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

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

Page B2

County of Albany

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 010100 | Albany | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | 2026 | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 90.01 | 2026 | |
| 010300 | Cohoes | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 22.90 | 1.01 | 33.75 | 33.75 | | | |
| | C | 2024 | Residential | Sales Only | 17.86 | 1.04 | | | 31.61 | | |
| 011800 | Watervliet | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 23.54 | 1.03 | 58.82 | 58.82 | | | |
| | C | 2024 | Residential | Sales Only | 19.21 | 1.05 | | | 55.27 | | |
| 012000 | Berne | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 21.49 | 0.90 | 38.00 | 38.00 | | | |
| | A | 2024 | Residential | Sales Only | 21.18 | 1.05 | | | 35.59 | | |
| 012200 | Bethlehem | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 14.69 | 0.98 | 64.00 | 64.00 | | | |
| | C | 2024 | Residential | Sales Only | 12.62 | 1.01 | | | 64.00 | | |
| 012400 | Coeymans | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 23.56 | 1.06 | 75.00 | 75.00 | | | |
| | B | 2024 | Residential | Sales Only | 23.80 | 1.07 | | | 75.00 | | |
| 012600 | Colonie | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 21.08 | 0.89 | 43.70 | 43.70 | | | |
| | C | 2024 | Residential | Sales Only | 13.95 | 0.99 | | | 36.66 | | |
| 012800 | Green Island | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 23.47 | 0.92 | 66.00 | 66.00 | | | |
| | C | 2024 | Residential | Sales Only | 21.08 | 1.05 | | | 57.70 | | |
| 013000 | Guilderland | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 11.30 | 0.97 | 75.00 | 75.00 | | | |
| | C | 2024 | Residential | Sales Only | 9.91 | 1.00 | | | 75.00 | | |
| 013200 | Knox | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 26.41 | 1.11 | 37.00 | 37.00 | | | |
| | A | 2024 | Residential | Sales Only | 15.70 | 1.04 | | | 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.

** 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 B3

County of Albany

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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New York State Board Of Real Property Tax Services
2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B4

County of Allegany

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | yes |
| | A | 2024 | Residential | CAMA | 17.07 | 1.03 | | | 65.50 | 2026 | yes |
| 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 | | |

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

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

Page B5

County of Allegany

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 024000 | Burns | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 75.02 | | |
| 024200 | Caneadea | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 16.77 | 0.97 | 68.00 | 68.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | CAMA | 21.38 | 1.00 | | | 52.00 | | |
| 024800 | Cuba | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 59.63 | | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 98.00 | | |
| 025000 | Friendship | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 94.00 | 94.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 88.16 | | |
| 025200 | Genesee | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 18.79 | 1.06 | 58.00 | 58.00 | | | |
| | A | 2024 | Residential | CAMA | 19.80 | 1.03 | | | 56.56 | | |
| 025400 | Granger | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 75.02 | | |
| 025600 | Grove | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 025800 | Hume | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 94.00 | 94.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 88.16 | | |

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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 B6

County of Allegany

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | 19.50 | 1.03 | | | 56.23 | 2026 | yes |
| 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 | 17.50 | 1.02 | | | 64.00 | 2026 | yes |
| 027600 | Wirt | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 21.04 | 1.04 | 64.00 | 64.00 | | | |
| | A | 2024 | Residential | CAMA | 23.25 | 1.05 | | | 64.00 | | |

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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 B7

County of Broome

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

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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 B8

County of Broome

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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New York State Board Of Real Property Tax Services
2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B9

County of Cattaraugus

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 041200 | Olean | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 25.20 | 1.05 | 71.00 | 71.00 | | | |
| | C | 2024 | Residential | Sales Only | 25.21 | 1.10 | | | 63.07 | | |
| 041600 | Salamanca | | | | | | | | | | |
| | C | 2020 | All Property | CAMA/Appraisals | 19.42 | 1.00 | 11.00 | 11.00 | | | |
| | C | 2024 | Residential | CAMA | 18.67 | 1.00 | | | 11.00 | | |
| 042000 | Allegany | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 20.46 | 1.07 | 65.00 | 65.00 | | | |
| | B | 2024 | Residential | Sales Only | 18.99 | 1.06 | | | 65.00 | | |
| 042200 | Ashford | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 042400 | Carrollton | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 18.80 | 1.08 | 56.00 | 56.00 | | | |
| | A | 2024 | Residential | CAMA | 22.84 | 1.07 | | | 46.26 | | |
| 042600 | Coldspring | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 042800 | Conewango | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 22.80 | 1.02 | 41.00 | 41.00 | | | |
| | A | 2024 | Residential | CAMA | 27.11 | 1.08 | | | 41.00 | | |
| 043000 | Dayton | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 86.50 | 86.50 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 79.56 | | |
| 043200 | East Otto | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 043600 | Ellicottville | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 27.30 | 1.09 | 53.49 | 53.49 | | | |
| | A | 2024 | Residential | Sales Only | 14.97 | 1.01 | | | 53.49 | | |

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

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*** If available.

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***** Data as of 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 B10

County of Cattaraugus

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 043800 | Farmersville | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 044000 | Franklinville | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 044200 | Freedom | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 98.00 | | |
| 044400 | Great Valley | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 044600 | Hinsdale | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 22.94 | 1.07 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | CAMA | 21.60 | 1.04 | | | 51.15 | | |
| 044800 | Humphrey | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 20.73 | 1.07 | 59.00 | 59.00 | | | |
| | A | 2024 | Residential | CAMA | 20.00 | 1.01 | | | 53.46 | | |
| 045000 | Ischua | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 22.94 | 1.07 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | CAMA | 21.60 | 1.04 | | | 51.15 | | |
| 045200 | Leon | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 23.53 | 0.99 | 64.00 | 64.00 | | | |
| | A | 2024 | Residential | CAMA | 29.93 | 1.09 | | | 63.12 | | |
| 045400 | Little Valley | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 14.58 | 1.06 | 40.00 | 40.00 | | | |
| | A | 2024 | Residential | CAMA | 16.96 | 1.03 | | | 40.00 | | |
| 045600 | Lyndon | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 14.82 | 1.02 | 61.00 | 61.00 | | | |
| | A | 2024 | Residential | CAMA | 20.56 | 1.04 | | | 55.66 | | |

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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 B11

County of Cattaraugus

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 045800 | Machias | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 92.00 | 92.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 92.00 | | |
| 046000 | Mansfield | | | | | | | | | | |
| | A | 2020 | All Property | Review of Reassessment | | | 76.00 | 76.00 | | 2026 | yes |
| | A | 2020 | Residential | Review of Reassessment | | | | | 76.00 | 2026 | yes |
| 046200 | Napoli | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 046400 | New Albion | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 046600 | Olean | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 24.34 | 1.08 | 50.00 | 50.00 | | | |
| | A | 2024 | Residential | Sales Only | 24.72 | 1.09 | | | 46.19 | | |
| 046800 | Otto | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 047000 | Perrysburg | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 047200 | Persia | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 047400 | Portville | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 26.28 | 1.10 | 56.00 | 56.00 | | | |
| | A | 2024 | Residential | Sales Only | 26.48 | 1.11 | | | 56.00 | | |
| 047600 | Randolph | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 24.24 | 1.01 | 49.50 | 49.50 | | | |
| | A | 2024 | Residential | CAMA | 21.86 | 1.08 | | | 52.87 | | |

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

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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 B12

County of Cattaraugus

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 047800 | Red House | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 048000 | Salamanca | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 20.13 | 1.01 | 61.00 | 61.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | B | 2024 | Residential | CAMA | 18.29 | 1.01 | | | 11.61 | | |

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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 B13

County of Cayuga

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

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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 B14

County of Cayuga

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 053800 | Mentz | | | | | | | | | | |
| | B | 2020 | All Property | CAMA/Appraisals | 20.72 | 1.06 | 66.00 | 66.00 | | | |
| | B | 2024 | Residential | CAMA | 18.73 | 1.05 | | | 60.68 | | |
| 054000 | Montezuma | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 39.41 | 1.28 | 39.00 | 39.00 | | | |
| | A | 2022 | Residential | Sales/Appraisals | 37.79 | 1.18 | | | 47.44 | | |
| 054200 | Moravia | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 91.00 | 91.00 | | | |
| | B | 2023 | Residential | Review of Reassessment | | | | | 91.00 | | |
| 054400 | Niles | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 18.57 | 1.01 | 57.00 | 57.00 | | | |
| | A | 2024 | Residential | CAMA | 23.36 | 0.95 | | | 57.00 | | |
| 054600 | Owasco | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 26.28 | 1.14 | 47.00 | 47.00 | | | |
| | B | 2024 | Residential | Sales Only | 19.27 | 1.07 | | | 47.00 | | |
| 054800 | Scipio | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 94.00 | 94.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 97.25 | | |
| 055000 | Sempronius | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 055200 | Sennett | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 20.93 | 1.01 | 61.00 | 61.00 | | | |
| | B | 2024 | Residential | Sales Only | 17.41 | 1.07 | | | 56.28 | | |
| 055400 | Springport | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 055600 | Sterling | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 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 B15

County of Cayuga

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

County of Chautauqua

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 060300 | Dunkirk | | | | | | | | | | |
| | C | 2022 | All Property | CAMA/Appraisals | 17.39 | 1.03 | 44.00 | 44.00 | | | |
| | C | 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 | | | |
| | C | 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 | | | |
| | A | 2024 | Residential | CAMA | 16.26 | 1.01 | | | 30.00 | | |
| 062200 | Busti | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 062400 | Carroll | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 27.14 | 1.09 | 61.00 | 61.00 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | CAMA | 16.39 | 1.00 | | | 61.88 | | |
| 062800 | Chautauqua | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 75.00 | 75.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 68.65 | | |
| 063000 | Cherry Creek | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 21.92 | 1.10 | 56.30 | 56.30 | | | |
| | A | 2023 | Residential | CAMA | 21.82 | 1.01 | | | 52.93 | | |
| 063200 | Clymer | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 063400 | Dunkirk | | | | | | | | | | |
| | B | 2022 | All Property | CAMA/Appraisals | 28.22 | 1.03 | 50.00 | 50.00 | | | |
| | B | 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

County of Chautauqua

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 063600 | Ellery | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 32.51 | 0.92 | 62.00 | 62.00 | | | |
| | A | 2024 | Residential | Sales Only | 19.32 | 1.02 | | | 62.00 | | |
| 063800 | Ellicott | | | | | | | | | | |
| | B | 2023 | All Property | CAMA/Appraisals | 16.40 | 1.04 | 69.00 | 69.00 | | | |
| | B | 2024 | Residential | CAMA | 17.17 | 1.02 | | | 69.00 | | |
| 064000 | Ellington | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 064200 | French Creek | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 89.61 | 2026 | yes |
| 064400 | Gerry | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 25.03 | 1.12 | 55.80 | 55.80 | | | |
| | A | 2024 | Residential | CAMA | 14.73 | 1.00 | | | 61.18 | | |
| 064600 | Hanover | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 28.86 | 1.10 | 48.00 | 48.00 | | | |
| | B | 2024 | Residential | Sales Only | 25.22 | 1.11 | | | 48.00 | | |
| 064800 | Harmony | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 24.92 | 1.07 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | CAMA | 20.02 | 1.04 | | | 60.00 | | |
| 065000 | Kiantone | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 24.92 | 1.07 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | CAMA | 20.02 | 1.04 | | | 60.00 | | |
| 065200 | Mina | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 89.61 | 2026 | yes |
| 065400 | North Harmony | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 35.88 | 0.97 | 58.70 | 58.70 | | | |
| | A | 2024 | Residential | Sales Only | 27.31 | 1.06 | | | 58.70 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B18

County of Chautauqua

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

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B19

County of Chemung

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

* 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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***** 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 B20

County of Chemung

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 073800 | Van Etten | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 074000 | Veteran | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | 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 B21

County of Chenango

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Chenango

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 083800 | New Berlin | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 17.20 | 1.06 | 70.00 | 70.00 | | | |
| | A | 2024 | Residential | Sales Only | 18.82 | 1.05 | | | 70.00 | | |
| 084000 | North Norwich | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 20.47 | 1.00 | 41.20 | 41.20 | | | |
| | A | 2024 | Residential | CAMA | 22.00 | 1.03 | | | 41.20 | | |
| 084200 | Norwich | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 30.69 | 1.01 | 32.00 | 32.00 | | | |
| | A | 2024 | Residential | Sales Only | 30.27 | 1.11 | | | 28.69 | | |
| 084400 | Otselic | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 36.32 | 1.09 | 27.37 | 27.37 | | | |
| | A | 2024 | Residential | CAMA | 39.27 | 1.19 | | | 25.67 | | |
| 084600 | Oxford | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 29.53 | 1.21 | 37.00 | 37.00 | | | |
| | A | 2024 | Residential | Sales Only | 40.73 | 1.19 | | | 37.00 | | |
| 084800 | Pharsalia | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 34.75 | 1.32 | 33.65 | 33.65 | | | |
| | A | 2024 | Residential | CAMA | 43.95 | 1.10 | | | 32.05 | | |
| 085000 | Pitcher | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 37.61 | 1.15 | 29.00 | 29.00 | | | |
| | A | 2024 | Residential | CAMA | 32.39 | 1.13 | | | 32.12 | | |
| 085200 | Plymouth | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 45.84 | 1.12 | 37.55 | 37.55 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 45.28 | 1.22 | | | 35.76 | | |
| 085400 | Preston | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 13.02 | 1.09 | 28.00 | 28.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 13.32 | 1.05 | | | 28.95 | | |
| 085600 | Sherburne | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 26.66 | 0.99 | 49.50 | 49.50 | | | |
| | A | 2024 | Residential | Sales Only | 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

County of Chenango

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 085800 | Smithville | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 27.68 | 1.13 | 47.00 | 47.00 | | | |
| | A | 2020 | 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 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 40.37 | 1.20 | | | 47.00 | | |

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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 B24

County of Clinton

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

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** CAMA = Computer Assisted Mass Appraisal.

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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

County of Clinton

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

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

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

Page B26

County of Columbia

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

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

** CAMA = Computer Assisted Mass Appraisal.

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***** Data as of 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 B27

County of Columbia

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 103800 | Ghent | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 77.00 | 77.00 | | | |
| | B | 2022 | Residential | Review of Reassessment | | | | | 77.00 | | |
| 104000 | Greenport | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 104200 | Hillsdale | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 21.11 | 1.04 | 62.00 | 62.00 | | | |
| | A | 2024 | Residential | CAMA | 14.08 | 0.99 | | | 62.00 | | |
| 104400 | Kinderhook | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 15.62 | 1.01 | 60.00 | 60.00 | | | |
| | B | 2024 | Residential | Sales Only | 14.67 | 1.02 | | | 60.00 | | |
| 104600 | Livingston | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 39.80 | 1.23 | 47.00 | 47.00 | | | |
| | A | 2024 | Residential | CAMA | 19.31 | 1.03 | | | 42.02 | | |
| 104800 | New Lebanon | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 105000 | Stockport | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 105200 | Stuyvesant | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 19.20 | 1.02 | 77.00 | 77.00 | | | |
| | A | 2024 | Residential | CAMA | 15.17 | 1.01 | | | 77.00 | | |
| 105400 | Taghkanic | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 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.

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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

County of Cortland

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

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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 B29

County of Cortland

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 113800 | Scott | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 24.59 | 0.94 | 62.00 | 62.00 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 16.53 | 1.01 | | | 58.04 | | |
| 114000 | Solon | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 31.45 | 1.00 | 53.00 | 53.00 | | | |
| | A | 2022 | Residential | Sales/Appraisals | 28.94 | 1.05 | | | 53.00 | | |
| 114200 | Taylor | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 26.84 | 0.99 | 72.00 | 72.00 | | | |
| | A | 2024 | Residential | CAMA | 17.78 | 1.02 | | | 68.30 | | |
| 114400 | Truxton | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 22.79 | 0.97 | 62.00 | 62.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 21.65 | 1.07 | | | 54.97 | | |
| 114600 | Virgil | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 114800 | Willet | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 26.62 | 0.95 | 60.00 | 60.00 | | | |
| | A | 2022 | Residential | Sales/Appraisals | 24.05 | 1.05 | | | 60.00 | | |

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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 B30

County of Delaware

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Delaware

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 124000 | Kortright | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 25.37 | 1.16 | 57.75 | 57.75 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | Sales Only | 30.52 | 1.12 | | | 48.54 | | |
| 124800 | Roxbury | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 99.00 | 99.00 | | 2026 | yes |
| | A | 2024 | Residential | Review of Reassessment | | | | | 99.00 | 2026 | yes |
| 125000 | Sidney | | | | | | | | | | |
| | B | 2020 | All Property | Sales/Appraisals | 31.57 | 1.08 | 50.00 | 50.00 | | | |
| | B | 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 | | | |
| | A | 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 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 30.33 | 1.07 | | | 1.72 | | |
| 125600 | Walton | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 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.

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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

County of Dutchess

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 130200 | Beacon | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 131300 | Poughkeepsie | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 132000 | Amenia | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 132200 | Beekman | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 15.28 | 1.02 | 62.80 | 62.80 | | | |
| | C | 2024 | Residential | Sales Only | 12.37 | 1.00 | | | 58.85 | | |
| 132400 | Clinton | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 132600 | Dover | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 19.19 | 1.05 | 32.00 | 32.00 | | | |
| | B | 2024 | Residential | Sales Only | 16.37 | 1.04 | | | 32.00 | | |
| 132800 | East Fishkill | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 133000 | Fishkill | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 133200 | Hyde Park | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 15.45 | 1.00 | 35.50 | 35.50 | | | |
| | C | 2024 | Residential | Sales Only | 10.84 | 1.01 | | | 35.50 | | |
| 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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*** 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 B33

County of Dutchess

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 133600 | Milan | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 133800 | Northeast | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 134000 | Pawling | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 20.97 | 1.05 | 29.61 | 29.61 | | | |
| | B | 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 | |
| | A | 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 | |
| | B | 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 |
| | C | 2023 | Residential | Review of Reassessment | | | | | 89.00 | 2026 | yes |
| 134800 | Red Hook | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 135000 | Rhinebeck | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 135200 | Stanford | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 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 | | | |
| | B | 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

County of Dutchess

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 135600 | Wappinger | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 135800 | Washington | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 14.47 | 0.99 | 67.55 | 67.55 | | | |
| | A | 2024 | Residential | CAMA | 16.04 | 0.99 | | | 60.72 | | |

* 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 B35

County of Erie

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 140200 | Buffalo | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 140900 | Lackawanna | | | | | | | | | | |
| | C | 2023 | All Property | Sales/Appraisals | 23.29 | 1.04 | 64.00 | 64.00 | | | |
| | C | 2024 | Residential | Sales Only | 21.61 | 1.04 | | | 62.89 | | |
| 141600 | Tonawanda | | | | | | | | | | |
| | C | 2023 | All Property | Review of Reassessment | | | 87.00 | 87.00 | | | |
| | C | 2023 | Residential | Review of Reassessment | | | | | 87.00 | | |
| 142000 | Alden | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 16.13 | 1.00 | 56.95 | 56.95 | | | |
| | B | 2024 | Residential | Sales Only | 14.14 | 1.01 | | | 53.16 | | |
| 142200 | Amherst | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 99.00 | 99.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 99.00 | | |
| 142400 | Aurora | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 17.05 | 1.03 | 20.00 | 20.00 | | | |
| | B | 2024 | Residential | Sales Only | 15.52 | 1.02 | | | 20.00 | | |
| 142600 | Boston | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 19.42 | 1.05 | 50.00 | 50.00 | | | |
| | B | 2024 | Residential | Sales Only | 17.96 | 1.05 | | | 50.00 | | |
| 142800 | Brant | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 17.41 | 0.99 | 48.00 | 48.00 | | | |
| | A | 2024 | Residential | CAMA | 18.52 | 1.03 | | | 48.00 | | |
| 143000 | Cheektowaga | | | | | | | | | | |
| | C | 2022 | All Property | Review of Reassessment | | | 75.00 | 75.00 | | | |
| | C | 2022 | Residential | Review of Reassessment | | | | | 75.00 | | |
| 143200 | Clarence | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

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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

County of Erie

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | yes |
| | C | 2024 | Residential | Sales Only | 13.53 | 1.01 | | | 64.00 | 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.

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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

County of Erie

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | yes |
| | 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

County of Essex

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 152000 | Chesterfield | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 152200 | Crown Point | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 75.00 | 75.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 66.24 | | |
| 152400 | Elizabethtown | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 78.06 | 100.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 74.63 | | |
| 152600 | Essex | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 152800 | Jay | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 153000 | Keene | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 153200 | Lewis | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 153400 | Minerva | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 153600 | Moriah | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 153800 | Newcomb | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 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 B39

County of Essex

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

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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 B40

County of Franklin

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 162000 | Tupper Lake | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 27.36 | 0.99 | 60.00 | 60.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 |
| | A | 2024 | Residential | Review of Reassessment | | | | | 97.56 | 2026 | yes |
| 163200 | Burke | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 163400 | Chateaugay | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 96.75 | 96.75 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 97.26 | | |
| 163600 | Constable | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 24.88 | 1.12 | 7.10 | 7.10 | | | |
| | A | 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 | | | |
| | A | 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

County of Franklin

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 164000 | Duane | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 33.17 | 0.99 | 59.00 | 59.00 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 30.18 | 1.15 | | | 51.27 | | |
| 164200 | Fort Covington | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 34.14 | 1.14 | 62.00 | 62.00 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 41.14 | 1.22 | | | 62.00 | | |
| 164400 | Franklin | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 41.86 | 1.08 | 61.77 | 61.77 | | | |
| | A | 2022 | Residential | Sales/Appraisals | 26.95 | 1.05 | | | 61.61 | | |
| 164600 | Harriestown | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 30.55 | 1.18 | 65.56 | 65.56 | | 2026 | yes |
| | A | 2024 | Residential | Sales Only | 22.00 | 1.05 | | | 59.48 | 2026 | yes |
| 164800 | Malone | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 27.57 | 1.07 | 54.00 | 54.00 | | | |
| | B | 2024 | Residential | Sales Only | 26.88 | 1.12 | | | 51.86 | | |
| 165000 | Moir | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 30.34 | 1.45 | 64.00 | 64.00 | | | |
| | A | 2024 | Residential | CAMA | 19.74 | 1.03 | | | 64.00 | | |
| 165200 | Santa Clara | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 31.40 | 1.04 | 57.76 | 57.76 | | | |
| | A | 2023 | Residential | Sales/Appraisals | 23.24 | 1.07 | | | 52.40 | | |
| 165400 | Waverly | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 50.38 | 1.46 | 60.00 | 60.00 | | | |
| | A | 2023 | Residential | Sales/Appraisals | 59.78 | 1.21 | | | 65.90 | | |
| 165600 | Westville | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 29.67 | 1.01 | 64.00 | 64.00 | | | |
| | A | 2024 | Residential | CAMA | 17.62 | 1.04 | | | 68.77 | | |

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** CAMA = Computer Assisted Mass Appraisal.

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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

County of Fulton

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|----------------|---------------------------------|---------------------------------|---------------|-------------------------|-------|------|---------------------|---------------------------------------|---------------------------|---|--|
| 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 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

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**** Data as of 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 B43

County of Fulton

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

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

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

Page B44

County of Genesee

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 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

County of Genesee

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

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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 B46

County of Greene

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Greene

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | Prattsville | | | | | | | | | | |
| | 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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***** 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 B48

County of Hamilton

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 202000 | Arietta | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 92.00 | 92.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 84.16 | | |
| 202200 | Benson | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 27.23 | 1.12 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | Sales Only | 27.70 | 1.12 | | | 50.76 | | |
| 202400 | Hope | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 27.23 | 1.12 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | Sales Only | 27.70 | 1.12 | | | 50.76 | | |
| 202600 | Indian Lake | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 25.67 | 1.14 | 67.00 | 67.00 | | | |
| | A | 2024 | Residential | Sales Only | 19.05 | 1.04 | | | 60.07 | | |
| 202800 | Inlet | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 88.50 | 88.50 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 82.37 | | |
| 203000 | Lake Pleasant | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 21.57 | 1.03 | 70.00 | 70.00 | | | |
| | A | 2024 | Residential | Sales Only | 19.89 | 1.00 | | | 66.01 | | |
| 203200 | Long Lake | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 27.49 | 1.05 | 70.00 | 70.00 | | | |
| | A | 2024 | Residential | Sales Only | 22.97 | 0.98 | | | 63.35 | | |
| 203400 | Morehouse | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 23.61 | 1.06 | 70.00 | 70.00 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 20.84 | 1.09 | | | 60.99 | | |
| 203600 | Wells | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 27.23 | 1.12 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | Sales Only | 27.70 | 1.12 | | | 50.76 | | |

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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

County of Herkimer

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

* 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 B50

County of Herkimer

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 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 | | 2026 | yes |
| | A | 2024 | Residential | Sales Only | 21.34 | 1.00 | | | 53.56 | 2026 | yes |
| 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 | | |

* 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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***** 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 B51

County of Jefferson

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 221800 | Watertown | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 24.26 | 1.01 | 73.00 | 73.00 | | | |
| | C | 2024 | Residential | Sales Only | 25.04 | 1.09 | | | 65.65 | | |
| 222000 | Adams | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 17.04 | 1.01 | 80.00 | 80.00 | | | |
| | B | 2024 | Residential | Sales Only | 16.43 | 1.03 | | | 74.18 | | |
| 222200 | Alexandria | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 23.60 | 0.98 | 57.00 | 57.00 | | | |
| | A | 2024 | Residential | CAMA | 25.36 | 0.98 | | | 56.07 | | |
| 222400 | Antwerp | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 24.79 | 0.95 | 64.00 | 64.00 | | 2026 | yes |
| | A | 2022 | Residential | Sales/Appraisals | 13.60 | 0.99 | | | 70.55 | 2026 | yes |
| 222600 | Brownville | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 20.64 | 0.95 | 78.00 | 78.00 | | | |
| | A | 2024 | Residential | Sales Only | 20.54 | 1.06 | | | 72.73 | | |
| 222800 | Cape Vincent | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 21.22 | 1.06 | 69.00 | 69.00 | | | |
| | A | 2024 | Residential | Sales Only | 22.16 | 1.07 | | | 65.48 | | |
| 223000 | Champion | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 93.50 | 93.50 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 86.63 | | |
| 223200 | Clayton | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 92.98 | | |
| 223400 | Ellisburg | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 223600 | Henderson | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 21.94 | 1.14 | 68.00 | 68.00 | | | |
| | A | 2024 | Residential | Sales Only | 23.88 | 1.07 | | | 68.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B52

County of Jefferson

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 223800 | Hounsfield | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 89.00 | 89.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 83.19 | | |
| 224000 | Le Ray | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 224200 | Lorraine | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 99.00 | 99.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 94.92 | | |
| 224400 | Lyme | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 65.91 | 1.64 | 62.00 | 62.00 | | | |
| | A | 2024 | Residential | Sales Only | 24.81 | 1.09 | | | 62.25 | | |
| 224600 | Orleans | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 22.58 | 1.00 | 75.00 | 75.00 | | | |
| | A | 2024 | Residential | CAMA | 22.99 | 1.00 | | | 75.00 | | |
| 224800 | Pamelia | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 94.00 | 94.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 90.84 | | |
| 225000 | Philadelphia | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 29.20 | 0.96 | 70.00 | 70.00 | | 2026 | yes |
| | A | 2022 | Residential | Sales/Appraisals | 20.81 | 1.01 | | | 74.18 | 2026 | yes |
| 225200 | Rodman | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 93.46 | | |
| 225400 | Rutland | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 73.86 | 78.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 70.47 | | |
| 225600 | Theresa | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 13.78 | 1.00 | 75.00 | 75.00 | | | |
| | A | 2024 | Residential | CAMA | 14.26 | 1.00 | | | 75.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B53

County of Jefferson

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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*** 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 B54

County of Lewis

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

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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 B55

County of Lewis

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 234200 | Montague | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 20.44 | 0.90 | 71.00 | 71.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | CAMA | 24.64 | 1.03 | | | 67.85 | | |
| 234800 | Pinckney | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 77.13 | | |
| 235000 | Turin | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 57.40 | 1.51 | 71.00 | 71.00 | | 2026 | yes |
| | A | 2024 | Residential | CAMA | 16.16 | 0.99 | | | 65.20 | 2026 | yes |
| 235200 | Watson | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 33.04 | 1.16 | 71.00 | 71.00 | | | |
| | A | 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 | | | |
| | A | 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

County of Livingston

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 242000 | Avon | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | 2026 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 84.00 | 2026 | yes |
| 242200 | Caledonia | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 89.00 | 89.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 89.00 | 2026 | yes |
| 242400 | Conesus | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 70.00 | 70.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 70.00 | 2026 | yes |
| 242600 | Geneseo | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 80.00 | 80.00 | | 2026 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 80.00 | 2026 | yes |
| 242800 | Groveland | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 84.00 | 2026 | yes |
| 243000 | Leicester | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 83.00 | 2026 | yes |
| 243200 | Lima | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 86.00 | 86.00 | | 2026 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 86.00 | 2026 | yes |
| 243400 | Livonia | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 77.00 | 77.00 | | 2026 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 77.00 | 2026 | yes |
| 243600 | Mount Morris | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 83.00 | 2026 | yes |
| 243800 | North Dansville | | | | | | | | | | |
| | C | 2022 | All Property | Review of Reassessment | | | 82.97 | 82.97 | | 2026 | yes |
| | C | 2022 | Residential | Review of Reassessment | | | | | 82.97 | 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 B57

County of Livingston

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

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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

County of Madison

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|----------------|---------------------------------|-------------------------|---------------|-------------------------|-------|------|---------------------|---------------------------------------|---------------------------|---|--|
| 251200 | Oneida | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 27.70 | 1.08 | 71.00 | 71.00 | | | |
| | C | 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 | | | |
| | A | 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 | | | |
| | B | 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 | | | |
| | A | 2024 | Residential | Sales Only | 24.55 | 1.09 | | | 54.35 | | |
| 252600 | Eaton | | | | | | | | | | |
| | B | 2021 | All Property | Review of Reassessment | | | 69.00 | 69.00 | | | |
| | B | 2021 | Residential | Review of Reassessment | | | | | 58.57 | | |
| 252800 | Fenner | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 42.83 | 1.16 | 58.00 | 58.00 | | | |
| | A | 2024 | Residential | CAMA | 19.49 | 1.04 | | | 58.00 | | |
| 253000 | Georgetown | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 69.00 | 69.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 58.57 | | |
| 253200 | Hamilton | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | | |
| | B | 2022 | Residential | Review of Reassessment | | | | | 78.99 | | |
| 253400 | Lebanon | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 69.00 | 69.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 58.57 | | |
| 253600 | Lenox | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 21.68 | 1.06 | 63.00 | 63.00 | | | |
| | B | 2024 | Residential | Sales Only | 20.93 | 1.07 | | | 63.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B59

County of Madison

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

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

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*** 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 B60

County of Monroe

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 261400 | Rochester | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 262000 | Brighton | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 17.04 | 1.00 | 59.00 | 59.00 | | | |
| | C | 2024 | Residential | Sales Only | 14.27 | 1.00 | | | 56.11 | | |
| 262200 | Chili | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 98.00 | | |
| 262400 | Clarkson | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | 2026 | yes |
| | B | 2023 | Residential | Review of Reassessment | | | | | 84.00 | 2026 | yes |
| 262600 | Gates | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 262800 | Greece | | | | | | | | | | |
| | C | 2021 | All Property | Review of Reassessment | | | 61.00 | 61.00 | | | |
| | C | 2021 | Residential | Review of Reassessment | | | | | 61.00 | | |
| 263000 | Hamlin | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 263200 | Henrietta | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 263400 | Irondequoit | | | | | | | | | | |
| | C | 2023 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | | |
| | C | 2023 | Residential | Review of Reassessment | | | | | 84.00 | | |
| 263600 | Mendon | | | | | | | | | | |
| | B | 2020 | All Property | Sales/Appraisals | 12.61 | 1.00 | 61.00 | 61.00 | | | |
| | B | 2024 | Residential | Sales Only | 11.75 | 1.00 | | | 61.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

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***** 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 B61

County of Monroe

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 263800 | Ogden | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 99.00 | 99.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 99.00 | | |
| 264000 | Parma | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 98.00 | | |
| 264200 | Penfield | | | | | | | | | | |
| | C | 2022 | All Property | Review of Reassessment | | | 75.00 | 75.00 | | | |
| | C | 2022 | Residential | Review of Reassessment | | | | | 75.00 | | |
| 264400 | Perinton | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 12.11 | 1.03 | 57.00 | 57.00 | | 2026 | yes |
| | C | 2024 | Residential | Sales Only | 11.34 | 1.00 | | | 57.00 | 2026 | yes |
| 264600 | Pittsford | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 16.76 | 0.97 | 57.00 | 57.00 | | | |
| | C | 2024 | Residential | Sales Only | 14.75 | 0.99 | | | 57.00 | | |
| 264800 | Riga | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 265000 | Rush | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 265200 | Sweden | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 2024 | Residential | Review of Reassessment | | | | | 95.00 | 2026 | yes |
| 265400 | Webster | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 15.61 | 0.95 | 48.00 | 48.00 | | | |
| | C | 2024 | Residential | Sales Only | 13.88 | 1.00 | | | 48.00 | | |
| 265600 | Wheatland | | | | | | | | | | |
| | B | 2022 | All Property | CAMA/Appraisals | 14.48 | 1.00 | 68.00 | 68.00 | | | |
| | B | 2024 | Residential | CAMA | 10.68 | 1.01 | | | 62.55 | | |

* 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 B62

County of Monroe

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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***** 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 B63

County of Montgomery

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 270100 | Amsterdam | | | | | | | | | | |
| | C | 2023 | All Property | Sales/Appraisals | 27.28 | 1.07 | 34.00 | 34.00 | | | |
| | C | 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 | | | |
| | B | 2024 | Residential | Sales Only | 24.40 | 1.04 | | | 4.82 | | |
| 272200 | Canajoharie | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 272400 | Charleston | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 29.57 | 0.96 | 58.00 | 58.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | B | 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 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | Sales Only | 31.57 | 1.17 | | | 53.49 | | |

* 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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***** 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 B64

County of Montgomery

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

* 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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***** 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 B65

County of Nassau

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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***** 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 B66

County of Niagara

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

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

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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 B67

County of Niagara

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

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

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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 B68

County of Oneida

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | 2026 | yes |
| | A | 2021 | Residential | Sales/Appraisals | 41.93 | 1.22 | | | 37.06 | 2026 | yes |
| 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 | | |
| 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 | | |
| 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 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

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***** Data as of 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 B69

County of Oneida

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 303400 | Florence | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 51.75 | 0.93 | 11.08 | 11.08 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 47.74 | 1.21 | | | 8.96 | | |
| 303600 | Floyd | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 25.95 | 1.06 | 51.00 | 51.00 | | | |
| | B | 2024 | Residential | Sales Only | 24.53 | 1.08 | | | 50.12 | | |
| 303800 | Forestport | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 30.40 | 1.11 | 53.00 | 53.00 | | | |
| | A | 2024 | Residential | Sales Only | 29.71 | 1.14 | | | 53.00 | | |
| 304000 | Kirkland | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 25.78 | 1.05 | 35.30 | 35.30 | | | |
| | B | 2024 | Residential | Sales Only | 23.10 | 1.07 | | | 32.31 | | |
| 304200 | Lee | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 31.04 | 0.85 | 1.96 | 1.96 | | | |
| | B | 2024 | Residential | Sales Only | 29.61 | 1.16 | | | 1.78 | | |
| 304400 | Marcy | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 23.30 | 0.74 | 46.00 | 46.00 | | | |
| | B | 2024 | Residential | Sales Only | 18.46 | 1.06 | | | 36.50 | | |
| 304600 | Marshall | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 24.94 | 0.95 | 32.00 | 32.00 | | | |
| | A | 2024 | Residential | CAMA | 16.10 | 1.02 | | | 31.44 | | |
| 304800 | New Hartford | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 23.01 | 0.91 | 47.00 | 47.00 | | | |
| | C | 2024 | Residential | Sales Only | 16.78 | 1.01 | | | 39.31 | | |
| 305000 | Paris | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 20.66 | 1.07 | 55.00 | 55.00 | | | |
| | B | 2024 | Residential | Sales Only | 18.48 | 1.04 | | | 51.86 | | |
| 305200 | Remsen | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 44.21 | 1.09 | 36.00 | 36.00 | | | |
| | A | 2024 | Residential | CAMA | 36.31 | 1.15 | | | 36.00 | | |

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

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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

County of Oneida

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 305400 | Sangerfield | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 21.49 | 1.03 | 41.90 | 41.90 | | | |
| | A | 2024 | Residential | CAMA | 18.84 | 1.03 | | | 41.10 | | |
| 305600 | Steuben | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 24.13 | 1.13 | 56.00 | 56.00 | | | |
| | A | 2024 | Residential | CAMA | 18.48 | 1.02 | | | 57.63 | | |
| 305800 | Trenton | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 24.71 | 0.75 | 41.00 | 41.00 | | | |
| | B | 2024 | Residential | Sales Only | 24.10 | 1.09 | | | 37.02 | | |
| 306000 | Vernon | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 23.56 | 1.04 | 43.50 | 43.50 | | | |
| | B | 2024 | Residential | Sales Only | 21.52 | 1.07 | | | 39.54 | | |
| 306200 | Verona | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 25.08 | 1.08 | 44.00 | 44.00 | | | |
| | A | 2024 | Residential | Sales Only | 23.38 | 1.09 | | | 44.00 | | |
| 306400 | Vienna | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 32.24 | 1.19 | 34.00 | 34.00 | | | |
| | A | 2024 | Residential | Sales Only | 31.04 | 1.15 | | | 34.00 | | |
| 306600 | Western | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 94.00 | 94.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 95.00 | | |
| 306800 | Westmoreland | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 26.60 | 1.04 | 36.00 | 36.00 | | | |
| | 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 | | | |
| | C | 2024 | Residential | Sales Only | 16.47 | 1.05 | | | 36.73 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

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**** 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 B71

County of Onondaga

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

County of Onondaga

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

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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 B73

County of Ontario

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 320200 | Canandaigua | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 320500 | Geneva | | | | | | | | | | |
| | C | 2024 | All Property | Review of Reassessment | | | 92.00 | 92.00 | | 2026 | |
| | C | 2024 | Residential | Review of Reassessment | | | | | 85.77 | 2026 | |
| 322000 | Bristol | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 85.00 | 85.00 | | | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 80.38 | | |
| 322200 | Canadice | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | 2026 | |
| | A | 2023 | Residential | Review of Reassessment | | | | | 78.31 | 2026 | |
| 322400 | Canandaigua | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 92.00 | 92.00 | | | |
| | B | 2023 | Residential | Review of Reassessment | | | | | 92.00 | | |
| 322600 | East Bloomfield | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 90.94 | | |
| 322800 | Farmington | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 323000 | Geneva | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 88.00 | 88.00 | | 2026 | yes |
| | B | 2023 | Residential | Review of Reassessment | | | | | 82.53 | 2026 | yes |
| 323200 | Gorham | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 89.00 | 89.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 89.00 | 2026 | yes |
| 323400 | Hopewell | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | | |
| | B | 2024 | Residential | 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

County of Ontario

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 323600 | Manchester | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 93.00 | 93.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 93.00 | | |
| 323800 | Naples | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 97.00 | 97.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 97.00 | | |
| 324000 | Phelps | | | | | | | | | | |
| | B | 2021 | All Property | Review of Reassessment | | | 72.00 | 72.00 | | | |
| | B | 2021 | Residential | Review of Reassessment | | | | | 67.20 | | |
| 324200 | Richmond | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 324400 | Seneca | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 80.00 | 80.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 78.33 | | |
| 324600 | South Bristol | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 18.63 | 1.08 | 70.00 | 70.00 | | 2026 | |
| | A | 2024 | Residential | Sales Only | 14.92 | 1.02 | | | 71.86 | 2026 | |
| 324800 | Victor | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 11.67 | 0.98 | 67.00 | 67.00 | | | |
| | C | 2024 | Residential | Sales Only | 11.21 | 1.00 | | | 67.00 | | |
| 325000 | West Bloomfield | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 70.00 | 70.00 | | 2026 | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 70.00 | 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 B75

County of Orange

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 330900 | Middletown | | | | | | | | | | |
| | C | 2023 | All Property | Sales/Appraisals | 19.34 | 1.04 | 8.79 | 8.79 | | | |
| | C | 2024 | Residential | Sales Only | 18.19 | 1.02 | | | 8.06 | | |
| 331100 | Newburgh | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 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 | | | |
| | C | 2024 | Residential | Sales Only | 18.48 | 1.04 | | | 21.75 | | |
| 332000 | Blooming Grove | | | | | | | | | | |
| | C | 2023 | All Property | Sales/Appraisals | 15.36 | 1.04 | 8.76 | 8.76 | | | |
| | C | 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 | | | |
| | C | 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 | | | |
| | C | 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 | | | |
| | B | 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 | | | |
| | B | 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 | | | |
| | B | 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 | | | |
| | B | 2024 | Residential | Sales Only | 9.31 | 1.01 | | | 38.15 | | |

* 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 B76

County of Orange

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

* 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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***** 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 B77

County of Orange

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

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

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*** If available.

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***** Data as of 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 B78

County of Orleans

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

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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 B79

County of Oswego

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

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*** 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 B80

County of Oswego

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | Schroeppel | | | | | | | | | | |
| | 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

County of Oswego

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Otsego

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Otsego

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 363800 | Middlefield | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 25.29 | 1.03 | 48.00 | 48.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | B | 2024 | Residential | Sales Only | 18.77 | 1.04 | | | 63.27 | | |
| 364800 | Otego | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 36.80 | 1.25 | 76.00 | 76.00 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | Sales Only | 22.03 | 1.06 | | | 65.33 | | |
| 365200 | Pittsfield | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 365400 | Plainfield | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 18.44 | 1.08 | 61.67 | 65.07 | | | |
| | A | 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 | | | |
| | A | 2024 | Residential | CAMA | 27.02 | 1.09 | | | 53.12 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

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***** Data as of 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 B84

County of Otsego

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 365800 | Roseboom | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 28.33 | 1.06 | 70.00 | 70.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 20.63 | 1.04 | | | 69.27 | | |
| 366000 | Springfield | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 22.97 | 1.07 | 59.51 | 59.51 | | | |
| | A | 2024 | Residential | CAMA | 28.83 | 1.08 | | | 56.52 | | |
| 366200 | Unadilla | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 28.72 | 1.13 | 41.00 | 41.00 | | | |
| | A | 2024 | Residential | Sales Only | 22.36 | 1.08 | | | 39.10 | | |
| 366400 | Westford | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 24.26 | 0.92 | 71.00 | 71.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 16.37 | 1.01 | | | 69.90 | | |
| 366600 | Worcester | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 29.83 | 1.03 | 41.10 | 41.10 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 25.92 | 1.07 | | | 41.10 | | |

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

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

Page B85

County of Putnam

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 372000 | Carmel | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 372200 | Kent | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 372400 | Patterson | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 372600 | Philipstown | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 17.98 | 1.07 | 30.67 | 30.67 | | | |
| | B | 2024 | Residential | Sales Only | 17.86 | 1.06 | | | 30.67 | | |
| 372800 | Putnam Valley | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 98.00 | 98.00 | | 2026 | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 93.00 | 2026 | |
| 373000 | Southeast | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 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 B86

County of Rensselaer

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

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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 B87

County of Rensselaer

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

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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 B88

County of Rockland

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

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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

County of St Lawrence

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 401200 | Ogdensburg | | | | | | | | | | |
| | C | 2023 | All Property | Review of Reassessment | | | 97.00 | 97.00 | | | |
| | C | 2023 | Residential | Review of Reassessment | | | | | 92.68 | | |
| 402000 | Brasher | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 79.00 | 79.00 | | | |
| | A | 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 |
| | B | 2024 | Residential | Sales Only | 18.33 | 1.04 | | | 65.00 | 2026 | yes |
| 402400 | Clare | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 58.06 | 1.39 | 1.88 | 8.00 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 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 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 21.73 | 1.05 | | | 73.60 | | |
| 403200 | De Peyster | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 403400 | Edwards | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 20.21 | 1.02 | 69.00 | 69.00 | | | |
| | A | 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 | | | |
| | A | 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

County of St Lawrence

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 403800 | Fowler | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 25.52 | 0.83 | 8.00 | 8.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 25.08 | 1.10 | | | 6.69 | | |
| 404000 | Gouverneur | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 44.42 | 1.36 | 72.00 | 72.00 | | | |
| | A | 2024 | Residential | CAMA | 28.73 | 1.11 | | | 74.48 | | |
| 404200 | Hammond | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 13.98 | 1.03 | 74.00 | 74.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 12.20 | 1.07 | | | 74.00 | | |
| 404400 | Hermon | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 84.00 | 84.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 77.22 | | |
| 404600 | Hopkinton | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 55.94 | 1.58 | 67.00 | 67.00 | | 2026 | yes |
| | A | 2022 | Residential | Sales/Appraisals | 41.65 | 1.23 | | | 70.65 | 2026 | yes |
| 404800 | Lawrence | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 30.93 | 1.01 | 75.00 | 75.00 | | | |
| | A | 2020 | Residential | Sales/Appraisals | 27.63 | 1.15 | | | 74.03 | | |
| 405000 | Lisbon | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 34.48 | 0.93 | 59.00 | 59.00 | | | |
| | A | 2024 | Residential | CAMA | 20.67 | 1.01 | | | 59.79 | | |
| 405200 | Louisville | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 405400 | Macomb | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 11.40 | 0.99 | 38.00 | 38.00 | | | |
| | A | 2021 | Residential | Sales/Appraisals | 8.80 | 1.00 | | | 37.71 | | |
| 405600 | Madrid | | | | | | | | | | |
| | A | 2020 | All Property | Sales/Appraisals | 14.47 | 1.05 | 69.00 | 69.00 | | 2026 | yes |
| | A | 2020 | Residential | Sales/Appraisals | 15.41 | 1.03 | | | 69.00 | 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 B91

County of St Lawrence

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of St Lawrence

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

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

Page B93

County of Saratoga

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 411000 | Mechanicville | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 411500 | Saratoga Springs | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 25.00 | 1.06 | 40.50 | 40.50 | | | |
| | C | 2024 | Residential | Sales Only | 18.84 | 1.06 | | | 39.95 | | |
| 412000 | Ballston | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 8.96 | 1.01 | 63.49 | 63.49 | | | |
| | B | 2024 | Residential | Sales Only | 7.12 | 1.00 | | | 63.49 | | |
| 412200 | Charlton | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 20.51 | 1.02 | 49.00 | 49.00 | | | |
| | B | 2024 | Residential | Sales Only | 14.78 | 1.01 | | | 49.00 | | |
| 412400 | Clifton Park | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 16.37 | 0.98 | 36.00 | 36.00 | | | |
| | C | 2024 | Residential | Sales Only | 11.81 | 0.99 | | | 32.97 | | |
| 412600 | Corinth | | | | | | | | | | |
| | B | 2020 | All Property | Sales/Appraisals | 18.76 | 0.44 | 73.00 | 73.00 | | | |
| | B | 2024 | Residential | Sales Only | 16.76 | 1.03 | | | 66.39 | | |
| 412800 | Day | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 28.76 | 0.96 | 43.00 | 43.00 | | | |
| | A | 2024 | Residential | CAMA | 18.20 | 1.02 | | | 40.02 | | |
| 413000 | Edinburg | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 37.39 | 1.01 | 30.65 | 30.65 | | | |
| | A | 2024 | Residential | CAMA | 20.84 | 1.02 | | | 28.78 | | |
| 413200 | Galway | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 20.12 | 1.02 | 72.50 | 72.50 | | | |
| | A | 2024 | Residential | CAMA | 16.24 | 1.01 | | | 72.50 | | |
| 413400 | Greenfield | | | | | | | | | | |
| | B | 2021 | All Property | Sales/Appraisals | 15.08 | 1.02 | 64.75 | 64.75 | | | |
| | B | 2024 | Residential | Sales Only | 14.02 | 1.03 | | | 64.75 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

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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 B94

County of Saratoga

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 413600 | Hadley | | | | | | | | | | |
| | A | 2021 | All Property | CAMA/Appraisals | 20.79 | 1.03 | 60.00 | 60.00 | | | |
| | A | 2024 | Residential | CAMA | 21.20 | 1.04 | | | 52.13 | | |
| 413800 | Halfmoon | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 14.50 | 0.95 | 37.25 | 37.25 | | | |
| | C | 2024 | Residential | Sales Only | 11.83 | 0.98 | | | 37.25 | | |
| 414000 | Malta | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 414200 | Milton | | | | | | | | | | |
| | C | 2021 | All Property | CAMA/Appraisals | 9.93 | 1.01 | 60.50 | 60.50 | | | |
| | C | 2024 | Residential | CAMA | 9.84 | 1.01 | | | 55.86 | | |
| 414400 | Moreau | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 414600 | Northumberland | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 16.82 | 1.06 | 56.00 | 56.00 | | | |
| | B | 2024 | Residential | Sales Only | 14.80 | 1.04 | | | 56.00 | | |
| 414800 | Providence | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 26.26 | 0.93 | 61.50 | 61.50 | | | |
| | A | 2024 | Residential | Sales Only | 19.36 | 1.03 | | | 61.50 | | |
| 415000 | Saratoga | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 18.33 | 1.09 | 60.00 | 60.00 | | | |
| | B | 2024 | Residential | Sales Only | 18.12 | 1.05 | | | 60.00 | | |
| 415200 | Stillwater | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 18.86 | 1.03 | 59.50 | 59.50 | | | |
| | B | 2024 | Residential | Sales Only | 18.40 | 1.03 | | | 59.50 | | |
| 415400 | Waterford | | | | | | | | | | |
| | C | 2021 | All Property | Sales/Appraisals | 18.02 | 1.01 | 69.00 | 69.00 | | | |
| | C | 2024 | Residential | Sales Only | 15.82 | 1.03 | | | 65.30 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B95

County of Saratoga

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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 | | |

* 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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***** 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 B96

County of Schenectady

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 421500 | Schenectady | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 21.20 | 0.99 | 60.39 | 60.39 | | | |
| | C | 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 | | | |
| | A | 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 | | | |
| | C | 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 | | | |
| | C | 2024 | Residential | Sales Only | 9.86 | 1.00 | | | 67.50 | | |
| 422600 | Princeton | | | | | | | | | | |
| | A | 2020 | All Property | CAMA/Appraisals | 13.21 | 1.00 | 21.00 | 21.00 | | | |
| | A | 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 | | | |
| | C | 2024 | Residential | Sales Only | 13.15 | 1.01 | | | 65.00 | | |

* 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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***** 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 B97

County of Schoharie

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

County of Schoharie

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|----------------|---------------------------------|-------------------------|---------------|-------------------------|-------|------|---------------------|---------------------------------------|---------------------------|---|--|
| 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

County of Schuyler

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

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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 B100

County of Seneca

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 452000 | Covert | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 452200 | Fayette | | | | | | | | | | |
| | A | 2021 | All Property | Sales/Appraisals | 24.00 | 1.11 | 57.00 | 57.00 | | | |
| | A | 2024 | Residential | Sales Only | 24.98 | 1.13 | | | 57.00 | | |
| 452400 | Junius | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 34.64 | 0.92 | 62.00 | 62.00 | | | |
| | A | 2023 | Residential | Sales/Appraisals | 15.02 | 1.05 | | | 62.00 | | |
| 452600 | Lodi | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 22.64 | 0.97 | 42.00 | 42.00 | | | |
| | A | 2024 | Residential | CAMA | 20.82 | 1.07 | | | 46.14 | | |
| 452800 | Ovid | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 22.64 | 0.97 | 42.00 | 42.00 | | | |
| | A | 2024 | Residential | CAMA | 20.82 | 1.07 | | | 46.14 | | |
| 453000 | Romulus | | | | | | | | | | |
| | B | 2022 | All Property | CAMA/Appraisals | 22.64 | 0.97 | 42.00 | 42.00 | | | |
| | B | 2024 | Residential | CAMA | 20.82 | 1.07 | | | 46.14 | | |
| 453200 | Seneca Falls | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 91.00 | 91.00 | | | |
| | B | 2023 | Residential | Review of Reassessment | | | | | 91.00 | | |
| 453400 | Tyre | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 21.89 | 0.98 | 66.00 | 66.00 | | | |
| | A | 2022 | Residential | Sales/Appraisals | 16.29 | 1.04 | | | 66.00 | | |
| 453600 | Varick | | | | | | | | | | |
| | A | 2022 | All Property | CAMA/Appraisals | 22.04 | 1.09 | 45.00 | 45.00 | | | |
| | A | 2024 | Residential | CAMA | 22.44 | 1.13 | | | 50.03 | | |
| 453800 | Waterloo | | | | | | | | | | |
| | B | 2020 | All Property | Sales/Appraisals | 32.49 | 1.09 | 61.00 | 61.00 | | | |
| | B | 2024 | Residential | Sales Only | 33.06 | 1.16 | | | 61.00 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B101

County of Steuben

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

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 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 B102

County of Steuben

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

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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 B103

County of Steuben

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--------------------------------|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 465600 | Jasper | 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 | 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 | 2024 | All Property | Review of Reassessment | | | 97.00 | 97.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 97.00 | | |
| 466200 | Pulteney | 2022 | All Property | Review of Reassessment | | | 76.00 | 76.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 76.00 | 2026 | yes |
| 466400 | Rathbone | 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 | 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 | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 467000 | Tuscarora | 2021 | All Property | CAMA/Appraisals | 35.84 | 1.14 | 1.97 | 1.97 | | 2026 | |
| | A | 2024 | Residential | CAMA | 33.87 | 1.18 | | | 2.15 | 2026 | |
| 467200 | Urbana | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 467400 | Wayland | 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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***** 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 B104

County of Steuben

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

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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 B105

County of Suffolk

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 472000 | Babylon | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 16.51 | 1.00 | 0.59 | 0.59 | | | |
| | C | 2024 | Residential | Sales Only | 13.94 | 1.01 | | | 0.59 | | |
| 472200 | Brookhaven | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 17.25 | 1.01 | 0.48 | 0.48 | | | |
| | C | 2024 | Residential | Sales Only | 16.74 | 1.01 | | | 0.48 | | |
| 472400 | East Hampton | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 25.85 | 1.14 | 0.32 | 0.32 | | | |
| | B | 2024 | Residential | Sales Only | 25.40 | 1.14 | | | 0.32 | | |
| 472600 | Huntington | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 16.32 | 1.00 | 0.45 | 0.45 | | | |
| | C | 2024 | Residential | Sales Only | 14.60 | 1.02 | | | 0.42 | | |
| 472800 | Islip | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 11.44 | 0.97 | 6.68 | 6.68 | | | |
| | C | 2024 | Residential | Sales Only | 10.56 | 1.01 | | | 6.68 | | |
| 473000 | Riverhead | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 18.78 | 1.03 | 8.16 | 8.16 | | | |
| | C | 2024 | Residential | Sales Only | 13.05 | 1.01 | | | 7.44 | | |
| 473200 | Shelter Island | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 473400 | Smithtown | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 14.37 | 1.02 | 0.80 | 0.80 | | | |
| | C | 2024 | Residential | Sales Only | 12.03 | 1.01 | | | 0.80 | | |
| 473600 | Southampton | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 20.23 | 0.98 | 63.00 | 63.00 | | | |
| | C | 2024 | Residential | Sales Only | 18.18 | 0.97 | | | 63.00 | | |
| 473800 | Southold | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 19.15 | 1.05 | 0.55 | 0.55 | | | |
| | C | 2024 | Residential | Sales Only | 17.74 | 1.04 | | | 0.55 | | |

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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 B106

County of Sullivan

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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***** 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 B107

County of Sullivan

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Tioga

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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

County of Tompkins

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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***** 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 B110

County of Ulster

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 510800 | Kingston | 2023 | All Property | Sales/Appraisals | 17.33 | 1.00 | 47.00 | 47.00 | | | |
| | C | 2024 | Residential | Sales Only | 17.86 | 1.03 | | | 44.03 | | |
| 512000 | Denning | 2023 | All Property | Sales/Appraisals | 21.60 | 1.10 | 11.09 | 11.09 | | | |
| | A | 2023 | Residential | Sales/Appraisals | 22.79 | 1.04 | | | 7.87 | | |
| 512200 | Esopus | 2021 | All Property | CAMA/Appraisals | 14.03 | 1.02 | 51.00 | 51.00 | | | |
| | B | 2024 | Residential | CAMA | 13.23 | 1.01 | | | 51.00 | | |
| 512400 | Gardiner | 2023 | All Property | Sales/Appraisals | 18.59 | 1.03 | 57.50 | 57.50 | | | |
| | B | 2024 | Residential | Sales Only | 15.34 | 1.05 | | | 57.50 | | |
| 512600 | Hardenburgh | 2023 | All Property | Sales/Appraisals | 39.26 | 0.97 | 34.00 | 34.00 | | | |
| | A | 2023 | Residential | Sales/Appraisals | 27.61 | 0.90 | | | 29.56 | | |
| 512800 | Hurley | 2024 | All Property | Review of Reassessment | | | 91.30 | 91.30 | | 2026 | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 91.30 | 2026 | |
| 513000 | Kingston | 2023 | All Property | Sales/Appraisals | 20.66 | 1.03 | 42.00 | 42.00 | | | |
| | B | 2023 | Residential | Sales/Appraisals | 16.87 | 1.05 | | | 37.36 | | |
| 513200 | Lloyd | 2023 | All Property | Sales/Appraisals | 12.56 | 1.02 | 59.26 | 59.26 | | | |
| | B | 2024 | Residential | Sales Only | 11.25 | 1.02 | | | 59.26 | | |
| 513400 | Marbletown | 2023 | All Property | CAMA/Appraisals | 14.66 | 1.03 | 52.00 | 52.00 | | | |
| | B | 2024 | Residential | CAMA | 14.91 | 1.03 | | | 52.00 | | |
| 513600 | Marlborough | 2021 | All Property | Sales/Appraisals | 14.20 | 0.99 | 56.56 | 56.56 | | | |
| | B | 2024 | Residential | Sales Only | 13.75 | 1.00 | | | 56.56 | | |

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

** CAMA = Computer Assisted Mass Appraisal.

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

Page B111

County of Ulster

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 513800 | New Paltz | | | | | | | | | | |
| | C | 2022 | All Property | Sales/Appraisals | 18.75 | 1.06 | 58.00 | 58.00 | | | |
| | C | 2024 | Residential | Sales Only | 16.70 | 1.03 | | | 58.00 | | |
| 514000 | Olive | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 514200 | Plattekill | | | | | | | | | | |
| | B | 2022 | All Property | Sales/Appraisals | 13.75 | 1.02 | 55.00 | 55.00 | | | |
| | B | 2024 | Residential | Sales Only | 13.57 | 1.02 | | | 55.00 | | |
| 514400 | Rochester | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 53.00 | 53.00 | | 2026 | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 53.00 | 2026 | |
| 514600 | Rosendale | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 13.81 | 1.04 | 56.00 | 56.00 | | | |
| | B | 2024 | Residential | Sales Only | 13.89 | 1.04 | | | 56.00 | | |
| 514800 | Saugerties | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 515000 | Shandaken | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 30.38 | 0.43 | 14.00 | 14.00 | | | |
| | A | 2024 | Residential | Sales Only | 24.99 | 1.07 | | | 10.23 | | |
| 515200 | Shawangunk | | | | | | | | | | |
| | B | 2023 | All Property | Sales/Appraisals | 12.77 | 1.01 | 11.20 | 11.20 | | | |
| | B | 2024 | Residential | Sales Only | 13.06 | 1.01 | | | 11.20 | | |
| 515400 | Ulster | | | | | | | | | | |
| | C | 2023 | All Property | Sales/Appraisals | 24.68 | 0.93 | 41.00 | 41.00 | | | |
| | C | 2024 | Residential | Sales Only | 21.42 | 1.04 | | | 36.45 | | |
| 515600 | Wawarsing | | | | | | | | | | |
| | A | 2023 | All Property | CAMA/Appraisals | 20.59 | 1.01 | 60.00 | 60.00 | | | |
| | A | 2023 | Residential | CAMA | 18.75 | 1.00 | | | 49.32 | | |

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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 B112

County of Ulster

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

County of Warren

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

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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 B114

County of Warren

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 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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New York State Board Of Real Property Tax Services
2025 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B115

County of Washington

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 532000 | Argyle | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 73.00 | 73.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 68.21 | | |
| 532200 | Cambridge | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 532400 | Dresden | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 87.99 | 87.99 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 87.99 | | |
| 532600 | Easton | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 81.00 | 81.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 73.45 | | |
| 532800 | Fort Ann | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 533000 | Fort Edward | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 533200 | Granville | | | | | | | | | | |
| | B | 2023 | All Property | Review of Reassessment | | | 85.00 | 85.00 | | | |
| | B | 2023 | Residential | Review of Reassessment | | | | | 85.00 | | |
| 533400 | Greenwich | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 533600 | Hampton | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | yes |
| 533800 | Hartford | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 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 B116

County of Washington

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 534000 | Hebron | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 20.11 | 1.11 | 69.00 | 69.00 | | 2026 | yes |
| | A | 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 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 81.00 | | |
| 534400 | Kingsbury | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | yes |
| | B | 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 | | | |
| | A | 2024 | Residential | CAMA | 19.49 | 0.97 | | | 62.32 | | |
| 534800 | Salem | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 75.50 | 75.50 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 74.64 | | |
| 535000 | White Creek | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 83.00 | 83.00 | | | |
| | A | 2022 | Residential | Review of Reassessment | | | | | 77.00 | | |
| 535200 | Whitehall | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 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 B117

County of Wayne

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 542000 | Arcadia | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 96.00 | 96.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 90.41 | | |
| 542200 | Butler | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 542400 | Galen | | | | | | | | | | |
| | A | 2023 | All Property | Sales/Appraisals | 20.80 | 1.03 | 65.00 | 65.00 | | | |
| | A | 2024 | Residential | Sales Only | 22.78 | 1.09 | | | 60.89 | | |
| 542600 | Huron | | | | | | | | | | |
| | A | 2022 | All Property | Sales/Appraisals | 18.73 | 1.00 | 58.00 | 58.00 | | | |
| | A | 2023 | Residential | Sales Only | 14.75 | 1.02 | | | 58.00 | | |
| 542800 | Lyons | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 543000 | Macedon | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 77.00 | 77.00 | | 2026 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 77.00 | 2026 | yes |
| 543200 | Marion | | | | | | | | | | |
| | B | 2020 | All Property | CAMA/Appraisals | 16.63 | 1.01 | 54.00 | 54.00 | | 2026 | yes |
| | B | 2024 | Residential | CAMA | 10.56 | 1.00 | | | 54.00 | 2026 | yes |
| 543400 | Ontario | | | | | | | | | | |
| | B | 2021 | All Property | Review of Reassessment | | | 72.00 | 72.00 | | | |
| | B | 2021 | Residential | Review of Reassessment | | | | | 72.00 | | |
| 543600 | Palmyra | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 79.00 | 79.00 | | 2027 | yes |
| | B | 2022 | Residential | Review of Reassessment | | | | | 79.00 | 2027 | yes |
| 543800 | Rose | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 89.00 | 89.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 89.00 | 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 B118

County of Wayne

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|----------------|---------------------------------|---------------------------------|---------------|-------------------------|-------|------|---------------------|---------------------------------------|---------------------------|---|--|
| 544000 | Savannah | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 72.00 | 72.00 | | | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 65.43 | | |
| 544200 | Sodus | | | | | | | | | | |
| | B | 2021 | All Property | CAMA/Appraisals | 16.45 | 1.02 | 57.00 | 57.00 | | | |
| | B | 2024 | Residential | CAMA | 18.59 | 1.03 | | | 51.30 | | |
| 544400 | Walworth | | | | | | | | | | |
| | B | 2021 | All Property | Review of Reassessment | | | 70.00 | 70.00 | | | |
| | B | 2021 | Residential | Review of Reassessment | | | | | 70.00 | | |
| 544600 | Williamson | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 78.00 | 78.00 | | | |
| | B | 2022 | Residential | Review of Reassessment | | | | | 78.00 | | |
| 544800 | Wolcott | | | | | | | | | | |
| | B | 2022 | All Property | Review of Reassessment | | | 73.00 | 73.00 | | | |
| | B | 2022 | Residential | Review of Reassessment | | | | | 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

County of Westchester

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 550800 | Mt Vernon | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 26.19 | 1.00 | 1.80 | 1.80 | | | |
| | C | 2024 | Residential | Sales Only | 21.40 | 1.04 | | | 1.52 | | |
| 551000 | New Rochelle | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 15.66 | 1.01 | 1.84 | 1.84 | | | |
| | C | 2024 | Residential | Sales Only | 10.62 | 1.01 | | | 1.63 | | |
| 551200 | Peekskill | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 27.87 | 1.07 | 2.28 | 2.28 | | | |
| | C | 2024 | Residential | Sales Only | 13.04 | 1.02 | | | 1.87 | | |
| 551400 | Rye | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 14.59 | 1.03 | 1.18 | 1.18 | | | |
| | C | 2024 | Residential | Sales Only | 9.27 | 1.02 | | | 1.18 | | |
| 551700 | White Plains | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 33.97 | 0.96 | 2.18 | 2.18 | | | |
| | C | 2024 | Residential | Sales Only | 10.13 | 1.00 | | | 1.55 | | |
| 551800 | Yonkers | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 19.68 | 1.04 | 1.72 | 1.72 | | | |
| | C | 2024 | Residential | Sales Only | 13.47 | 1.02 | | | 1.51 | | |
| 552000 | Bedford | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 10.33 | 1.02 | 7.65 | 7.65 | | | |
| | C | 2023 | Residential | Sales Only | 9.94 | 1.03 | | | 7.65 | | |
| 552200 | Cortlandt | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 6.99 | 1.01 | 1.21 | 1.21 | | | |
| | C | 2024 | Residential | Sales Only | 6.45 | 1.00 | | | 1.21 | | |
| 552400 | Eastchester | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 14.44 | 1.04 | 0.88 | 0.88 | | | |
| | C | 2024 | Residential | Sales Only | 11.13 | 1.02 | | | 0.88 | | |
| 552600 | Greenburgh | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 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 B120

County of Westchester

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

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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 B121

County of Westchester

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 554800 | Rye | | | | | | | | | | |
| | C | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | 2026 | |
| | C | 2025 | Residential | Review of Reassessment | | | | | 100.00 | 2026 | |
| 555000 | Scarsdale | | | | | | | | | | |
| | C | 2024 | All Property | Sales/Appraisals | 9.75 | 1.00 | 69.73 | 69.73 | | | |
| | C | 2024 | Residential | Sales Only | 9.75 | 1.00 | | | 69.73 | | |
| 555200 | Somers | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 11.29 | 0.99 | 8.85 | 8.85 | | | |
| | C | 2024 | Residential | Sales Only | 11.49 | 1.00 | | | 8.85 | | |
| 555400 | Yorktown | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 19.39 | 1.04 | 1.60 | 1.60 | | | |
| | C | 2024 | Residential | Sales Only | 13.30 | 1.01 | | | 1.46 | | |
| 555600 | Mount Kisco | | | | | | | | | | |
| | C | 2020 | All Property | Sales/Appraisals | 25.07 | 1.01 | 13.91 | 13.91 | | | |
| | C | 2024 | Residential | Sales Only | 13.60 | 1.02 | | | 10.68 | | |

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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

County of Wyoming

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 562000 | Arcade | | | | | | | | | | |
| | A | 2021 | All Property | Review of Reassessment | | | 86.00 | 86.00 | | 2026 | |
| | A | 2021 | Residential | Review of Reassessment | | | | | 86.00 | 2026 | |
| 562200 | Attica | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 562400 | Bennington | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 562600 | Castile | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 80.00 | 80.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 77.27 | 2026 | yes |
| 562800 | Covington | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 563000 | Eagle | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 563200 | Gainesville | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 563400 | Genesee Falls | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 563600 | Java | | | | | | | | | | |
| | A | 2022 | All Property | Review of Reassessment | | | 85.00 | 85.00 | | 2026 | yes |
| | A | 2022 | Residential | Review of Reassessment | | | | | 76.68 | 2026 | yes |
| 563800 | Middlebury | | | | | | | | | | |
| | A | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 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 B123

County of Wyoming

| Municipal Code | Municipal Name/ Size Category * | Roll Year Evaluated For COD/PRD | Property Type | Data/Estimation Type ** | COD | PRD | 2025 State Eq. Rate | 2025 Locally Stated Assmnt. Ratio *** | 2025 Res. Class Ratio *** | Year of Subsequent Reassessment Activity **** | Cyclical Reassessment Plan Participant ***** |
|-----------------------|--|--|----------------------|--------------------------------|------------|------------|----------------------------|--|----------------------------------|--|---|
| 564000 | Orangeville | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 564200 | Perry | | | | | | | | | | |
| | B | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 564400 | Pike | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 93.00 | 93.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 82.80 | 2026 | yes |
| 564600 | Sheldon | | | | | | | | | | |
| | A | 2024 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | A | 2024 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 564800 | Warsaw | | | | | | | | | | |
| | B | 2025 | All Property | Review of Reassessment | | | 100.00 | 100.00 | | | |
| | B | 2025 | Residential | Review of Reassessment | | | | | 100.00 | | |
| 565000 | Wethersfield | | | | | | | | | | |
| | A | 2023 | All Property | Review of Reassessment | | | 95.00 | 95.00 | | 2026 | yes |
| | A | 2023 | Residential | Review of Reassessment | | | | | 87.31 | 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 B124

County of Yates

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

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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 B125

| New York City | | | | | | | | | | 2025 | 2025 | Year of | Cyclical |
|---------------|---------------|-------------|----------|------------------------|---------|-----|------|----------|-----------|-----------|---------------|-------------------|----------|
| Municipal | Municipal | Roll Year | Property | | | | 2025 | 2025 | Locally | 2025 | Subsequent | Reassessment | |
| Code | Name/ Size | Evaluated | Type | Data/Estimation | Type ** | COD | PRD | State | Stated | Res. | Reassessment | Plan | |
| | Category * | For COD/PRD | | | | | | Eq. Rate | Assmnt. | Class | Activity **** | Participant ***** | |
| | | | | | | | | | Ratio *** | Ratio *** | | | |
| 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 | |

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