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# **Appendix B – 2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report**

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B2

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Albany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
010100	Albany	C	2024	All Property	Review of Reassessment			96.00	96.00	2026		
010300	Cohoes	C	2020	All Property	Sales/Appraisals			22.90	1.01	33.75	33.75	
								17.86	1.04	31.61	31.61	
011800	Watervliet	C	2022	All Property	Sales/Appraisals			23.54	1.03	58.82	58.82	
								19.21	1.05			
012000	Berne	A	2020	All Property	Sales/Appraisals			21.49	0.90	38.00	38.00	
								21.18	1.05	35.59	35.59	
012200	Bethlehem	C	2021	All Property	Sales/Appraisals			14.69	0.98	64.00	64.00	
								12.62	1.01			
012400	Coeymans	B	2023	All Property	Sales/Appraisals			23.56	1.06	75.00	75.00	
								23.80	1.07	75.00	75.00	
012600	Colonie	C	2020	All Property	Sales/Appraisals			21.08	0.89	43.70	43.70	
								13.95	0.99			
012800	Green Island	C	2022	All Property	Sales/Appraisals			23.47	0.92	66.00	66.00	
								21.08	1.05	57.70	57.70	
013000	Guilderland	C	2022	All Property	Sales/Appraisals			11.30	0.97	75.00	75.00	
								9.91	1.00			
013200	Knox	A	2023	All Property	Sales/Appraisals			26.41	1.11	37.00	37.00	
								15.70	1.04	37.00	37.00	

\* 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.

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**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B3

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Albany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
013400	New Scotland	B	2023	All Property	Sales/Appraisals	12.87	0.99	65.00	65.00	
		B	2024	Residential	Sales Only	12.87	0.99		65.00	
013600	Rensselaerville	A	2023	All Property	Sales/Appraisals	35.23	1.13	38.75	38.75	
		A	2024	Residential	Sales Only	31.20	1.17		36.39	
013800	Westerlo	A	2020	All Property	Sales/Appraisals	35.90	0.69	0.58	0.58	
		A	2024	Residential	Sales Only	32.58	1.12		0.50	

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**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B4

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Allegany			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
022000	Alfred	B	2021	All Property	Sales/Appraisals	17.02	1.04	59.00	59.00	
		B	2024	Residential	Sales Only	16.19	1.04		59.00	
022200	Allen	A	2025	All Property	Review of Reassessment		100.00	100.00		
		A	2025	Residential	Review of Reassessment				100.00	
022400	Alma	A	2024	All Property	Review of Reassessment		99.50	99.50		
		A	2024	Residential	Review of Reassessment				93.32	
022600	Almond	A	2020	All Property	Sales/Appraisals	18.40	1.07	59.00	59.00	
		A	2024	Residential	Sales Only	18.77	1.04		59.00	
022800	Amity	A	2022	All Property	Review of Reassessment		78.00	78.00		
		A	2022	Residential	Review of Reassessment				68.44	
023000	Andover	A	2024	All Property	Review of Reassessment		97.00	97.00		
		A	2024	Residential	Review of Reassessment				89.66	
023200	Angelica	A	2021	All Property	CAMA/Appraisals	15.16	0.98	72.00	72.00	2026
		A	2024	Residential	CAMA	17.07	1.03		65.50	2026
023400	Belfast	A	2024	All Property	Review of Reassessment		89.00	89.00		
		A	2024	Residential	Review of Reassessment				89.00	
023600	Birdsall	A	2021	All Property	CAMA/Appraisals	13.72	0.97	62.00	62.00	
		A	2024	Residential	CAMA	19.14	0.99		56.25	
023800	Bolivar	A	2020	All Property	Sales/Appraisals	28.53	1.07	63.00	63.00	
		A	2024	Residential	Sales Only	22.36	1.10		63.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B5

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				COD	PRD	Data/Estimation Type **					
024000	Burns	A	2022	All Property	Review of Reassessment		83.00	83.00	75.02		
			2022	Residential	Review of Reassessment						
024200	Caneadea	A	2023	All Property	CAMA/Appraisals		16.77	0.97	68.00	68.00	
			2024	Residential	CAMA		16.59	1.01	64.07		
024400	Centerville	A	2020	All Property	CAMA/Appraisals		15.30	0.99	74.00	74.00	
			2024	Residential	CAMA		21.21	1.02	74.00		
024600	Clarksville	A	2021	All Property	CAMA/Appraisals		19.17	1.03	52.00	52.00	
			2024	Residential	CAMA		21.38	1.00	52.00		
024800	Cuba	A	2023	All Property	Review of Reassessment		59.63		98.00		
			2023	Residential	Review of Reassessment						
025000	Friendship	A	2023	All Property	Review of Reassessment		94.00	94.00	88.16		
			2023	Residential	Review of Reassessment						
025200	Genesee	A	2021	All Property	CAMA/Appraisals		18.79	1.06	58.00	58.00	
			2024	Residential	CAMA		19.80	1.03	56.56		
025400	Granger	A	2022	All Property	Review of Reassessment		84.00	84.00	75.02		
			2022	Residential	Review of Reassessment						
025600	Grove	A	2025	All Property	Review of Reassessment		100.00	100.00	100.00		
			2025	Residential	Review of Reassessment						
025800	Hume	A	2023	All Property	Review of Reassessment		94.00	94.00	88.16		
			2023	Residential	Review of Reassessment						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B6

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				COD	PRD	Data/Estimation Type **					
026000	Independence	A	2022	All Property	Review of Reassessment		81.00	81.00			
			A	2022	Residential	Review of Reassessment				81.00	
026200	New Hudson	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
026400	Rushford	A	2022	All Property	CAMA/Appraisals	18.68	1.02	60.00	60.00	2026	yes
			A	2024	Residential	CAMA			56.23		
026600	Scio	A	2021	All Property	Review of Reassessment		69.00	69.00			
			A	2021	Residential	Review of Reassessment				59.63	
026800	Ward	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
027000	Wellsville	B	2025	All Property	Review of Reassessment		100.00	100.00			
			B	2025	Residential	Review of Reassessment				100.00	
027200	West Almond	A	2025	All Property	Review of Reassessment		100.00	100.00			
			A	2025	Residential	Review of Reassessment				100.00	
027400	Willing	A	2020	All Property	CAMA/Appraisals	19.56	0.99	64.00	64.00	2026	yes
			A	2024	Residential	CAMA			64.00		
027600	Wirt	A	2021	All Property	CAMA/Appraisals	21.04	1.04	64.00	64.00	2026	yes
			A	2024	Residential	CAMA			64.00		

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Page B7

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Broome			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
030200	Binghamton	C	2020	All Property	Sales/Appraisals	28.10	1.04	52.40	52.40	45.83	
			2024	Residential	Sales Only	27.06	1.10				
032000	Barker	A	2023	All Property	CAMA/Appraisals	14.67	1.00	71.50	71.50	65.36	
			2024	Residential	CAMA	14.86	1.00				
032200	Binghamton	B	2020	All Property	Sales/Appraisals	29.98	1.17	47.50	47.50	45.19	
			2024	Residential	Sales Only	20.36	1.05				
032400	Chenango	B	2020	All Property	Sales/Appraisals	19.68	0.97	42.90	42.90	40.92	
			2024	Residential	Sales Only	16.86	1.03				
032600	Colesville	A	2023	All Property	CAMA/Appraisals	18.56	1.05	5.50	5.50	5.28	
			2024	Residential	CAMA	21.92	1.05				
032800	Conklin	B	2020	All Property	Sales/Appraisals	28.29	1.01	46.00	46.00	39.66	
			2024	Residential	Sales Only	26.14	1.11				
033000	Dickinson	C	2020	All Property	CAMA/Appraisals	15.80	1.01	48.25	48.25	42.55	
			2024	Residential	CAMA	15.68	1.02				
033200	Fenton	B	2021	All Property	Sales/Appraisals	19.34	1.03	44.00	44.00	41.34	
			2024	Residential	Sales Only	17.06	1.03				
033400	Kirkwood	B	2020	All Property	Sales/Appraisals	28.42	0.93	54.25	54.25	42.67	
			2024	Residential	Sales Only	23.53	1.08				
033600	Lisle	A	2020	All Property	CAMA/Appraisals	21.53	0.94	76.20	76.20	68.29	
			2024	Residential	CAMA	17.51	1.00				

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Page B8

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			Property Type	Data/Estimation Type **	COD					
033800	Maine	B	2020	All Property	Sales/Appraisals	31.36	1.10	39.00	39.00	
		B	2024	Residential	Sales Only	30.29	1.13		36.68	
034000	Nanticoke	A	2023	All Property	CAMA/Appraisals	29.77	1.13	40.50	40.50	
		A	2024	Residential	CAMA	17.71	1.02		39.38	
034200	Sanford	A	2023	All Property	CAMA/Appraisals	28.60	0.99	41.20	41.20	
		A	2024	Residential	CAMA	25.73	1.06		43.23	
034400	Triangle	A	2022	All Property	CAMA/Appraisals	16.52	0.96	69.96	75.00	
		A	2024	Residential	CAMA	15.82	1.01		65.43	
034600	Union	C	2021	All Property	Sales/Appraisals	29.74	1.04	2.78	2.78	
		C	2024	Residential	Sales Only	26.80	1.08		2.53	
034800	Vestal	C	2025	All Property	Review of Reassessment		100.00	100.00		2026
		C	2025	Residential	Review of Reassessment				100.00	2026
035000	Windsor	A	2023	All Property	Sales/Appraisals	42.01	1.47	42.50	42.50	
		A	2024	Residential	Sales Only	44.55	1.21		45.31	

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Page B9

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					COD	PRD	Eq. Rate					
041200	Olean	C	2020	All Property	Sales/Appraisals	25.20	1.05	71.00	71.00			
						25.21	1.10			63.07		
041600	Salamanca	C	2020	All Property	CAMA/Appraisals	19.42	1.00	11.00	11.00			
						18.67	1.00			11.00		
042000	Allegany	B	2021	All Property	Sales/Appraisals	20.46	1.07	65.00	65.00			
						18.99	1.06			65.00		
042200	Ashford	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes
										100.00	2026	yes
042400	Carrollton	A	2020	All Property	CAMA/Appraisals	18.80	1.08	56.00	56.00			
						22.84	1.07			46.26		
042600	Coldspring	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
										100.00	2026	
042800	Conewango	A	2020	All Property	CAMA/Appraisals	22.80	1.02	41.00	41.00			
						27.11	1.08			41.00		
043000	Dayton	A	2022	All Property	Review of Reassessment			86.50	86.50		79.56	
043200	East Otto	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes
										100.00	2026	yes
043600	Ellicottville	A	2022	All Property	Sales/Appraisals	27.30	1.09	53.49	53.49			
						14.97	1.01			53.49		

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Page B10

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					COD	PRD	Eq. Rate					
043800	Farmersville	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044000	Franklinville	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044200	Freedom	A	2024	All Property Residential	Review of Reassessment			98.00	98.00	98.00	2026	yes
					Review of Reassessment							
044400	Great Valley	A	2025	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Review of Reassessment							
044600	Hinsdale	A	2020	All Property Residential	CAMA/Appraisals			22.94	1.07	60.00	60.00	51.15
					CAMA							
044800	Humphrey	A	2020	All Property Residential	CAMA/Appraisals			20.73	1.07	59.00	59.00	53.46
					CAMA							
045000	Ischua	A	2020	All Property Residential	CAMA/Appraisals			22.94	1.07	60.00	60.00	51.15
					CAMA							
045200	Leon	A	2022	All Property Residential	CAMA/Appraisals			23.53	0.99	64.00	64.00	63.12
					CAMA							
045400	Little Valley	A	2020	All Property Residential	CAMA/Appraisals			14.58	1.06	40.00	40.00	40.00
					CAMA							
045600	Lyndon	A	2021	All Property Residential	CAMA/Appraisals			14.82	1.02	61.00	61.00	55.66
					CAMA							

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Page B11

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					COD	PRD								
045800	Machias	A	2024	All Property	Review of Reassessment			92.00	92.00					
					Review of Reassessment					92.00				
046000	Mansfield	A	2020	All Property	Review of Reassessment			76.00	76.00		2026	yes		
					Review of Reassessment					76.00				
046200	Napoli	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
046400	New Albion	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
046600	Olean	A	2020	All Property	Sales/Appraisals			24.34	1.08	50.00	50.00			
					Sales Only					46.19				
046800	Otto	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047000	Perrysburg	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047200	Persia	B	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047400	Portville	B	2025	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Review of Reassessment					100.00				
047600	Randolph	A	2022	All Property	Sales/Appraisals			26.28	1.10	56.00	56.00			
					Sales Only					56.00				
047600	Randolph	A	2020	All Property	CAMA/Appraisals			24.24	1.01	49.50	49.50			
					CAMA					52.87				

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Page B12

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				COD	PRD						
047800	Red House	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
048000	Salamanca	A	2020	All Property	CAMA/Appraisals	20.13	1.01	61.00	61.00		
			2024	Residential	CAMA	18.62	1.02		61.00		
048200	South Valley	A	2020	All Property	CAMA/Appraisals	18.30	0.99	48.00	48.00		
			2024	Residential	CAMA	19.39	1.04		40.34		
048400	Yorkshire	B	2020	All Property	CAMA/Appraisals	17.65	1.04	11.00	11.00		
			2024	Residential	CAMA	18.29	1.01		11.61		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B13

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
050100	Auburn	C	2022	All Property	Review of Reassessment			75.00	75.00	2026	yes	
					Residential							
052000	Aurelius	A	2022	All Property	Review of Reassessment			74.00	74.00	75.00	2026	
					Residential							
052200	Brutus	B	2021	All Property	Sales/Appraisals			21.34	1.03	61.00	70.65	
					Residential			18.06	1.06	58.49		
052400	Cato	A	2022	All Property	CAMA/Appraisals			24.43	1.05	54.00	56.47	
					Residential			18.82	1.02			
052600	Conquest	A	2021	All Property	Review of Reassessment			72.00	72.00	72.00		
					Residential							
052800	Fleming	B	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
					Residential							
053000	Genoa	A	2021	All Property	Review of Reassessment			75.00	75.00	75.00		
					Residential							
053200	Ira	A	2020	All Property	Sales/Appraisals			25.66	1.10	64.00	64.00	
					Residential			14.37	1.04			
053400	Ledyard	A	2022	All Property	Review of Reassessment			77.00	77.00	79.59		
					Residential							
053600	Locke	A	2023	All Property	CAMA/Appraisals			18.42	1.01	71.00	71.00	
					Residential			17.79	1.05			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B14

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
053800	Mentz	B	2020	All Property	CAMA/Appraisals		20.72	1.06	66.00	66.00	
							18.73	1.05		60.68	
054000	Montezuma	A	2022	All Property	Sales/Appraisals		39.41	1.28	39.00	39.00	
							37.79	1.18		47.44	
054200	Moravia	B	2023	All Property	Review of Reassessment			91.00	91.00		91.00
054400	Niles	A	2022	All Property	CAMA/Appraisals		18.57	1.01	57.00	57.00	
							23.36	0.95		57.00	
054600	Owasco	B	2021	All Property	Sales/Appraisals		26.28	1.14	47.00	47.00	
							19.27	1.07		47.00	
054800	Scipio	A	2024	All Property	Review of Reassessment			94.00	94.00		97.25
055000	Sempronius	A	2025	All Property	Review of Reassessment			100.00	100.00		100.00
055200	Sennett	B	2021	All Property	Sales/Appraisals		20.93	1.01	61.00	61.00	
							17.41	1.07		56.28	
055400	Springport	B	2025	All Property	Review of Reassessment			100.00	100.00		2026
055600	Sterling	A	2025	All Property	Review of Reassessment			100.00	100.00		2026
											yes
											yes

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B15

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Cayuga			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
055800	Summerhill	A	2023	All Property	Review of Reassessment		88.00	88.00			
			2023	Residential	Review of Reassessment					88.00	
056000	Throop	B	2024	All Property	Review of Reassessment		94.00	94.00			
			2024	Residential	Review of Reassessment					93.46	
056200	Venice	A	2023	All Property	Review of Reassessment		85.00	85.00			
			2023	Residential	Review of Reassessment					84.81	
056400	Victory	A	2022	All Property	Sales/Appraisals	31.19	1.10	65.00	65.00		
			2022	Residential	Sales/Appraisals	30.96	1.06			67.05	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B16

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
060300	Dunkirk	C	2022	All Property	CAMA/Appraisals	17.39	1.03	44.00	44.00		
			2023	Residential	CAMA	16.75	1.03		44.00		
060800	Jamestown	C	2021	All Property	Sales/Appraisals	34.47	1.11	67.00	67.00		
			2024	Residential	Sales Only	38.09	1.17		61.13		
062000	Arkwright	A	2022	All Property	CAMA/Appraisals	17.20	1.04	30.00	30.00		
			2024	Residential	CAMA	16.26	1.01		30.00		
062200	Busti	B	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment				100.00		
062400	Carroll	A	2022	All Property	Sales/Appraisals	27.14	1.09	61.00	61.00		
			2024	Residential	Sales Only	26.53	1.09		61.00		
062600	Charlotte	A	2022	All Property	CAMA/Appraisals	12.88	1.07	61.25	61.25		
			2024	Residential	CAMA	16.39	1.00		61.88		
062800	Chautauqua	A	2021	All Property	Review of Reassessment			75.00	75.00		
			2021	Residential	Review of Reassessment				68.65		
063000	Cherry Creek	A	2022	All Property	CAMA/Appraisals	21.92	1.10	56.30	56.30		
			2023	Residential	CAMA	21.82	1.01		52.93		
063200	Clymer	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment				100.00		
063400	Dunkirk	B	2022	All Property	CAMA/Appraisals	28.22	1.03	50.00	50.00		
			2024	Residential	CAMA	34.66	1.02		44.10		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B17

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
063600	Ellery	A	2022	All Property	Sales/Appraisals	32.51	0.92	62.00	62.00			
063800	Ellicott	B	2023	All Property	CAMA/Appraisals	16.40	1.04	69.00	69.00			
064000	Ellington	B	2024	Residential	CAMA	17.17	1.02					
064200	French Creek	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
064400	Gerry	A	2023	All Property	Review of Reassessment			96.00	96.00		2026	yes
064600	Hanover	A	2023	Residential	Review of Reassessment			89.61	89.61	2026	2026	yes
064800	Harmony	B	2021	All Property	Sales/Appraisals	28.86	1.10	48.00	48.00			
065000	Kiantone	B	2024	Residential	Sales Only	25.22	1.11			48.00		
065200	Mina	A	2021	All Property	CAMA/Appraisals	24.92	1.07	60.00	60.00			
065400	North Harmony	A	2024	Residential	CAMA	20.02	1.04			60.00		
063600	Ellery	A	2024	Residential	Sales Only	27.31	1.06			58.70		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B18

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chautauqua			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
065600	Poland	A	2024	All Property	Review of Reassessment		99.50	99.50			
			2024	Residential	Review of Reassessment						93.16
065800	Pomfret	B	2022	All Property	Sales/Appraisals	24.38	1.05	11.00	11.00		
			2024	Residential	Sales Only	25.27	1.06			11.00	
066000	Portland	B	2022	All Property	Sales/Appraisals	19.16	1.10	33.00	33.00		
			2024	Residential	Sales Only	30.11	1.14			33.00	
066200	Ripley	A	2023	All Property	Review of Reassessment		92.00	92.00			
			2023	Residential	Review of Reassessment						92.00
066400	Sheridan	A	2022	All Property	CAMA/Appraisals	14.01	1.00	40.00	40.00		
			2024	Residential	CAMA	14.05	1.01			37.11	
066600	Sherman	A	2023	All Property	Review of Reassessment		96.00	96.00		2026	yes
			2023	Residential	Review of Reassessment					89.61	2026
066800	Stockton	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
			2022	Residential	Review of Reassessment					72.28	2026
067000	Villenova	A	2022	All Property	CAMA/Appraisals	13.38	1.00	38.00	38.00		
			2024	Residential	CAMA	20.56	1.03			38.00	
067200	Westfield	A	2022	All Property	CAMA/Appraisals	16.77	1.03	50.50	50.50		
			2024	Residential	CAMA	20.26	1.01			50.50	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B19

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chemung			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
070400	Elmira	C	2021	All Property	Sales/Appraisals	39.38	1.13	56.00	56.00	52.08	
			2024	Residential	Sales Only	39.39	1.20				
072000	Ashland	B	2021	All Property	Sales/Appraisals	30.18	1.19	1.03	1.03	1.11	
			2021	Residential	Sales/Appraisals	29.33	1.13				
072200	Baldwin	A	2021	All Property	Sales/Appraisals	53.63	1.35	1.17	1.17	1.17	
			2021	Residential	Sales/Appraisals	20.74	1.05				
072400	Big Flats	B	2022	All Property	Sales/Appraisals	14.23	1.00	85.20	85.20	85.20	
			2024	Residential	Sales Only	12.66	0.99				
072600	Catlin	A	2023	All Property	Review of Reassessment			95.00	95.00	88.91	
			2023	Residential	Review of Reassessment						
072800	Chemung	A	2023	All Property	CAMA/Appraisals	21.88	1.01	74.00	74.00	69.08	
			2024	Residential	CAMA	14.76	1.01				
073000	Elmira	B	2020	All Property	Sales/Appraisals	17.14	1.21	67.00	67.00	67.00	
			2024	Residential	Sales Only	17.12	1.02				
073200	Erin	A	2021	All Property	Sales/Appraisals	20.73	1.14	54.00	54.00	49.89	
			2024	Residential	Sales Only	21.00	1.08				
073400	Horseheads	C	2022	All Property	Review of Reassessment			88.00	88.00	88.00	
			2022	Residential	Review of Reassessment						
073600	Southport	B	2022	All Property	Sales/Appraisals	24.98	1.10	73.00	73.00	71.67	
			2024	Residential	Sales Only	25.40	1.10				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B20

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of Chemung			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
073800	Van Etten	A	2025	All Property	Review of Reassessment				100.00	100.00			
074000	Veteran	A	2025	Residential	Review of Reassessment				100.00	100.00			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B21

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Chenango			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
081100	Norwich	C	2021	All Property	Sales/Appraisals	23.49	1.04	46.00	46.00	
		C	2024	Residential	Sales Only	22.65	1.05		42.83	
082000	Afton	A	2020	All Property	Sales/Appraisals	58.23	1.43	42.00	42.00	
		A	2024	Residential	Sales Only	28.89	1.14		39.66	
082200	Bainbridge	A	2022	All Property	CAMA/Appraisals	20.87	1.09	68.00	68.00	
		A	2024	Residential	CAMA	15.51	1.03		65.14	
082400	Columbus	A	2023	All Property	Sales/Appraisals	22.00	0.82	80.00	80.00	
		A	2023	Residential	Sales/Appraisals	17.58	1.02		68.66	
082600	Coventry	A	2021	All Property	CAMA/Appraisals	20.86	0.95	79.00	79.00	
		A	2024	Residential	CAMA	16.95	1.01		72.98	
082800	German	A	2020	All Property	Sales/Appraisals	18.18	1.00	34.80	34.80	
		A	2020	Residential	Sales/Appraisals	15.22	1.04		33.03	
083000	Greene	A	2022	All Property	Sales/Appraisals	22.42	1.04	61.00	61.00	
		A	2024	Residential	Sales Only	17.73	1.04		61.00	
083200	Guilford	A	2023	All Property	Sales/Appraisals	32.55	1.17	79.00	79.00	
		A	2023	Residential	Sales/Appraisals	14.28	1.00		79.00	
083400	Lincklaen	A	2023	All Property	CAMA/Appraisals	40.07	1.11	36.00	36.00	
		A	2024	Residential	CAMA	28.04	1.07		36.00	
083600	Mc Donough	A	2020	All Property	CAMA/Appraisals	31.32	1.00	56.54	56.54	
		A	2024	Residential	CAMA	26.14	1.05		54.84	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B22

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chenango			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
083800	New Berlin	A	2023	All Property	Sales/Appraisals		17.20	1.06	70.00	70.00	
							18.82	1.05		70.00	
084000	North Norwich	A	2020	All Property	CAMA/Appraisals		20.47	1.00	41.20	41.20	
							22.00	1.03		41.20	
084200	Norwich	A	2020	All Property	Sales/Appraisals		30.69	1.01	32.00	32.00	
							30.27	1.11		28.69	
084400	Otselic	A	2023	All Property	CAMA/Appraisals		36.32	1.09	27.37	27.37	
							39.27	1.19		25.67	
084600	Oxford	A	2020	All Property	Sales/Appraisals		29.53	1.21	37.00	37.00	
							40.73	1.19		37.00	
084800	Pharsalia	A	2023	All Property	CAMA/Appraisals		34.75	1.32	33.65	33.65	
							43.95	1.10		32.05	
085000	Pitcher	A	2023	All Property	CAMA/Appraisals		37.61	1.15	29.00	29.00	
							32.39	1.13		32.12	
085200	Plymouth	A	2020	All Property	Sales/Appraisals		45.84	1.12	37.55	37.55	
							45.28	1.22		35.76	
085400	Preston	A	2020	All Property	Sales/Appraisals		13.02	1.09	28.00	28.00	
							13.32	1.05		28.95	
085600	Sherburne	A	2023	All Property	Sales/Appraisals		26.66	0.99	49.50	49.50	
							25.20	1.07		47.04	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B23

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Chenango				2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Eq. Rate						
085800	Smithville	A	2020	All Property	Sales/Appraisals	27.68	1.13	47.00	47.00			
				Residential	Sales/Appraisals	29.83	1.07			47.85		
086000	Smyrna	A	2020	All Property	Sales/Appraisals	55.94	1.24	47.00	47.00			
				Residential	Sales/Appraisals	40.37	1.20			47.00		

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\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B24

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Clinton		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD					
091300	Plattsburgh	C	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
092000	Altona	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
092200	Ausable	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
092400	Beekmantown	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
092600	Black Brook	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
092800	Champlain	B	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
093000	Chazy	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
093200	Clinton	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
093400	Dannemora	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
093600	Ellenburg	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B25

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Clinton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
093800	Mooers	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	2026
					Residential							
094000	Peru	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
					Residential							
094200	Plattsburgh	B	2024	All Property	Review of Reassessment			94.67	100.00	92.79	2026	yes
					Residential							
094400	Saranac	A	2023	All Property	Review of Reassessment			92.35	92.35	92.35		
					Residential							
094600	Schuyler Falls	B	2022	All Property	Sales/Appraisals			19.86	0.89	67.00	67.00	
					Residential							
								19.44	1.04			61.22

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B26

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Columbia			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
100600	Hudson	C	2022	All Property	CAMA/Appraisals		19.67	1.00	71.00	71.00	
							23.02	1.00		62.37	
102000	Ancram	A	2023	All Property	Review of Reassessment		90.00	90.00	90.00	2026	yes
										2026	yes
102200	Austerlitz	A	2022	All Property	CAMA/Appraisals		21.11	1.04	62.00	62.00	
							14.08	0.99		62.00	
102400	Canaan	A	2024	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
										2026	yes
102600	Chatham	A	2022	All Property	Review of Reassessment		82.00	82.00	82.00		
102800	Claverack	B	2021	All Property	Review of Reassessment		66.00	66.00	61.75	2027	yes
										2027	yes
103000	Clermont	B	2024	All Property	Review of Reassessment		96.00	96.00	96.00	2026	yes
										2026	yes
103200	Copake	A	2023	All Property	CAMA/Appraisals		44.27	0.90	60.00	60.00	
							20.35	1.02		60.00	
103400	Gallatin	A	2021	All Property	CAMA/Appraisals		24.33	1.14	62.00	62.00	
							17.80	1.03		62.00	
103600	Germantown	B	2021	All Property	Review of Reassessment		59.00	59.00	54.49		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B27

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Columbia			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
103800	Ghent	B	2022	All Property	Review of Reassessment			77.00	77.00					
					Residential					77.00				
104000	Greenport	B	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
104200	Hillsdale	A	2022	All Property	CAMA/Appraisals			21.11	1.04	62.00	62.00			
					Residential			14.08	0.99	62.00				
104400	Kinderhook	B	2023	All Property	Sales/Appraisals			15.62	1.01	60.00	60.00			
					Residential			14.67	1.02	60.00				
104600	Livingston	A	2023	All Property	CAMA/Appraisals			39.80	1.23	47.00	47.00			
					Residential			19.31	1.03	42.02				
104800	New Lebanon	A	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
105000	Stockport	B	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
105200	Stuyvesant	A	2022	All Property	CAMA/Appraisals			19.20	1.02	77.00	77.00			
					Residential			15.17	1.01	77.00				
105400	Taghkanic	A	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B28

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Cortland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
110200	Cortland	C	2024	All Property	Review of Reassessment		97.00	97.00	90.57		
			2024	Residential	Review of Reassessment						
112000	Cincinnatus	A	2023	All Property	CAMA/Appraisals		29.70	0.93	72.00	72.00	
			2024	Residential	CAMA		14.94	1.01	72.00	57.03	
112200	Cortlandville	B	2021	All Property	Sales/Appraisals		18.88	1.01	63.00	63.00	
			2024	Residential	Sales Only		16.14	1.05	63.00	62.22	
112400	Cuyler	A	2021	All Property	Sales/Appraisals		16.61	1.06	68.00	68.00	
			2021	Residential	Sales/Appraisals		18.35	1.03	68.00	64.00	
112600	Freetown	A	2022	All Property	Sales/Appraisals		28.30	1.08	64.00	64.00	
			2022	Residential	Sales/Appraisals		16.35	0.99	64.00	67.79	
112800	Harford	A	2023	All Property	Sales/Appraisals		31.60	0.91	76.00	76.00	
			2023	Residential	Sales/Appraisals		22.45	1.04	76.00	67.00	
113000	Homer	B	2021	All Property	Sales/Appraisals		16.35	0.97	67.00	67.00	
			2024	Residential	Sales Only		8.61	1.02	67.00	59.65	
113200	Lapeer	A	2021	All Property	Sales/Appraisals		25.36	0.86	67.00	67.00	
			2024	Residential	Sales Only		20.35	1.03	67.00	59.65	
113400	Marathon	A	2021	All Property	Sales/Appraisals		25.36	0.86	67.00	67.00	
			2024	Residential	Sales Only		20.35	1.03	67.00	59.65	
113600	Preble	A	2021	All Property	Sales/Appraisals		24.59	0.94	62.00	62.00	
			2021	Residential	Sales/Appraisals		16.53	1.01	62.00	58.04	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B29

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Cortland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
113800	Scott	A	2021	All Property	Sales/Appraisals	24.59	0.94	62.00	62.00			
						16.53	1.01			58.04		
114000	Solon	A	2022	All Property	Sales/Appraisals	31.45	1.00	53.00	53.00			
						28.94	1.05			53.00		
114200	Taylor	A	2023	All Property	CAMA/Appraisals	26.84	0.99	72.00	72.00			
						17.78	1.02			68.30		
114400	Truxton	A	2020	All Property	Sales/Appraisals	22.79	0.97	62.00	62.00			
						21.65	1.07			54.97		
114600	Virgil	A	2025	All Property	Review of Reassessment			100.00	100.00			
										100.00		
114800	Willet	A	2022	All Property	Sales/Appraisals	26.62	0.95	60.00	60.00			
						24.05	1.05			60.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B30

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Delaware			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
122000	Andes											
	A	2022	All Property	Review of Reassessment				70.00	70.00			
	A	2022	Residential	Review of Reassessment						64.66		
122200	Bovina											
	A	2021	All Property	Sales/Appraisals	25.40	1.01	13.25	13.25				
	A	2021	Residential	Sales/Appraisals	21.11	1.05				12.19		
122400	Colchester											
	A	2021	All Property	Sales/Appraisals	45.20	0.77	2.10	4.00				
	A	2021	Residential	Sales/Appraisals	44.14	1.29				1.41		
122600	Davenport											
	A	2021	All Property	Sales/Appraisals	23.64	1.18	47.50	47.50				
	A	2024	Residential	Sales Only	23.00	1.09				47.50		
122800	Delhi											
	A	2021	All Property	Sales/Appraisals	31.63	1.07	32.00	32.00				
	A	2021	Residential	Sales/Appraisals	28.85	1.13				32.00		
123000	Deposit											
	A	2021	All Property	Sales/Appraisals	45.53	1.10	3.55	3.55				
	A	2021	Residential	Sales/Appraisals	40.06	1.20				2.92		
123200	Franklin											
	A	2021	All Property	Sales/Appraisals	20.03	1.06	67.00	67.00			2026	
	A	2021	Residential	Sales/Appraisals	26.88	1.09				67.00	2026	
123400	Hamden											
	A	2025	All Property	Review of Reassessment			100.00	100.00			2026	
	A	2025	Residential	Review of Reassessment						100.00	2026	
123600	Hancock											
	A	2021	All Property	Sales/Appraisals	36.66	1.11	8.00	8.00				
	A	2021	Residential	Sales/Appraisals	46.59	1.30				8.00		
123800	Harpersfield											
	A	2021	All Property	Sales/Appraisals	25.51	1.12	16.00	16.00				
	A	2021	Residential	Sales/Appraisals	26.65	1.15				16.33		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B31

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Delaware			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
124000	Kortright	A	2020	All Property	Sales/Appraisals	25.37	1.16	57.75	57.75		
			2021	Residential	Sales/Appraisals	30.66	1.14			51.66	
124200	Masonville	A	2021	All Property	Sales/Appraisals	17.55	1.04	63.00	63.00		
			2021	Residential	Sales/Appraisals	21.30	1.06			63.00	
124400	Meredith	A	2020	All Property	Sales/Appraisals	25.37	1.16	57.75	57.75		
			2021	Residential	Sales/Appraisals	30.66	1.14			51.66	
124600	Middletown	A	2021	All Property	Sales/Appraisals	28.39	0.83	59.00	59.00		
			2024	Residential	Sales Only	30.52	1.12			48.54	
124800	Roxbury	A	2024	All Property	Review of Reassessment			99.00	99.00		
			2024	Residential	Review of Reassessment					99.00	2026
125000	Sidney	B	2020	All Property	Sales/Appraisals	31.57	1.08	50.00	50.00		
			2024	Residential	Sales Only	30.50	1.13			50.00	
125200	Stamford	A	2021	All Property	Sales/Appraisals	25.78	0.96	15.18	15.18		
			2021	Residential	Sales/Appraisals	23.24	1.13			13.17	
125400	Tompkins	A	2021	All Property	Sales/Appraisals	37.47	0.66	2.44	6.00		
			2021	Residential	Sales/Appraisals	30.33	1.07			1.72	
125600	Walton	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment					100.00	2026

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B32

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Dutchess			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD							
130200	Beacon	C	2025	All Property	Review of Reassessment			100.00	100.00	2026		
131300	Poughkeepsie	C	2025	Residential	Review of Reassessment			100.00	100.00	2026		
132000	Amenia	B	2025	All Property	Review of Reassessment			100.00	100.00	2026		
132200	Beekman	C	2021	All Property	Sales/Appraisals			15.28	1.02	62.80	62.80	
132400	Clinton	C	2024	Residential	Sales Only			12.37	1.00	58.85		
132600	Dover	B	2025	All Property	Review of Reassessment			100.00	100.00	2026		
132800	East Fishkill	B	2025	Residential	Review of Reassessment			16.37	1.04	32.00	32.00	
133000	Fishkill	C	2025	All Property	Review of Reassessment			100.00	100.00	2026		
133200	Hyde Park	C	2025	Residential	Review of Reassessment			100.00	100.00	2026		
133400	La Grange	B	2023	All Property	Sales/Appraisals			10.78	1.02	63.07	63.07	
		B	2024	Residential	Sales Only			9.96	1.00	63.07		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B33

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Dutchess			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
133600	Milan	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
133800	Northeast	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
134000	Pawling	B	2021	All Property	Sales/Appraisals	20.97	1.05	29.61	29.61		
			2024	Residential	Sales Only	12.96	0.99		29.61		
134200	Pine Plains	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
134400	Pleasant Valley	B	2023	All Property	Sales/Appraisals	14.67	1.03	61.70	61.70		2026
			2024	Residential	Sales Only	14.17	1.01		61.70		2026
134600	Poughkeepsie	C	2023	All Property	Review of Reassessment		89.00	89.00		2026	yes
			2023	Residential	Review of Reassessment				89.00		2026
134800	Red Hook	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
135000	Rhinebeck	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
135200	Stanford	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
135400	Union Vale	B	2023	All Property	Sales/Appraisals	10.96	1.00	63.85	63.85		
			2024	Residential	Sales Only	9.81	1.00		63.85		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B34

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Dutchess			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
135600	Wappinger C	2025	All Property	Review of Reassessment			100.00	100.00		2026	100.00	2026
			Residential	Review of Reassessment								
135800	Washington A	2023	All Property	CAMA/Appraisals	14.47	0.99	67.55	67.55		60.72		
			Residential	CAMA								

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B35

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
140200	Buffalo	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
140900	Lackawanna	C	2023	All Property	Sales/Appraisals		23.29	1.04	64.00	64.00	62.89
141600	Tonawanda	C	2023	All Property	Review of Reassessment		21.61	1.04	87.00	87.00	87.00
142000	Alden	B	2021	All Property	Sales/Appraisals		16.13	1.00	56.95	56.95	53.16
142200	Amherst	C	2024	All Property	Review of Reassessment		14.14	1.01	99.00	99.00	99.00
142400	Aurora	C	2024	Residential	Review of Reassessment		17.05	1.03	20.00	20.00	20.00
142600	Boston	B	2021	All Property	Sales/Appraisals		15.52	1.02	50.00	50.00	50.00
142800	Brant	B	2024	Residential	Sales Only		19.42	1.05	48.00	48.00	48.00
143000	Cheektowaga	A	2021	All Property	CAMA/Appraisals		17.96	1.05	48.00	48.00	48.00
143200	Clarence	A	2024	Residential	CAMA		18.52	1.03	75.00	75.00	75.00
		C	2022	All Property	Review of Reassessment		100.00	100.00	100.00	100.00	100.00
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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B36

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
143400	Colden	A	2023	All Property	Sales/Appraisals	17.57	1.01	25.00	25.00	
		A	2024	Residential	Sales Only	17.18	1.02		25.00	
143600	Collins	B	2023	All Property	Sales/Appraisals	32.78	1.63	28.00	28.00	
		B	2024	Residential	Sales Only	24.34	1.08		32.74	
143800	Concord	B	2023	All Property	Sales/Appraisals	19.18	0.85	26.00	26.00	
		B	2024	Residential	Sales Only	18.72	1.07		25.05	
144000	Eden	B	2023	All Property	Sales/Appraisals	16.68	0.99	37.00	37.00	
		B	2024	Residential	Sales Only	12.20	1.02		37.00	
144200	Elma	B	2023	All Property	Sales/Appraisals	14.26	1.01	2.60	2.60	
		B	2024	Residential	Sales Only	14.42	1.01		2.60	
144400	Evans	B	2021	All Property	Sales/Appraisals	16.26	1.01	49.00	49.00	
		B	2024	Residential	Sales Only	15.49	1.03		49.00	
144600	Grand Island	C	2025	All Property	Review of Reassessment			100.00	100.00	
		C	2025	Residential	Review of Reassessment				100.00	
144800	Hamburg	C	2023	All Property	Sales/Appraisals	15.07	1.03	29.00	29.00	
		C	2024	Residential	Sales Only	15.08	1.02		29.00	
145000	Holland	A	2021	All Property	CAMA/Appraisals	10.49	1.01	48.00	48.00	
		A	2024	Residential	CAMA	10.48	1.00		48.00	
145200	Lancaster	C	2023	All Property	Sales/Appraisals	15.07	1.00	64.00	64.00	2026
		C	2024	Residential	Sales Only	13.53	1.01		64.00	2026
										yes
										yes

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B37

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Erie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
145400	Marilla	B	2023	All Property	Sales/Appraisals	13.04	0.97	24.00	24.00	
		B	2024	Residential	Sales Only	6.03	1.00		24.00	
145600	Newstead	B	2023	All Property	Review of Reassessment		90.00	90.00		2026
		B	2023	Residential	Review of Reassessment			90.00	2026	yes
145800	North Collins	A	2021	All Property	Sales/Appraisals	21.00	1.08	49.00	49.00	
		A	2024	Residential	Sales Only	23.58	1.08		49.00	
146000	Orchard Park	C	2023	All Property	Sales/Appraisals	11.49	1.00	30.00	30.00	
		C	2024	Residential	Sales Only	11.78	0.99		30.00	
146200	Sardinia	A	2023	All Property	Sales/Appraisals	25.48	1.02	33.00	33.00	
		A	2023	Residential	Sales/Appraisals	19.42	1.05		33.00	
146400	Tonawanda	C	2023	All Property	Sales/Appraisals	15.32	0.99	21.00	21.00	
		C	2024	Residential	Sales Only	13.11	1.02		21.00	
146600	Wales	A	2023	All Property	Sales/Appraisals	10.83	0.83	26.00	26.00	
		A	2023	Residential	Sales/Appraisals	9.59	1.01		25.02	
146800	West Seneca	C	2023	All Property	Sales/Appraisals	14.56	1.00	24.00	24.00	
		C	2024	Residential	Sales Only	14.70	1.01		24.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B38

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Essex		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD					
152000	Chesterfield	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
152200	Crown Point	A	2022	All Property Residential	Review of Reassessment		75.00	75.00	66.24		
					Review of Reassessment						
152400	Elizabethtown	A	2022	All Property Residential	Review of Reassessment		78.06	100.00	74.63		
					Review of Reassessment						
152600	Essex	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
152800	Jay	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153000	Keene	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153200	Lewis	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153400	Minerva	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153600	Moriah	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						
153800	Newcomb	A	2025	All Property Residential	Review of Reassessment		100.00	100.00	100.00	2026	yes
					Review of Reassessment						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B39

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Essex			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
154000	North Elba	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154200	North Hudson	A	2022	All Property	Review of Reassessment		79.23	100.00		2026	yes
			2022	Residential	Review of Reassessment				62.82		
154400	St. Armand	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154600	Schroon	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
154800	Ticonderoga	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155000	Westport	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155200	Willsboro	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
155400	Wilmington	A	2024	All Property	Review of Reassessment		95.00	95.00		2026	yes
			2024	Residential	Review of Reassessment				91.43		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B40

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Franklin			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
162000	Tupper Lake	A	2023	All Property	CAMA/Appraisals	27.36	0.99	60.00	60.00		
			2024	Residential	CAMA	23.56	1.06			60.00	
162200	Bangor	A	2023	All Property	CAMA/Appraisals	52.49	1.21	55.00	55.00		
			2024	Residential	CAMA	19.54	1.05			62.62	
162400	Bellmont	A	2023	All Property	CAMA/Appraisals	55.27	1.06	67.50	67.50		
			2024	Residential	CAMA	27.67	0.99			71.11	
162600	Bombay	A	2022	All Property	Sales/Appraisals	19.86	1.08	58.00	58.00		
			2022	Residential	Sales/Appraisals	22.89	1.09			58.00	
162800	Brandon	A	2022	All Property	Sales/Appraisals	19.45	1.01	48.59	48.59		
			2022	Residential	Sales/Appraisals	18.68	1.07			51.65	
163000	Brighton	A	2024	All Property	Review of Reassessment			100.00	100.00	2026	yes
			2024	Residential	Review of Reassessment					97.56	yes
163200	Burke	A	2024	All Property	Review of Reassessment			100.00	100.00	2026	yes
			2024	Residential	Review of Reassessment					100.00	yes
163400	Chateaugay	A	2023	All Property	Review of Reassessment			96.75	96.75		
			2023	Residential	Review of Reassessment					97.26	
163600	Constable	A	2022	All Property	Sales/Appraisals	24.88	1.12	7.10	7.10		
			2022	Residential	Sales/Appraisals	26.92	1.12			7.24	
163800	Dickinson	A	2022	All Property	CAMA/Appraisals	21.34	1.09	58.00	58.00		
			2024	Residential	CAMA	26.15	1.10			61.96	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B41

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Franklin			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
164000	Duane	A	2021	All Property	Sales/Appraisals	33.17	0.99	59.00	59.00			
						30.18	1.15			51.27		
164200	Fort Covington	A	2021	All Property	Sales/Appraisals	34.14	1.14	62.00	62.00			
						41.14	1.22			62.00		
164400	Franklin	A	2022	All Property	Sales/Appraisals	41.86	1.08	61.77	61.77			
						26.95	1.05			61.61		
164600	Harrietstown	A	2020	All Property	Sales/Appraisals	30.55	1.18	65.56	65.56			
						22.00	1.05			59.48	2026	yes
164800	Malone	B	2022	All Property	Sales/Appraisals	27.57	1.07	54.00	54.00			
						26.88	1.12			51.86		yes
165000	Moira	A	2023	All Property	CAMA/Appraisals	30.34	1.45	64.00	64.00			
						19.74	1.03			64.00		
165200	Santa Clara	A	2023	All Property	Sales/Appraisals	31.40	1.04	57.76	57.76			
						23.24	1.07			52.40		
165400	Waverly	A	2023	All Property	Sales/Appraisals	50.38	1.46	60.00	60.00			
						59.78	1.21			65.90		
165600	Westville	A	2023	All Property	CAMA/Appraisals	29.67	1.01	64.00	64.00			
						17.62	1.04			68.77		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B42

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Fulton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
170500	Gloversville	C	2020	All Property	Sales/Appraisals	37.19	1.13	64.37	64.37	
		C	2024	Residential	Sales Only	35.95	1.20		57.33	
170800	Johnstown	C	2023	All Property	CAMA/Appraisals	13.92	1.02	62.00	62.00	
		C	2024	Residential	CAMA	14.32	1.01		53.70	
172000	Bleecker	A	2025	All Property	Review of Reassessment			100.00	100.00	
		A	2025	Residential	Review of Reassessment				100.00	
172200	Broadalbin	B	2023	All Property	Sales/Appraisals	35.93	1.04	49.94	49.94	
		B	2024	Residential	Sales Only	26.90	1.09		49.94	
172400	Caroga	A	2023	All Property	CAMA/Appraisals	28.62	1.03	33.42	33.42	
		A	2024	Residential	CAMA	25.58	1.08		31.54	
172600	Ephratah	A	2023	All Property	Sales/Appraisals	73.21	0.98	45.00	45.00	
		A	2023	Residential	Sales/Appraisals	33.00	1.15		45.00	
172800	Johnstown	B	2020	All Property	Sales/Appraisals	37.83	1.21	46.95	46.95	
		B	2024	Residential	Sales Only	30.84	1.14		40.31	
173000	Mayfield	B	2020	All Property	Sales/Appraisals	31.61	1.13	39.46	39.46	
		B	2024	Residential	Sales Only	29.67	1.15		35.93	
173200	Northampton	B	2020	All Property	CAMA/Appraisals	20.37	1.03	37.00	37.00	
		B	2024	Residential	CAMA	20.94	1.03		33.38	
173400	Oppenheim	A	2020	All Property	Sales/Appraisals	51.10	1.33	34.70	34.70	
		A	2020	Residential	Sales/Appraisals	25.67	1.12		32.09	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B43

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Fulton			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Evaluated	Property Type	Data/Estimation Type **					
173600	Perth	B	2023	All Property	Sales/Appraisals	26.25	1.08	34.00	34.00	
		B	2024	Residential	Sales Only	23.21	1.06		30.95	
173800	Stratford	A	2020	All Property	CAMA/Appraisals	24.30	1.03	64.10	64.10	
		A	2024	Residential	CAMA	29.55	1.09		57.63	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B44

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Genesee			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
180200	Batavia	C	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		C	2025 Residential	Review of Reassessment					100.00	2026	yes
182000	Alabama	A	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		A	2025 Residential	Review of Reassessment					100.00	2026	yes
182200	Alexander	A	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		A	2025 Residential	Review of Reassessment					100.00	2026	yes
182400	Batavia	B	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		B	2025 Residential	Review of Reassessment					100.00	2026	yes
182600	Bergen	B	2025 All Property	Review of Reassessment			100.00	100.00		2026	yes
		B	2025 Residential	Review of Reassessment					100.00	2026	yes
182800	Bethany	A	2024 All Property	Review of Reassessment			97.00	97.00			
		A	2024 Residential	Review of Reassessment					91.59		
183000	Byron	A	2025 All Property	Review of Reassessment			100.00	100.00			
		A	2025 Residential	Review of Reassessment					100.00		
183200	Darien	A	2024 All Property	Review of Reassessment			97.00	97.00			
		A	2024 Residential	Review of Reassessment					91.59		
183400	Elba	A	2025 All Property	Review of Reassessment			100.00	100.00			
		A	2025 Residential	Review of Reassessment					100.00		
183600	Le Roy	B	2024 All Property	Review of Reassessment			93.00	93.00			
		B	2024 Residential	Review of Reassessment					93.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B45

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Genesee			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
183800	Oakfield	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		2026
184000	Pavilion	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		yes
184200	Pembroke	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment				100.00		
184400	Stafford	A	2022	All Property	Review of Reassessment		86.00	86.00		2026	yes
			2022	Residential	Review of Reassessment				86.00		yes

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\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B46

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Greene			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
192000	Ashland	A	2023	All Property	CAMA/Appraisals	20.20	1.06	38.00	38.00	
		A	2024	Residential	CAMA	29.43	1.07		38.00	
192200	Athens	B	2023	All Property	Review of Reassessment		86.00	86.00		
		B	2023	Residential	Review of Reassessment				86.00	
192400	Cairo	B	2023	All Property	CAMA/Appraisals	16.27	1.03	35.00	35.00	
		B	2024	Residential	CAMA	16.41	1.03		35.00	
192600	Catskill	B	2023	All Property	Sales/Appraisals	25.68	1.05	28.00	28.00	
		B	2024	Residential	Sales Only	24.20	1.10		28.00	
192800	Coxsackie	B	2023	All Property	Sales/Appraisals	23.57	1.04	38.50	38.50	
		B	2024	Residential	Sales Only	22.39	1.07		36.00	
193000	Durham	A	2023	All Property	CAMA/Appraisals	18.34	0.97	44.00	44.00	
		A	2024	Residential	CAMA	17.44	1.00		37.41	
193200	Greenville	A	2023	All Property	Sales/Appraisals	24.07	1.08	43.00	43.00	
		A	2024	Residential	Sales Only	23.63	1.10		40.22	
193400	Halcott	A	2023	All Property	CAMA/Appraisals	49.76	1.29	53.03	53.03	
		A	2024	Residential	CAMA	25.29	1.08		53.03	
193600	Hunter	A	2023	All Property	Sales/Appraisals	42.11	1.11	26.90	26.90	
		A	2024	Residential	Sales Only	32.67	1.13		22.79	
193800	Jewett	A	2023	All Property	CAMA/Appraisals	17.21	0.98	53.50	53.50	
		A	2024	Residential	CAMA	17.97	1.00		53.50	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B47

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Greene			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
194000	Lexington	A	2023	All Property	CAMA/Appraisals	19.98	1.20	52.25	52.25	
		A	2024	Residential	CAMA	19.93	1.00		46.90	
194200	New Baltimore	A	2023	All Property	Sales/Appraisals	27.45	1.11	38.00	38.00	
		A	2024	Residential	Sales Only	25.75	1.09		38.00	
194400	Prattsburgh	A	2023	All Property	CAMA/Appraisals	31.17	1.08	54.50	54.50	
		A	2024	Residential	CAMA	38.03	1.16		54.50	
194600	Windham	A	2023	All Property	Sales/Appraisals	23.47	1.07	52.35	52.35	
		A	2024	Residential	Sales Only	22.05	1.04		52.35	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B48

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Hamilton			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
202000	Arietta	A	2023	All Property	Review of Reassessment			92.00	92.00	84.16			
202200	Benson	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				
202400	Hope	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				
202600	Indian Lake	A	2023	All Property	Sales/Appraisals			25.67	1.14	67.00	60.07		
								19.05	1.04				
202800	Inlet	A	2022	All Property	Review of Reassessment			88.50	88.50	82.37			
								22.97	0.98				
203000	Lake Pleasant	A	2023	All Property	Sales/Appraisals			21.57	1.03	70.00	66.01		
								19.89	1.00				
203200	Long Lake	A	2021	All Property	Sales/Appraisals			27.49	1.05	70.00	63.35		
								22.97	0.98				
203400	Morehouse	A	2021	All Property	Sales/Appraisals			23.61	1.06	70.00	60.99		
								20.84	1.09				
203600	Wells	A	2022	All Property	Sales/Appraisals			27.23	1.12	60.00	50.76		
								27.70	1.12				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B49

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Herkimer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
210900	Little Falls	C	2022	All Property	Sales/Appraisals	45.60	1.19	11.00	11.00	
		C	2022	Residential	Sales/Appraisals	45.56	1.32		9.34	
212000	Columbia	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	
212200	Danube	A	2022	All Property	Sales/Appraisals	47.94	1.28	60.13	60.13	
		A	2022	Residential	Sales/Appraisals	32.41	1.10		60.13	
212400	Fairfield	A	2021	All Property	Sales/Appraisals	25.95	1.17	51.00	51.00	
		A	2021	Residential	Sales/Appraisals	27.07	1.14		51.00	
212600	Frankfort	B	2023	All Property	Sales/Appraisals	32.61	1.13	45.78	45.78	
		B	2024	Residential	Sales Only	32.74	1.17		41.81	
212800	German Flatts	B	2023	All Property	Sales/Appraisals	43.13	1.21	50.50	50.50	
		B	2024	Residential	Sales Only	46.31	1.27		45.84	
213000	Herkimer	B	2022	All Property	Sales/Appraisals	35.02	1.16	54.00	54.00	
		B	2024	Residential	Sales Only	35.47	1.15		54.00	
213200	Litchfield	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	
213400	Little Falls	A	2021	All Property	Sales/Appraisals	33.50	1.19	52.77	52.77	
		A	2021	Residential	Sales/Appraisals	29.88	1.13		52.77	
213600	Manheim	B	2022	All Property	Sales/Appraisals	58.76	0.92	50.00	50.00	
		B	2022	Residential	Sales/Appraisals	35.48	1.15		50.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B50

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Herkimer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
213800	Newport	A	2023	All Property	Sales/Appraisals	26.48	1.10	57.00	57.00	
		A	2024	Residential	Sales Only	20.45	1.06		57.00	
214000	Norway	A	2023	All Property	Sales/Appraisals	33.99	1.15	40.15	40.15	
		A	2023	Residential	Sales/Appraisals	43.91	1.30		37.99	
214200	Ohio	A	2023	All Property	CAMA/Appraisals	28.76	0.97	63.00	63.00	
		A	2024	Residential	CAMA	35.59	1.07		55.18	
214400	Russia	A	2021	All Property	Sales/Appraisals	24.03	0.88	69.27	69.27	
		A	2021	Residential	Sales/Appraisals	24.11	1.00		61.62	
214600	Salisbury	A	2025	All Property	Review of Reassessment		100.00	100.00		2026
		A	2025	Residential	Review of Reassessment				100.00	2026
214800	Schuyler	A	2021	All Property	Sales/Appraisals	41.90	1.13	53.00	53.00	
		A	2021	Residential	Sales/Appraisals	27.96	1.12		48.82	
215000	Stark	A	2021	All Property	Sales/Appraisals	20.18	1.05	41.04	41.04	
		A	2021	Residential	Sales/Appraisals	18.37	1.05		41.76	
215200	Warren	A	2021	All Property	Sales/Appraisals	39.81	0.94	43.57	43.57	
		A	2021	Residential	Sales/Appraisals	30.59	1.18		43.57	
215400	Webb	A	2023	All Property	Sales/Appraisals	29.62	1.17	57.00	57.00	
		A	2024	Residential	Sales Only	21.34	1.00		53.56	2026
215600	Winfield	A	2022	All Property	Sales/Appraisals	45.22	0.89	52.56	52.56	
		A	2024	Residential	Sales Only	31.14	1.14		48.10	yes

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B51

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
221800	Watertown	C	2022	All Property	Sales/Appraisals	24.26	1.01	73.00	73.00	65.65		
222000	Adams	B	2022	All Property	Sales/Appraisals	17.04	1.01	80.00	80.00	74.18		
222200	Alexandria	A	2023	All Property	CAMA/Appraisals	23.60	0.98	57.00	57.00	56.07		
222400	Antwerp	A	2022	All Property	Sales/Appraisals	24.79	0.95	64.00	64.00	70.55	2026	yes
222600	Brownville	A	2023	All Property	Sales/Appraisals	20.64	0.95	78.00	78.00	72.73		
222800	Cape Vincent	A	2022	All Property	Sales/Appraisals	21.22	1.06	69.00	69.00	65.48		
223000	Champion	A	2024	All Property	Review of Reassessment			93.50	93.50	86.63		
223200	Clayton	A	2023	All Property	Review of Reassessment			96.00	96.00	92.98		
223400	Ellisburg	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
223600	Henderson	A	2021	All Property	Sales/Appraisals	21.94	1.14	68.00	68.00	68.00		
221800	Watertown	C	2024	Residential	Sales Only	25.04	1.09					

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B52

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
223800	Hounsfield	A	2023	All Property	Review of Reassessment			89.00	89.00				
					Review of Reassessment					83.19			
224000	Le Ray	B	2025	All Property	Review of Reassessment			100.00	100.00	2026	yes		
					Review of Reassessment					100.00			
224200	Lorraine	A	2024	All Property	Review of Reassessment			99.00	99.00				
					Review of Reassessment					94.92			
224400	Lyme	A	2020	All Property	Sales/Appraisals			65.91	1.64	62.00	62.00		
					Sales Only					62.25			
224600	Orleans	A	2020	All Property	CAMA/Appraisals			22.58	1.00	75.00	75.00		
					Residential CAMA					75.00			
224800	Pamelia	A	2023	All Property	Review of Reassessment			94.00	94.00				
					Review of Reassessment					90.84			
225000	Philadelphia	A	2022	All Property	Sales/Appraisals			29.20	0.96	70.00	70.00		
					Residential Sales/Appraisals					74.18			
225200	Rodman	A	2024	All Property	Review of Reassessment			98.00	98.00				
					Review of Reassessment					93.46			
225400	Rutland	A	2021	All Property	Review of Reassessment			73.86	78.00				
					Review of Reassessment					70.47			
225600	Theresa	A	2021	All Property	CAMA/Appraisals			13.78	1.00	75.00	75.00		
					Residential CAMA					75.00			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B53

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Jefferson			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
225800	Watertown	B	2020	All Property	Sales/Appraisals	24.00	0.88	45.50	45.50		
		B	2024	Residential	Sales Only	13.65	1.00			37.45	
226000	Wilna	A	2024	All Property	Review of Reassessment			96.50	96.50		
		A	2024	Residential	Review of Reassessment					90.92	
226200	Worth	A	2022	All Property	Sales/Appraisals	19.57	1.02	60.00	60.00		
		A	2022	Residential	Sales/Appraisals	20.31	1.12			55.39	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B54

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Lewis			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
232000	Croghan	A	2022	All Property	CAMA/Appraisals	24.56	1.06	44.00	44.00	2026	yes
			2024	Residential	CAMA	16.41	1.03		37.10		
232200	Denmark	A	2022	All Property	Sales/Appraisals	16.10	1.11	76.50	76.50	2026	yes
			2024	Residential	Sales Only	19.39	1.08		74.14		
232400	Diana	A	2023	All Property	Review of Reassessment			97.00	97.00	2026	yes
			2023	Residential	Review of Reassessment				91.31		
232600	Greig	A	2022	All Property	CAMA/Appraisals	23.22	1.05	65.00	65.00	61.20	
			2024	Residential	CAMA	19.45	1.01				
232800	Harrisburg	A	2020	All Property	Sales/Appraisals	29.33	1.07	70.00	70.00	60.49	
			2020	Residential	Sales/Appraisals	23.87	1.08				
233200	Lewis	A	2022	All Property	Sales/Appraisals	43.42	0.76	53.30	53.30	58.14	
			2022	Residential	Sales/Appraisals	21.39	1.06				
233400	Leyden	A	2021	All Property	CAMA/Appraisals	18.95	0.98	71.00	71.00	62.40	
			2024	Residential	CAMA	15.70	1.00				
233600	Lowville	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	
			2025	Residential	Review of Reassessment						
233800	Lyonsdale	A	2020	All Property	Sales/Appraisals	55.35	0.93	54.00	54.00	47.24	
			2020	Residential	Sales/Appraisals	43.95	1.20				
234000	Martinsburg	A	2024	All Property	Review of Reassessment			100.00	100.00	96.15	
			2024	Residential	Review of Reassessment						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B55

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Lewis			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
234200	Montague	A	2021	All Property	CAMA/Appraisals	20.44	0.90	71.00	71.00			
			2024	Residential	CAMA	25.38	1.06				67.85	
234400	New Bremen	A	2023	All Property	Sales/Appraisals	44.55	1.27	74.50	74.50			
			2024	Residential	Sales Only	21.28	1.06				68.52	
234600	Osceola	A	2021	All Property	CAMA/Appraisals	21.59	0.94	64.50	64.50			
			2024	Residential	CAMA	24.64	1.03				67.85	
234800	Pinckney	A	2022	All Property	Review of Reassessment			83.00	83.00			
			2022	Residential	Review of Reassessment						77.13	
235000	Turin	A	2022	All Property	CAMA/Appraisals	57.40	1.51	71.00	71.00			
			2024	Residential	CAMA	16.16	0.99				65.20	2026
235200	Watson	A	2023	All Property	Sales/Appraisals	33.04	1.16	71.00	71.00			
			2024	Residential	Sales Only	23.37	1.07				63.55	
235400	West Turin	A	2021	All Property	CAMA/Appraisals	21.76	0.95	66.00	66.00			
			2024	Residential	CAMA	20.19	1.03				66.14	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B56

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Livingston			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
242000	Avon	B	2022	All Property Residential	Review of Reassessment			84.00	84.00	84.00	2026	yes
242200	Caledonia	A	2022	All Property Residential	Review of Reassessment			89.00	89.00	89.00	2026	yes
242400	Conesus	A	2022	All Property Residential	Review of Reassessment			70.00	70.00	70.00	2026	yes
242600	Geneseo	B	2022	All Property Residential	Review of Reassessment			80.00	80.00	80.00	2026	yes
242800	Groveland	A	2022	All Property Residential	Review of Reassessment			84.00	84.00	84.00	2026	yes
243000	Leicester	A	2022	All Property Residential	Review of Reassessment			83.00	83.00	83.00	2026	yes
243200	Lima	B	2022	All Property Residential	Review of Reassessment			86.00	86.00	86.00	2026	yes
243400	Livonia	B	2022	All Property Residential	Review of Reassessment			77.00	77.00	77.00	2026	yes
243600	Mount Morris	A	2022	All Property Residential	Review of Reassessment			83.00	83.00	83.00	2026	yes
243800	North Dansville	C	2022	All Property Residential	Review of Reassessment			82.97	82.97	82.97	2026	yes

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

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B57

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Livingston			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
244000	Nunda	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							
244200	Ossian	A	2022	All Property	Review of Reassessment			87.99	87.99	87.99	2026	yes
					Residential							
244400	Portage	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							
244600	Sparta	A	2022	All Property	Review of Reassessment			82.97	82.97	82.97	2026	yes
					Residential							
244800	Springwater	A	2022	All Property	Review of Reassessment			87.26	87.26	87.26	2026	yes
					Residential							
245000	West Sparta	A	2022	All Property	Review of Reassessment			86.03	86.03	86.03	2026	yes
					Residential							
245200	York	A	2022	All Property	Review of Reassessment			83.00	83.00	83.00	2026	yes
					Residential							

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B58

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Madison			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
251200	Oneida	C	2022	All Property	Sales/Appraisals	27.70	1.08	71.00	71.00		
			2024	Residential	Sales Only	28.55	1.13			64.61	
252000	Brookfield	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00		
			2024	Residential	CAMA	19.49	1.04			58.00	
252200	Cazenovia	B	2021	All Property	CAMA/Appraisals	14.72	1.02	60.00	60.00		
			2024	Residential	CAMA	13.48	1.02			60.00	
252400	De Ruyter	A	2021	All Property	Sales/Appraisals	21.69	1.08	54.35	54.35		
			2024	Residential	Sales Only	24.55	1.09			54.35	
252600	Eaton	B	2021	All Property	Review of Reassessment			69.00	69.00		
			2021	Residential	Review of Reassessment					58.57	
252800	Fenner	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00		
			2024	Residential	CAMA	19.49	1.04			58.00	
253000	Georgetown	A	2021	All Property	Review of Reassessment			69.00	69.00		
			2021	Residential	Review of Reassessment					58.57	
253200	Hamilton	B	2022	All Property	Review of Reassessment			84.00	84.00		
			2022	Residential	Review of Reassessment					78.99	
253400	Lebanon	A	2021	All Property	Review of Reassessment			69.00	69.00		
			2021	Residential	Review of Reassessment					58.57	
253600	Lenox	B	2021	All Property	Sales/Appraisals	21.68	1.06	63.00	63.00		
			2024	Residential	Sales Only	20.93	1.07			63.00	

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\*\*\* If available.

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B59

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of Madison			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
253800	Lincoln	A	2021	All Property	CAMA/Appraisals	28.14	1.06	60.00	60.00	59.55	46.53	58.00	58.00
			2024	Residential	CAMA	16.68	0.99						
254000	Madison	A	2023	All Property	Sales/Appraisals	33.55	1.04	50.10	50.10	58.00	58.00	58.00	58.00
			2024	Residential	Sales Only	24.99	1.07						
254200	Nelson	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00	58.00	58.00	58.00	58.00
			2024	Residential	CAMA	19.49	1.04						
254400	Smithfield	A	2021	All Property	CAMA/Appraisals	42.83	1.16	58.00	58.00	59.00	59.00	59.00	59.00
			2024	Residential	CAMA	19.49	1.04						
254600	Stockbridge	A	2021	All Property	CAMA/Appraisals	51.21	1.17	59.00	59.00	59.00	59.00	59.00	59.00
			2024	Residential	CAMA	18.59	1.03						
254800	Sullivan	B	2020	All Property	Sales/Appraisals	20.57	1.04	59.50	59.50	59.50	59.50	59.50	59.50
			2024	Residential	Sales Only	18.89	1.05						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B60

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Monroe			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
261400	Rochester	C	2024	All Property	Review of Reassessment			100.00	100.00					
					Review of Reassessment					100.00				
262000	Brighton	C	2021	All Property	Sales/Appraisals			17.04	1.00	59.00	59.00			
					Sales Only					56.11				
262200	Chili	C	2024	All Property	Review of Reassessment			98.00	98.00					
					Review of Reassessment					98.00				
262400	Clarkson	B	2023	All Property	Review of Reassessment			84.00	84.00		2026	yes		
					Residential					84.00				
262600	Gates	C	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
262800	Greece	C	2021	All Property	Review of Reassessment			61.00	61.00		61.00			
					Review of Reassessment									
263000	Hamlin	B	2024	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
263200	Henrietta	C	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential									
263400	Irondequoit	C	2023	All Property	Review of Reassessment			84.00	84.00		84.00			
					Residential									
263600	Mendon	B	2020	All Property	Sales/Appraisals			12.61	1.00	61.00	61.00			
					Residential					61.00				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B61

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Monroe			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
263800	Ogden	C	2024	All Property	Review of Reassessment			99.00	99.00					
					Residential					99.00				
264000	Parma	B	2024	All Property	Review of Reassessment			98.00	98.00					
					Residential					98.00				
264200	Penfield	C	2022	All Property	Review of Reassessment			75.00	75.00					
					Residential					75.00				
264400	Perinton	C	2022	All Property	Sales/Appraisals			12.11	1.03	57.00	57.00	2026		
					Residential							yes		
264600	Pittsford	C	2021	All Property	Sales/Appraisals			16.76	0.97	57.00	57.00	2026		
					Residential							yes		
264800	Riga	B	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
265000	Rush	B	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
265200	Sweden	C	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
265400	Webster	C	2020	All Property	Sales/Appraisals			15.61	0.95	48.00	48.00	2026		
					Residential							yes		
265600	Wheatland	B	2022	All Property	CAMA/Appraisals			14.48	1.00	68.00	68.00	2026		
					Residential							yes		
								10.68	1.01		62.55			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B62

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Monroe			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
265800	East Rochester	C	2021	All Property	CAMA/Appraisals	9.97	1.02	57.00	57.00			
		C	2024	Residential	CAMA	8.40	1.00			57.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B63

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Montgomery			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
270100	Amsterdam	C	2023	All Property	Sales/Appraisals	27.28	1.07	34.00	34.00		
			2024	Residential	Sales Only	24.76	1.08			32.00	
272000	Amsterdam	B	2023	All Property	Sales/Appraisals	26.94	0.91	6.00	6.00		
			2024	Residential	Sales Only	24.40	1.04			4.82	
272200	Canajoharie	A	2024	All Property	Review of Reassessment			100.00	100.00		
			2024	Residential	Review of Reassessment					100.00	
272400	Charleston	A	2022	All Property	Sales/Appraisals	29.57	0.96	58.00	58.00		
			2024	Residential	Sales Only	31.57	1.17			53.49	
272600	Florida	A	2021	All Property	CAMA/Appraisals	13.72	0.98	84.00	84.00		
			2024	Residential	CAMA	14.91	1.01			70.59	
272800	Glen	A	2023	All Property	Sales/Appraisals	40.88	1.20	32.90	32.90		
			2024	Residential	Sales Only	26.10	1.13			32.90	
273000	Minden	A	2021	All Property	CAMA/Appraisals	29.74	1.17	68.00	68.00		
			2024	Residential	CAMA	19.83	1.04			61.32	
273200	Mohawk	B	2022	All Property	Sales/Appraisals	34.57	1.04	59.00	59.00		
			2024	Residential	Sales Only	27.56	1.08			59.00	
273400	Palatine	A	2023	All Property	CAMA/Appraisals	32.65	1.12	32.00	32.00		
			2024	Residential	CAMA	18.68	1.04			30.16	
273600	Root	A	2022	All Property	Sales/Appraisals	29.57	0.96	58.00	58.00		
			2024	Residential	Sales Only	31.57	1.17			53.49	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B64

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Montgomery			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
273800	St Johnsville	B	2023	All Property	CAMA/Appraisals	27.94	0.95	26.50	26.50			
		B	2024	Residential	CAMA	23.06	1.02			24.18		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B65

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Nassau			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
280000	Nassau County, County Roll										
	C	2021	1	Review of Reassessment			0.06	0.06			
	C	2021	2	Review of Reassessment			0.67	0.67			
	C	2021	3	Review of Reassessment			1.00	1.00			
	C	2021	4	Review of Reassessment			0.67	0.68			
280500	Glen Cove										
	C	2024	All Property	Review of Reassessment			97.50	97.50		2026	
	C	2024	Residential	Review of Reassessment					97.50	2026	
280900	Long Beach										
	C	2022	All Property	Sales/Appraisals	12.73	1.04	2.28	2.28			
	C	2024	Residential	Sales Only	12.41	1.02			2.28		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B66

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Niagara			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
290900	Lockport	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
291100	Niagara Falls	C	2020	All Property	Sales/Appraisals	33.28	1.10	45.00	45.00		
			2024	Residential	Sales Only	32.19	1.15		41.16		
291200	North Tonawanda	C	2020	All Property	Sales/Appraisals	11.81	1.02	44.00	44.00		
			2024	Residential	Sales Only	10.68	1.02		44.00		
292000	Cambria	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292200	Hartland	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292400	Lewiston	C	2022	All Property	Sales/Appraisals	15.76	1.01	40.00	40.00	2026	
			2024	Residential	Sales Only	15.25	1.01		40.00		2026
292600	Lockport	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
292800	Newfane	B	2022	All Property	Sales/Appraisals	20.95	1.04	43.00	43.00	2026	
			2024	Residential	Sales Only	21.11	1.06		43.00		
293000	Niagara	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
293200	Pendleton	B	2020	All Property	Sales/Appraisals	11.34	1.01	50.00	50.00	2026	
			2024	Residential	Sales Only	10.94	1.02		50.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B67

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Niagara			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
293400	Porter	B	2022	All Property	Sales/Appraisals	10.64	1.01	44.00	44.00	2026
		B	2024	Residential	Sales Only	9.81	1.00		44.00	
293600	Royalton	B	2025	All Property	Review of Reassessment		100.00	100.00		2026
		B	2025	Residential	Review of Reassessment				100.00	
293800	Somerset	A	2022	All Property	Sales/Appraisals	18.71	0.90	52.00	52.00	48.38
		A	2024	Residential	Sales Only	21.53	1.04			
294000	Wheatfield	C	2022	All Property	Sales/Appraisals	14.75	1.03	36.00	36.00	36.00
		C	2024	Residential	Sales Only	15.30	1.03			
294200	Wilson	B	2020	All Property	Sales/Appraisals	33.28	1.10	45.00	45.00	41.16
		B	2024	Residential	Sales Only	32.19	1.15			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B68

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
301300	Rome	C	2021	All Property	Sales/Appraisals	33.02	1.00	42.50	42.50	
		C	2024	Residential	Sales Only	28.54	1.11		35.32	
301400	Sherrill	C	2021	All Property	Sales/Appraisals	20.27	1.02	43.50	43.50	
		C	2024	Residential	Sales Only	17.22	1.03		40.18	
301600	Utica	C	2021	All Property	Sales/Appraisals	30.13	1.02	37.00	37.00	
		C	2024	Residential	Sales Only	25.57	1.10		32.03	
302000	Annsville	A	2023	All Property	CAMA/Appraisals	86.52	1.00	37.00	37.00	
		A	2024	Residential	CAMA	25.40	1.04		35.31	
302200	Augusta	A	2021	All Property	Sales/Appraisals	50.84	1.13	33.00	33.00	
		A	2021	Residential	Sales/Appraisals	41.93	1.22		37.06	2026
302400	Ava	A	2023	All Property	CAMA/Appraisals	25.05	1.01	60.00	60.00	
		A	2024	Residential	CAMA	23.77	1.04		59.61	yes
302600	Boonville	A	2021	All Property	CAMA/Appraisals	21.28	1.03	43.00	43.00	
		A	2024	Residential	CAMA	20.94	1.02		37.64	yes
302800	Bridgewater	A	2021	All Property	Sales/Appraisals	29.40	0.99	56.40	56.40	
		A	2021	Residential	Sales/Appraisals	20.75	1.12		54.36	
303000	Camden	A	2021	All Property	CAMA/Appraisals	24.02	1.05	1.60	1.60	
		A	2024	Residential	CAMA	23.83	1.05		1.47	
303200	Deerfield	B	2023	All Property	Sales/Appraisals	16.40	1.02	8.70	8.70	
		B	2024	Residential	Sales Only	16.30	1.04		8.16	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B69

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
303400	Florence	A	2021	All Property	Sales/Appraisals		51.75	0.93	11.08	11.08	
							47.74	1.21		8.96	
303600	Floyd	B	2021	All Property	Sales/Appraisals		25.95	1.06	51.00	51.00	
							24.53	1.08		50.12	
303800	Forestport	A	2021	All Property	Sales/Appraisals		30.40	1.11	53.00	53.00	
							29.71	1.14		53.00	
304000	Kirkland	B	2021	All Property	Sales/Appraisals		25.78	1.05	35.30	35.30	
							23.10	1.07		32.31	
304200	Lee	B	2021	All Property	Sales/Appraisals		31.04	0.85	1.96	1.96	
							29.61	1.16		1.78	
304400	Marcy	B	2021	All Property	Sales/Appraisals		23.30	0.74	46.00	46.00	
							18.46	1.06		36.50	
304600	Marshall	A	2023	All Property	CAMA/Appraisals		24.94	0.95	32.00	32.00	
							16.10	1.02		31.44	
304800	New Hartford	C	2021	All Property	Sales/Appraisals		23.01	0.91	47.00	47.00	
							16.78	1.01		39.31	
305000	Paris	B	2023	All Property	Sales/Appraisals		20.66	1.07	55.00	55.00	
							18.48	1.04		51.86	
305200	Remsen	A	2023	All Property	CAMA/Appraisals		44.21	1.09	36.00	36.00	
							36.31	1.15		36.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B70

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Oneida			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
305400	Sangerfield	A	2021	All Property	CAMA/Appraisals	21.49	1.03	41.90	41.90			
305600	Steuben	A	2023	All Property	CAMA/Appraisals	24.13	1.13	56.00	56.00			
305800	Trenton	A	2024	Residential	CAMA	18.48	1.02				57.63	
306000	Vernon	B	2021	All Property	Sales/Appraisals	24.71	0.75	41.00	41.00			
306200	Verona	B	2024	Residential	Sales Only	24.10	1.09				37.02	
306400	Vienna	A	2021	All Property	Sales/Appraisals	23.56	1.04	43.50	43.50			
306600	Western	A	2024	Residential	Sales Only	21.52	1.07				39.54	
306800	Westmoreland	A	2023	All Property	Review of Reassessment			94.00	94.00			
307000	Whitestown	A	2023	Residential	Review of Reassessment						95.00	
307000	Whitestown	B	2021	All Property	Sales/Appraisals	26.60	1.04	36.00	36.00			
307000	Whitestown	B	2024	Residential	Sales Only	25.02	1.07				36.00	
307000	Whitestown	C	2021	All Property	Sales/Appraisals	21.78	1.05	36.50	36.50			
307000	Whitestown	C	2024	Residential	Sales Only	16.47	1.05				36.73	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B71

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Onondaga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD							
311500	Syracuse	C	2023	All Property	Sales/Appraisals		25.44	0.96	57.50	57.50	47.97	
							22.33	1.07				
312000	Camillus	C	2021	All Property	Review of Reassessment			69.00	69.00	62.60		
312200	Cicero	C	2023	All Property	Sales/Appraisals		11.78	0.98	60.00	60.00	60.00	
							10.59	1.01				
312400	Clay	C	2023	All Property	Sales/Appraisals		15.47	0.98	2.40	2.40	2.25	
							14.91	1.00				
312600	Dewitt	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
312800	Elbridge	B	2024	All Property	Review of Reassessment			98.00	98.00	92.96		
313000	Fabius	A	2023	All Property	CAMA/Appraisals		18.10	0.95	57.00	57.00	57.00	
							14.80	0.99				
313200	Geddes	C	2023	All Property	Sales/Appraisals		17.90	1.02	49.38	49.38	46.41	
							16.68	1.03				
313400	LaFayette	B	2021	All Property	CAMA/Appraisals		13.22	1.01	56.00	56.00	52.92	
							13.68	1.01				
313600	Lysander	B	2022	All Property	Review of Reassessment			70.00	70.00	70.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B72

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Onondaga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
313800	Manlius	C	2025	All Property	Review of Reassessment		100.00	100.00		2026	
			2025	Residential	Review of Reassessment						100.00
314000	Marcellus	B	2021	All Property	Review of Reassessment		68.00	68.00		68.00	
			2021	Residential	Review of Reassessment						
314200	Onondaga	B	2022	All Property	Sales/Appraisals	17.43	1.01	58.75	58.75	58.75	
			2024	Residential	Sales Only	16.39	1.01				
314400	Otisco	A	2023	All Property	CAMA/Appraisals	48.49	1.23	1.25	1.25	1.26	
			2024	Residential	CAMA	41.41	1.16				
314600	Pompey	B	2023	All Property	CAMA/Appraisals	18.10	0.95	57.00	57.00	57.00	
			2024	Residential	CAMA	14.80	0.99				
314800	Salina	C	2022	All Property	Review of Reassessment		75.00	75.00		67.02	
			2022	Residential	Review of Reassessment						
315000	Skaneateles	B	2025	All Property	Review of Reassessment		100.00	100.00		100.00	
			2025	Residential	Review of Reassessment						
315200	Spafford	A	2024	All Property	Review of Reassessment		95.00	95.00		95.00	
			2024	Residential	Review of Reassessment						
315400	Tully	B	2025	All Property	Review of Reassessment		100.00	100.00		100.00	
			2025	Residential	Review of Reassessment						
315600	Van Buren	B	2022	All Property	Review of Reassessment		70.00	70.00		67.33	
			2022	Residential	Review of Reassessment						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B73

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ontario		2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD							
320200	Canandaigua	C	2024	All Property Residential	Review of Reassessment		100.00	100.00					
					Review of Reassessment				100.00				
320500	Geneva	C	2024	All Property Residential	Review of Reassessment		92.00	92.00					
					Review of Reassessment				85.77				
322000	Bristol	A	2023	All Property Residential	Review of Reassessment		85.00	85.00					
					Review of Reassessment				80.38				
322200	Canadice	A	2023	All Property Residential	Review of Reassessment		83.00	83.00					
					Review of Reassessment				78.31				
322400	Canandaigua	B	2023	All Property Residential	Review of Reassessment		92.00	92.00					
					Review of Reassessment				92.00				
322600	East Bloomfield	B	2024	All Property Residential	Review of Reassessment		96.00	96.00					
					Review of Reassessment				90.94				
322800	Farmington	B	2025	All Property Residential	Review of Reassessment		100.00	100.00					
					Review of Reassessment				100.00				
323000	Geneva	B	2023	All Property Residential	Review of Reassessment		88.00	88.00					
					Review of Reassessment				82.53				
323200	Gorham	A	2023	All Property Residential	Review of Reassessment		89.00	89.00					
					Review of Reassessment				89.00				
323400	Hopewell	B	2024	All Property Residential	Review of Reassessment		98.00	98.00					
					Review of Reassessment				98.00				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B74

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Ontario			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
323600	Manchester	B	2024	All Property	Review of Reassessment			93.00	93.00	93.00		
					Residential							
323800	Naples	A	2024	All Property	Review of Reassessment			97.00	97.00	97.00		
					Residential							
324000	Phelps	B	2021	All Property	Review of Reassessment			72.00	72.00	67.20		
					Residential							
324200	Richmond	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
					Residential							
324400	Seneca	A	2022	All Property	Review of Reassessment			80.00	80.00	78.33		
					Residential							
324600	South Bristol	A	2023	All Property	Sales/Appraisals			18.63	1.08	70.00	70.00	2026
					Residential							
324800	Victor	C	2022	All Property	Sales/Appraisals			11.67	0.98	67.00	67.00	67.00
					Residential							
325000	West Bloomfield	A	2022	All Property	Review of Reassessment			70.00	70.00	70.00	2026	
					Residential							

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B75

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
330900	Middletown	C	2023	All Property	Sales/Appraisals	19.34	1.04	8.79	8.79		
			2024	Residential	Sales Only	18.19	1.02			8.06	
331100	Newburgh	C	2025	All Property	Review of Reassessment			100.00	100.00		2026
			2025	Residential	Review of Reassessment				100.00	2026	yes
331300	Port Jervis	C	2023	All Property	Sales/Appraisals	19.48	1.04	21.75	21.75		
			2024	Residential	Sales Only	18.48	1.04			21.75	yes
332000	Blooming Grove	C	2023	All Property	Sales/Appraisals	15.36	1.04	8.76	8.76		
			2024	Residential	Sales Only	14.81	1.04			8.76	
332200	Chester	C	2023	All Property	Sales/Appraisals	11.52	1.00	36.53	36.53		
			2024	Residential	Sales Only	12.18	1.01			36.53	
332400	Cornwall	C	2023	All Property	Sales/Appraisals	10.57	1.00	63.22	63.22		
			2024	Residential	Sales Only	10.60	1.01			63.22	
332600	Crawford	B	2023	All Property	CAMA/Appraisals	10.39	1.00	22.37	22.37		
			2024	Residential	CAMA	9.68	0.99			22.37	
332800	Deerpark	B	2023	All Property	Sales/Appraisals	14.34	1.01	32.23	32.23		
			2024	Residential	Sales Only	13.91	1.02			32.23	
333000	Goshen	B	2023	All Property	Sales/Appraisals	10.30	1.03	36.00	36.00		
			2024	Residential	Sales Only	9.68	1.00			36.00	
333200	Greenville	B	2023	All Property	Sales/Appraisals	15.73	0.99	38.15	38.15		
			2024	Residential	Sales Only	9.31	1.01			38.15	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B76

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
333400	Hamptonburgh	B	2023	All Property	Sales/Appraisals	12.05	1.00	63.46	63.46	
		B	2024	Residential	Sales Only	10.34	1.00		63.46	
333600	Highlands	C	2023	All Property	Sales/Appraisals	15.54	1.06	61.88	61.88	
		C	2024	Residential	Sales Only	15.14	1.03		61.88	
333800	Minisink	B	2023	All Property	Sales/Appraisals	18.18	0.95	28.96	28.96	
		B	2024	Residential	Sales Only	11.58	1.00		28.96	
334000	Monroe	C	2023	All Property	Sales/Appraisals	13.72	1.04	10.81	10.81	
		C	2024	Residential	Sales Only	9.91	1.00		10.81	
334200	Montgomery	C	2023	All Property	Sales/Appraisals	13.59	0.97	37.00	37.00	
		C	2024	Residential	Sales Only	12.25	0.99		37.00	
334400	Mount Hope	B	2023	All Property	Sales/Appraisals	17.16	1.03	33.00	33.00	
		B	2024	Residential	Sales Only	12.18	1.01		33.00	
334600	Newburgh	C	2023	All Property	Sales/Appraisals	13.82	0.99	17.30	17.30	
		C	2024	Residential	Sales Only	14.52	0.99		17.30	
334800	New Windsor	C	2023	All Property	Sales/Appraisals	13.69	1.02	9.78	9.78	
		C	2024	Residential	Sales Only	10.77	1.01		9.08	
335000	Tuxedo	A	2023	All Property	Sales/Appraisals	18.98	1.00	11.31	11.31	
		A	2024	Residential	Sales Only	15.50	1.01		11.31	
335200	Wallkill	C	2023	All Property	Sales/Appraisals	14.87	0.94	12.62	12.62	
		C	2024	Residential	Sales Only	14.98	1.00		11.25	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B77

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Orange			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
335400	Warwick	B	2023	All Property	Sales/Appraisals	13.78	1.01	8.40	8.40	
		B	2024	Residential	Sales Only	13.44	1.01		8.40	
335600	Wawayanda	B	2023	All Property	Sales/Appraisals	8.95	1.02	38.60	38.60	
		B	2024	Residential	Sales Only	8.07	1.00		38.60	
335800	Woodbury	B	2023	All Property	Sales/Appraisals	12.38	0.91	27.48	27.48	
		B	2024	Residential	Sales Only	10.76	1.00		23.46	
336000	Palm Tree	C	2023	All Property	CAMA/Appraisals	11.02	0.99	11.90	11.90	
		C	2023	Residential	CAMA	16.62	1.00		11.90	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B78

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Orleans			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
342000	Albion	B	2024	All Property Residential	Review of Reassessment			95.00	95.00					
					Review of Reassessment					95.00				
342200	Barre	A	2022	All Property Residential	Review of Reassessment			78.00	78.00	74.29	2026	yes		
					Review of Reassessment									
342400	Carlton	A	2023	All Property Residential	Review of Reassessment			93.00	93.00	93.00	2026	yes		
					Review of Reassessment									
342600	Clarendon	A	2022	All Property Residential	Review of Reassessment			76.00	76.00	70.45	2026	yes		
					Review of Reassessment									
342800	Gaines	A	2024	All Property Residential	Review of Reassessment			95.00	95.00					
					Review of Reassessment					95.00				
343000	Kendall	A	2023	All Property Residential	Review of Reassessment			87.00	87.00	87.00	2026	2026		
					Review of Reassessment									
343200	Murray	B	2023	All Property Residential	Sales/Appraisals Sales Only			22.17 19.91	1.06	61.00	61.00	61.00		
					Sales Only									
343400	Ridgeway	B	2023	All Property Residential	Review of Reassessment			90.00	90.00	84.59	2026	yes		
					Review of Reassessment									
343600	Shelby	B	2023	All Property Residential	Review of Reassessment			90.00	90.00	90.00	2026	yes		
					Review of Reassessment									
343800	Yates	A	2024	All Property Residential	Review of Reassessment			95.00	95.00	89.71	2026	yes		
					Review of Reassessment									

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B79

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Oswego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
350400	Fulton	C	2022	All Property	Review of Reassessment			76.00	76.00	67.99				
					Residential									
351200	Oswego	C	2024	All Property	Review of Reassessment			100.00	100.00	100.00				
					Residential									
352000	Albion	A	2021	All Property	Review of Reassessment			70.00	70.00	63.51				
					Residential									
352200	Amboy	A	2023	All Property	Sales/Appraisals			22.66	0.94	65.00	65.00	61.78		
					Residential			21.44	1.00					
352400	Boylston	A	2021	All Property	CAMA/Appraisals			23.93	1.06	56.00	56.00	55.20		
					Residential			23.31	1.05					
352600	Constantia	A	2021	All Property	Sales/Appraisals			44.27	1.26	55.00	55.00	52.08		
					Residential			21.78	1.08					
352800	Granby	B	2021	All Property	Sales/Appraisals			19.93	1.04	60.00	60.00	58.42		
					Residential			19.36	1.03					
353000	Hannibal	B	2020	All Property	CAMA/Appraisals			23.99	1.01	58.00	58.00	55.53		
					Residential			19.40	1.03					
353200	Hastings	B	2021	All Property	Review of Reassessment			75.00	75.00	69.32				
					Residential									
353400	Mexico	B	2021	All Property	CAMA/Appraisals			16.04	1.00	61.00	61.00	59.44		
					Residential			16.21	1.00					

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B80

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Oswego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
353600	Minetto	B	2022	All Property	Sales/Appraisals	16.27	0.85	65.00	65.00	
		B	2024	Residential	Sales Only	15.22	1.01		61.89	
353800	New Haven	A	2022	All Property	Sales/Appraisals	25.90	1.01	67.00	67.00	
		A	2024	Residential	Sales Only	23.41	1.06		65.00	
354000	Orwell	A	2020	All Property	CAMA/Appraisals	30.12	1.01	60.00	60.00	
		A	2024	Residential	CAMA	23.28	1.01		56.69	
354200	Oswego	B	2022	All Property	Sales/Appraisals	23.37	1.06	61.00	61.00	
		B	2024	Residential	Sales Only	22.40	1.06		57.97	
354400	Palermo	A	2022	All Property	Review of Reassessment			72.00	72.00	
		A	2022	Residential	Review of Reassessment				69.41	
354600	Parish	A	2022	All Property	CAMA/Appraisals	23.44	1.06	65.70	65.70	
		A	2024	Residential	CAMA	17.25	1.04		63.39	
354800	Redfield	A	2022	All Property	CAMA/Appraisals	25.33	1.05	59.00	59.00	
		A	2024	Residential	CAMA	22.36	1.03		57.28	
355000	Richland	A	2023	All Property	Sales/Appraisals	25.70	1.05	55.00	55.00	
		A	2024	Residential	Sales Only	24.54	1.07		49.54	
355200	Sandy Creek	A	2021	All Property	Sales/Appraisals	50.68	1.29	69.44	63.00	
		A	2024	Residential	Sales Only	31.49	1.11		63.91	
355400	Schroeppele	B	2021	All Property	CAMA/Appraisals	16.25	1.02	45.00	45.00	
		B	2024	Residential	CAMA	16.33	1.02		42.52	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B81

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Oswego			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
355600	Scriba	B	2021	All Property	CAMA/Appraisals	17.00	1.02	60.00	60.00			
		B	2024	Residential	CAMA	16.12	1.00			57.47		
355800	Volney	B	2020	All Property	CAMA/Appraisals	15.61	1.00	58.00	58.00			
		B	2024	Residential	CAMA	15.38	1.01			57.24		
356000	West Monroe	B	2025	All Property	Review of Reassessment			100.00	100.00			
		B	2025	Residential	Review of Reassessment					100.00		
356200	Williamstown	A	2023	All Property	CAMA/Appraisals	20.88	1.00	60.00	60.00			
		A	2024	Residential	CAMA	22.90	1.03			57.73		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B82

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Otsego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
361200	Oneonta	C	2023	All Property	Sales/Appraisals	20.08	1.06	71.00	71.00	
		C	2024	Residential	Sales Only	19.58	1.06		70.50	
362000	Burlington	A	2024	All Property	Review of Reassessment		95.00	95.00		
		A	2024	Residential	Review of Reassessment				95.00	
362200	Butternuts	A	2021	All Property	CAMA/Appraisals	28.77	1.03	68.00	68.00	
		A	2024	Residential	CAMA	17.47	1.04		68.98	
362400	Cherry Valley	A	2022	All Property	Sales/Appraisals	25.24	1.12	70.00	70.00	
		A	2022	Residential	Sales/Appraisals	23.32	1.07		64.73	
362600	Decatur	A	2020	All Property	Sales/Appraisals	12.39	0.97	35.00	35.00	
		A	2020	Residential	Sales/Appraisals	10.49	1.01		35.00	
362800	Edmeston	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				103.39	
363000	Exeter	A	2021	All Property	Sales/Appraisals	33.96	1.12	40.10	40.10	
		A	2021	Residential	Sales/Appraisals	28.45	1.15		40.10	
363200	Hartwick	A	2023	All Property	Sales/Appraisals	45.71	1.00	70.00	70.00	
		A	2023	Residential	Sales/Appraisals	34.15	1.10		63.35	
363400	Laurens	A	2022	All Property	Sales/Appraisals	18.88	1.09	66.50	66.50	
		A	2022	Residential	Sales/Appraisals	23.89	1.10		66.50	
363600	Maryland	A	2020	All Property	CAMA/Appraisals	13.18	1.02	70.87	75.00	
		A	2024	Residential	CAMA	18.81	1.03		70.22	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B83

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Otsego			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
363800	Middlefield	A	2022	All Property	CAMA/Appraisals	25.29	1.03	48.00	48.00		
			2024	Residential	CAMA	27.49	1.08			48.00	
364000	Milford	A	2023	All Property	Sales/Appraisals	31.88	1.01	70.00	70.00		
			2024	Residential	Sales Only	20.70	1.08			70.00	
364200	Morris	A	2021	All Property	CAMA/Appraisals	15.49	0.99	70.00	70.00		
			2024	Residential	CAMA	16.68	1.02			67.41	
364400	New Lisbon	A	2022	All Property	Sales/Appraisals	22.83	1.07	78.00	78.00		
			2022	Residential	Sales/Appraisals	27.98	1.09			73.60	
364600	Oneonta	B	2023	All Property	Sales/Appraisals	19.83	1.00	70.00	70.00		
			2024	Residential	Sales Only	18.77	1.04			63.27	
364800	Otsego	A	2020	All Property	Sales/Appraisals	36.80	1.25	76.00	76.00		
			2024	Residential	Sales Only	28.14	1.13			72.29	
365000	Otsego	A	2023	All Property	Sales/Appraisals	22.57	1.04	70.00	70.00		
			2024	Residential	Sales Only	22.03	1.06			65.33	
365200	Pittsfield	A	2025	All Property	Review of Reassessment			100.00	100.00		
			2025	Residential	Review of Reassessment					100.00	
365400	Plainfield	A	2021	All Property	Sales/Appraisals	18.44	1.08	61.67	65.07		
			2021	Residential	Sales/Appraisals	24.18	1.06			59.66	
365600	Richfield	A	2021	All Property	CAMA/Appraisals	28.71	1.03	57.00	57.00		
			2024	Residential	CAMA	27.02	1.09			53.12	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B84

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Otsego			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
365800	Roseboom	A	2020	All Property	Sales/Appraisals	28.33	1.06	70.00	70.00			
						20.63	1.04			69.27		
366000	Springfield	A	2020	All Property	CAMA/Appraisals	22.97	1.07	59.51	59.51			
						28.83	1.08			56.52		
366200	Unadilla	A	2021	All Property	Sales/Appraisals	28.72	1.13	41.00	41.00			
						22.36	1.08			39.10		
366400	Westford	A	2020	All Property	Sales/Appraisals	24.26	0.92	71.00	71.00			
						16.37	1.01			69.90		
366600	Worcester	A	2020	All Property	Sales/Appraisals	29.83	1.03	41.10	41.10			
						25.92	1.07			41.10		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B85

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Putnam			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD						
372000	Carmel	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment							
372200	Kent	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment							
372400	Patterson	B	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment							
372600	Philipstown	B	2023	All Property	Sales/Appraisals			17.98	1.07	30.67	30.67	yes
			2024	Residential	Sales Only							
372800	Putnam Valley	B	2024	All Property	Review of Reassessment			98.00	98.00	93.00	2026	yes
			2024	Residential	Review of Reassessment							
373000	Southeast	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
			2025	Residential	Review of Reassessment							

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B86

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Rensselaer			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
381400	Rensselaer	C	2020	All Property	Sales/Appraisals	39.41	0.94	16.80	16.80	12.81	
			2024	Residential	Sales Only	13.74	1.02				
381700	Troy	C	2021	All Property	Sales/Appraisals	24.64	0.98	58.40	58.40	51.83	
			2024	Residential	Sales Only	21.21	1.04				
382000	Berlin	A	2020	All Property	CAMA/Appraisals	24.09	0.99	14.50	14.50	14.50	
			2024	Residential	CAMA	18.11	1.00				
382200	Brunswick	B	2020	All Property	Sales/Appraisals	18.35	0.97	16.10	16.10	16.10	
			2024	Residential	Sales Only	15.73	1.02				
382400	East Greenbush	C	2025	All Property	Review of Reassessment			100.00	100.00	100.00	
			2025	Residential	Review of Reassessment						
382600	Grafton	A	2022	All Property	Sales/Appraisals	22.49	1.08	60.00	60.00	2026	yes
			2024	Residential	Sales Only	18.99	1.04				
382800	Hoosick	B	2024	All Property	Review of Reassessment			96.50	96.50	2026	yes
			2024	Residential	Review of Reassessment						
383000	Nassau	B	2020	All Property	Sales/Appraisals	71.92	1.66	49.30	49.30	2026	yes
			2024	Residential	Sales Only	23.33	1.11				
383200	North Greenbush	C	2020	All Property	Sales/Appraisals	27.92	0.98	16.00	16.00	13.71	
			2024	Residential	Sales Only	16.36	1.02				
383400	Petersburgh	A	2020	All Property	CAMA/Appraisals	30.36	1.00	38.00	38.00	2026	yes
			2024	Residential	CAMA	16.36	1.01				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B87

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Rensselaer			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
383600	Pittstown	A	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
383800	Poestenkill	B	2020	All Property	Sales/Appraisals	13.65	1.01	15.60	15.60		
			2024	Residential	Sales Only	11.91	1.01			15.60	
384000	Sand Lake	B	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment						100.00
384200	Schaghticoke	B	2020	All Property	Sales/Appraisals	26.66	1.30	14.24	14.24		
			2024	Residential	Sales Only	24.37	1.09			14.34	
384400	Schodack	B	2021	All Property	Sales/Appraisals	16.82	0.98	61.41	61.41		
			2024	Residential	Sales Only	14.59	1.02			61.41	
384600	Stephentown	A	2021	All Property	Review of Reassessment		69.50	69.50		2026	
			2021	Residential	Review of Reassessment					69.50	2026

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B88

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Rockland			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
392000	Clarkstown	C	2022	All Property	Sales/Appraisals	11.97	0.95	21.15	21.15	19.44
		C	2024	Residential	Sales Only	10.48	1.00			
392200	Haverstraw	C	2021	All Property	Sales/Appraisals	18.26	1.01	49.26	49.26	45.61
		C	2024	Residential	Sales Only	11.31	1.03			
392400	Orangetown	C	2022	All Property	Sales/Appraisals	12.16	0.85	31.89	31.89	29.52
		C	2024	Residential	Sales Only	10.40	1.01			
392600	Ramapo	C	2021	All Property	Sales/Appraisals	29.75	1.11	7.54	7.54	6.43
		C	2024	Residential	Sales Only	12.26	1.03			
392800	Stony Point	C	2021	All Property	Sales/Appraisals	11.91	0.69	9.36	9.36	7.95
		C	2024	Residential	Sales Only	10.69	1.01			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B89

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
401200	Ogdensburg	C	2023	All Property	Review of Reassessment		97.00	97.00			
			2023	Residential	Review of Reassessment						92.68
402000	Brasher	A	2021	All Property	Review of Reassessment		79.00	79.00			
			2021	Residential	Review of Reassessment						73.28
402200	Canton	B	2020	All Property	Sales/Appraisals	20.86	1.04	65.00	65.00	2026	yes
			2024	Residential	Sales Only	18.33	1.04				
402400	Clare	A	2020	All Property	Sales/Appraisals	58.06	1.39	1.88	8.00		
			2020	Residential	Sales/Appraisals	57.09	1.39				2.71
402600	Clifton	A	2022	All Property	Sales/Appraisals	30.71	1.02	68.00	68.00		
			2022	Residential	Sales/Appraisals	28.13	1.09				60.78
402800	Colton	A	2022	All Property	CAMA/Appraisals	36.97	1.12	79.00	79.00		
			2024	Residential	CAMA	22.47	1.04				65.97
403000	Dekalb	A	2020	All Property	Sales/Appraisals	24.51	0.97	73.00	73.00		
			2020	Residential	Sales/Appraisals	21.73	1.05				73.60
403200	De Peyster	A	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment						100.00
403400	Edwards	A	2020	All Property	Sales/Appraisals	20.21	1.02	69.00	69.00		
			2020	Residential	Sales/Appraisals	16.46	1.02				66.19
403600	Fine	A	2023	All Property	CAMA/Appraisals	23.44	1.03	83.00	83.00		
			2024	Residential	CAMA	31.61	1.04				83.00

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B90

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
403800	Fowler	A	2020	All Property	Sales/Appraisals	25.52	0.83	8.00	8.00	6.69	74.48	2026
						25.08	1.10					
404000	Gouverneur	A	2022	All Property	CAMA/Appraisals	44.42	1.36	72.00	72.00	74.00	77.22	2026
						28.73	1.11					
404200	Hammond	A	2020	All Property	Sales/Appraisals	13.98	1.03	74.00	74.00	74.00	77.22	2026
						12.20	1.07					
404400	Hermon	A	2021	All Property	Review of Reassessment			84.00	84.00	70.65	2026	yes
404600	Hopkinton	A	2022	All Property	Sales/Appraisals	55.94	1.58	67.00	67.00	74.03	2026	yes
						41.65	1.23					
404800	Lawrence	A	2020	All Property	Sales/Appraisals	30.93	1.01	75.00	75.00	59.79	2026	yes
						27.63	1.15					
405000	Lisbon	A	2022	All Property	CAMA/Appraisals	34.48	0.93	59.00	59.00	100.00	2026	yes
						20.67	1.01					
405200	Louisville	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00	2026	yes
405400	Macomb	A	2021	All Property	Sales/Appraisals	11.40	0.99	38.00	38.00	37.71	2026	yes
						8.80	1.00					
405600	Madrid	A	2020	All Property	Sales/Appraisals	14.47	1.05	69.00	69.00	69.00	2026	yes
						15.41	1.03					

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B91

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of St Lawrence			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
405800	Massena	B	2021	All Property	Sales/Appraisals	30.81	1.09	79.00	79.00	
		B	2024	Residential	Sales Only	29.93	1.15		72.97	
406000	Morristown	A	2021	All Property	CAMA/Appraisals	26.90	1.12	79.50	79.50	
		A	2024	Residential	CAMA	25.06	1.06		79.50	
406200	Norfolk	A	2020	All Property	Sales/Appraisals	20.73	0.94	66.00	66.00	
		A	2024	Residential	Sales Only	20.61	1.07		62.35	
406400	Oswegatchie	A	2022	All Property	Sales/Appraisals	21.43	1.07	75.00	75.00	
		A	2024	Residential	Sales Only	21.16	1.09		74.89	
406600	Parishville	A	2020	All Property	Sales/Appraisals	31.43	0.55	4.85	4.50	
		A	2020	Residential	Sales/Appraisals	26.50	1.11		3.66	
406800	Piercefield	A	2020	All Property	Sales/Appraisals	13.88	1.09	78.00	78.00	
		A	2020	Residential	Sales/Appraisals	10.97	1.02		72.89	
407000	Pierrepont	A	2023	All Property	CAMA/Appraisals	20.87	1.05	64.00	64.00	
		A	2024	Residential	CAMA	20.73	1.06		56.45	
407200	Pitcairn	A	2023	All Property	Review of Reassessment			100.00	100.00	
		A	2023	Residential	Review of Reassessment				100.00	
407400	Potsdam	B	2025	All Property	Review of Reassessment			100.00	100.00	
		B	2025	Residential	Review of Reassessment				100.00	
407600	Rossie	A	2023	All Property	CAMA/Appraisals	19.19	1.02	76.00	76.00	
		A	2024	Residential	CAMA	27.07	1.07		75.73	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B92

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of St Lawrence			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
407800	Russell	A	2022	All Property	CAMA/Appraisals	35.07	1.09	44.00	44.00	47.39	59.00	2026	yes
			2024	Residential	CAMA	26.57	1.05						
408000	Stockholm	A	2021	All Property	Sales/Appraisals	23.00	1.18	95.00	95.00	59.00	59.50	2026	yes
			2024	Residential	Sales Only	23.42	1.09						
408200	Waddington	A	2022	All Property	CAMA/Appraisals	17.55	0.98	62.00	62.00	59.00	59.50	2026	yes
			2024	Residential	CAMA	18.94	1.01						

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B93

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	County of Saratoga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
411000	Mechanicville	C	2025	All Property	Review of Reassessment			100.00	100.00	2026	yes	
411500	Saratoga Springs	C	2021	All Property	Sales/Appraisals			25.00	1.06	40.50	40.50	
								18.84	1.06	39.95	2026	
412000	Ballston	B	2021	All Property	Sales/Appraisals			8.96	1.01	63.49	63.49	
								7.12	1.00			
412200	Charlton	B	2022	All Property	Sales/Appraisals			20.51	1.02	49.00	49.00	
								14.78	1.01	49.00	49.00	
412400	Clifton Park	C	2021	All Property	Sales/Appraisals			16.37	0.98	36.00	36.00	
								11.81	0.99			
412600	Corinth	B	2020	All Property	Sales/Appraisals			18.76	0.44	73.00	73.00	
								16.76	1.03	66.39	66.39	
412800	Day	B	2024	Residential	Sales Only			28.76	0.96	43.00	43.00	
										18.20	1.02	
413000	Edinburg	A	2023	All Property	CAMA/Appraisals			37.39	1.01	30.65	30.65	
								20.84	1.02	28.78	28.78	
413200	Galway	A	2022	All Property	CAMA/Appraisals			20.12	1.02	72.50	72.50	
								16.24	1.01			
413400	Greenfield	B	2021	All Property	Sales/Appraisals			15.08	1.02	64.75	64.75	
								14.02	1.03	64.75	64.75	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B94

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Saratoga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
413600	Hadley	A	2021	All Property	CAMA/Appraisals		20.79	1.03	60.00	60.00	
							21.20	1.04		52.13	
413800	Halfmoon	C	2021	All Property	Sales/Appraisals		14.50	0.95	37.25	37.25	
							11.83	0.98		37.25	
414000	Malta	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
414200	Milton	C	2021	All Property	CAMA/Appraisals		9.93	1.01	60.50	60.50	
							9.84	1.01		55.86	
414400	Moreau	B	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	
414600	Northumberland	B	2022	All Property	Sales/Appraisals		16.82	1.06	56.00	56.00	
							14.80	1.04		56.00	
414800	Providence	A	2023	All Property	Sales/Appraisals		26.26	0.93	61.50	61.50	
							19.36	1.03		61.50	
415000	Saratoga	B	2022	All Property	Sales/Appraisals		18.33	1.09	60.00	60.00	
							18.12	1.05		60.00	
415200	Stillwater	B	2023	All Property	Sales/Appraisals		18.86	1.03	59.50	59.50	
							18.40	1.03		59.50	
415400	Waterford	C	2021	All Property	Sales/Appraisals		18.02	1.01	69.00	69.00	
							15.82	1.03		65.30	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B95

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Saratoga			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
415600	Wilton										
	C	2021	All Property	Sales/Appraisals			11.35	0.94	65.49	65.49	
	C	2024	Residential	Sales Only			9.99	1.01		60.39	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B96

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schenectady			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
421500	Schenectady	C	2020	All Property	Sales/Appraisals	21.20	0.99	60.39	60.39		
			2024	Residential	Sales Only	17.08	1.04			57.51	
422000	Duanesburg	A	2020	All Property	CAMA/Appraisals	13.27	0.99	21.00	21.00		
			2024	Residential	CAMA	13.89	1.00			21.00	
422200	Glenville	C	2022	All Property	Sales/Appraisals	15.04	1.00	55.00	55.00		
			2024	Residential	Sales Only	13.15	1.02			55.00	
422400	Niskayuna	C	2022	All Property	Sales/Appraisals	10.35	0.98	67.50	67.50		
			2024	Residential	Sales Only	9.86	1.00			67.50	
422600	Princetown	A	2020	All Property	CAMA/Appraisals	13.21	1.00	21.00	21.00		
			2024	Residential	CAMA	13.27	1.00			19.64	
422800	Rotterdam	C	2020	All Property	Sales/Appraisals	14.73	0.96	65.00	65.00		
			2024	Residential	Sales Only	13.15	1.01			65.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B97

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schoharie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
432000	Blenheim	A	2020	All Property	Sales/Appraisals	28.59	1.23	47.00	47.00		
						23.81	1.10			45.05	
432200	Broome	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	
								100.00	2026		
432400	Carlisle	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00		
						26.63	1.11			41.00	
432600	Cobleskill	B	2020	All Property	Sales/Appraisals	32.91	1.03	49.00	49.00		
						18.87	1.06			40.23	
432800	Conesville	A	2024	All Property	Review of Reassessment		96.00	96.00			
									90.66		
433000	Esperance	A	2020	All Property	Sales/Appraisals	27.35	1.16	62.00	62.00		
						19.77	1.06			57.81	
433200	Fulton	A	2020	All Property	Sales/Appraisals	31.09	1.03	41.50	41.50		
						32.69	1.15			41.50	
433400	Gilboa	A	2020	All Property	Sales/Appraisals	37.34	1.03	1.54	1.54		
						38.10	1.27			0.99	
433600	Jefferson	A	2020	All Property	Sales/Appraisals	26.39	1.17	38.00	38.00		
						21.84	1.10			36.05	
433800	Middleburgh	A	2020	All Property	CAMA/Appraisals	22.57	1.08	46.50	46.50		
						17.69	1.03			42.06	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B98

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Schoharie			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
434000	Richmondville	A	2020	All Property	Sales/Appraisals	33.92	1.24	62.00	62.00	
		A	2024	Residential	Sales Only	19.92	1.06		58.04	
434200	Schoharie	B	2020	All Property	Sales/Appraisals	27.35	1.16	62.00	62.00	
		B	2024	Residential	Sales Only	19.77	1.06		57.81	
434400	Seward	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00	
		A	2024	Residential	Sales Only	26.63	1.11		41.00	
434600	Sharon	A	2020	All Property	Sales/Appraisals	33.74	1.26	41.00	41.00	
		A	2024	Residential	Sales Only	26.63	1.11		41.00	
434800	Summit	A	2020	All Property	Sales/Appraisals	21.61	1.17	38.50	38.50	
		A	2020	Residential	Sales/Appraisals	30.31	1.12		34.93	
435000	Wright	A	2020	All Property	CAMA/Appraisals	13.30	1.05	50.00	50.00	
		A	2024	Residential	CAMA	14.00	1.01		50.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B99

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Schuyler			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
442000	Catharine	A	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
442200	Cayuta	A	2023	All Property	Sales/Appraisals	32.46	1.05	70.00	70.00		
			2023	Residential	Sales/Appraisals	35.14	1.17				67.00
442400	Dix	B	2024	All Property	Review of Reassessment		97.50	97.50			
			2024	Residential	Review of Reassessment						97.50
442600	Hector	A	2022	All Property	Review of Reassessment		73.00	73.00			
			2022	Residential	Review of Reassessment						75.68
442800	Montour	B	2024	All Property	Review of Reassessment		100.00	100.00			
			2024	Residential	Review of Reassessment						100.00
443000	Orange	A	2022	All Property	Review of Reassessment		77.75	77.75			
			2022	Residential	Review of Reassessment						74.05
443200	Reading	A	2024	All Property	Review of Reassessment		97.50	97.50			
			2024	Residential	Review of Reassessment						97.50
443400	Tyrone	A	2022	All Property	Review of Reassessment		77.75	77.75			
			2022	Residential	Review of Reassessment						74.05

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B100

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Seneca			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
				COD	PRD								
452000	Covert	A	2025	All Property	Review of Reassessment			100.00	100.00				
										100.00			
452200	Fayette	A	2021	All Property	Sales/Appraisals			24.00	1.11	57.00	57.00		
								24.98	1.13	57.00			
452400	Junius	A	2023	All Property	Sales/Appraisals			34.64	0.92	62.00	62.00		
								15.02	1.05	62.00			
452600	Lodi	A	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
452800	Ovid	A	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
453000	Romulus	B	2022	All Property	CAMA/Appraisals			22.64	0.97	42.00	42.00		
								20.82	1.07	46.14			
453200	Seneca Falls	B	2023	All Property	Review of Reassessment			91.00	91.00				
										91.00			
453400	Tyre	A	2022	All Property	Sales/Appraisals			21.89	0.98	66.00	66.00		
								16.29	1.04	66.00			
453600	Varick	A	2022	All Property	CAMA/Appraisals			22.04	1.09	45.00	45.00		
								22.44	1.13	50.03			
453800	Waterloo	B	2020	All Property	Sales/Appraisals			32.49	1.09	61.00	61.00		
								33.06	1.16	61.00			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B101

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****	
				COD	PRD	Data/Estimation Type **						
460300	Corning	C	2023	All Property	Review of Reassessment			99.00	99.00	2026	yes	
			2023	Residential	Review of Reassessment				93.45			
460600	Hornell	C	2023	All Property	CAMA/Appraisals			17.24	1.04	85.00	2026	
			2024	Residential	CAMA			17.33	1.04	85.00		
462000	Addison	A	2023	All Property	Review of Reassessment			98.00	98.00	2026	yes	
			2023	Residential	Review of Reassessment				98.00			
462200	Avoca	A	2024	All Property	Review of Reassessment			96.00	96.00	96.00		
			2024	Residential	Review of Reassessment							
462400	Bath	B	2023	All Property	Review of Reassessment			95.00	95.00	88.91		
			2023	Residential	Review of Reassessment							
462600	Bradford	A	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
			2024	Residential	Review of Reassessment							
462800	Cameron	A	2023	All Property	Review of Reassessment			91.00	91.00	84.07		
			2023	Residential	Review of Reassessment							
463000	Campbell	A	2021	All Property	Review of Reassessment			78.00	78.00	78.00		
			2021	Residential	Review of Reassessment							
463200	Canisteo	A	2022	All Property	Review of Reassessment			80.00	80.00	75.65	2026	
			2022	Residential	Review of Reassessment							
463400	Caton	A	2023	All Property	Sales/Appraisals			16.78	1.12	68.00	68.00	
			2024	Residential	Sales Only			19.88	1.04			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B102

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
463600	Cohocton	A	2022	All Property	CAMA/Appraisals		19.03	1.00	56.00	56.00	
							18.65	1.05		56.00	
463800	Corning	B	2022	All Property	Review of Reassessment		87.00	87.00		2026	yes
									80.42	2026	yes
464000	Dansville	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
									74.99	2026	yes
464200	Erwin	B	2024	All Property	Review of Reassessment		95.00	95.00		2026	yes
									95.00	2026	yes
464400	Fremont	A	2023	All Property	Review of Reassessment		99.50	99.50			
									99.50		
464600	Greenwood	A	2022	All Property	Review of Reassessment		89.50	89.50			
									84.37		
464800	Hartsville	A	2024	All Property	Review of Reassessment		98.00	98.00			
									98.00		
465000	Hornby	A	2022	All Property	Review of Reassessment		89.25	89.25			
									89.25		
465200	Hornellsville	A	2025	All Property	Review of Reassessment		100.00	100.00			
									100.00		
465400	Howard	A	2022	All Property	Review of Reassessment		80.00	80.00		2026	yes
									72.48	2026	yes

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B103

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Steuben			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
465600	Jasper	A	2021	All Property	Sales/Appraisals	17.54	1.04	5.25	5.25	
		A	2024	Residential	Sales Only	16.14	1.07		4.86	
465800	Lindley	A	2022	All Property	Sales/Appraisals	15.05	0.92	70.00	70.00	
		A	2024	Residential	Sales Only	12.76	1.02		70.00	
466000	Prattsburgh	A	2024	All Property	Review of Reassessment		97.00	97.00		
		A	2024	Residential	Review of Reassessment				97.00	
466200	Pulteney	A	2022	All Property	Review of Reassessment		76.00	76.00		2026
		A	2022	Residential	Review of Reassessment			76.00	2026	yes
466400	Rathbone	A	2022	All Property	CAMA/Appraisals	15.02	1.02	82.00	82.00	
		A	2024	Residential	CAMA	18.41	1.02		82.00	
466600	Thurston	A	2021	All Property	CAMA/Appraisals	28.70	1.16	2.45	2.45	
		A	2024	Residential	CAMA	27.38	1.06		2.45	
466800	Troupsburg	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				100.00	
467000	Tuscarora	A	2021	All Property	CAMA/Appraisals	35.84	1.14	1.97	1.97	
		A	2024	Residential	CAMA	33.87	1.18		2.15	2026
467200	Urbana	A	2025	All Property	Review of Reassessment		100.00	100.00		
		A	2025	Residential	Review of Reassessment				100.00	
467400	Wayland	B	2021	All Property	Sales/Appraisals	19.98	1.08	75.00	75.00	
		B	2024	Residential	Sales Only	22.76	1.06		75.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B104

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Steuben			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
467600	Wayne	A	2023	All Property	CAMA/Appraisals		35.59	1.01	73.00	73.00	
							27.53	1.00		73.00	
467800	West Union	A	2024	All Property	Review of Reassessment		100.00	100.00		100.00	
468000	Wheeler	A	2024	All Property	Review of Reassessment		93.00	93.00		93.00	
468200	Woodhull	A	2022	All Property	CAMA/Appraisals		17.25	1.04	75.00	75.00	
							19.99	1.03		75.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B105

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Suffolk			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
472000	Babylon	C	2022	All Property	Sales/Appraisals		16.51	1.00	0.59	0.59	
							13.94	1.01		0.59	
472200	Brookhaven	C	2022	All Property	Sales/Appraisals		17.25	1.01	0.48	0.48	
							16.74	1.01		0.48	
472400	East Hampton	B	2022	All Property	Sales/Appraisals		25.85	1.14	0.32	0.32	
							25.40	1.14		0.32	
472600	Huntington	C	2022	All Property	Sales/Appraisals		16.32	1.00	0.45	0.45	
							14.60	1.02		0.42	
472800	Islip	C	2022	All Property	Sales/Appraisals		11.44	0.97	6.68	6.68	
							10.56	1.01		6.68	
473000	Riverhead	C	2022	All Property	Sales/Appraisals		18.78	1.03	8.16	8.16	
							13.05	1.01		7.44	
473200	Shelter Island	B	2025	All Property	Review of Reassessment			100.00	100.00		2026
									100.00	100.00	2026
473400	Smithtown	C	2022	All Property	Sales/Appraisals		14.37	1.02	0.80	0.80	
							12.03	1.01		0.80	
473600	Southampton	C	2022	All Property	Sales/Appraisals		20.23	0.98	63.00	63.00	
							18.18	0.97		63.00	
473800	Southold	C	2022	All Property	Sales/Appraisals		19.15	1.05	0.55	0.55	
							17.74	1.04		0.55	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B106

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Sullivan			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
482000	Bethel	A	2022	All Property	Sales/Appraisals	29.54	0.98	33.94	33.94	
		A	2024	Residential	Sales Only	21.55	1.05		33.94	
482200	Callicoon	A	2022	All Property	Sales/Appraisals	31.01	1.14	33.00	33.00	
		A	2024	Residential	Sales Only	34.20	1.20		33.00	
482400	Cochecton	A	2022	All Property	CAMA/Appraisals	21.56	0.98	38.40	38.40	
		A	2024	Residential	CAMA	18.91	1.02		38.40	
482600	Delaware	A	2022	All Property	Sales/Appraisals	38.56	1.07	49.00	49.00	
		A	2022	Residential	Sales/Appraisals	29.25	1.09		49.00	
482800	Fallsburgh	B	2022	All Property	Sales/Appraisals	26.17	1.13	26.50	26.50	
		B	2024	Residential	Sales Only	29.14	1.12		23.80	
483000	Forestburgh	A	2022	All Property	Sales/Appraisals	43.27	1.32	60.00	60.00	
		A	2022	Residential	Sales/Appraisals	26.27	1.00		53.00	
483200	Fremont	A	2022	All Property	Sales/Appraisals	53.16	1.32	32.50	32.50	
		A	2022	Residential	Sales/Appraisals	30.33	1.10		30.05	
483400	Highland	A	2022	All Property	CAMA/Appraisals	15.78	1.09	55.00	55.00	
		A	2024	Residential	CAMA	19.14	1.03		51.95	
483600	Liberty	B	2022	All Property	Sales/Appraisals	34.08	1.18	37.59	37.59	
		B	2024	Residential	Sales Only	36.92	1.20		37.59	
483800	Lumberland	A	2022	All Property	Sales/Appraisals	40.91	1.22	55.00	55.00	
		A	2024	Residential	Sales Only	25.80	1.10		55.00	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B107

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	County of Sullivan			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
484000	Mamakating	B	2022	All Property	Sales/Appraisals	27.12	1.07	34.00	34.00	
		B	2024	Residential	Sales Only	26.66	1.08		34.00	
484200	Neversink	A	2022	All Property	Sales/Appraisals	34.65	0.50	2.25	2.25	
		A	2024	Residential	Sales Only	32.56	1.18		1.23	
484400	Rockland	A	2022	All Property	Sales/Appraisals	34.44	1.20	34.50	34.50	
		A	2024	Residential	Sales Only	37.97	1.19		30.85	
484600	Thompson	B	2022	All Property	Sales/Appraisals	34.00	1.00	40.60	40.60	
		B	2024	Residential	Sales Only	31.73	1.02		40.60	
484800	Tusten	A	2022	All Property	Sales/Appraisals	30.63	1.28	26.17	26.17	
		A	2022	Residential	Sales/Appraisals	35.04	1.25		26.17	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B108

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Tioga			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
492000	Barton	B	2022	All Property	Sales/Appraisals	29.56	1.08	56.20	56.20	
		B	2024	Residential	Sales Only	29.86	1.10		56.20	
492200	Berkshire	A	2023	All Property	CAMA/Appraisals	16.81	1.05	65.00	65.00	
		A	2024	Residential	CAMA	16.61	1.00		65.00	
492400	Candor	A	2023	All Property	Sales/Appraisals	25.64	1.02	61.50	61.50	
		A	2024	Residential	Sales Only	22.42	1.05		58.30	
492600	Newark Valley	A	2023	All Property	Sales/Appraisals	30.94	1.01	42.50	42.50	
		A	2024	Residential	Sales Only	27.78	1.08		40.89	
492800	Nichols	A	2023	All Property	CAMA/Appraisals	19.82	1.03	17.38	17.38	
		A	2024	Residential	CAMA	20.01	1.04		14.27	
493000	Owego	B	2022	All Property	Sales/Appraisals	21.69	1.04	52.25	52.25	
		B	2024	Residential	Sales Only	21.26	1.05		48.46	
493200	Richford	A	2022	All Property	Sales/Appraisals	22.59	1.00	70.00	70.00	
		A	2022	Residential	Sales/Appraisals	18.81	1.07		65.32	
493400	Spencer	A	2023	All Property	CAMA/Appraisals	16.37	1.00	70.00	70.00	
		A	2024	Residential	CAMA	14.66	1.01		70.00	
493600	Tioga	A	2023	All Property	Sales/Appraisals	28.94	1.06	4.30	4.30	
		A	2024	Residential	Sales Only	25.11	1.12		4.39	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B109

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Tompkins			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
509901	Tompkins County Assessing Unit											
	B	2025	All Property	Review of Reassessment				100.00	100.00			
	B	2025	Residential	Review of Reassessment						100.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B110

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
510800	Kingston	C	2023	All Property	Sales/Appraisals	17.33	1.00	47.00	47.00			
512000	Denning	C	2024	Residential	Sales Only	17.86	1.03			44.03		
512200	Esopus	A	2023	All Property	Sales/Appraisals	21.60	1.10	11.09	11.09		7.87	
512400	Gardiner	A	2023	All Property	CAMA/Appraisals	14.03	1.02	51.00	51.00		51.00	
512600	Hardenburgh	B	2024	Residential	CAMA	13.23	1.01			51.00	51.00	
512800	Hurley	B	2023	All Property	Sales/Appraisals	18.59	1.03	57.50	57.50		57.50	
513000	Kingston	B	2024	Residential	Sales/Appraisals	15.34	1.05			57.50		
513200	Lloyd	B	2023	All Property	Review of Reassessment	39.26	0.97	34.00	34.00		2026	
513400	Marbletown	B	2024	Residential	Review of Reassessment	27.61	0.90			29.56		
513600	Marlborough	B	2021	All Property	Sales/Appraisals	12.56	1.02	59.26	59.26		59.26	
513600	Marlborough	B	2024	Residential	Sales Only	11.25	1.02			59.26		
513600	Marlborough	B	2024	Residential	CAMA	14.66	1.03	52.00	52.00		52.00	
513600	Marlborough	B	2024	Residential	Sales Only	14.91	1.03			52.00		
513600	Marlborough	B	2024	Residential	Sales Only	13.75	1.00			56.56		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B111

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
513800	New Paltz	C	2022	All Property	Sales/Appraisals	18.75	1.06	58.00	58.00			
514000	Olive	C	2024	Residential	Sales Only	16.70	1.03			58.00		
514200	Plattekill	A	2025	All Property	Review of Reassessment			100.00	100.00		2026	
514400	Rochester	A	2022	All Property	Sales/Appraisals	13.75	1.02	55.00	55.00			
514600	Rosendale	B	2024	Residential	Sales Only	13.57	1.02			55.00		
514800	Saugerties	B	2023	All Property	Sales/Appraisals	13.81	1.04	56.00	56.00			
515000	Shandaken	B	2024	Residential	Sales Only	13.89	1.04			56.00		
515200	Shawangunk	A	2023	All Property	Sales/Appraisals	30.38	0.43	14.00	14.00			
515400	Ulster	A	2024	Residential	Sales Only	24.99	1.07			10.23		
515600	Wawarsing	B	2023	All Property	Sales/Appraisals	12.77	1.01	11.20	11.20			
515600	Wawarsing	B	2024	Residential	Sales Only	13.06	1.01			11.20		
515600	Wawarsing	A	2023	All Property	CAMA/Appraisals	20.59	1.01	60.00	60.00			
515600	Wawarsing	A	2023	Residential	CAMA	18.75	1.00			49.32		

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\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

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\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B112

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Ulster			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
515800	Woodstock	A	2022	All Property	Sales/Appraisals	20.05	1.02	47.00	47.00	47.00	2027	
		A	2024	Residential	Sales Only	18.74	1.02			47.00	2027	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B113

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Warren			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
520500	Glens Falls	C	2024	All Property	Review of Reassessment		90.00	90.00		2026	yes
			2024	Residential	Review of Reassessment				80.50		
522000	Bolton	A	2023	All Property	Sales/Appraisals	17.54	1.03	68.00	68.00		
			2024	Residential	Sales Only	17.49	1.03			65.77	
522200	Lake George	B	2023	All Property	Sales/Appraisals	29.11	1.09	68.00	68.00		
			2024	Residential	Sales Only	18.93	1.07			58.67	
522400	Chester	A	2024	All Property	Review of Reassessment		97.00	97.00			
			2024	Residential	Review of Reassessment				97.00		
522600	Hague	A	2023	All Property	Review of Reassessment		93.20	93.20			
			2023	Residential	Review of Reassessment				88.82		
522800	Horicon	A	2022	All Property	Review of Reassessment		75.00	75.00			
			2022	Residential	Review of Reassessment				71.52		
523000	Johnsburg	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00		
523200	Lake Luzerne	A	2023	All Property	Sales/Appraisals	19.28	0.76	59.00	59.00		
			2024	Residential	Sales Only	17.04	1.03			59.00	
523400	Queensbury	C	2024	All Property	Review of Reassessment		90.00	90.00			
			2024	Residential	Review of Reassessment				90.00		
523600	Stony Creek	A	2022	All Property	Sales/Appraisals	21.22	1.03	0.73	0.73		
			2022	Residential	Sales/Appraisals	21.08	1.04			0.70	

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\*\*\* If available.

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B114

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	County of Warren			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			Property Type	Data/Estimation Type **	COD					
523800	Thurman	A	2022	All Property	CAMA/Appraisals	14.68	1.04	62.73	62.73	
		A	2024	Residential	CAMA	17.65	1.04		55.14	
524000	Warrensburg	A	2024	All Property	Review of Reassessment		100.00	100.00		
		A	2024	Residential	Review of Reassessment				100.00	

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\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B115

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Washington			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD	Data/Estimation Type **					
532000	Argyle	A	2022	All Property	Review of Reassessment		73.00	73.00			
			2022	Residential	Review of Reassessment					68.21	
532200	Cambridge	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
532400	Dresden	A	2022	All Property	Review of Reassessment		87.99	87.99			
			2022	Residential	Review of Reassessment					87.99	
532600	Easton	A	2022	All Property	Review of Reassessment		81.00	81.00			
			2022	Residential	Review of Reassessment					73.45	
532800	Fort Ann	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533000	Fort Edward	B	2025	All Property	Review of Reassessment		100.00	100.00			
			2025	Residential	Review of Reassessment					100.00	
533200	Granville	B	2023	All Property	Review of Reassessment		85.00	85.00			
			2023	Residential	Review of Reassessment					85.00	
533400	Greenwich	B	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533600	Hampton	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes
533800	Hartford	A	2025	All Property	Review of Reassessment		100.00	100.00		2026	yes
			2025	Residential	Review of Reassessment				100.00	2026	yes

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\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B116

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	Data/Estimation Type **	County of Washington			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
						COD	PRD	Eq. Rate					
534000	Hebron	A	2023	All Property	Sales/Appraisals	20.11	1.11	69.00	69.00			2026	yes
			2024	Residential	Sales Only	22.57	1.04			69.00		2026	yes
534200	Jackson	A	2022	All Property	Review of Reassessment			81.00	81.00				
			2022	Residential	Review of Reassessment					81.00			
534400	Kingsbury	B	2025	All Property	Review of Reassessment			100.00	100.00			2026	yes
			2025	Residential	Review of Reassessment					100.00		2026	yes
534600	Putnam	A	2020	All Property	CAMA/Appraisals	18.58	0.96	66.00	66.00				
			2024	Residential	CAMA	19.49	0.97			62.32			
534800	Salem	A	2022	All Property	Review of Reassessment			75.50	75.50				
			2022	Residential	Review of Reassessment					74.64			
535000	White Creek	A	2022	All Property	Review of Reassessment			83.00	83.00				
			2022	Residential	Review of Reassessment					77.00			
535200	Whitehall	A	2025	All Property	Review of Reassessment			100.00	100.00				
			2025	Residential	Review of Reassessment					100.00			

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\*\*\* If available.

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\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B117

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Wayne			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD	Eq. Rate							
542000	Arcadia	B	2024	All Property	Review of Reassessment			96.00	96.00					
					Residential					90.41				
542200	Butler	A	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
542400	Galen	A	2023	All Property	Sales/Appraisals			20.80	1.03	65.00	65.00			
					Residential					60.89				
542600	Huron	A	2022	All Property	Sales/Appraisals			18.73	1.00	58.00	58.00			
					Residential					58.00				
542800	Lyons	B	2025	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
543000	Macedon	B	2022	All Property	Review of Reassessment			77.00	77.00		2026	yes		
					Residential					77.00				
543200	Marion	B	2020	All Property	CAMA/Appraisals			16.63	1.01	54.00	54.00			
					Residential					54.00				
543400	Ontario	B	2021	All Property	Review of Reassessment			72.00	72.00		2026	yes		
					Residential					72.00				
543600	Palmyra	B	2022	All Property	Review of Reassessment			79.00	79.00		2027	yes		
					Residential					79.00				
543800	Rose	A	2023	All Property	Review of Reassessment			89.00	89.00		2026	yes		
					Residential					89.00				

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B118

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated	Property Type	County of Wayne			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
544000	Savannah	A	2021	All Property	Review of Reassessment			72.00	72.00	65.43		
544200	Sodus	B	2021	All Property	CAMA/Appraisals			16.45	1.02	57.00	57.00	51.30
								18.59	1.03			
544400	Walworth	B	2021	All Property	Review of Reassessment			70.00	70.00	70.00		
544600	Williamson	B	2022	All Property	Review of Reassessment			78.00	78.00	78.00		
544800	Wolcott	B	2022	All Property	Review of Reassessment			73.00	73.00	73.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B119

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
550800	Mt Vernon	C	2020	All Property	Sales/Appraisals	26.19	1.00	1.80	1.80			
						21.40	1.04			1.52		
551000	New Rochelle	C	2020	All Property	Sales/Appraisals	15.66	1.01	1.84	1.84			
						10.62	1.01			1.63		
551200	Peekskill	C	2020	All Property	Sales/Appraisals	27.87	1.07	2.28	2.28			
						13.04	1.02			1.87		
551400	Rye	C	2020	All Property	Sales/Appraisals	14.59	1.03	1.18	1.18			
						9.27	1.02			1.18		
551700	White Plains	C	2020	All Property	Sales/Appraisals	33.97	0.96	2.18	2.18			
						10.13	1.00			1.55		
551800	Yonkers	C	2020	All Property	Sales/Appraisals	19.68	1.04	1.72	1.72			
						13.47	1.02			1.51		
552000	Bedford	C	2020	All Property	Sales/Appraisals	10.33	1.02	7.65	7.65			
						9.94	1.03			7.65		
552200	Cortlandt	C	2020	All Property	Sales/Appraisals	6.99	1.01	1.21	1.21			
						6.45	1.00			1.21		
552400	Eastchester	C	2020	All Property	Sales/Appraisals	14.44	1.04	0.88	0.88			
						11.13	1.02			0.88		
552600	Greenburgh	C	2025	All Property	Review of Reassessment			100.00	100.00		2026	
										100.00	2026	

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B120

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
552800	Harrison	C	2020	All Property	Sales/Appraisals		13.02	0.96	1.16	1.16	1.04
							11.99	0.99			
553000	Lewisboro	C	2020	All Property	Sales/Appraisals		9.36	1.01	6.27	6.27	6.27
							8.60	1.02			
553200	Mamaroneck	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
553400	Mount Pleasant	C	2020	All Property	Sales/Appraisals		16.02	0.81	1.07	1.01	1.01
							14.44	1.02			
553600	New Castle	C	2020	All Property	Sales/Appraisals		13.20	1.04	13.95	13.95	13.95
							9.22	1.00			
553800	North Castle	C	2020	All Property	Sales/Appraisals		12.48	1.00	1.62	1.62	1.62
							11.21	1.01			
554000	North Salem	B	2024	All Property	Review of Reassessment		92.50	92.50	92.50	2026	yes
554200	Ossining	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
554400	Pelham	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	yes
554600	Pound Ridge	B	2020	All Property	Sales/Appraisals		9.73	0.98	12.56	12.56	12.56
							4.82	1.00			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B121

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	County of Westchester			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
554800	Rye	C	2025	All Property	Review of Reassessment		100.00	100.00	100.00	2026	2026
555000	Scarsdale	C	2024	All Property	Sales/Appraisals		9.75	1.00	69.73	69.73	69.73
555200	Somers	C	2020	All Property	Sales/Appraisals		11.29	0.99	8.85	8.85	8.85
555400	Yorktown	C	2020	All Property	Sales/Appraisals		19.39	1.04	1.60	1.60	1.46
555600	Mount Kisco	C	2020	All Property	Sales/Appraisals		25.07	1.01	13.91	13.91	10.68
		C	2024	Residential	Sales Only		13.60	1.02			

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B122

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Evaluated Property Type	Data/Estimation Type **	County of Wyoming			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
562000	Arcade	A	2021	All Property	Review of Reassessment			86.00	86.00	86.00	2026	
562200	Attica	B	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
562400	Bennington	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
562600	Castile	A	2022	All Property	Review of Reassessment			80.00	80.00	77.27	2026	yes
562800	Covington	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563000	Eagle	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563200	Gainesville	A	2024	All Property	Review of Reassessment			100.00	100.00	100.00		
563400	Genesee Falls	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		
563600	Java	A	2022	All Property	Review of Reassessment			85.00	85.00	76.68	2026	yes
563800	Middlebury	A	2025	All Property	Review of Reassessment			100.00	100.00	100.00		

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**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B123

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	County of Wyoming			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****		
					COD	PRD								
564000	Orangeville	A	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
564200	Perry	B	2024	All Property	Review of Reassessment			100.00	100.00					
					Residential					100.00				
564400	Pike	A	2023	All Property	Review of Reassessment			93.00	93.00		2026	yes		
					Residential					82.80				
564600	Sheldon	A	2024	All Property	Review of Reassessment			100.00	100.00		2026	yes		
					Residential					100.00				
564800	Warsaw	B	2025	All Property	Review of Reassessment			100.00	100.00		100.00			
					Residential					100.00				
565000	Wethersfield	A	2023	All Property	Review of Reassessment			95.00	95.00		2026	yes		
					Residential					87.31				

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

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 1/23/2026 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2027).

\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B124

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	County of Yates			2025 State Eq. Rate	2025 Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
				COD	PRD						
572000	Barrington	A	2024	All Property	Review of Reassessment		92.00	92.00			
			2024	Residential	Review of Reassessment					92.00	
572200	Benton	A	2022	All Property	Sales/Appraisals	24.78	0.88	68.00	68.00		2026
			2024	Residential	Sales Only	15.13	1.06			61.80	2026
572400	Italy	A	2024	All Property	Review of Reassessment		95.00	95.00			
			2024	Residential	Review of Reassessment					95.00	
572600	Jerusalem	A	2024	All Property	Review of Reassessment		94.00	94.00			
			2024	Residential	Review of Reassessment					94.00	
572800	Middlesex	A	2021	All Property	Review of Reassessment		74.00	74.00			2026
			2021	Residential	Review of Reassessment					73.02	2026
573000	Milo	B	2023	All Property	Review of Reassessment		82.00	82.00			
			2023	Residential	Review of Reassessment					82.00	
573200	Potter	A	2023	All Property	Review of Reassessment		85.00	85.00			2026
			2023	Residential	Review of Reassessment					90.97	2026
573400	Starkey	B	2025	All Property	Review of Reassessment		100.00	100.00			yes
			2025	Residential	Review of Reassessment					100.00	yes
573600	Torrey	A	2024	All Property	Review of Reassessment		90.00	90.00			
			2024	Residential	Review of Reassessment					90.00	

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\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 1/23/2026 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2027).

\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.

**New York State Board Of Real Property Tax Services**  
**2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B125

Municipal Code	Municipal Name/ Size Category *	Roll Year For COD/PRD	Property Type	Data/Estimation Type **	New York City			2025 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2025 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
					COD	PRD	Eq. Rate					
650000	New York City											
	C	2025	1	Review of Reassessment			3.64	6.00			2026	yes
	C	2025	2	Review of Reassessment			35.24	45.00			2026	yes
	C	2025	3	Review of Reassessment			45.00	45.00			2026	yes
	C	2025	4	Review of Reassessment			40.77	45.00			2026	yes

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

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

\*\*\*\* Data as of 1/23/2026 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2027).

\*\*\*\*\* Data as of 1/23/2026 - 2025 Through 2027 Rolls Considered.