yes
184200	Pembroke										
	А	2021	All Property	Review of Reassessment			92.00	92.00			
	А	2021	Residential	Review of Reassessment					92.00		
184400	Stafford										
	А	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	Α	2022	Residential	Review of Reassessment					100.00	2023	yes

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Green	e			2022			
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	А	2019	All Property	CAMA/Appraisals	18.89	0.98	52.00	52.00			
	А	2021	Residential	CAMA	19.92	1.04			47.47		
192200	Athens										
	В	2018	All Property	Review of Reassessment			81.00	81.00		2023	
	В	2018	Residential	Review of Reassessment					72.46	2023	
192400	Cairo										
	В	2019		CAMA/Appraisals	13.81	1.01	50.90	50.90			
	В	2021	Residential	CAMA	14.10	1.01			50.90		
192600	Catskill										
	В	2019		CAMA/Appraisals	17.10	1.01	40.50	40.50			
	В	2021	Residential	CAMA	17.01	1.03			35.04		
192800	Coxsackie										
	В	2019		Sales/Appraisals	22.47	1.03	52.50	52.50			
	В	2021	Residential	Sales Only	22.58	1.06			49.18		
193000	Durham										
	A	2019		CAMA/Appraisals	16.21	1.00	51.00	51.00			
	A	2021	Residential	CAMA	16.67	1.00			51.00		
193200	Greenville										
	A	2019		Sales/Appraisals	25.07	1.06	60.50	60.50			
	A	2021	Residential	Sales Only	24.77	1.08			56.41		
193400	Halcott										
	A	2019		CAMA/Appraisals	13.10	1.04	85.50	85.50			
	A	2021	Residential	CAMA	16.30	1.03			79.35		
193600	Hunter			<b>.</b>							
	A	2019		Sales/Appraisals	35.09	1.11	37.11	37.11			
	A	2021	Residential	Sales Only	30.94	1.14			31.36		
193800	Jewett	<b>6</b> 000					70.00	70.00			
	A	2020		Review of Reassessment			79.00	79.00	70 70		
	A	2020	Residential	Review of Reassessment					72.72		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

								2022			
Municipal Code	Municipal   Name/ Size Category * F	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2019	All Property	Review of Reassessment			75.80	75.80			
	А	2019	Residential	Review of Reassessment					65.67		
194200	New Baltimore	е									
	А	2019	All Property	Sales/Appraisals	22.46	1.11	55.50	55.50			
	А	2021	Residential	Sales Only	18.70	1.04			55.50		
194400	Prattsville										
	А	2020	All Property	Review of Reassessment			83.50	83.50			
	А	2020	Residential	Review of Reassessment					76.09		
194600	Windham										
	А	2019	All Property	Review of Reassessment			77.00	77.00		2023	
	А	2019	Residential	Review of Reassessment					69.86	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Hamilton				2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category * I	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
202000	Arietta										
	А	2017		Review of Reassessment			90.00	90.00		2023	yes
	A	2017	Residential	Review of Reassessment					90.00	2023	yes
202200	Benson										
	A	2018		Sales/Appraisals	17.69	1.07	80.00	80.00	/		
	A	2021	Residential	Sales Only	23.22	1.09			73.51		
202400	Hope	0040			47.00	4 07	00.00	00.00			
	A	2018		Sales/Appraisals	17.69	1.07	80.00	80.00	70 54		
202600	A Indian Lake	2021	Residential	Sales Only	23.22	1.09			73.51		
202600	A A	2018		Sales/Appraisals	12.12	1.03	90.00	90.00			
	A	2018		Sales Only	12.12	1.03	30.00	90.00	90.00		
202800	Inlet	2021	Residential	Sales Only	14.17	1.02			30.00		
202000	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022		Review of Reassessment					100.00		
203000	Lake Pleasar										
	A	2018	All Property	Sales/Appraisals	16.51	1.03	90.00	90.00			
	А	2021	Residential	Sales Only	18.55	1.02			90.00		
203200	Long Lake			-							
	A	2017	All Property	Sales/Appraisals	14.85	1.01	90.00	90.00			
	А	2021	Residential	Sales Only	14.43	0.99			90.00		
203400	Morehouse										
	А	2017	All Property	Sales/Appraisals	13.70	1.03	90.00	90.00			
	А	2017	Residential	Sales/Appraisals	15.76	1.06			81.05		
203600	Wells										
	А	2018		Sales/Appraisals	17.69	1.07	80.00	80.00			
	А	2021	Residential	Sales Only	23.22	1.09			73.51		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	5-10			County of Herki	mer			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
210900	Little Falls										
	С	2018		Sales/Appraisals	25.12	1.07	15.00	15.00			
	С	2018	Residential	Sales/Appraisals	25.91	1.13			13.61		
212000	Columbia										
	А	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	А	2021	Residential	Sales Only	25.35	1.09			63.17		
212200	Danube										
	А	2018	All Property	Sales/Appraisals	15.98	1.17	66.80	66.80			
	А	2018	Residential	Sales/Appraisals	16.80	1.02			66.80		
212400	Fairfield										
	А	2017	All Property	Sales/Appraisals	15.06	1.17	67.00	67.00			
	А	2017	Residential	Sales/Appraisals	18.08	1.04			67.00		
212600	Frankfort										
	В	2019	All Property	Sales/Appraisals	26.62	1.11	58.00	58.00			
	В	2021	Residential	Sales Only	27.80	1.14			54.68		
212800	German Flat	ts									
	В	2019	All Property	Sales/Appraisals	31.85	1.14	64.00	64.00			
	В	2021	Residential	Sales Only	33.58	1.19			64.00		
213000	Herkimer										
	В	2018	All Property	Sales/Appraisals	28.38	1.04	79.00	79.00			
	В	2021	Residential	Sales Only	28.72	1.12			71.35		
213200	Litchfield										
	А	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	А	2021	Residential	Sales Only	25.35	1.09			63.17		
213400	Little Falls										
	А	2017	All Property	Sales/Appraisals	18.62	1.01	65.00	65.00			
	А	2017	Residential	Sales/Appraisals	13.35	1.04			65.00		
213600	Manheim										
	В	2018	All Property	Sales/Appraisals	28.89	0.95	61.00	61.00			
	В	2018	Residential	Sales/Appraisals	24.70	1.08			52.98		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	200			County of Herkir	mer			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment	Reassessment
213800	Newport										
	А	2019		Sales/Appraisals	26.16	1.18	80.00	80.00			
	А	2021	Residential	Sales Only	16.87	1.03			74.51		
214000	Norway										
	А	2019	All Property	Sales/Appraisals	19.43	1.20	55.75	55.75			
	А	2019	Residential	Sales/Appraisals	17.55	1.03			55.75		
214200	Ohio										
	А	2019	All Property	CAMA/Appraisals	24.71	1.13	81.00	81.00			
	А	2021	Residential	CAMA	33.23	1.13			70.25		
214400	Russia										
	А	2017		Sales/Appraisals	11.87	1.06	84.75	84.75			
	А	2017	Residential	Sales/Appraisals	11.51	1.02			76.95		
214600	Salisbury										
	А	2021	All Property	Review of Reassessment			87.85	87.85			
	А	2021	Residential	Review of Reassessment					78.99		
214800	Schuyler										
	А	2017	All Property	Sales/Appraisals	21.71	1.04	73.75	73.75			
	А	2017	Residential	Sales/Appraisals	22.86	1.11			65.51		
215000	Stark										
	А	2017	All Property	Sales/Appraisals	45.06	1.21	48.80	48.80			
	А	2017	Residential	Sales/Appraisals	22.79	1.08			50.84		
215200	Warren										
	А	2017	All Property	Sales/Appraisals	22.59	0.94	58.00	58.00			
	А	2017	Residential	Sales/Appraisals	21.18	1.03			58.00		
215400	Webb										
	А	2019	All Property	Sales/Appraisals	18.63	1.09	82.50	82.50			
	А	2021	Residential	Sales Only	22.02	1.04			76.56		
215600	Winfield			-							
	А	2018	All Property	Sales/Appraisals	32.05	1.29	69.90	69.90			
	А	2021		Sales Only	25.35	1.09			63.17		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffers	son			2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
221800	Watertown										
	С	2018	All Property	Sales/Appraisals	19.74	1.01	88.00	88.00			
	С	2021	Residential	Sales Only	19.27	1.05			80.58		
222000	Adams										
	В	2018	All Property	Sales/Appraisals	13.22	1.01	95.00	95.00			
	В	2021	Residential	Sales Only	13.20	1.04			89.21		
222200	Alexandria										
	А	2019	All Property	CAMA/Appraisals	23.05	1.03	83.00	83.00			
	А	2021	Residential	CAMA	23.37	1.01			79.03		
222400	Antwerp										
	А	2018	All Property	Sales/Appraisals	17.51	1.07	85.00	85.00			
	А	2018	Residential	Sales/Appraisals	16.17	1.08			87.49		
222600	Brownville										
	А	2019	All Property	Sales/Appraisals	15.09	0.89	90.00	90.00			
	А	2021	Residential	Sales Only	14.86	1.03			84.01		
222800	Cape Vincen	t									
	А	2018	All Property	Sales/Appraisals	19.48	1.11	91.00	91.00			
	А	2021	Residential	Sales Only	19.94	1.09			86.59		
223000	Champion										
	А	2021	All Property	Review of Reassessment			100.00	100.00			
	А	2021	Residential	Review of Reassessment					98.22		
223200	Clayton										
	A	2019	All Property	Sales/Appraisals	18.13	1.06	84.00	84.00		2023	
	А	2021	Residential	Sales Only	18.46	1.07			82.65	2023	
223400	Ellisburg			-							
	A	2019	All Property	Sales/Appraisals	27.63	0.97	86.00	86.00			
	А	2021	Residential	Sales Only	25.47	1.10			84.35		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	18.55	1.08	90.39	90.39			
	А	2021		Sales Only	18.32	1.03			84.65		
				2							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Jeffer	son			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment	Reassessment
223800	Hounsfield										
	А	2020	All Property	Sales/Appraisals	14.65	1.05	84.00	84.00		2023	
	А	2021	Residential	Sales Only	14.38	1.05			80.52	2023	
224000	Le Ray										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
224200	Lorraine										
	А	2020	All Property	Sales/Appraisals	21.07	0.99	85.00	85.00			
	А	2021	Residential	Sales Only	12.34	1.02			83.92		
224400	Lyme										
	А	2020	All Property	Sales/Appraisals	43.97	1.37	94.00	94.00			
	А	2021	Residential	Sales Only	19.22	1.05			88.74		
224600	Orleans										
	А	2020	All Property	CAMA/Appraisals	21.36	1.01	94.00	94.00			
	А	2021	Residential	CAMA	21.71	1.01			88.57		
224800	Pamelia										
	А	2020	All Property	Sales/Appraisals	9.71	0.99	51.00	51.00		2023	
	А	2021	Residential	Sales Only	9.05	1.00			49.38	2023	
225000	Philadelphia	ı									
	А	2018	All Property	Sales/Appraisals	27.42	1.12	90.30	90.30			
	А	2018	Residential	Sales/Appraisals	20.11	1.06			97.85		
225200	Rodman										
	А	2020	All Property	Sales/Appraisals	21.07	0.99	85.00	85.00			
	А	2021	Residential	Sales Only	12.34	1.02			83.92		
225400	Rutland										
	А	2021	All Property	Review of Reassessment			98.00	98.00			
	А	2021	Residential	Review of Reassessment					91.18		
225600	Theresa										
	А	2017	All Property	Sales/Appraisals	18.75	1.09	98.00	98.00			
	А	2021	Residential	Sales Only	10.92	1.01			94.90		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Jefferson				2022 Locally 2022		Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
225800	Watertown										
	В	2020	All Property	Sales/Appraisals	19.67	0.91	61.00	61.00			
	В	2021	Residential	Sales Only	15.25	1.02			48.74		
226000	Wilna										
	А	2019	All Property	Sales/Appraisals	14.40	1.13	100.00	100.00			
	А	2021	Residential	Sales Only	13.02	1.05			94.45		
226200	Worth										
	А	2018	All Property	CAMA/Appraisals	30.95	0.91	84.00	84.00			
	А	2021	Residential	CAMA	20.82	1.00			82.23		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Lewis				2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	32.23	0.79	52.00	52.00			
	А	2021	Residential	Sales Only	24.64	1.05			46.77		
232200	Denmark										
	A	2019		Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
232400	Diana										
	A	2020		Review of Reassessment			98.00	98.00		2023	yes
	A	2020	Residential	Review of Reassessment					91.50	2023	yes
232600	Greig			<b>.</b>							
	A	2018		Sales/Appraisals	17.09	1.07	89.00	89.00			
	Α	2021	Residential	Sales Only	19.33	1.07			84.75		
232800	Harrisburg				~~~~	4 07	~~~~				
	A	2020		Sales/Appraisals	29.33	1.07	93.00	93.00	~~~~~		
	Α	2020	Residential	Sales/Appraisals	23.76	1.08			86.63		
233200	Lewis	0040			00.00	0.00	00.00	00.00			
	A	2018		Sales/Appraisals	29.03	0.83	88.00	88.00	70.40		
000400	A	2018	Residential	Sales/Appraisals	19.95	0.98			78.16		
233400	Leyden	2010		Deview of Decomposit			00.00	00.00			
	A	2018		Review of Reassessment			90.00	90.00	00.00		
000600	A	2018	Residential	Review of Reassessment					90.00		
233600	Lowville B	2020		Review of Reassessment			100.00	100.00		2023	VOC
	B	2020		Review of Reassessment			100.00	100.00	100.00	2023	yes
233800	b Lyonsdale	2020	Residential	Review of Reassessment					100.00	2023	yes
233600	A	2020		Sales/Appraisals	55.35	0.93	72.00	72.00			
	A	2020		Sales/Appraisals	43.04	1.20	72.00	72.00	62.89		
234000	A Martinsburg		Residential	Sales/Applaisals	43.04	1.20			02.09		
204000	A	2018	All Property	CAMA/Appraisals	19.75	1.06	86.64	86.64			
	A	2021	Residential		25.44	1.12	00.01	00.01	93.36		
	<i>,</i> ,	2021	. toolaonilai	C	20.77				00.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Lewis		2022 Locally			Magnaf	Qualitati	
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
234200	Montague										
	А	2017	All Property	Sales/Appraisals	17.20	1.03	95.00	95.00			
	А	2021	Residential	Sales Only	12.42	1.02			95.00		
234400	New Bremen	l									
	А	2020	All Property	Review of Reassessment			97.50	97.50			
	А	2020	Residential	Review of Reassessment					97.50		
234600	Osceola										
	A	2017		Sales/Appraisals	17.20	1.03	95.00	95.00			
	A	2021	Residential	Sales Only	12.42	1.02			95.00		
234800	Pinckney										
	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
235000	Turin										
	A	2019		Review of Reassessment			96.00	96.00			
~~~~~	A	2019	Residential	Review of Reassessment					96.00		
235200	Watson	0000					00.00	00.00			
	A	2020		Review of Reassessment			92.00	92.00	04.00		
005400	A	2020	Residential	Review of Reassessment					84.68		
235400	West Turin	0047			24.05	4 4 2	00.00	00.00			
	A	2017		CAMA/Appraisals	31.95	1.13	89.00	89.00	80.00		
	A	2021	Residential	CAIVIA	17.50	1.03			89.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	506			County of Living	ston			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
242000	Avon										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
242400	Conesus										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
242800	Groveland										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
243000	Leicester										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
243200	Lima										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
243400	Livonia										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
243600	Mount Morris										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
243800	North Dansvi										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022		Review of Reassessment					100.00		
									-		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	Municipal Roll Year			County of Livingston				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Evaluated	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
244000	Nunda										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
244200	Ossian										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
244400	Portage										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
244600	Sparta										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
244800	Springwater										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
245000	West Sparta	l									
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
245200	York										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Madis	on			2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
251200	Oneida										
	С	2018	All Property	CAMA/Appraisals	13.78	1.02	83.00	83.00			
	С	2021	Residential	CAMA	14.37	1.03			83.00		
252000	Brookfield										
	А	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	А	2021	Residential	Sales Only	20.68	1.10			76.95		
252200	Cazenovia										
	В	2017	All Property	CAMA/Appraisals	12.42	1.01	91.00	91.00			
	В	2021	Residential	CAMA	12.27	1.01			91.00		
252400	De Ruyter										
	А	2017	All Property	Sales/Appraisals	14.58	1.05	75.00	75.00			
	А	2021	Residential	Sales Only	15.08	1.03			75.00		
252600	Eaton										
	В	2021		Review of Reassessment			95.00	95.00			
	В	2021	Residential	Review of Reassessment					88.87		
252800	Fenner										
	А	2017	All Property	Sales/Appraisals	22.79	1.03	81.00	81.00			
	А	2021	Residential	Sales Only	20.68	1.10			76.95		
253000	Georgetown	า									
	А	2021	All Property	Review of Reassessment			95.00	95.00			
	А	2021	Residential	Review of Reassessment					88.87		
253200	Hamilton										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
253400	Lebanon										
	А	2021	All Property	Review of Reassessment			95.00	95.00			
	А	2021	Residential	Review of Reassessment					88.87		
253600	Lenox										
	В	2019	All Property	Sales/Appraisals	14.99	1.02	85.00	85.00			
	В	2021	Residential	Sales Only	15.06	1.02			80.29		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C				County of Madison				2022 Locally 2022			
	Municipal   Name/ Size Category * I	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	А	2019	All Property	CAMA/Appraisals	15.50	1.01	81.00	81.00			
	А	2021	Residential	CAMA	15.52	1.01			77.28		
254000	Madison										
	А	2019	All Property	Sales/Appraisals	20.21	0.99	65.50	65.50			
	А	2021	Residential	Sales Only	20.80	1.05			60.93		
254200	Nelson										
	A	2017		Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
254400	Smithfield										
	A	2017		Sales/Appraisals	22.79	1.03	81.00	81.00			
	A	2021	Residential	Sales Only	20.68	1.10			76.95		
254600	Stockbridge										
	A	2019		CAMA/Appraisals	20.80	1.04	77.60	77.60			
	A	2021	Residential	CAMA	21.14	1.04			77.60		
254800	Sullivan				40.00						
	В	2020	All Property		13.28	1.01	80.00	80.00			
	В	2021	Residential	Sales Only	13.05	1.01			80.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E				County of Monro	e			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
261400	Rochester										
	С	2020	All Property	Review of Reassessment			92.00	92.00			
	С	2020	Residential	Review of Reassessment					84.22		
262000	Brighton										
	С	2018	All Property	Review of Reassessment			89.00	89.00			
	С	2018	Residential	Review of Reassessment					82.19		
262200	Chili										
	С	2021	All Property	Review of Reassessment			91.00	91.00			
	С	2021	Residential	Review of Reassessment					91.00		
262400	Clarkson										
	В	2019	All Property	Review of Reassessment			85.00	85.00		2023	yes
	В	2019	Residential	Review of Reassessment					78.75	2023	yes
262600	Gates										
	С	2020	All Property	Review of Reassessment			91.00	91.00			
	С	2020	Residential	Review of Reassessment					82.77		
262800	Greece										
	С	2021	All Property	Review of Reassessment			86.00	86.00		2023	
	С	2021	Residential	Review of Reassessment					79.54	2023	
263000	Hamlin										
	В	2020	All Property	Sales/Appraisals	14.47	1.03	74.00	74.00			
	В	2021	Residential	Sales Only	14.33	1.03			71.73		
263200	Henrietta										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
263400	Irondequoit										
	С	2018	All Property	Review of Reassessment			78.00	78.00		2023	
	С	2018	Residential	Review of Reassessment					71.87	2023	
263600	Mendon										
	В	2020	All Property	Sales/Appraisals	13.44	1.00	78.00	78.00			
	В	2021	Residential	Sales Only	12.80	1.00			78.00		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	100			County of Monroe	<b>}</b>			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
263800	Ogden										
	С	2018		Review of Reassessment			82.00	82.00			
	С	2018	Residential	Review of Reassessment					75.96		
264000	Parma										
	В	2019		Review of Reassessment			81.00	81.00			
	В	2019	Residential	Review of Reassessment					75.38		
264200	Penfield										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
264400	Perinton										
	С	2019	All Property	Review of Reassessment			80.00	80.00			
	С	2019	Residential	Review of Reassessment					80.00		
264600	Pittsford										
	С	2018	All Property	Review of Reassessment			82.00	82.00			
	С	2018	Residential	Review of Reassessment					82.00		
264800	Riga										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
265000	Rush										
	В	2021	All Property	Review of Reassessment			94.00	94.00			
	В	2021	Residential	Review of Reassessment					88.48		
265200	Sweden										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
265400	Webster										
	С	2020	All Property	Sales/Appraisals	12.30	0.98	64.00	64.00			
	С	2021	Residential	Sales Only	11.46	0.99			64.00		
265600	Wheatland			-							
	В	2018	All Property	Review of Reassessment			79.00	79.00		2023	
	В	2018	Residential	Review of Reassessment					72.72	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	62	-	County of Monroe	Diopor			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size I Category * Fo		 Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
265800	East Rochester C C	2018 A	 Review of Reassessment Review of Reassessment			87.00	87.00	78.99		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	Municipal Poll Year			County of Monte		2022 Locally	2022	Year of	Cyclical		
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
270100	Amsterdam										
	С	2019		Sales/Appraisals	26.54	1.07	50.00	50.00			
	С	2021	Residential	Sales Only	26.05	1.10			45.58		
272000	Amsterdam										
	В	2019	All Property	Sales/Appraisals	29.35	0.96	8.00	8.00			
	В	2021	Residential	Sales Only	26.58	1.07			6.75		
272200	Canajoharie	•									
	А	2022		Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
272400	Charleston										
	А	2018	All Property	Sales/Appraisals	30.17	1.15	79.00	79.00			
	А	2021	Residential	Sales Only	23.67	1.10			73.31		
272600	Florida										
	А	2018	All Property	Review of Reassessment			93.00	93.00			
	А	2018	Residential	Review of Reassessment					82.36		
272800	Glen										
	А	2019	All Property	Sales/Appraisals	17.58	1.00	47.00	47.00			
	А	2019	Residential	Sales/Appraisals	15.27	1.01			47.00		
273000	Minden										
	А	2018	All Property	Review of Reassessment			92.00	92.00		2023	
	А	2018	Residential	Review of Reassessment					83.66	2023	
273200	Mohawk										
	В	2018	All Property	Sales/Appraisals	25.38	1.08	80.00	80.00			
	В	2021	Residential	Sales Only	23.57	1.07			80.00		
273400	Palatine										
	А	2019	All Property	CAMA/Appraisals	26.98	1.18	45.60	45.60			
	А	2021	Residential	CAMA	27.91	1.13			43.22		
273600	Root										
	А	2018	All Property	Sales/Appraisals	30.17	1.15	79.00	79.00			
	А	2021	Residential	Sales Only	23.67	1.10			73.31		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B64 2022 **County of Montgomery** Locally 2022 Year of Cyclical Stated Res. Subsequent Reassessment Municipal **Roll Year** 2022 Municipal Name/ Size Evaluated Property Assmnt. Class Reassessment Plan State Ratio \*\*\* Activity \*\*\*\* Category \* For COD/PRD Type Ratio \*\*\* Participant \*\*\*\*\* Code Data/Estimation Type \*\* PRD Eq. Rate COD 273800 St Johnsville В 2019 All Property Sales/Appraisals 20.51 1.04 30.50 30.50 В 2019 Residential Sales/Appraisals 12.96 1.01 28.12

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Nassa	u		2022	2022 Locally Stated	2022		Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
280000	Nassau Cou	nty, County R	oll								
	С	2021	1	Review of Reassessment			0.08	0.08		2024	
	С	2021	2	Review of Reassessment			0.82	0.91		2024	
	С	2021	3	Review of Reassessment			1.00	1.00		2024	
	С	2021	4	Review of Reassessment			0.84	0.91		2024	
280500	Glen Cove										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
280900	Long Beach										
	С	2018	All Property	Sales/Appraisals	12.27	1.03	2.87	2.87			
	С	2020	Residential	Sales Only	11.16	1.01			2.87		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	Municipal Roll Y		County of Niagara					2022 Locally	2022	Year of	Cyclical nt Reassessment
Municipa Code	Municipal   Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
290900	Lockport										
	С	2022		Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
291100	Niagara Falls										
	С	2020	All Property	Sales/Appraisals	28.11	1.14	62.00	62.00			
	С	2021	Residential	Sales Only	29.55	1.15			62.00		
291200	North Tonawa	inda									
	С	2020	All Property	CAMA/Appraisals	8.80	1.01	55.00	55.00			
	С	2021	Residential	CAMA	8.23	1.00			55.00		
292000	Cambria										
	В	2020	All Property	Sales/Appraisals	13.69	1.02	70.00	70.00		2023	
	В	2021	Residential	Sales Only	12.60	1.01			70.00	2023	
292200	Hartland										
	А	2018	All Property	Sales/Appraisals	20.06	1.11	73.00	73.00			
	А	2021	Residential	Sales Only	22.71	1.12			73.00		
292400	Lewiston										
	С	2018	All Property	Sales/Appraisals	13.21	1.00	53.00	53.00			
	С	2021	Residential	Sales Only	11.98	1.00			53.00		
292600	Lockport										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
292800	Newfane										
	В	2018	All Property	CAMA/Appraisals	10.87	1.00	56.00	56.00			
	В	2021	Residential	CAMA	9.97	1.00			56.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	17.25	1.01	42.00	42.00			
	С	2021	Residential	Sales Only	15.94	1.01			42.00		
293200	Pendleton			-							
	В	2020	All Property	Sales/Appraisals	13.54	1.02	62.00	62.00			
	В	2021		Sales Only	12.75	1.02			62.00		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Niagara				2022		Veer of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
293400	Porter										
	В	2018	All Property	Sales/Appraisals	17.70	1.01	61.00	61.00			
	В	2021	Residential	Sales Only	16.61	1.01			61.00		
293600	Royalton										
	В	2018	All Property	Sales/Appraisals	20.06	1.11	73.00	73.00			
	В	2021	Residential	Sales Only	22.71	1.12			73.00		
293800	Somerset										
	А	2018	All Property	Sales/Appraisals	18.59	1.02	62.00	62.00			
	А	2021	Residential	Sales Only	18.50	1.03			62.00		
294000	Wheatfield										
	С	2018	All Property	Sales/Appraisals	13.14	1.01	46.00	46.00			
	С	2021	Residential	Sales Only	12.56	1.02			46.00		
294200	Wilson										
	В	2020	All Property	Sales/Appraisals	28.11	1.14	62.00	62.00			
	В	2021	Residential	Sales Only	29.55	1.15			62.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oneic	la			2022			
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	С	2017	All Property	CAMA/Appraisals	17.20	1.05	53.51	53.51			
	С	2021	Residential	CAMA	18.05	1.05			46.00		
301400	Sherrill										
	С	2017	All Property	Sales/Appraisals	15.66	0.97	52.00	52.00			
	С	2021	Residential	Sales Only	12.38	1.02			49.20		
301600	Utica										
	С	2017	All Property	Sales/Appraisals	26.10	1.04	48.00	48.00			
	С	2021	Residential	Sales Only	22.51	1.07			42.28		
302000	Annsville										
	А	2019	All Property	Sales/Appraisals	62.12	1.02	57.20	57.20			
	А	2019	Residential	Sales/Appraisals	56.92	1.41			49.70		
302200	Augusta										
	А	2017	All Property	Sales/Appraisals	23.56	0.95	54.00	54.00			
	А	2017	Residential	Sales/Appraisals	13.85	1.03			56.77		
302400	Ava										
	А	2019	All Property	Sales/Appraisals	17.83	1.09	83.00	83.00			
	А	2019	Residential	Sales/Appraisals	16.62	1.06			83.00		
302600	Boonville										
	А	2017	All Property	Sales/Appraisals	30.01	0.91	59.00	59.00			
	А	2021	Residential	Sales Only	32.66	1.16			51.84		
302800	Bridgewater	r									
	А	2017	All Property	Sales/Appraisals	40.27	1.04	84.00	84.00			
	А	2017	Residential	Sales/Appraisals	33.22	1.14			86.83		
303000	Camden										
	А	2017	All Property	CAMA/Appraisals	25.68	1.05	2.10	2.10			
	А	2021	Residential	CAMA	26.42	1.06			1.95		
303200	Deerfield										
	В	2019	All Property	Sales/Appraisals	18.16	1.00	10.85	10.85			
	В	2021	Residential	Sales Only	17.41	1.02			10.05		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oneic	la			2022		Veer of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	А	2017	All Property	Sales/Appraisals	46.12	1.00	15.70	15.70			
	А	2017	Residential	Sales/Appraisals	47.47	1.22			14.12		
303600	Floyd										
	В	2017	All Property	Sales/Appraisals	22.59	1.03	68.00	68.00			
	В	2021	Residential	Sales Only	19.48	1.07			68.75		
303800	Forestport										
	A	2017		Sales/Appraisals	34.41	1.16	78.00	78.00			
	A	2021	Residential	Sales Only	24.78	1.06			78.00		
304000	Kirkland										
	В	2017		Sales/Appraisals	21.79	1.05	48.50	48.50			
	В	2021	Residential	Sales Only	21.81	1.07			45.50		
304200	Lee										
	В	2017		Sales/Appraisals	28.51	0.79	2.40	2.40			
	В	2021	Residential	Sales Only	27.68	1.15			2.27		
304400	Marcy										
	В	2017		Sales/Appraisals	18.46	0.79	62.00	62.00			
	В	2021	Residential	Sales Only	15.50	1.03			49.46		
304600	Marshall										
	A	2019		CAMA/Appraisals	21.42	0.99	50.00	50.00			
	Α	2021	Residential	CAMA	16.21	1.01			50.00		
304800	New Hartfor										
	С	2017		Sales/Appraisals	20.17	0.90	63.00	63.00			
	С	2021	Residential	Sales Only	16.94	1.00			53.82		
305000	Paris	0040					70.00	70.00			
	В	2019		Sales/Appraisals	15.57	1.04	72.00	72.00	70.00		
005000	В	2021	Residential	Sales Only	11.55	1.04			72.00		
305200	Remsen	0040			<u> </u>	4 40	40.00	40.00			
	A	2019		Sales/Appraisals	63.63	1.48	48.00	48.00	40.00		
	A	2019	Residential	Sales/Appraisals	40.82	1.25			48.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

3				County of One	eida			2022			Quality
	Municipal Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	А	2017		Sales/Appraisals	23.24	1.06	50.50	50.50			
	А	2021	Residential	Sales Only	17.43	1.06			50.34		
305600	Steuben										
	A	2019		Sales/Appraisals	50.86	1.20	75.00	75.00			
	A	2019	Residential	Sales/Appraisals	51.18	1.36			76.73		
305800	Trenton			<b>a</b>							
	В	2017		Sales/Appraisals	20.13	0.87	53.00	53.00			
	В	2021	Residential	Sales Only	20.26	1.06			47.51		
306000	Vernon			<b>a</b>							
	В	2017		Sales/Appraisals	16.06	1.01	52.00	52.00			
	В	2021	Residential	Sales Only	14.42	1.02			52.00		
306200	Verona	0047			04.00	4 4 0	F7 00	F7 00			
	A	2017	• •	Sales/Appraisals	31.28	1.12	57.00	57.00	<b>F7</b> 00		
000400	A	2021	Residential	Sales Only	25.81	1.12			57.00		
306400	Vienna	0047		Coloo/Annroicolo	20.20	4 4 7	47.00	47.00			
	A	2017		Sales/Appraisals	30.20	1.17	47.00	47.00	47.00		
000000	A	2021	Residential	Sales Only	29.39	1.14			47.00		
306600	Western	2019	All Droports	Salaa/Approiaala	37.73	0.68	48.00	48.00		2023	
	A A	2019		Sales/Appraisals Sales/Appraisals	22.67	1.06	40.00	40.00	48.00	2023	
306800	A Westmorelan		Residential	Sales/Applaisais	22.07	1.00			40.00	2023	
300000	B	u 2017		Sales/Appraisals	28.72	1.13	43.00	43.00			
	B	2017		Sales Only	28.29	1.13	40.00	40.00	41.90		
307000	Whitestown	2021	Residential	Galos Only	20.29	1.15			41.30		
307000	C	2017		CAMA/Appraisals	12.80	1.04	53.00	53.00			
	C	2017	Residential		12.00	1.04	00.00	00.00	53.00		
	$\sim$	2021	Residential	UNITY .	12.00	1.02			55.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Onone		2022 Locally	2022	Year of	Cyclical		
	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
311500	Syracuse										
	С	2019		Sales/Appraisals	20.80	0.97	69.00	69.00			
	С	2021	Residential	Sales Only	19.52	1.05			60.38		
312000	Camillus										
	С	2021	All Property	Review of Reassessment			97.00	97.00			
	С	2021	Residential	Review of Reassessment					85.88		
312200	Cicero										
	С	2020	All Property	Review of Reassessment			86.00	86.00			
	С	2020	Residential	Review of Reassessment					79.88		
312400	Clay										
	С	2019	All Property	Sales/Appraisals	13.01	0.98	3.34	3.34			
	С	2021	Residential	Sales Only	12.58	0.99			3.14		
312600	Dewitt										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
312800	Elbridge										
	В	2020	All Property	Sales/Appraisals	13.94	0.73	85.00	85.00			
	В	2021	Residential	Sales Only	10.20	1.02			85.00		
313000	Fabius										
	А	2019	All Property	CAMA/Appraisals	28.25	1.07	78.00	78.00			
	А	2021	Residential	CAMA	15.39	0.98			78.00		
313200	Geddes										
	С	2019	• •	Sales/Appraisals	17.43	0.98	70.00	70.00			
	С	2021	Residential	Sales Only	16.10	1.02			63.69		
313400	LaFayette										
	В	2017	All Property	CAMA/Appraisals	14.22	1.02	75.00	75.00			
	В	2021	Residential	CAMA	14.70	1.02			71.56		
313600	Lysander										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Onone	2022 Locally 202			Year of	Cyclical		
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
313800	Manlius										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
314000	Marcellus										
	В	2021	All Property	Review of Reassessment			94.00	94.00			
	В	2021	Residential	Review of Reassessment					89.07		
314200	Onondaga										
	В	2018	All Property	Sales/Appraisals	13.71	0.99	78.00	78.00			
	В	2021	Residential	Sales Only	13.25	1.00			78.00		
314400	Otisco										
	А	2019	All Property	Sales/Appraisals	27.98	1.13	1.70	1.70			
	А	2019	Residential	Sales/Appraisals	26.62	1.13			1.70		
314600	Pompey										
	В	2019	All Property	CAMA/Appraisals	28.25	1.07	78.00	78.00			
	В	2021	Residential	CAMA	15.39	0.98			78.00		
314800	Salina										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
315000	Skaneateles	5									
	В	2018	All Property	CAMA/Appraisals	16.46	0.99	75.00	75.00			
	В	2021	Residential	CAMA	17.56	0.99			75.00		
315200	Spafford										
	A	2020	All Property	Sales/Appraisals	30.59	0.94	65.00	65.00		2023	
	А	2021	Residential	Sales Only	17.22	1.04			65.00	2023	
315400	Tully										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
315600	Van Buren										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022		Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fager	515			County of Ontario				2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
320200	Canandaigua										
	С	2021		Review of Reassessment			98.00	98.00			
	С	2021	Residential	Review of Reassessment					91.02		
320500	Geneva										
	С	2020		Review of Reassessment			89.00	89.00			
	С	2020	Residential	Review of Reassessment					81.05		
322000	Bristol										
	A	2019		Review of Reassessment			88.00	88.00		2023	yes
	A	2019	Residential	Review of Reassessment					82.73	2023	yes
322200	Canadice										
	A	2020		Review of Reassessment			85.00	85.00		2023	yes
	A	2020	Residential	Review of Reassessment					78.87	2023	yes
322400	Canandaigua										
	В	2018		Review of Reassessment			86.00	86.00		2023	
	В	2018	Residential	Review of Reassessment					80.41	2023	
322600	East Bloomfie										
	В	2021		Review of Reassessment			94.00	94.00			
	В	2021	Residential	Review of Reassessment					88.02		
322800	Farmington										
	В	2019		Review of Reassessment			88.00	88.00		2023	
	В	2019	Residential	Review of Reassessment					79.42	2023	
323000	Geneva										
	В	2019		Review of Reassessment			88.00	88.00		2023	yes
	В	2019	Residential	Review of Reassessment					78.86	2023	yes
323200	Gorham										
	A	2020		Review of Reassessment			93.00	93.00		2023	
	А	2020	Residential	Review of Reassessment					87.21	2023	
323400	Hopewell										
	В	2020		Review of Reassessment			90.00	90.00			
	В	2020	Residential	Review of Reassessment					79.45		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	574			County of Ontario	D			2022 Locally	2022	Year of	Cyclical
Municipa Code		Roll Year Evaluateo r COD/PI	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
323600	Manchester										
	В	2021	All Property	Review of Reassessment			93.00	93.00			
	В	2021	Residential	Review of Reassessment					85.85		
323800	Naples										
	A	2021		Review of Reassessment			98.00	98.00			
	A	2021	Residential	Review of Reassessment					98.00		
324000	Phelps										
	В	2021		Review of Reassessment			92.00	92.00			
	В	2021	Residential	Review of Reassessment					92.00		
324200	Richmond										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
324600	South Bristol										
	A	2020		Review of Reassessment			91.00	91.00			
	A	2020	Residential	Review of Reassessment					85.80		
324800	Victor	0040					00.00	00.00			
	С	2019		Review of Reassessment			89.00	89.00	00.47		
005000	C	2019	Residential	Review of Reassessment					82.47		
325000	West Bloomfield			Deview of Decessory and			100.00	100.00			
	A	2022		Review of Reassessment			100.00	100.00	100.00		
	A	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Orang	е			2022		No on of	Qualizat
	Municipal I Name/ Size Category * F	Roll Year Evaluated or COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	С	2019	All Property	Sales/Appraisals	19.21	1.00	11.70	11.70			
	С	2021	Residential	Sales Only	19.32	1.02			10.46		
331100	Newburgh										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
331300	Port Jervis										
	С	2019	All Property	Sales/Appraisals	20.84	1.09	32.50	32.50			
	С	2021	Residential	Sales Only	21.53	1.09			32.50		
332000	Blooming Gro	ve									
	С	2019	All Property	Sales/Appraisals	15.94	1.02	12.75	12.75			
	С	2021	Residential	Sales Only	15.26	1.02			12.75		
332200	Chester										
	С	2019	All Property	Sales/Appraisals	12.11	1.07	48.19	48.19			
	С	2021	Residential	Sales Only	11.52	1.00			48.19		
332400	Cornwall										
	С	2020	All Property	Sales/Appraisals	10.64	1.00	75.45	75.45			
	С	2021	Residential	Sales Only	10.19	1.00			75.45		
332600	Crawford										
	В	2019	All Property	Sales/Appraisals	14.63	1.00	29.76	29.76			
	В	2021	Residential	Sales Only	13.78	1.00			29.76		
332800	Deerpark										
	В	2019	All Property	CAMA/Appraisals	14.73	1.03	42.67	42.67			
	В	2021	Residential	CAMA	14.43	1.02			42.67		
333000	Goshen										
	В	2019	All Property	Sales/Appraisals	11.84	1.01	49.50	49.50			
	В	2021	Residential	Sales Only	10.79	1.00			49.50		
333200	Greenville										
	В	2019	All Property	Sales/Appraisals	13.91	1.06	48.90	48.90			
	В	2021	Residential	Sales Only	7.74	1.01			48.90		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	210			County of Orang	ge			2022 Locally		Veer of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonbur	-									
	В	2019	All Property	Sales/Appraisals	13.32	1.04	81.50	81.50			
	В	2021	Residential	Sales Only	10.29	1.01			81.50		
333600	Highlands										
	С	2020	All Property	Sales/Appraisals	12.59	1.04	78.30	78.30			
	С	2021	Residential	Sales Only	12.91	1.04			78.30		
333800	Minisink										
	В	2019	All Property	Sales/Appraisals	17.85	1.05	37.71	37.71			
	В	2021	Residential	Sales Only	12.35	1.01			37.71		
334000	Monroe										
	С	2019	All Property	Sales/Appraisals	9.69	1.03	15.07	15.07			
	С	2021	Residential	Sales Only	7.87	1.01			15.07		
334200	Montgomery										
	С	2019		Sales/Appraisals	12.15	1.02	49.00	49.00			
	С	2021	Residential	Sales Only	11.48	1.00			49.00		
334400	Mount Hope										
	В	2019		Sales/Appraisals	15.38	1.10	43.00	43.00			
	В	2021	Residential	Sales Only	11.25	1.02			43.00		
334600	Newburgh										
	С	2019	All Property	Sales/Appraisals	20.50	0.94	24.70	24.70			
	С	2021	Residential	Sales Only	15.28	0.99			20.98		
334800	New Windso										
	С	2019		Sales/Appraisals	16.26	1.00	12.63	12.63			
	С	2021	Residential	Sales Only	12.28	1.00			11.45		
335000	Tuxedo										
	А	2019		Sales/Appraisals	13.33	0.98	13.55	13.55			
	А	2021	Residential	Sales Only	10.92	1.00			13.55		
335200	Wallkill										
	С	2019		Sales/Appraisals	11.76	0.97	16.02	16.02			
	С	2021	Residential	Sales Only	11.32	1.00			16.02		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Orange		2022 Locally	2022	Year of	Cyclical		
Municipa Code	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
335400	Warwick										
	В	2019	All Property	Sales/Appraisals	15.01	1.01	10.85	10.85			
	В	2021	Residential	Sales Only	14.31	1.00			10.85		
335600	Wawayanda										
	В	2019	All Property	Sales/Appraisals	11.92	0.98	51.00	51.00			
	В	2021	Residential	Sales Only	10.72	0.99			51.00		
335800	Woodbury										
	В	2019	All Property	Sales/Appraisals	10.98	0.95	32.30	32.30			
	В	2021	Residential	Sales Only	10.06	1.00			32.30		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	570			County of Orleans				2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
342000	Albion										
	В	2019		Review of Reassessment			83.00	83.00		2023	
	В	2019	Residential	Review of Reassessment					71.14	2023	
342200	Barre										
	A	2022		Review of Reassessment			100.00	100.00		2023	yes
	A	2022	Residential	Review of Reassessment					100.00	2023	yes
342400	Carlton										
	A	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	А	2019	Residential	Review of Reassessment					79.34	2023	
342600	Clarendon										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
342800	Gaines										
	А	2019	All Property	Review of Reassessment			83.00	83.00		2023	
	А	2019	Residential	Review of Reassessment					71.14	2023	
343000	Kendall										
	А	2019	All Property	Review of Reassessment			81.00	81.00		2023	
	А	2019	Residential	Review of Reassessment					77.55	2023	
343200	Murray										
	В	2019	All Property	Review of Reassessment			78.00	78.00		2024	
	В	2019	Residential	Review of Reassessment					78.00	2024	
343400	Ridgeway										
	В	2018	All Property	Review of Reassessment			76.00	76.00		2023	
	В	2018	Residential	Review of Reassessment					67.99	2023	
343600	Shelby										
	В	2018	All Property	Review of Reassessment			80.00	80.00		2023	
	В	2018	Residential	Review of Reassessment					67.23	2023	
343800	Yates										
	А	2019	All Property	Review of Reassessment			87.00	87.00		2023	
	А	2019	Residential	Review of Reassessment					80.88	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Oswe	go			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/Pl	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
350400	Fulton										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
351200	Oswego										
	С	2018	All Property	CAMA/Appraisals	13.15	1.01	92.00	92.00			
	С	2021	Residential	CAMA	13.45	1.00			84.81		
352000	Albion										
	А	2021		Review of Reassessment			100.00	100.00			
	А	2021	Residential	Review of Reassessment					95.62		
352200	Amboy										
	A	2019		CAMA/Appraisals	23.16	1.05	86.00	86.00			
	А	2021	Residential	CAMA	17.43	1.03			79.28		
352400	Boylston										
	A	2017		CAMA/Appraisals	17.92	1.06	76.00	76.00			
	A	2021	Residential	CAMA	18.98	1.02			68.10		
352600	Constantia										
	A	2017		Sales/Appraisals	23.39	1.13	79.00	79.00			
	A	2021	Residential	Sales Only	18.63	1.06			75.60		
352800	Granby										
	В	2018		Review of Reassessment			85.00	85.00			
	В	2018	Residential	Review of Reassessment					79.88		
353000	Hannibal										
	В	2020		CAMA/Appraisals	23.94	1.01	79.12	79.12			
	В	2021	Residential	CAMA	19.33	1.04			74.45		
353200	Hastings										
	В	2021		Review of Reassessment			96.00	96.00			
	В	2021	Residential	Review of Reassessment					90.61		
353400	Mexico										
	В	2017		CAMA/Appraisals	14.45	1.00	80.00	80.00			
	В	2021	Residential	САМА	14.27	1.00			76.19		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	200			County of Oswe	go			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment	Reassessment
353600	Minetto										
	В	2018		Sales/Appraisals	10.48	0.85	87.00	87.00			
	В	2021	Residential	Sales Only	9.39	1.00			82.74		
353800	New Haven										
	А	2019	All Property	Review of Reassessment			89.50	89.50			
	А	2019	Residential	Review of Reassessment					83.46		
354000	Orwell										
	А	2020	All Property	Sales/Appraisals	19.40	0.97	89.00	89.00			
	А	2021	Residential	Sales Only	9.37	1.01			88.21		
354200	Oswego										
	В	2018	All Property	Sales/Appraisals	15.59	1.05	80.00	80.00			
	В	2021	Residential	Sales Only	15.21	1.06			76.26		
354400	Palermo										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
354600	Parish										
	А	2018	All Property	CAMA/Appraisals	16.64	1.05	84.00	84.00			
	А	2021	Residential	CAMA	16.99	1.05			78.31		
354800	Redfield										
	А	2018	All Property	Sales/Appraisals	18.72	1.02	85.00	85.00			
	А	2021	Residential	Sales Only	14.60	1.06			83.28		
355000	Richland										
	А	2019	All Property	Sales/Appraisals	21.02	1.06	67.00	67.00			
	А	2021	Residential	Sales Only	19.95	1.04			65.73		
355200	Sandy Cree	k									
	A	2017	All Property	Sales/Appraisals	26.75	1.06	82.48	82.48			
	А	2021	Residential	Sales Only	25.08	1.11			79.89		
355400	Schroeppel										
	В	2017	All Property	Sales/Appraisals	16.61	1.03	65.00	65.00			
	В	2021		Sales Only	14.90	1.03			63.60		
				,							

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oswe	go			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
355600	Scriba										
	В	2018	All Property	Review of Reassessment			81.65	81.65			
	В	2018	Residential	Review of Reassessment					74.40		
355800	Volney										
	В	2020	All Property	CAMA/Appraisals	15.22	1.01	80.00	80.00			
	В	2021	Residential	CAMA	14.95	1.02			76.20		
356000	West Monroe	е									
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
356200	Williamstowr	า									
	А	2019	All Property	CAMA/Appraisals	37.15	0.90	82.00	82.00			
	А	2021	Residential	CAMA	18.48	1.02			75.62		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5				County of Otseg	JO			2022			
	Municipal al Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
361200	Oneonta										
	С	2019	All Property	Sales/Appraisals	16.58	1.04	92.00	92.00			
	С	2021	Residential	Sales Only	17.67	1.06			92.00		
362000	Burlington										
	А	2017	All Property	Sales/Appraisals	36.02	1.02	43.22	49.00			
	А	2017	Residential	Sales/Appraisals	20.90	1.04			46.83		
362200	Butternuts										
	А	2017		Sales/Appraisals	20.21	0.99	88.40	100.00			
	А	2017	Residential	Sales/Appraisals	15.97	1.03			91.89		
362400	Cherry Valley										
	А	2018		Sales/Appraisals	10.59	1.01	87.60	100.00			
	А	2018	Residential	Sales/Appraisals	15.79	1.04			87.35		
362600	Decatur										
	A	2020		Sales/Appraisals	12.39	0.97	43.00	43.00			
	А	2020	Residential	Sales/Appraisals	10.51	1.01			43.00		
362800	Edmeston										
	А	2017		Sales/Appraisals	33.38	1.03	46.31	55.00			
	А	2017	Residential	Sales/Appraisals	27.82	1.10			50.46		
363000	Exeter										
	A	2017		Sales/Appraisals	27.48	1.13	42.08	55.00			
	А	2017	Residential	Sales/Appraisals	21.98	1.11			43.71		
363200	Hartwick										
	A	2019		Sales/Appraisals	15.32	1.03	90.23	100.00			
	A	2019	Residential	Sales/Appraisals	16.53	1.06			89.33		
363400	Laurens										
	A	2018		Sales/Appraisals	23.99	1.05	79.02	100.00			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			80.04		
363600	Maryland										
	A	2020		Sales/Appraisals	11.20	1.04	97.00	97.00			
	А	2021	Residential	Sales Only	14.21	1.04			97.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Otseg	ο			2022 Locally		Voor of	Cyclical
	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	А	2018	All Property	CAMA/Appraisals	18.32	1.05	63.00	63.00			
	А	2021	Residential	CAMA	23.15	1.06			63.00		
364000	Milford										
	А	2019	All Property	Sales/Appraisals	16.02	1.06	87.00	87.00			
	А	2021	Residential	Sales Only	16.07	1.05			87.00		
364200	Morris										
	A	2018		Review of Reassessment			93.49	100.00			
	A	2018	Residential	Review of Reassessment					93.84		
364400	New Lisbon										
	A	2018		Sales/Appraisals	14.91	1.04	91.00	91.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			85.93		
364600	Oneonta						~~ ~~				
	В	2019		CAMA/Appraisals	11.90	1.01	88.00	88.00			
	В	2021	Residential	САМА	12.75	1.01			88.00		
364800	Otego	0000			00 50	4 4 5	400.00	400.00			
	A	2020		Sales/Appraisals	33.56	1.15	100.00	100.00			
005000	A	2021	Residential	Sales Only	29.57	1.13			105.57		
365000	Otsego	2010			45 40	1 01	00.04	100.00			
	A	2019		Sales/Appraisals	15.12	1.01	90.94	100.00	00.07		
205200	A	2021	Residential	Sales Only	16.60	1.02			90.87		
365200	Pittsfield A	2018		Sales/Appraisals	23.87	0.97	47.40	54.00			
	A	2018		Sales/Appraisals	23.87 18.65	1.00	47.40	54.00	50.30		
365400	Plainfield	2018	Residential	Sales/Applaisais	10.05	1.00			50.50		
303400	A	2017		Sales/Appraisals	11.09	1.02	83.15	98.00			
	A	2017		Sales/Appraisals	12.34	1.02	05.15	30.00	85.31		
365600	Richfield	2017	Residential	Sales/Applaisals	12.04	1.00			00.01		
303000	A	2017		Sales/Appraisals	19.60	1.05	81.00	81.00			
	A	2017		Sales/Appraisals	16.64	1.03	01.00	01.00	81.00		
	<i>i</i> X	2017	Residential	Calcon ppraiodio	10.04	1.00			01.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Otseg		2022		Maan of	Qualizat		
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
365800	Roseboom										
	А	2020	All Property	Sales/Appraisals	28.33	1.06	86.41	100.00			
	А	2020	Residential	Sales/Appraisals	20.48	1.04			86.39		
366000	Springfield										
	А	2020	All Property	CAMA/Appraisals	20.84	1.03	87.00	87.00			
	А	2021	Residential	CAMA	24.71	1.00			87.00		
366200	Unadilla										
	А	2017	All Property	Sales/Appraisals	28.87	1.11	53.00	53.00			
	А	2021	Residential	Sales Only	31.43	1.14			53.00		
366400	Westford										
	А	2020	All Property	Sales/Appraisals	24.26	0.92	87.00	87.00			
	А	2020	Residential	Sales/Appraisals	16.37	1.01			87.18		
366600	Worcester										
	А	2020	All Property	Sales/Appraisals	29.83	1.03	51.00	51.00			
	А	2020	Residential	Sales/Appraisals	25.44	1.07			51.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Putnam 2022 Local							<b>•</b> " •
Municipa Code		Roll Year Evaluated or COD/PI	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
372200	Kent										
	В	2018	All Property	Review of Reassessment			83.70	83.70			
	В	2018	Residential	Review of Reassessment					77.86		
372400	Patterson										
	В	2022	All Property				100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
372600	Philipstown										
	В	2018		Sales/Appraisals	20.41	1.07	39.35	39.35			
	В	2021	Residential	Sales Only	17.40	1.04			39.35		
372800	Putnam Valley										
	В	2022		Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
373000	Southeast	0000					400.00	400.00		0000	
	С	2022		Review of Reassessment			100.00	100.00	400.00	2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	800			County of Renss	selaer			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
381400	Rensselaer										
	С	2020		Sales/Appraisals	27.98	0.95	22.00	22.00			
	С	2021	Residential	Sales Only	13.39	1.01			17.69		
381700	Troy										
	С	2016	All Property	Sales/Appraisals	20.60	1.00	76.00	76.00			
	С	2021	Residential	Sales Only	20.12	1.06			76.00		
382000	Berlin										
	А	2020	All Property	CAMA/Appraisals	25.15	1.00	23.00	23.00			
	А	2021	Residential	CAMA	19.64	1.01			23.00		
382200	Brunswick										
	В	2020	All Property	Sales/Appraisals	14.60	0.97	20.80	20.80			
	В	2021	Residential	Sales Only	13.48	1.01			19.02		
382400	East Greenb	ush									
	С	2018	All Property	Review of Reassessment			88.25	88.25			
	С	2018	Residential	Review of Reassessment					82.85		
382600	Grafton										
	А	2019	All Property	Review of Reassessment			83.00	83.00			
	А	2019	Residential	Review of Reassessment					83.00		
382800	Hoosick										
	В	2018	All Property	Review of Reassessment			92.00	92.00		2023	yes
	В	2018	Residential	Review of Reassessment					92.00	2023	yes
383000	Nassau										
	В	2020	All Property	Sales/Appraisals	59.05	1.47	62.00	62.00			
	В	2021	Residential	Sales Only	16.19	1.03			62.00		
383200	North Green	bush									
	С	2020	All Property	Sales/Appraisals	22.72	0.94	21.75	21.75			
	С	2021	Residential	Sales Only	14.67	0.99			17.97		
383400	Petersburgh			-							
	A	2020	All Property	CAMA/Appraisals	32.21	1.02	55.00	55.00			
	А	2021	Residential		19.02	1.04			55.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Rensselaer							<b>•</b> " •
Municipa Code	Municipal   Name/ Size Category * Fo	Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
383600	Pittstown										
	А	2020	All Property	Sales/Appraisals	19.88	1.00	52.00	52.00		2024	
	А	2021	Residential	Sales Only	18.06	1.03			52.00	2024	
383800	Poestenkill										
	В	2020	All Property	Sales/Appraisals	14.65	1.01	19.44	19.44			
	В	2021	Residential	Sales Only	14.03	1.01			19.44		
384000	Sand Lake										
	В	2020	All Property	CAMA/Appraisals	10.58	1.00	82.00	82.00			
	В	2021	Residential	CAMA	10.56	1.00			82.00		
384200	Schaghticoke										
	В	2020	All Property	Sales/Appraisals	21.00	1.44	17.75	17.75			
	В	2021	Residential	Sales Only	19.09	1.06			17.88		
384400	Schodack										
	В	2017		Sales/Appraisals	12.89	0.99	79.00	79.00			
	В	2021	Residential	Sales Only	11.77	1.00			73.58		
384600	Stephentown										
	A	2021		Review of Reassessment			93.00	93.00			
	A 2021 Residential			I Review of Reassessment				93.00			

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

•				County of Rockland						Veen of	Qualizat
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	С	2018	All Property	Sales/Appraisals	10.10	0.98	27.05	27.05			
	С	2021	Residential	Sales Only	9.60	1.00			27.05		
392200	Haverstraw										
	С	2017	All Property	Sales/Appraisals	16.78	1.04	71.12	71.12			
	С	2021	Residential	Sales Only	13.02	1.04			65.06		
392400	Orangetown	l									
	С	2018	All Property	Sales/Appraisals	13.60	0.90	37.48	37.48			
	С	2021	Residential	Sales Only	13.01	1.02			37.48		
392600	Ramapo										
	С	2017	All Property	Sales/Appraisals	15.37	1.04	10.30	10.30			
	С	2021	Residential	Sales Only	11.39	1.02			10.30		
392800	Stony Point										
	С	2017	All Property	Sales/Appraisals	12.86	0.75	11.72	11.72			
	C 2017 All Property C 2021 Residential			Sales Only	12.31	1.00			10.28		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age E	505			County of St Lav	wrence			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
401200	Ogdensburg										
	С	2019	All Property	Review of Reassessment			96.00	96.00		2023	
	С	2019	Residential	Review of Reassessment					89.61	2023	
402000	Brasher										
	А	2021	All Property	Review of Reassessment			95.50	95.50			
	А	2021	Residential	Review of Reassessment					89.26		
402200	Canton										
	В	2020	All Property	Sales/Appraisals	16.99	1.05	86.00	86.00			
	В	2021	Residential	Sales Only	15.17	1.02			79.73		
402400	Clare										
	А	2020	All Property	Sales/Appraisals	58.06	1.39	2.48	8.00			
	А	2020	Residential	Sales/Appraisals	56.49	1.39			3.13		
402600	Clifton										
	А	2018	All Property	Sales/Appraisals	32.65	1.10	85.00	85.00			
	А	2018	Residential	Sales/Appraisals	30.25	1.08			79.83		
402800	Colton										
	А	2018	All Property	CAMA/Appraisals	43.09	1.07	96.00	96.00			
	А	2021	Residential	CAMA	23.09	1.04			75.18		
403000	Dekalb										
	А	2020	All Property	Sales/Appraisals	24.51	0.97	84.00	84.00			
	А	2020	Residential	Sales/Appraisals	21.56	1.04			85.18		
403200	De Peyster										
	A	2018	All Property	Sales/Appraisals	60.70	1.45	55.00	55.00		2023	
	А	2018	Residential	Sales/Appraisals	24.05	1.18			71.32	2023	
403400	Edwards										
	А	2020	All Property	Sales/Appraisals	20.21	1.02	78.00	78.00			
	А	2020	Residential	Sales/Appraisals	16.46	1.02			78.00		
403600	Fine										
	А	2020	All Property	Review of Reassessment			100.00	100.00			
	А	2020	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	200			County of St Lav	vrence			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
403800	Fowler										
	A	2020		Sales/Appraisals	25.52	0.83	9.50	9.50			
	А	2020	Residential	Sales/Appraisals	24.87	1.10			7.74		
404000	Gouverneur										
	А	2018	All Property	Sales/Appraisals	33.01	1.25	86.00	86.00			
	А	2021	Residential	Sales Only	35.72	1.22			87.91		
404200	Hammond										
	А	2020	All Property	Sales/Appraisals	13.98	1.03	87.00	87.00			
	А	2020	Residential	Sales/Appraisals	11.97	1.07			87.00		
404400	Hermon										
	А	2021	All Property	Review of Reassessment			99.00	99.00			
	А	2021	Residential	Review of Reassessment					93.04		
404600	Hopkinton										
	А	2018	All Property	Sales/Appraisals	28.07	1.03	93.00	93.00			
	А	2018	Residential	Sales/Appraisals	21.75	1.11			99.78		
404800	Lawrence										
	А	2020	All Property	Sales/Appraisals	30.93	1.01	88.00	88.00			
	А	2020	Residential	Sales/Appraisals	27.63	1.15			85.68		
405000	Lisbon										
	А	2018	All Property	Sales/Appraisals	30.50	1.02	70.00	70.00			
	А	2021	Residential	Sales Only	11.62	1.05			72.03		
405200	Louisville										
	А	2017	All Property	Sales/Appraisals	22.84	1.05	71.00	71.00		2023	
	А	2021	Residential	Sales Only	21.89	1.05			71.00	2023	
405400	Macomb										
	А	2017	All Property	Sales/Appraisals	28.29	1.13	45.00	45.00			
	А	2017	Residential	Sales/Appraisals	28.87	1.13			45.00		
405600	Madrid										
	А	2020	All Property	Sales/Appraisals	14.47	1.05	80.50	80.50			
	А	2020	Residential	Sales/Appraisals	15.59	1.04			80.50		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge E				County of St Law	vrence			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
405800	Massena										
	В	2017		Sales/Appraisals	22.61	1.06	92.00	92.00			
	В	2021	Residential	Sales Only	22.80	1.12			83.71		
406000	Morristown										
	А	2017	All Property	CAMA/Appraisals	25.22	1.09	93.00	93.00			
	А	2021	Residential	CAMA	23.17	1.05			93.00		
406200	Norfolk										
	А	2020		Sales/Appraisals	27.24	1.04	75.00	75.00			
	А	2021	Residential	Sales Only	27.46	1.12			70.54		
406400	Oswegatchie	Э									
	А	2019	All Property	Review of Reassessment			97.00	97.00			
	А	2019	Residential	Review of Reassessment					97.00		
406600	Parishville										
	А	2020	All Property	Sales/Appraisals	31.43	0.55	5.60	5.60			
	А	2020	Residential	Sales/Appraisals	26.53	1.11			4.24		
406800	Piercefield										
	А	2020	All Property	Sales/Appraisals	13.88	1.09	91.00	91.00			
	А	2020	Residential	Sales/Appraisals	11.13	1.03			84.37		
407000	Pierrepont										
	А	2019	All Property	CAMA/Appraisals	18.16	1.01	79.50	79.50			
	А	2021	Residential	CAMA	16.72	1.01			68.85		
407200	Pitcairn										
	А	2021	All Property	Review of Reassessment			98.00	98.00		2023	yes
	А	2021	Residential	Review of Reassessment					92.59	2023	yes
407400	Potsdam										
	В	2020	All Property	Sales/Appraisals	16.69	1.05	84.00	84.00			
	В	2021	Residential	Sales Only	16.26	1.05			84.00		
407600	Rossie			-							
	А	2020	All Property	Review of Reassessment			94.00	94.00			
	А	2020	Residential	Review of Reassessment					88.79		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of St Lav		2022 Locally	2022	Year of	Cyclical		
Municipa Code	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
407800	Russell										
	А	2018	All Property	Sales/Appraisals	41.48	0.94	65.50	65.50			
	А	2018	Residential	Sales/Appraisals	21.51	1.07			73.09		
408000	Stockholm										
	А	2017	All Property	Sales/Appraisals	33.83	1.13	76.00	76.00			
	А	2021	Residential	Sales Only	21.08	1.09			76.00		
408200	Waddington										
	А	2018	All Property	Sales/Appraisals	20.27	1.13	78.00	78.00			
	А	2021	Residential	Sales Only	17.48	1.07			78.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U			County of Saratoga					2022 Locally 2022			Qualizat
	Municipal I Name/ Size Category * F	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville	ł									
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
411500	Saratoga Spr	ings									
	С	2017	All Property	Sales/Appraisals	18.88	1.01	55.00	55.00			
	С	2021	Residential	Sales Only	15.60	1.02			55.00		
412000	Ballston										
	В	2017	All Property	Sales/Appraisals	13.16	1.01	76.25	76.25			
	В	2021	Residential	Sales Only	11.64	1.01			76.25		
412200	Charlton										
	В	2017	All Property	CAMA/Appraisals	10.24	0.99	63.00	63.00			
	В	2021	Residential	CAMA	7.93	1.00			63.00		
412400	Clifton Park										
	С	2017	All Property	Sales/Appraisals	14.31	0.97	46.00	46.00			
	С	2021	Residential	Sales Only	12.89	0.99			46.00		
412600	Corinth										
	В	2020	All Property	Sales/Appraisals	14.45	0.51	100.00	100.00			
	В	2021	Residential	Sales Only	12.91	1.01			84.41		
412800	Day										
	А	2019	All Property	Sales/Appraisals	38.20	1.24	47.75	47.75			
	А	2021	Residential	Sales Only	28.04	1.13			47.75		
413000	Edinburg										
	A	2019	All Property	CAMA/Appraisals	22.28	1.04	42.15	42.15			
	А	2021	Residential	CAMA	24.29	1.03			42.15		
413200	Galway										
	A	2019	All Property	Review of Reassessment			90.00	90.00			
	А	2019	Residential	Review of Reassessment					90.00		
413400	Greenfield										
	В	2017	All Property	Sales/Appraisals	15.80	1.00	79.75	79.75			
	В	2021	Residential	Sales Only	15.50	1.01			79.75		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ago i				County of Sarate	oga			2022 Locally	0000	Voor of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
413600	Hadley										
	А	2017	All Property	CAMA/Appraisals	20.75	1.03	79.50	79.50			
	А	2021	Residential	CAMA	21.45	1.02			66.41		
413800	Halfmoon										
	С	2017	All Property	Sales/Appraisals	14.60	0.95	47.50	47.50			
	С	2021	Residential	Sales Only	12.13	0.98			47.50		
414000	Malta										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
414200	Milton										
	С	2017	All Property	CAMA/Appraisals	8.91	1.01	76.50	76.50			
	С	2021	Residential	CAMA	8.77	1.00			76.50		
414400	Moreau										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
414600	Northumber	land									
	В	2018	All Property	Sales/Appraisals	16.72	1.04	72.00	72.00			
	В	2021	Residential	Sales Only	13.67	1.04			67.37		
414800	Providence										
	А	2019	All Property	Sales/Appraisals	26.02	0.97	77.50	77.50			
	А	2021	Residential	Sales Only	17.17	1.06			77.50		
415000	Saratoga										
	В	2018	All Property	Sales/Appraisals	19.04	1.10	79.00	79.00			
	В	2021	Residential	Sales Only	13.16	1.04			79.00		
415200	Stillwater										
	В	2019	All Property	Sales/Appraisals	17.31	0.86	76.00	76.00			
	В	2021	Residential	Sales Only	16.91	1.01			70.38		
415400	Waterford										
	С	2018	All Property	Review of Reassessment			84.00	84.00			
	С	2018	Residential	Review of Reassessment					84.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipa Code	Municipal   Name/ Size Category * Fe		County of Saratoga Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
415600	Wilton C C	All Property Residential	CAMA/Appraisals CAMA	6.63 6.13	1.00 1.00	79.50	79.50	79.50		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Schenectady							
	Municipal   Name/ Size Category * Fe	Roll Year Evaluated or COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
421500	Schenectady										
	С	2020	All Property	Sales/Appraisals	19.26	1.01	82.00	82.00			
	С	2021	Residential	Sales Only	19.03	1.04			74.18		
422000	Duanesburg										
	А	2020	All Property	CAMA/Appraisals	12.91	0.99	26.00	26.00			
	А	2021	Residential	CAMA	13.40	1.00			26.00		
422200	Glenville										
	С	2017	All Property	Sales/Appraisals	12.33	0.98	75.00	75.00			
	С	2021	Residential	Sales Only	11.30	1.00			75.00		
422400	Niskayuna										
	С	2018		Sales/Appraisals	9.04	0.98	89.00	89.00			
	С	2021	Residential	Sales Only	8.78	1.00			89.00		
422600	Princetown										
	A	2020		CAMA/Appraisals	15.00	1.00	26.50	26.50			
	A	2021	Residential	CAMA	15.14	1.00			26.50		
422800	Rotterdam										
	С	2020	All Property		10.97	0.99	83.00	83.00			
	С	2021	Residential	Sales Only	10.73	1.01			83.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Schol	narie			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment	Reassessment
432000	Blenheim										
	А	2020	All Property	Sales/Appraisals	28.59	1.23	60.00	60.00			
	А	2020	Residential	Sales/Appraisals	23.65	1.09			55.15		
432200	Broome										
	А	2019		Review of Reassessment			87.00	87.00		2023	yes
	А	2019	Residential	Review of Reassessment					82.53	2023	yes
432400	Carlisle										
	А	2020		Sales/Appraisals	24.08	1.15	57.50	57.50			
	А	2021	Residential	Sales Only	20.06	1.07			53.87		
432600	Cobleskill										
	В	2020		Sales/Appraisals	21.69	1.01	64.00	64.00			
	В	2021	Residential	Sales Only	17.61	1.05			57.03		
432800	Conesville										
	A	2019		Review of Reassessment			87.00	87.00		2023	yes
	А	2019	Residential	Review of Reassessment					80.21	2023	yes
433000	Esperance										
	А	2020		Sales/Appraisals	17.26	1.05	76.50	76.50			
	А	2021	Residential	Sales Only	12.09	1.00			70.50		
433200	Fulton										
	А	2020		Sales/Appraisals	31.09	1.03	51.00	51.00			
	А	2020	Residential	Sales/Appraisals	32.44	1.15			51.00		
433400	Gilboa										
	А	2020		Sales/Appraisals	37.34	1.03	1.74	1.74			
	А	2020	Residential	Sales/Appraisals	36.56	1.25			1.22		
433600	Jefferson										
	A	2020		Sales/Appraisals	26.39	1.17	47.00	47.00			
	А	2020	Residential	Sales/Appraisals	21.86	1.10			44.14		
433800	Middleburgh										
	А	2020		CAMA/Appraisals	21.93	1.07	54.00	54.00			
	А	2021	Residential	CAMA	16.67	1.02			49.61		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Schoharie				2022 Locally 2022			Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
434000	Richmondvill	le									
	А	2020	All Property	Sales/Appraisals	19.69	1.13	85.00	85.00			
	А	2021	Residential	Sales Only	16.91	1.06			85.00		
434200	Schoharie										
	В	2020	All Property	Sales/Appraisals	17.26	1.05	76.50	76.50			
	В	2021	Residential	Sales Only	12.09	1.00			70.50		
434400	Seward										
	A	2020		Sales/Appraisals	24.08	1.15	57.50	57.50			
	A	2021	Residential	Sales Only	20.06	1.07			53.87		
434600	Sharon										
	A	2020		Sales/Appraisals	24.08	1.15	57.50	57.50			
	A	2021	Residential	Sales Only	20.06	1.07			53.87		
434800	Summit			<b>.</b>							
	A	2020		Sales/Appraisals	21.61	1.17	47.00	47.00			
	A	2020	Residential	Sales/Appraisals	30.38	1.12			42.76		
435000	Wright				40.00						
	A	2020		Sales/Appraisals	16.83	1.12	60.00	60.00	~~ ~~		
	A	2021	Residential	Sales Only	17.93	1.08			60.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	Municipal Roll Year			County of Schuyler				2022 Locally	2022	Year of	Cyclical
Municipa Code	I Name/ Size		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
442000	Catharine										
	А	2019	All Property	Review of Reassessment			85.00	85.00			
	А	2019	Residential	Review of Reassessment					85.00		
442200	Cayuta										
	А	2019	All Property	Sales/Appraisals	11.21	1.03	86.00	86.00			
	А	2019	Residential	Sales/Appraisals	10.43	1.00			81.76		
442400	Dix										
	В	2019	1 2	Review of Reassessment			85.00	85.00		2023	
	В	2019	Residential	Review of Reassessment					85.00	2023	
442600	Hector										
	A	2022	1 2	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
442800	Montour										
	В	2019		Review of Reassessment			85.00	85.00			
	В	2019	Residential	Review of Reassessment					85.00		
443000	Orange										
	A	2022		Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
443200	Reading										
	A	2019	All Property				85.00	85.00		2023	
	A	2019	Residential	Review of Reassessment					85.00	2023	
443400	Tyrone										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Senec	a			2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment	Reassessment
452000	Covert										
	А	2019	All Property	CAMA/Appraisals	19.46	0.98	85.00	85.00			
	А	2021	Residential	CAMA	16.71	1.00			88.01		
452200	Fayette										
	А	2018	All Property	Review of Reassessment			90.00	90.00			
	А	2018	Residential	Review of Reassessment					83.84		
452400	Junius										
	А	2020	All Property	Review of Reassessment			97.00	97.00			
	А	2020	Residential	Review of Reassessment					88.53		
452600	Lodi										
	А	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	А	2021	Residential	CAMA	20.71	1.02			69.35		
452800	Ovid										
	А	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	А	2021	Residential	CAMA	20.71	1.02			69.35		
453000	Romulus										
	В	2018	All Property	CAMA/Appraisals	18.43	1.02	58.00	58.00			
	В	2021	Residential	CAMA	20.71	1.02			69.35		
453200	Seneca Fall	S									
	В	2019	All Property	CAMA/Appraisals	16.18	1.04	77.00	77.00		2023	
	В	2021	Residential	CAMA	15.56	1.04			77.00	2023	
453400	Tyre										
	А	2019	All Property	Review of Reassessment			95.00	95.00			
	А	2019	Residential	Review of Reassessment					86.64		
453600	Varick										
	А	2018	All Property	CAMA/Appraisals	21.78	1.06	62.00	62.00			
	А	2021	Residential	CAMA	16.72	1.00			68.26		
453800	Waterloo										
	В	2020	All Property	Sales/Appraisals	24.12	1.08	79.00	79.00			
	В	2021	Residential	Sales Only	25.32	1.10			79.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steube	en			2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
460300	Corning										
	С	2017	All Property	Sales/Appraisals	13.50	1.02	86.00	86.00		2023	
	С	2021	Residential	Sales Only	13.63	1.03			86.00	2023	
460600	Hornell										
	С	2020	All Property	Review of Reassessment			96.50	96.50			
	С	2020	Residential	Review of Reassessment					96.50		
462000	Addison										
	A	2018		Review of Reassessment			90.00	90.00		2023	yes
	A	2018	Residential	Review of Reassessment					83.44	2023	yes
462200	Avoca										
	A	2020		Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					87.25		
462400	Bath										
	В	2018		Review of Reassessment			90.00	90.00		2023	
	В	2018	Residential	Review of Reassessment					84.84	2023	
462600	Bradford										
	A	2020		Sales/Appraisals	7.53	0.98	68.50	68.50		2023	
	А	2020	Residential	Sales/Appraisals	7.61	0.99			68.50	2023	
462800	Cameron										
	А	2019		Review of Reassessment			96.00	96.00		2023	yes
	А	2019	Residential	Review of Reassessment					88.82	2023	yes
463000	Campbell										
	A	2021		Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					94.62		
463200	Canisteo										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
463400	Caton										
	A	2019		Sales/Appraisals	17.31	1.09	83.00	83.00			
	A	2021	Residential	Sales Only	16.10	1.06			83.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	5102			County of Steub	en			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
463600	Cohocton										
	A	2018		CAMA/Appraisals	20.33	0.99	72.00	72.00			
	A	2021	Residential	CAMA	17.77	1.05			72.00		
463800	Corning										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
464000	Dansville										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
464200	Erwin										
	В	2021		Review of Reassessment			95.00	95.00			
	B	2021	Residential	Review of Reassessment					87.16		
464400	Fremont	0040					04.00	04.00		0000	
	A	2019		CAMA/Appraisals	11.44	0.99	84.00	84.00		2023	
101000	A	2021	Residential	САМА	13.87	1.00			81.86	2023	
464600	Greenwood						400.00	400.00			
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
464800	Hartsville	0040									
	A	2019		Review of Reassessment			90.00	90.00	04.00		
405000	A	2019	Residential	Review of Reassessment					84.63		
465000	Hornby	0000		Deview of Decomposit			400.00	400.00			
	A	2022		Review of Reassessment			100.00	100.00	400.00		
405000	A	2022	Residential	Review of Reassessment					100.00		
465200	Hornellsville			Deview of Decessory ant			00.00	00.00			
	A	2021		Review of Reassessment			98.00	98.00	04.00		
405 400	A	2021	Residential	Review of Reassessment					91.63		
465400	Howard	2022		Poview of Personant			100.00	100.00			
	A			Review of Reassessment Review of Reassessment			100.00	100.00	100.00		
	A	2022	Residential						100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of Steub	en			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
465600	Jasper										
	A	2017		Sales/Appraisals	23.20	1.16	4.73	5.00			
	A	2021	Residential	Sales Only	10.36	1.04			4.74		
465800	Lindley										
	A	2019		Review of Reassessment			84.00	84.00			
	A	2019	Residential	Review of Reassessment					84.00		
466000	Prattsburgh										
	A	2020		Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					91.15		
466200	Pulteney										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
466400	Rathbone										
	A	2019		Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					90.67		
466600	Thurston										
	A	2017		CAMA/Appraisals	27.41	1.16	2.97	2.97			
	A	2021	Residential	CAMA	25.33	1.05			3.17		
466800	Troupsburg										
	A	2019		Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					93.92		
467000	Tuscarora			<b>.</b>							
	A	2017		Sales/Appraisals	36.83	0.86	2.60	2.60			
	A	2021	Residential	Sales/Appraisals	23.45	1.11			2.60		
467200	Urbana										
	A	2021		Review of Reassessment			93.00	93.00			
	A	2021	Residential	Review of Reassessment					93.00		
467400	Wayland	0010					100.00	400.00			
	В	2018		Review of Reassessment			100.00	100.00	<b></b>		
	В	2018	Residential	Review of Reassessment					87.64		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Steuben						Maan of	Qualizat
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
467600	Wayne										
	А	2020	All Property	Review of Reassessment			100.00	100.00			
	А	2020	Residential	Review of Reassessment					100.00		
467800	West Union										
	А	2019	All Property	Review of Reassessment			99.00	99.00			
	А	2019	Residential	Review of Reassessment					92.97		
468000	Wheeler										
	А	2020	All Property	Review of Reassessment			90.00	90.00			
	А	2020	Residential	Review of Reassessment					90.00		
468200	Woodhull										
	А	2019	All Property	Review of Reassessment			95.00	95.00			
	A 2019 Residential			Review of Reassessment					87.49		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B105			County of Suffol	k			2022 Locally	2022	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
472000	Babylon										
	С	2017	All Property	Sales/Appraisals	16.86	0.98	0.78	0.78			
	С	2021	Residential	Sales Only	14.24	1.01			0.71		
472200	Brookhaven										
	С	2017	All Property	Sales/Appraisals	18.09	1.01	0.62	0.62			
	С	2021	Residential	Sales Only	16.10	1.01			0.62		
472400	East Hampto										
	В	2017		Sales/Appraisals	25.43	1.09	0.45	0.45			
	В	2021	Residential	Sales Only	25.51	1.09			0.45		
472600	Huntington										
	С	2017	All Property	Sales/Appraisals	17.77	0.20	0.64	0.64			
	С	2021	Residential	Sales Only	13.80	1.01			0.54		
472800	Islip										
	С	2017	All Property	Sales/Appraisals	11.31	0.94	8.28	8.28			
	С	2021	Residential	Sales Only	9.92	1.01			8.28		
473000	Riverhead										
	С	2017	All Property	Sales/Appraisals	16.09	0.99	10.14	10.14			
	С	2021	Residential	Sales Only	12.78	1.01			10.14		
473200	Shelter Islan	d									
	В	2021	All Property	Review of Reassessment			89.00	89.00			
	В	2021	Residential	Review of Reassessment					89.00		
473400	Smithtown										
	С	2017	All Property	Sales/Appraisals	14.57	0.99	0.98	0.98			
	С	2021	Residential	Sales Only	11.87	1.00			0.98		
473600	Southamptor	n									
	С	2019	All Property	Review of Reassessment			79.00	79.00			
	С	2019	Residential	Review of Reassessment					79.00		
473800	Southold										
	С	2017	All Property	Sales/Appraisals	20.49	1.07	0.70	0.70			
	С	2021		Sales Only	17.71	1.06			0.70		
				-							

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Sulliva	an			2022		Voor of	Ovelieel
Municipa Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	А	2018	All Property	Sales/Appraisals	30.41	1.33	50.30	50.30			
	А	2021	Residential	Sales Only	22.97	1.14			50.30		
482200	Callicoon										
	А	2018	All Property	Sales/Appraisals	29.12	1.24	44.40	44.40			
	А	2021	Residential	Sales Only	33.39	1.20			44.40		
482400	Cochecton										
	А	2018	All Property	CAMA/Appraisals	15.36	1.05	60.00	60.00			
	А	2021	Residential	CAMA	20.04	1.03			60.00		
482600	Delaware										
	А	2018	All Property	Review of Reassessment			68.74	68.74			
	А	2018	Residential	Review of Reassessment					60.76		
482800	Fallsburgh										
	В	2018	All Property	Sales/Appraisals	28.05	1.15	44.62	44.62			
	В	2021	Residential	Sales Only	33.58	1.17			45.13		
483000	Forestburgh										
	A	2018		Review of Reassessment			88.00	88.00			
	А	2018	Residential	Review of Reassessment					88.00		
483200	Fremont										
	A	2018		Sales/Appraisals	34.88	1.19	50.00	50.00			
	А	2018	Residential	Sales/Appraisals	47.40	1.26			46.28		
483400	Highland										
	A	2018		Sales/Appraisals	23.53	1.09	72.00	72.00			
	A	2021	Residential	Sales Only	26.07	1.13			72.00		
483600	Liberty										
	В	2018	• •	Sales/Appraisals	34.65	1.19	63.30	63.30			
	В	2021	Residential	Sales Only	37.95	1.21			64.74		
483800	Lumberland										
	A	2019		Review of Reassessment			72.00	72.00			
	A	2019	Residential	Review of Reassessment					67.81		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Sullivan				2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
484000	Mamakating										
	В	2018	All Property	Sales/Appraisals	36.23	1.35	45.50	45.50			
	В	2021	Residential	Sales Only	26.84	1.12			45.50		
484200	Neversink										
	А	2018	All Property	Sales/Appraisals	39.66	0.56	3.00	3.00			
	А	2021	Residential	Sales Only	37.74	1.21			1.64		
484400	Rockland										
	А	2018	All Property	Sales/Appraisals	31.37	1.21	52.50	52.50			
	А	2021	Residential	Sales Only	36.50	1.21			46.41		
484600	Thompson										
	В	2018	All Property	Sales/Appraisals	24.32	1.07	62.00	62.00			
	В	2021	Residential	Sales Only	25.38	1.07			62.00		
484800	Tusten										
	А	2018	All Property	CAMA/Appraisals	16.26	1.07	38.92	38.92			
	А	2021	Residential	CAMA	20.33	1.07			38.92		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Tioga		2022 Locally		2022	Voor of	Cyclical	
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton										
	В	2018		Sales/Appraisals	27.76	1.11	73.40	73.40			
	В	2021	Residential	Sales Only	29.22	1.10			71.24		
492200	Berkshire										
	A	2019		Sales/Appraisals	20.96	1.02	91.00	91.00			
	А	2021	Residential	Sales Only	13.61	1.05			86.53		
492400	Candor										
	A	2019		Sales/Appraisals	27.97	1.07	85.50	85.50			
	A	2021	Residential	Sales Only	23.90	1.08			80.93		
492600	Newark Valle	•									
	A	2019		Sales/Appraisals	37.30	1.23	60.00	60.00			
	А	2021	Residential	Sales Only	24.94	1.08			57.77		
492800	Nichols										
	A	2019		CAMA/Appraisals	17.54	1.01	24.40	24.40			
	А	2021	Residential	CAMA	17.41	1.02			21.97		
493000	Owego										
	В	2018		Sales/Appraisals	18.70	1.02	62.00	62.00			
	В	2021	Residential	Sales Only	18.24	1.03			57.17		
493200	Richford										
	А	2018	All Property	Sales/Appraisals	24.41	1.00	92.00	92.00			
	А	2018	Residential	Sales/Appraisals	18.28	1.05			87.71		
493400	Spencer										
	А	2020	All Property	Review of Reassessment			100.00	100.00			
	А	2020	Residential	Review of Reassessment					95.01		
493600	Tioga										
	А	2019	All Property	Sales/Appraisals	22.04	1.69	5.50	5.50			
	А	2021	Residential	Sales Only	21.59	1.09			5.92		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	3109			County of Tompk	•			2022 Locally	2022	Year of	Cvclical
	Municipal Municipal Name/ Size Code Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Res. Assmnt. Class Ratio *** Ratio ***	Subsequent Reassessment	Reassessment	
509901	Tompkins Co	ounty Assessi	ng Unit								
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Ulster				2022 Locally		Voor of	Cyclical
	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
510800	Kingston										
	С	2019	All Property	Review of Reassessment			70.00	70.00			
	С	2019	Residential	Review of Reassessment					62.72		
512000	Denning										
	А	2018	All Property	Sales/Appraisals	35.33	0.89	14.35	14.35			
	А	2018	Residential	Sales/Appraisals	29.36	0.98			11.47		
512200	Esopus										
	В	2016	All Property	Sales/Appraisals	21.93	1.06	70.00	70.00			
	В	2021	Residential	Sales Only	20.07	1.07			70.00		
512400	Gardiner										
	В	2019	All Property	Review of Reassessment			72.00	72.00			
	В	2019	Residential	Review of Reassessment					72.00		
512600	Hardenburg	h									
	A	2018	All Property	Sales/Appraisals	24.70	0.90	55.00	55.00			
	А	2018	Residential	Sales/Appraisals	20.83	0.96			46.46		
512800	Hurley										
	В	2016	All Property	Sales/Appraisals	15.92	0.51	76.40	76.40			
	В	2021		Sales Only	14.81	1.03			63.19		
513000	Kingston			2							
	в	2018	All Property	Sales/Appraisals	10.15	1.01	68.00	68.00			
	В	2018		Sales/Appraisals	10.06	1.01			68.00		
513200	Lloyd										
	В	2019	All Property	Review of Reassessment			81.00	81.00			
	В	2019		Review of Reassessment					73.29		
513400	Marbletown										
	В	2020	All Property	Review of Reassessment			70.00	70.00			
	B	2020		Review of Reassessment					70.00		
513600	Marlborough										
0.0000	B	2018	All Property	Review of Reassessment			73.00	73.00			
	B	2018	• •	Review of Reassessment					66.14		
	-	_0.0									

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of Ulster				2022 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Subsequent Reassessment	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	С	2017	All Property	Sales/Appraisals	16.41	1.04	76.00	76.00			
	С	2021	Residential	Sales Only	12.76	1.03			69.71		
514000	Olive										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
514200	Plattekill										
	В	2017	All Property	Sales/Appraisals	16.71	1.02	67.00	67.00			
	В	2021	Residential	Sales Only	16.13	1.03			67.00		
514400	Rochester										
	А	2021	All Property	Review of Reassessment			72.00	72.00			
	А	2021	Residential	Review of Reassessment					72.00		
514600	Rosendale										
	В	2020	All Property	Review of Reassessment			74.00	74.00			
	В	2020	Residential	Review of Reassessment					74.00		
514800	Saugerties										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	В	2022	Residential	Review of Reassessment					100.00	2023	
515000	Shandaken										
	А	2018	All Property	Sales/Appraisals	36.78	0.58	18.50	18.50			
	А	2021	Residential	Sales Only	25.90	1.08			13.07		
515200	Shawangun	k									
	В	2018	All Property	Sales/Appraisals	17.08	1.06	15.00	15.00			
	В	2021	Residential	Sales Only	12.41	1.01			13.93		
515400	Ulster										
	С	2018	All Property	Sales/Appraisals	25.10	0.93	55.00	55.00			
	С	2021	Residential	Sales Only	17.66	1.02			48.03		
515600	Wawarsing										
	А	2018	All Property	Sales/Appraisals	31.18	0.56	81.00	81.00			
	А	2021	Residential	Sales Only	28.58	1.10			60.22		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal   Name/ Size Category * F		County of Ulster Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	2022 Locally Stated Assmnt. Ratio ***		Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock A A		Sales/Appraisals Sales Only	20.41 19.03	1.04 1.04	61.00	61.00	61.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal	Roll Year	r	County of Warre	n		2022	2022 Locally Stated	2022 Res.	Year of Subsequent	Cyclical Reassessment
Municipal Code	Name/ Size Category *		d Property RD Type	Data/Estimation Type **	COD	PRD	State Eq. Rate	Assmnt. Ratio ***	Class Ratio ***	Reassessment Activity ****	Plan Participant *****
520500	Glens Falls										
	С	2022	All Property	Review of Reassessment			100.00	100.00			
	С	2022	Residential	Review of Reassessment					100.00		
522000	Bolton										
	А	2020	All Property	Review of Reassessment			90.00	90.00			
	А	2020	Residential	Review of Reassessment					90.00		
522200	Lake George	9									
	В	2020	All Property	Review of Reassessment			90.00	90.00			
	В	2020	Residential	Review of Reassessment					83.03		
522400	Chester										
	А	2020	All Property	Sales/Appraisals	15.47	1.08	97.50	97.50			
	А	2021		Sales Only	11.63	1.02			97.50		
522600	Hague			,							
	A	2020	All Property	Sales/Appraisals	19.65	1.09	69.50	69.50		2023	yes
	А	2021		Sales Only	14.28	1.00			66.45	2023	yes
522800	Horicon			,							<b>y</b>
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	A	2022		Review of Reassessment					100.00		
523000	Johnsburg										
020000	A	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	A	2022		Review of Reassessment			100.00	100.00	100.00	2023	yes
523200	Lake Luzern		Residential						100.00	2020	yes
525200	A	2019	All Property	Sales/Appraisals	18.66	0.82	86.00	86.00			
	A	2021		Sales Only	17.50	1.03	00.00	00.00	86.00		
523400	Queensbury		Residential		17.00	1.00			00.00		
525400	C	2021		Review of Reassessment			90.00	90.00			
	C	2021		Review of Reassessment			50.00	50.00	82.39		
523600	Stony Creek		Residential	Review of Reassessment					02.59		
523000	A	2018		Sales/Appraisals	7.02	1.02	0.86	0.86			
	A	2018		Sales/Appraisals	9.33	1.02	0.00	0.00	0.85		
	~	2010	residential	Jaico/Applaioalo	3.00	1.02			0.00		

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New York State Board Of Real Property Tax Services

2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Warren	n			2022 Locally	2022	Year of	Cyclical
	Municipal   Name/ Size Category *			Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
523800	Thurman										
	А	2018	All Property	Sales/Appraisals	15.89	1.08	87.38	87.38			
	А	2021	Residential	Sales Only	16.70	1.05			87.38		
524000	Warrensburg	I									
	А	2019	All Property	Sales/Appraisals	8.64	1.03	96.00	96.00			
	А	2021	Residential	Sales Only	7.79	1.01			96.00		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age b				County of Washi	ington			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
532000	Argyle										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	А	2018	All Property	CAMA/Appraisals	9.85	1.01	90.00	90.00		2023	
	А	2021	Residential	CAMA	12.03	1.01			90.00	2023	
532400	Dresden										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
532600	Easton										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
532800	Fort Ann										
	А	2020	• •	Sales/Appraisals	33.51	1.13	85.00	85.00		2023	
	А	2020	Residential	Sales/Appraisals	26.07	1.16			71.04	2023	
533000	Fort Edward	l									
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
533200	Granville										
	В	2021	All Property	Review of Reassessment			95.00	95.00			
	В	2021	Residential	Review of Reassessment					95.00		
533400	Greenwich										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
533600	Hampton										
	А	2021	All Property	Review of Reassessment			95.00	95.00			
	А	2021	Residential	Review of Reassessment					95.00		
533800	Hartford										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	2			County of Washington				2022 Locally 2022			Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment Activity ****	Reassessment
534000	Hebron										
	А	2020	All Property	Review of Reassessment			94.00	94.00			
	А	2020	Residential	Review of Reassessment					94.00		
534200	Jackson										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
534400	Kingsbury										
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
534600	Putnam										
	А	2020	All Property	CAMA/Appraisals	60.34	1.47	80.30	80.30			
	А	2021	Residential	CAMA	87.55	1.80			75.54		
534800	Salem										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
535000	White Creek										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
535200	Whitehall										
	А	2019		Sales/Appraisals	26.84	1.08	94.50	94.50		2023	yes
	А	2021	Residential	Sales Only	30.00	1.16			94.50	2023	yes

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Wayne	•			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal   Name/ Size Category *	Roll Year Evaluated For COD/PI	d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
542000	Arcadia										
	В	2020		Sales/Appraisals	18.93	1.02	69.00	69.00		2024	
	В	2021	Residential	Sales Only	18.46	1.04			65.32	2024	
542200	Butler										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
542400	Galen										
	A	2020		Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					86.88		
542600	Huron										
	A	2019		Review of Reassessment			82.00	82.00			
	A	2019	Residential	Review of Reassessment					82.00		
542800	Lyons										
	В	2019		Sales/Appraisals	22.98	1.08	72.00	72.00			
	В	2021	Residential	Sales Only	22.59	1.09			73.17		
543000	Macedon										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
543200	Marion			<b>-</b> · · · · ·							
	В	2020		Sales/Appraisals	23.78	1.04	71.00	71.00			
	В	2021	Residential	Sales Only	17.67	1.04			71.00		
543400	Ontario	0004									
	В	2021		Review of Reassessment			94.00	94.00			
	В	2021	Residential	Review of Reassessment					94.00		
543600	Palmyra										
	В	2022	1 2	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
543800	Rose	0000					00.00	00.00		0000	
	A	2020		Review of Reassessment			90.00	90.00		2023	yes
	A	2020	Residential	Review of Reassessment					90.00	2023	yes

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Wayne			2022 Locally 2022			Veer of	Cualical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	А	2021	All Property	Review of Reassessment			97.00	97.00			
	А	2021	Residential	Review of Reassessment					97.00		
544200	Sodus										
	В	2017	All Property	Review of Reassessment			81.00	81.00		2023	
	В	2017	Residential	Review of Reassessment					72.58	2023	
544400	Walworth										
	В	2021	All Property	Review of Reassessment			94.00	94.00			
	В	2021	Residential	Review of Reassessment					94.00		
544600	Williamson										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	В	2022	All Property	Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	3119			County of Westo	chester			2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
550800	Mt Vernon										
	С	2020	All Property	Sales/Appraisals	19.73	1.00	2.01	2.01			
	С	2021	Residential	Sales Only	17.20	1.02			1.72		
551000	New Rochel	lle									
	С	2020	All Property	Sales/Appraisals	12.81	1.00	2.18	2.18			
	С	2021	Residential	Sales Only	11.42	1.00			1.98		
551200	Peekskill										
	С	2020	All Property	Sales/Appraisals	21.14	1.05	2.58	2.58			
	С	2021	Residential	Sales Only	13.19	1.02			2.20		
551400	Rye										
	С	2020	All Property	Sales/Appraisals	10.63	1.02	1.47	1.47			
	С	2021	Residential	Sales Only	8.97	1.00			1.47		
551700	White Plains	3									
	С	2020	All Property	Sales/Appraisals	23.81	0.94	2.58	2.58			
	С	2021	Residential	Sales Only	10.39	1.00			1.90		
551800	Yonkers										
	С	2020	All Property	Sales/Appraisals	17.60	1.03	1.90	1.90			
	С	2021	Residential	Sales Only	14.02	1.01			1.79		
552000	Bedford										
	С	2020	All Property	Sales/Appraisals	14.87	0.98	9.31	9.31			
	С	2021	Residential	Sales Only	14.94	0.99			9.31		
552200	Cortlandt										
	С	2020	All Property	Sales/Appraisals	10.58	1.02	1.34	1.34			
	С	2021	Residential	Sales Only	10.74	1.01			1.34		
552400	Eastchester			-							
	С	2020	All Property	Sales/Appraisals	11.94	1.03	1.03	1.03			
	С	2021	Residential	Sales Only	10.93	1.02			1.03		
552600	Greenburgh	1		-							
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
											•

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Westchester			2022 Locally 2			Voor of	Cyclical
			Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	С	2020	All Property	Sales/Appraisals	13.10	0.97	1.29	1.29			
	С	2021	Residential	Sales Only	13.05	0.99			1.29		
553000	Lewisboro										
	С	2020	All Property	Sales/Appraisals	10.75	1.01	8.18	8.18			
	С	2021	Residential	Sales Only	10.65	1.01			8.18		
553200	Mamaroneck										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
553400	Mount Pleasan	t									
	С	2020	All Property	Sales/Appraisals	12.10	0.89	1.21	1.21			
	С	2021	Residential	Sales Only	11.54	1.02			1.21		
553600	New Castle										
	С	2020	All Property	Sales/Appraisals	10.41	1.03	16.75	16.75			
	С	2021	Residential	Sales Only	8.94	1.00			16.75		
553800	North Castle										
	С	2020	All Property	Sales/Appraisals	12.46	1.01	1.94	1.94			
	С	2021	Residential	Sales Only	12.00	1.01			1.94		
554000	North Salem			-							
	В	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	В	2022	Residential	Review of Reassessment					100.00	2023	yes
554200	Ossining										-
	C	2022	All Property	Review of Reassessment			100.00	100.00		2023	
	С	2022	Residential	Review of Reassessment					100.00	2023	
554400	Pelham										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
554600	Pound Ridge										
	В	2020	All Property	Sales/Appraisals	17.69	0.96	16.06	16.06			
	В	2021		Sales Only	12.71	1.00			16.06		
				,							

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

C C				County of Westchester				2022		Veen of	Qualizat
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2022 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
554800	Rye										
	С	2022	All Property	Review of Reassessment			100.00	100.00		2023	yes
	С	2022	Residential	Review of Reassessment					100.00	2023	yes
555000	Scarsdale										
	С	2021	All Property	No Data Available			87.55	87.55			
	С	2021 I	Residential	Sales Only	9.23	1.00			87.55		
555200	Somers										
	С	2020	All Property	Sales/Appraisals	12.76	0.97	10.81	10.81			
	С	2021 I	Residential	Sales Only	10.92	1.00			10.81		
555400	Yorktown										
	С	2020	All Property	Sales/Appraisals	12.41	1.01	1.93	1.93			
	С	2021 I	Residential	Sales Only	10.30	1.00			1.93		
555600	Mount Kisco	)									
	С	2020	All Property	Sales/Appraisals	17.38	1.01	15.08	15.08			
	С	2021	Residential	Sales Only	13.26	1.01			12.10		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B122		County of Wyoming				2022 Locally	2022	Year of	Cyclical		
Municipal Code	Municipal   Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
562000	Arcade										
	A	2021		Review of Reassessment			96.00	96.00			
	А	2021	Residential	Review of Reassessment					96.00		
562200	Attica										
	В	2021		Review of Reassessment			96.00	96.00			
	В	2021	Residential	Review of Reassessment					89.56		
562400	Bennington										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
562600	Castile										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
562800	Covington										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
563000	Eagle										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
563200	Gainesville										
	А	2021	All Property	Review of Reassessment			100.00	100.00			
	А	2021	Residential	Review of Reassessment					94.46		
563400	Genesee Fa	lls									
	А	2021	All Property	Review of Reassessment			98.00	98.00			
	А	2021	Residential	Review of Reassessment					88.95		
563600	Java										
	А	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
563800	Middlebury										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	А	2021		Review of Reassessment					94.80		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Wyon		2022 Locally	2022	Year of	Cyclical		
Municipa Code	Municipal   Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
564000	Orangeville										
	A	2019	All Property	CAMA/Appraisals	12.88	1.01	88.00	88.00			
	А	2021	Residential	CAMA	14.48	1.01			79.04		
564200	Perry										
	В	2021	All Property	Review of Reassessment			98.00	98.00			
	В	2021	Residential	Review of Reassessment					90.55		
564400	Pike										
	A	2019		Review of Reassessment			93.00	93.00			
	A	2019	Residential	Review of Reassessment					85.79		
564600	Sheldon	~~ / ~									
	A	2019		Review of Reassessment			97.00	97.00		2023	
504000	A	2019	Residential	Review of Reassessment					91.14	2023	
564800	Warsaw B	2022		Poviow of Poopoopomont			100.00	100.00			
	В	2022 2022	Residential	Review of Reassessment Review of Reassessment			100.00	100.00	100.00		
565000	D Wethersfield		Residential	Review of Reassessment					100.00		
505000	A	2019		Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment			00.00	00.00	74.88		
	/ · · · · · · · · · · · · · · · · · · ·	2013	Residential	new of neussessment					74.00		

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New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B	124			County of Yates				2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
572000	Barrington										
	A	2021	1 2	Review of Reassessment			94.00	94.00			
	A	2021	Residential	Review of Reassessment					94.00		
572200	Benton										
	A	2019		Review of Reassessment			92.00	92.00			
	A	2019	Residential	Review of Reassessment					82.54		
572400	Italy										
	A	2021		Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					96.00		
572600	Jerusalem										
	A	2021		Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2021		Review of Reassessment			96.00	96.00			
	A	2021	Residential	Review of Reassessment					96.00		
573000	Milo										
	В	2019		Review of Reassessment			86.00	86.00		2023	yes
	В	2019	Residential	Review of Reassessment					80.06	2023	yes
573200	Potter										
	A	2019		Review of Reassessment			92.00	92.00		2023	yes
	A	2019	Residential	Review of Reassessment					92.00	2023	yes
573400	Starkey										
	В	2021	1 2	Review of Reassessment			90.00	90.00			
	В	2021	Residential	Review of Reassessment					90.00		
573600	Torrey										
	А	2019		Review of Reassessment			90.00	90.00			
	А	2019	Residential	Review of Reassessment					78.78		

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## New York State Board Of Real Property Tax Services 2022 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				New York City				2022 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2022 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
650000	New York Cit	у									
	С	2022	1	Review of Reassessment			3.58	6.00		2023	yes
	С	2022	2	Review of Reassessment			36.17	45.00		2023	yes
	С	2022	3	Review of Reassessment			45.00	45.00		2023	yes
	С	2022	4	Review of Reassessment			45.00	45.00		2023	yes

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