# QUALITY OF ASSESSING IN NEW YORK STATE:

# HOW FAIRLY ARE TAXPAYERS TREATED?


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STATE OF NEW YORK

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Governor Nelson A. Rockefeller Empire State Plaza, Albany, New York 12223

December 1984

Publication 1259 (9/11)

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Peter A. Wissel
Barbara A. Murphy

Office of Program Analysis and Development

Donald F. Clifford
Chief of Real Property Tax
Research and Development

Peter A. Wissel
Director of Real Property
Tax Research

# FOREWORD

Chapter 1057 of the laws of 1981 produced section 305 of the Real Property Tax Laws prescribing a "uniform percentage of value" for each of the State's assessing units. In addition, two factors of significance to this report must be taken into consideration:

1. For "special assessing units" (New York City and Nassau County) the "all property" coefficient of dispersion must be viewed in terms of the four property classes established by Article 18. The residential class is measured separately in this report, but the other property classes have been combined with residential property in the all property analysis as in the rest of the State.

2. Section 305 allows "any assessing unit in which assessments are at full value by reason of a revaluation may adopt a level of assessment in accordance with (fractional assessment)." We are aware of one such adoption of a 20% standard of assessment in the town of Alexandria in Jefferson County subsequent to the 1980 market value survey. Due to this adoption of a fractional standard, Alexandria did not meet our 15% "change in level of assessment" cutoff, and the values listed for the town are inappropriate. Other towns may have similarly adopted a level where the change after revaluation is less than 15%.

# EXECUTIVE SUMMARY

The fairness, or equity of the real property tax centers on whether equally valued properties are taxed equally. Section 305 of the Real Property Tax Law prescribes that "all real property in each assessing unit shall be assessed at a uniform percentage of value." This study reports upon the amount of assessment uniformity found within New York State's 993 assessing units (excluding villages), using two measures of assessment performance:

1. **Horizontal Assessment Equity:** a coefficient of dispersion is calculated around the median assessed value ratio to discover whether assessment uniformity occurs around that measure of central tendency.

2. **Vertical Assessment Equity:** an index of regressivity is calculated to ascertain whether assessment practices are similar for both higher- and lower-valued real property.

These measures are calculated for both residential property only and for all property classes combined. Of the 993 assessing units studied, 186 have substantially changed their assessment practices since the roll year used in the 1980 market value survey. These have been eliminated from our analysis because our data is not current with their efforts to improve their assessment rolls.

Our procedure compares the appraised value of parcels sampled in the 1980 market value survey to their assessed values. The median assessed value ratio in each assessing unit, appropriately weighted, is used as comparison standard. The equity measure used is the averaged percent deviation of each parcel from this median ratio, the coefficient of dispersion. If this measure of uniformity approaches zero, there is little disparity in tax bills of comparable properties. This is generally found to occur in areas where assessed values are close to appraised values. The higher the measured coefficient of dispersion, the less

assessment uniformity. The less uniform the assessment roll, the greater the inequality, or unfairness among taxpayers.

The State Board of Equalization and Assessment has set minimum standards for levels of uniformity: a coefficient of dispersion of 10% or less for residential properties and 15% or less for all property classes combined. Of the 807 assessing units with current data available for analysis, 101 (12.5%) meet the residential standard and 108 (13.4%) make the all property class Honor Roll. Seventeen of the 186 assessing units with current assessed value ratios not available had been within the Honor Roll residential coefficient of dispersion standard (±10%) prior to their latest update; an additional 21 made the all property Honor Roll of ±15%. About three-quarters of the Honor Roll list exhibit market value ratios of over 80% indicating that tax equity goes hand-in-hand with full value assessing. Using a prediction equation, expected coefficients of dispersion can be estimated when the median assessed value ratio is known:

| Observed Median AV Ratio | Expected Coefficient of Dispersion | |
|---|---|---|
| | Residential | All Property |
| 10% | 27.15 | 38.60 |
| 20% | 25.30 | 35.80 |
| 30% | 23.45 | 33.00 |
| 40% | 21.60 | 30.20 |
| 50% | 19.75 | 27.40 |
| 60% | 17.90 | 24.60 |
| 70% | 16.05 | 21.80 |
| 80% | 14.20 | 19.00 |
| 90% | 12.35 | 16.20 |
| 100% | 10.50 | 13.40 |
| 110% | 8.65 | 10.60 |
| 120% | 6.80 | 7.80 |

The "worst cases" of residential assessing practices show three locations with residential coefficients of dispersion of 115.44%, 91.69% and 87.58%. The

three assessing units with the least uniformity in assessments for combined property classes have coefficients of dispersion over 100.00%. Because of the complexities in other property types and appraisal difficulties, there is considerably less uniformity in assessing all property types than with residential assessments only.

Another comparison is municipal level and parcel level coefficients for residential and all property. These comparisons show a reasonable similarity. The residential coefficients, despite the very high coefficient for New York City and most of the state's larger cities, indicates that better assessing is occurring in the larger towns and middle sized cities than in the smaller assessing units.

| | Coefficient of Dispersion | | |
|---|---|---|---|
| Property Type | SBEA Standard | Municipal Level (1) | Parcel Level (2) |
| Residential Only | 10.00% | 19.99% | 17.61% |
| All Property | 15.00% | 27.96% | 28.37% |

(1) Statewide median assessing unit COD (404th of 807 assessing units).
(2) Statewide median COD weighted by number of parcels per assessing unit.

The measure of "vertical assessment bias" indicates whether or not higher valued properties are over- or under-assessed relative to lower valued properties in the same assessing unit. The statistic called the Index of Regressivity, also referred to as the "price-related differential", is the mean assessed value ratio divided by the weighted mean assessed value ratio. The properties of this index are such that values above 1.10 indicate regressive assessment practices: high valued properties are systematically under-assessed and low valued properties are over-assessed. Values below 0.95 reveal progressive practices: systematic

over-assessment of high-worth properties and underassessment of low-worth properties. The following table reveals primarily neutral practices in most areas although about 40% of all assessing units are progressive when assessing all property types.

Vertical Assessment Equity by County and by Assessing Unit

| | Number of Counties/Assessing Units Exhibiting Vertical Equity | | | | | |
|---|---|---|---|---|---|---|
| | Progresive | | Neutral | | Regressive | |
| Property Type | No. of Counties | No. of Assessing Units | No. of Counties | No. of Assessing Units | No. of Counties | No. of Assessing Units |
| Residential | 0 | 16 | 49 | 646 | 4 | 145 |
| All Property | 27 | 326 | 24 | 334 | 2 | 147 |

General themes that occur throughout the State in the measurement of assessment roll uniformity include:

- assessment rolls more closely approximating full value are more likely to attain greater uniformity,
- assessing units using the State Board of Equalization and Assessment Real Property Information System are more likely to attain assessment roll uniformity,
- higher-valued properties other than residential tend to be assessed at higher percentages of value than lower-valued properties (progressive practices) in about 40% of New York's assessing units,
- measuring residential properties only, higher-valued properties tend to be assessed at lower percentages of value than lower-valued properties (regressive practices) in about 18% of assessing units,
- greater uniformity is expected and attained for residential properties when compared to all property classes, and
- approximately one assessing unit in ten achieves the standard of assessment uniformity set by the State Board of Equalization and Assessment; another two out of ten have made significant changes in assessment practices since 1980 and may now meet the standard; while approximately seven out of ten do not meet the SBEA standard.

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# QUALITY OF ASSESSING IN NEW YORK STATE:

# HOW FAIRLY ARE TAXPAYERS TREATED?

The fairness, or equity of the real property tax centers on whether like properties are treated alike. Section 305 of the Real Property Tax Law, enacted in 1981, prescribes that "all real property in each assessing unit shall be assessed at a uniform percentage of value." Each assessing unit retains the ability to choose the percentage of value to be used as an assessment standard. This report is a measure of whether or not uniformity occurs. In a city or town, two fully taxable residences worth the same amount should be taxed at the same rate and pay equivalent amounts in real property taxes.

Taxation according to the value of real property implies determining the market value of each parcel. Within bounds, the attempt to attach values to real property is an inexact science. Assessment rolls contain estimates of property values, with the basis for the estimates derived from recent sales, from the cost of replacing property improvements, or from the amount of income generated from income-producing properties. While the real estate market is generally conceded to be the most accurate predictor of property values, even recent sales data must be viewed with some caution. Different effects occur in the market over time, between neighborhoods, and across different means of financing sales. These differences can produce unreliable estimates of property values.

At present, the real property tax in New York State produces close to eleven billion dollars annually in support of schools, local governments, and special districts. For a variety of State and local purposes, including the distribution of an additional six billion dollars a year in aid to education, the New York State Board of Equalization and Assessment conducts a periodic market value survey of property values in the State's assessing units. The survey results are used as a yardstick comparing the assessment practices (percentage

of value) among assessing units. This report uses the appraisals of real property value obtained in the market value survey done by the State Board between 1980 and 1983 to perform an additional function: the measurement of assessment uniformity.

In the 1980 market value survey the number of sampled parcels in an assessing unit varies, primarily due to the number and complexity of parcels on the roll. In general, the larger the number of parcels or the larger the number of equalization rates required (e.g., for incorporated villages within towns), the larger the number of appraisals conducted.

The report deals with two measures of assessment performance for two sets of real property in each of the municipalities listed. The measures of assessment performance include:

1. **Horizontal Assessment Equity:** a coefficient of dispersion is calculated around the median assessed value ratio to discover whether assessment uniformity occurs around that measure of central tendency.

2. **Vertical Assessment Equity:** an index of regressivity is calculated to ascertain whether assessment practices are similar for both higher- and lower-value real property.

These measures are applied to two categories of real property in each assessing unit:

1. **Residential Property:** only residential property within an assessing unit is measured for uniformity and regressivity.

2. **All Property:** all property classes within an assessing unit, including residential property, are combined and measured.

### Reassessment and Updates

This analysis is based upon a "point-in-time" analysis of the assessing practices in effect when the 1980 market value survey was conducted. Many assessing units have substantially changed their assessment rolls since the date of the roll used in the survey. These local governments have either undergone a

reassessment or have updated previous reassessments of all real property. It would thus be erroneous to depict the quality of assessing for a city or town that has made an effort to update and/or significantly improve its assessment roll. Thus, all local governments where a shift in the level of assessment exceeded 15% in any year since the 1980 survey was conducted have been excluded from the listing in Appendix A. For these 186 municipalities the following text has been substituted: "INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR."

Because of the effort and energy expended by these local governments, it is entirely possible that these municipalities would now have assessment rolls meeting recommended standards. It is regretable that the measurements done are not more current, so that these local governments could be given the recognition they deserve.

It is important that they be listed and commended for their efforts to attain quality assessment rolls. The local governments are:

**Cattaraugus County**
Ishua

**Cayuga County**
Cato
Montezuma
Sempronius
Sennett

**Chautauqua County**
Poland
Westfield

**Chenango County**
Norwich

**Cortland County**
Cincinnatus
Cortlandville
Homer
Solon
Virgil
Willet

**Delaware County**
Walton

**Franklin County**
Duane

**Hamilton County**
Wells

**Jefferson County**
Watertown (C)
Adams
Brownville
Champion
Clayton
Ellisburg
Henderson
Hounsfield
Le Ray
Lorraine
Lyme
Orleans
Pamelia
Philadelphia

**Jefferson Co. (cont.)**
Rodman
Rutland
Theresa
Wilna
Worth

**Lewis County**
Denmark
Diana
Lowville
Watson

**Livingston County**
Avon
Groveland
Lima
Livonia

**Madison County**
Oneida (C)
Brookfield
Cazenovia
De Ruyter

**Madison Co. (cont.)**
Eaton
Fenner
Georgetown
Hamilton
Lebanon
Lenox
Lincoln
Madison
Nelson
Smithfield
Stockbridge
Sullivan

**Monroe County**
Rochester (C)
Clarkson
Mendon

**Montgomery County**
Charleston
Glen
Mohawk
Paletine

**Montgomery County**
Root
St. Johnsville

**Niagara County**
Niagara Falls (C)
No. Tonawanda (C)
Cambria
Hartland
Lewiston
Lockport
Newfane
Niagara
Pendleton
Porter
Royalton
Somerset
Wheatfield
Wilson

**Oneida County**
Florence

**Ontario County**
Canandaigua
Gorham
Manchester
Phelps
Seneca
South Bristol
Victor

**Orange County**
Chester
Minisink
Newburgh

**Otsego County**
Butternuts
Cherry Valley
Laurens
Oneonta
Pittsfield

**Rockland County**
Orangetown
Stoney Point

**St. Lawrence County**
Ogdensburg (C)
Clare
Brasher
De Peyster
Hammond
Lawrence
Louisville
Macomb
Madrid
Massena
Morristown
Oswegatchie
Pitcairn
Rossie
Waddington

**Saratoga County**
Mechanicville (C)
Ballston
Charlton
Clifton Park
Corinth
Day
Edinburg
Galway
Greenfield
Hadley
Half Moon

**Saratoga Co. (cont.)**
Malta
Milton
Moreau
Northumberland
Providence
Saratoga
Stillwater
Waterford
Wilton

**Schenectady County**
Princetown

**Schoharie County**
Broome
Conesville

**Schuyler County**
Orange
Reading

**Steuben County**
Hornell (C)
Addison
Avoca
Bath
Canisteo
Canton
Cohocton
Corning
Dansville
Fremont
Hornby
Hornellsville
Howard
Prattsburgh
Troupsburg
Wayne

**Sullivan County**
Freemont
Highland
Tusten

**Tompkins County**
Ithaca

**Warren County**
Thurman

**Washington County**
Salem

**Wayne County**
Arcadia
Huron
Lyons
Macedon
Marion
Ontario
Sodus
Walworth
Williamson
Wolcott

**Wyoming County**
Arcade
Attica
Bennington
Java
Sheldon
Warsaw

**Yates County**
Barrington
Benton
Potter
Starkey

The remainder of the report will deal with the data being used, explanations of the two measures of assessment uniformity, listings of the top assessment units in the State for both residential and all property coefficients of dispersion, and composite countywide rankings of both measures. An Appendix listing municipalities by county is attached, as is a methodological Appendix on the weighting system used in the calculations.

## Market Survey Data

The New York State Board of Equalization and Assessment market value survey for 1980 was conducted from 1980 to 1983, with an effective valuation date of July 1, 1980. This value was measured against assessed values appearing on base year rolls prepared in years ranging from 1977 to 1981. Approximately 57,000 appraisals were used in this survey. In general, the rules for selecting the appraisals in the survey involved a stratified random sample: within each municipality or portion the roll was segregated into property classes, within some of the property classes (e.g., residential) value intervals were constructed, and finally, within the value intervals randomly selected parcels were appraised. All classes were not sampled within each municipality (e.g., farms in New York City or apartment buildings in some of the more rural assessing units).

The procedures involved in the selection of sampled parcels were constructed to produce the most cost-effective estimation of municipal market value. That is, an "efficiency" norm built into the process attempts to lower the sampling error per unit cost of obtaining the appraisals. Obviously, with about one thousand assessing units and almost five million parcels, some delicate adjustments must be made in data gathering to produce the optimal value from each appraisal.

Complicating the process is the disproportionate nature of sampling multiple portions within some assessing jurisdictions. For example, if two villages lie within a town, both villages and the portion of the town outside both of them must be sampled. In effect, this is a multiple stratification process for some jurisdictions: each "portion" of the town is a stratum, each of them contains multiple strata of property classes, and some of these may be further stratified into equal-value intervals from which randomly selected parcels are drawn.

These procedures are designated for the generation of equalization rates, rather than for the generation of coefficients of dispersion. The key to the sampling method is the satisfaction of the State Board's legal responsibilities to provide a "yardstick" comparing the fractional assessment standards of the several assessing units.

Most of the coefficients of dispersion calculated in the United States, including those done by the Bureau of the Census, use sales as a base for the observations of assessment roll uniformity. There are a considerable number of problems using sales as reported in New York State: the reporting system is flawed by way of the original reports being filled out by disinterested parties who have no stake in the uses of the sales reports; insufficient verification of the conditions of sales by assessment officials occurs in many assessing units; the number of sales in some of the smaller jurisdictions is insufficient to produce dispersion measures; sales are not representative of assessment rolls due to some categories of real property being infrequently sold; financing, especially seller assistance, can distort selling prices in some cases; and the timing of sales requires adjustments to keep up with the changes in the real estate market. For these reasons, the appraisal base used to generate equalization rates in the State is the best available data in generating measures of assessing unit performance.

Even so, some problems remain in the use of these market value survey data:

- samples are drawn from intervals composed of equal values within a property class, rather than from intervals with equal numbers of parcels;
- multiple property classes produce different probabilities of being selected for each parcel sampled and appraised;
- different sized portions within assessing units produce different probabilities of being selected within the sampling procedure;

- the stratified random sampling methods which maximize the efficiency of appraisals for constructing equalization rates may distort the computation of coefficients of dispersion;
- review procedures built into the rate-making process may allow reviewers to artificially produce less variation around a measure of central tendency by challenging only appraisals with abnormally high or low assessed value ratios; and
- most distributions of real property values within a property class are non-normal, with an uneven length to the tails of the distribution.

The sum of these qualifications to the use of the appraisal-based measures of assessment uniformity will not produce the distortions we find when using sales reports. While the overriding theme of the market value surveys is to produce equalization rates, this does not rule out the possibility of making the appropriate statistical adjustments (see Appendix B) and using them to measure assessment uniformity as well.

## Coefficients of Dispersion

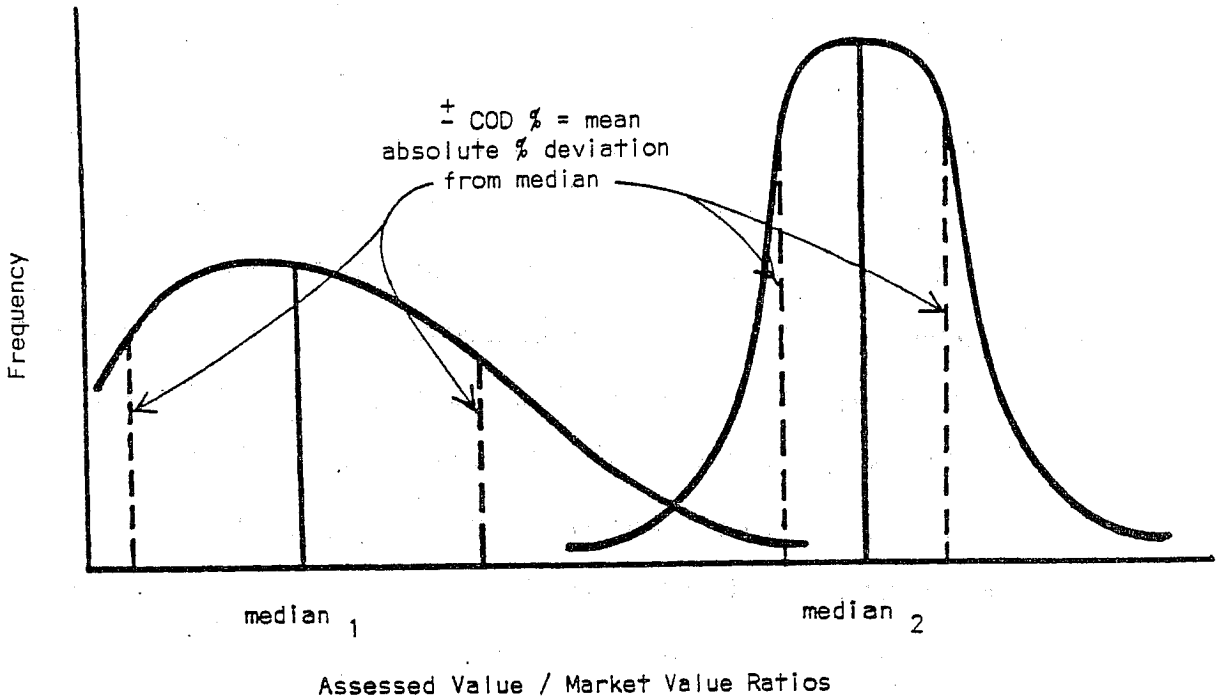
The uncertainties of the real estate market and the amount of time and attention required to maintain accurate assessments of value combine to produce a real property taxation system that can have considerable inequalities: like properties with the same value are not always assessed and taxed in a like manner. We can measure this inequality on assessment rolls by discovering how uniformly the assessed values listed approach a common percentage of value. This is done with a coefficient of dispersion.

The coefficient of dispersion has been called the "single most useful measure of assessment variability" by the International Association of Assessing Officers. However, some caution is advised in using the measure. It is only comparative across assessing units, and the data used in its computation are somewhat flawed for this purpose.

The coefficient of dispersion measures the closeness of observed assessed values on a tax roll to the middle assessed value: the average absolute deviation from the median, in this case. A lower valued coefficient indicates more uniform assessing practices, while higher valued coefficients depict less uniformity. If all properties are assessed at the same fraction of value, the coefficient of dispersion will be close to zero. If real property assessments are arbitrarily made or poorly maintained over time, this will be reflected by a high coefficient of dispersion. For residential properties, the State Board of Equalization and Assessment has defined an acceptable coefficient of dispersion as 10% or less. For all classes of real property the standard is 15% or less. The 10% figure for residential properties says that a $50,000 residence will have an average assessment of about $45,000 or $55,000 (plus or minus ten percent). A 15% standard says that a $50,000 property will, on average, approximate values of $42,500 or $57,500 (plus or minus 15%).

To illustrate how a coefficient of dispersion works, we have shown in Figure 1 two distributions of assessed value ratios. In the first case, we find assessed value ratios for sampled properties distributed around the median so that greater "dispersion" is evident. This amount of difference from the median assessed value ratio will be reflected in a higher coefficient of dispersion: a wider percentage spread in both plus and minus directions. In the second case, we find assessed value ratios much closer to the median ratio. This will result in a much lower coefficient of dispersion, where the average (mean) percentage deviation from the median in not much higher or lower than the median itself. Figure 1 shows better assessment practices around median 2, resulting in a lower coefficient of dispersion. Assessment practices in the jurisdiction indicated by median 1 are less uniform, resulting in a higher coefficient.

Figure 1. Illustration of Coefficient of Dispersion Resulting From Different Distributions of Assessed Value Ratios: Two Hypothetical Places




In essence, the calculation of a coefficient of dispersion for an assessing unit involves knowing the assessed values of a sample of properties and the market values of the same properties. An assessed value ratio (fraction) is obtained by dividing the assessed value by the market value. In this report we divide the assessed value from the tax roll by the appraisal value obtained from the 1980 market value survey. The assessed value ratios are then listed from lowest to highest, with the middle ratio (median) used as the comparison standard.

The difference (dispersion) of each parcel's assessed value ratio from the median is calculated, disregarding whether it is higher or lower then the median. These absolute differences are then summed and divided by one less than the total number of parcels to obtain the mean deviation from the median ratio. This average difference is divided by the median ratio to determine the mean percent difference, which is the coefficient of dispersion (a weighting of the sampled parcels is also calculated). The coefficient of dispersion expresses what an equal percent share of the total deviation from the median would be if it were spread evenly among each parcel. (See Appendix B for explanation of calculations and weighting of parcels.)

As an example of how coefficients of dispersion work, consider the two hypothetical municipalities listed below, with five properties in each:

| Municipality A | Assessed Value | Market Value | AV/MV Ratio | Absolute Difference from Median |
|---|---|---|---|---|
| 1. | $ 2,000 | $40,000 | .0500 | .0300 |
| 2. | 3,000 | 45,000 | .0667 | .0133 |
| 3. | 4,000 | 50,000 | .0800 | .0000 |
| 4. | 5,000 | 55,000 | .0909 | .0109 |
| 5. | 6,000 | 60,000 | .1000 | .0200 |
| | | Median Ratio = | .0800 | Total .0742 |

$$\frac{\text{Total Difference}}{\text{No. Parcels} - 1} = \frac{.0742}{4} = .01854 \text{ mean deviation from median}$$

$$COD_A = \frac{\text{Mean Deviation}}{\text{Median Ratio}} = \frac{.01854}{.08} = 23.2\%$$

| Municipality B | Assessed Value | Market Value | AV/MV Ratio | Absolute Difference from Median |
|---|---|---|---|---|
| 1. | $20,000 | $40,000 | .5000 | .3000 |
| 2. | 30,000 | 45,000 | .6667 | .1333 |
| 3. | 40,000 | 50,000 | .8000 | .0000 |
| 4. | 50,000 | 55,000 | .9091 | .1091 |
| 5. | 60,000 | 60,000 | 1.0000 | .2000 |
| | | Median Ratio = | .8000 | Total .7424 |

$$\frac{\text{Total Difference}}{\text{No. Parcels} - 1} = \frac{.7424}{4} = .1854 \text{ mean deviation from median}$$

$$COD_B = \frac{\text{Mean Deviation}}{\text{Median Ratio}} = \frac{.1854}{.8} = 23.2\%$$

In municipality A the assessed value ratios vary between 5% of market vaue and 10% of market value. In municipality B the ratios are from 50% to 100% of market value. The coefficient of dispersion for each of these two municipalities is the same, 23.2%. This demonstrates the correction built into the formula for varying percentages of value. In municipality A the median value is 8% of market, in municipality B it is 80%. Yet the amount of nonuniformity (dispersion) is the same. Assessment practices for properties in both communities are equally less than uniform.

This amount of assessment irregularity is common in New York State. The example above produces a coefficient of dispersion above the New York State average residential parcel dispersion of 17.61%. It is below the statewide average "all properties" dispersion of 28.37%. Yet, both actual error factors are substantially in excess of the SBEA standard of 10% for residential and 15% for all property classes combined.

## Residential Coefficients of Dispersion, 1980

Within the 807 assessing units shown in Appendix A where no change in the level of assessment of 15% or more occurred since the 1980 survey, 101 of them (about 12.5%) met the SBEA standard of 10% or less. These 101 assessing units are shown in Table 1, the "Honor Roll" of New York's assessing units. An additional 17 assessing units which met the 10% standard have been excluded from the list due to assessment roll updates, including:

| | Town | County | Coefficient of Dispersion |
|---|---|---|---|
| 1. | Virgil | Cortland | 5.24 |
| 2. | Walworth | Wayne | 5.71 |
| 3. | Lima | Livingston | 6.69 |
| 4. | Sodus | Wayne | 6.73 |
| 5. | Cortlandville | Cortland | 7.15 |
| 6. | Mendon | Monroe | 7.27 |
| 7. | Williamson | Wayne | 7.66 |
| 8. | Clarkson | Monroe | 7.98 |
| 9. | Howard | Steuben | 8.11 |
| 10. | Ithaca | Tompkins | 8.34 |
| 11. | Ontario | Wayne | 8.52 |
| 12. | Avon | Livingston | 8.54 |
| 13. | Clifton Park | Saratoga | 8.75 |
| 14. | Ballston | Saratoga | 8.77 |
| 15. | Arcadia | Wayne | 8.95 |
| 16. | Minisink | Orange | 9.05 |
| 17. | Orangetown | Rockland | 9.95 |

That is, these 17 towns already met the 10% standard in 1980, but have since acted to improve the assessment status of their rolls by updating the values by at least 15% in some subsequent year. These towns, in addition to the 101 cities and towns listed in Table 1, represent the local governments deserving Honor Roll recognition.

As can be seen in Table 1, four assessing units produced assessment uniformity within the residential property class of less than plus or minus 5%: New Castle in Westchester County, Wheatland in Monroe County, Shelby in Orleans County, and Le Roy in Genesee County. Six more places were between 5.01 and 6.00; 21 between 6.01 and 7.00; 14 between 7.01 and 8.00; 29 from 8.01 and 9.00; and 27 between 9.01 and 10.00. The assessors in each of these 101 assessing units, along with the 17 listed above, are to be congratulated for the quality of their performances.

It is interesting to note that almost three-fourths (74 of 101) of the assessing units shown on the 1980 Honor Roll of exemplary assessment practices have market value ratios of over 80%. The same number (74 of 101) use the SBEA's Real Property Information System. That is, the odds of achieving the greatest uniformity of assessment within New York State are still strongly in favor of those places with full value assessing and those using the SBEA processing system. While most of New York's assessing units have low market value ratios, only 14 places with average assessing rates of 50% or less make the list of the top 101 assessing units.

The least uniform residential assessments occur in the towns of Pinckney (Lewis County), Mayfield (Fulton County), and Edmeston (Otsego County), with coefficients of dispersion, respectively, of 115.44%, 91.69%, and 87.58%. In addition to these three, three assessing units show coefficients of dispersion between 70.01 and 80.00: seven more are in the 60.01-70.00 range; and eleven more exceed 50.01. That is, 24 assessing units have an average deviation from the median of more than plus or minus 50%. At plus or minus 50%, our $50,000 house will have an average assessment error of $25,000. With a tax rate of 3%, this could produce a tax bill of $750 or $2,250, depending upon whether an under-assessment or over-assessment has occurred.

Table 1. 1980 Honor Roll of Assessment Practices:
Residential Coefficients of Dispersion less than 10%.

| Rank | Town | County | C.O.D. | Rank | Town | County | C.O.D. |
|---|---|---|---|---|---|---|---|
| 1 | New Castle | Westchester | 3.88 | 41 | Palmyra | Wayne | 7.67 |
| 2 | Wheatland | Monroe | 4.04 | 42 | Kendall | Orleans | 7.73 |
| 3 | Shelby | Orleans | 4.64 | 43 | Ledyard | Cayuga | 7.85 |
| 4 | Le Roy | Genesee | 4.75 | 44 | Milan | Dutchess | 7.87 |
| 5 | Mount Kisco | Westchester | 5.01 | 45 | Canandaigua (C) | Ontario | 7.95 |
| 6 | Brunswick | Rensselear | 5.12 | 46 | Sherburne | Chenango | 8.02 |
| 7 | Somers | Westchester | 5.37 | 47 | Manlius | Onondaga | 8.14 |
| 8 | Glenville | Schenectady | 5.43 | 48 | Elmira | Chemung | 8.16 |
| 9 | Batavia (C) | Genesee | 5.53 | 49 | Barre | Orleans | 8.17 |
| 10 | Gaines | Orleans | 5.56 | 50 | Danby | Tompkins | 8.30 |
| 11 | Murray | Orleans | 6.02 | 51 | Tuxedo | Orange | 8.32 |
| 12 | Alexander | Genesee | 6.09 | 52 | Bethany | Genesee | 8.36 |
| 13 | Caroline | Tompkins | 6.10 | 53 | East Greenbush | Rensselaer | 8.37 |
| 14 | Albion | Orleans | 6.11 | 54 | Lockport (C) | Niagara | 8.42 |
| 15 | No. Greenbush | Rensselaer | 6.14 | 55 | Scipio | Cayuga | 8.45 |
| 16 | Alabama | Genesee | 6.14 | 56 | Sparta | Livingston | 8.46 |
| 17 | Mount Morris | Livingston | 6.15 | 57 | Pittsford | Monroe | 8.54 |
| 18 | Dryden | Tompkins | 6.23 | 58 | Wappinger | Dutchess | 8.57 |
| 19 | Oakfield | Genesee | 6.24 | 59 | Clarkstown | Rockland | 8.67 |
| 20 | Monroe | Orange | 6.27 | 60 | Ogden | Monroe | 8.70 |
| 21 | Byron | Genesee | 6.36 | 61 | Villenova | Chautauqua | 8.70 |
| 22 | Columbus | Chenango | 6.37 | 62 | Salina | Onondaga | 8.71 |
| 23 | Tonawanda (C) | Erie | 6.42 | 63 | Cornwall | Orange | 8.73 |
| 24 | Smithville | Chenango | 6.52 | 64 | Woodstock | Ulster | 8.76 |
| 25 | Ulysses | Tompkins | 6.62 | 65 | Bergen | Genesee | 8.79 |
| 26 | Hamlin | Monroe | 6.65 | 66 | Preston | Chenango | 8.83 |
| 27 | Pavilion | Genesee | 6.79 | 67 | Union-Vale | Dutchess | 8.84 |
| 28 | Stafford | Genesee | 6.80 | 68 | Henrietta | Monroe | 8.84 |
| 29 | Genoa | Cayuga | 6.98 | 69 | Pembroke | Genesee | 8.85 |
| 30 | Ridgeway | Orleans | 6.99 | 70 | Poughkeepsie | Dutchess | 8.90 |
| 31 | Riga | Monroe | 7.00 | 71 | Schaghticoke | Rensselaer | 8.90 |
| 32 | Geneseo | Livingston | 7.16 | 72 | Parma | Monroe | 8.93 |
| 33 | Farmington | Ontario | 7.26 | 73 | Cortland (C) | Cortland | 8.97 |
| 34 | Southeast | Putnam | 7.30 | 74 | Brutus | Cayuga | 9.00 |
| 35 | Amherst | Erie | 7.38 | 75 | Darien | Genesee | 9.08 |
| 36 | Guilderland | Albany | 7.46 | 76 | New Windsor | Orange | 9.09 |
| 37 | Rush | Monroe | 7.48 | 77 | Big Flats | Chemung | 9.16 |
| 38 | Pittstown | Rensselaer | 7.48 | 78 | East Rochester | Monroe | 9.18 |
| 39 | Elba | Genesee | 7.53 | 79 | Leicester | Livingston | 9.20 |
| 40 | Islip | Suffolk | 7.56 | 80 | North Dansville | Livingston | 9.25 |

Table 1. 1980 Honor Roll of Assessment Practices:
Residential Coefficients of Dispersion less than 10%.

| Rank | Town | County | C.O.D. | Rank | Town | County | C.O.D. |
|---|---|---|---|---|---|---|---|
| 81 | Lincklaen | Chenango | 9.40 | 91 | Meredith | Delaware | 9.69 |
| 82 | Lapeer | Cortland | 9.43 | 92 | Greece | Monroe | 9.71 |
| 83 | York | Livingston | 9.44 | 93 | New Paltz | Ulster | 9.71 |
| 84 | Ithaca (C) | Tompkins | 9.46 | 94 | Cayuta | Schuyler | 9.78 |
| 85 | Hurley | Ulster | 9.47 | 95 | Rochester | Ulster | 9.78 |
| 86 | Pound Ridge | Westchester | 9.48 | 96 | Stephentown | Rensselaer | 9.79 |
| 87 | Petersburg | Rensselaer | 9.52 | 97 | Clarendon | Orleans | 9.82 |
| 88 | West Sparta | Livingston | 9.53 | 98 | Ramapo | Rockland | 9.95 |
| 89 | Rensselaer (C) | Rensselaer | 9.56 | 99 | Elma | Erie | 9.95 |
| 90 | Batavia | Genesee | 9.67 | 100 | Shandaken | Ulster | 9.96 |
| | | | | 101 | Springport | Cayuga | 9.97 |

NOTE: Listings are towns, except for cities designated (C).

For 52 counties and New York City, weighted average residential coefficients of dispersion have been established. Table 2 lists them in order, showing four counties where the average coefficient of dispersion is less than 10%: Genesee County, at 6.72%; Orleans County, at 7.78%; Tompkins County, at 9.09%; and Livingston County, at 9.56%. All four of these are "full value" counties, having accomplished recent revaluations of all properties. Cities and towns in the top nine counties shown in Table 2 are using the New York State Real Property Information System for their assessing improvement.

Each average shown in Table 2 is the weighted mean, where assessing units with more residential parcels will have a greater impact on the calculated "average." Entire counties meeting the 10% standard, as is the case for the top four, depict highly uniform assessment practices countywide for the real property taxpayers in those places.

Table 2. 1980 Rankings of Average Residential Coefficients of Dispersion: Fifty-Two Counties and New York City*

| Rank | County | Mean C.O.D. | Rank | County | Mean C.O.D. |
|---|---|---|---|---|---|
| 1 | Genesee | 6.72 | 27 | Chautauqua | 20.19 |
| 2 | Orleans | 7.78 | 28 | Oneida | 20.92 |
| 3 | Tompkins | 9.09 | 29 | Albany | 22.19 |
| 4 | Livingston | 9.56 | 30 | Schuyler | 22.30 |
| 5 | Rockland** | 10.04 | 31 | Cattaraugus | 22.57 |
| 6 | Rensselaer | 11.64 | 32 | Greene | 22.71 |
| 7 | Orange | 12.13 | 33 | Montgomery** | 22.72 |
| 8 | Chenango | 12.45 | 34 | Erie | 23.49 |
| 9 | Cortland | 12.50 | 35 | Delaware | 23.84 |
| 10 | Monroe | 12.52 | 36 | Ulster | 23.86 |
| 11 | Schenectady | 13.44 | 37 | Allegany | 25.25 |
| 12 | Putnam | 13.69 | 38 | Wyoming | 25.64 |
| 13 | Westchester | 14.07 | 39 | Otsego | 25.75 |
| 14 | Nassau | 14.38 | 40 | Columbia | 26.78 |
| 15 | Dutchess | 14.64 | 41 | Sullivan | 27.28 |
| 16 | Cayuga | 15.46 | 42 | St. Lawrence** | 27.74 |
| 17 | Ontario | 15.81 | 43 | Herkimer | 27.97 |
| 18 | Suffolk | 16.14 | 44 | Washington | 28.95 |
| 19 | Warren | 16.27 | 45 | Schoharie | 28.98 |
| 20 | Seneca | 16.77 | 46 | Oswego | 29.00 |
| 21 | Clinton | 17.20 | 47 | Steuben** | 29.03 |
| 22 | Chemung | 18.01 | 48 | Franklin | 30.93 |
| 23 | Broome | 18.58 | 49 | Essex | 30.94 |
| 24 | Yates | 19.89 | 50 | Lewis | 33.03 |
| 25 | Tioga | 20.00 | 51 | New York City | 33.21 |
| 26 | Onondaga | 20.12 | 52 | Fulton | 34.20 |
| | | | 53 | Hamilton | 48.88 |

*: Five counties excluded from ranking due to countywide revaluations since 1980 market value survey: Jefferson, Madison, Niagara, Saratoga and Wayne.

**: Counties with substantial exclusions due to revaluation projects since the roll year 1980 market value survey.

Note: Countywide averages are weighted mean CODs. The weighted mean is derived by summing the residential COD times the number of residential parcels for all assessing units in each county and dividing by the total residential parcels in the county. The statewide weighted mean is also weighted by the number of parcels in each county, and is 20.85%.

The reverse side of the coin depicts those places with highly irregular residential assessment practices. Those shown in Table 2 with residential assessment practices averaging more than plus or minus 30% are Franklin, Essex, Lewis, Fulton, and Hamilton Counties, along with New York City. These cover the two population extremes of the State: from the sparsely populated Adirondacks to the metropolis. The worst practices appear to be in Hamilton County, with residences mis-assessed to a plus or minus 49% average. For New York City, our largest municipality, the 33.21 residential coefficient of dispersion means that each residential tax bill is averaging 33% above or below its fair share.

Figures 2 and 3 portray the distribution of assessing units by the weighted coefficients of dispersion. For the 807 assessing units whose coefficient of dispersion is published in Appendix A, the coefficient for residential property of the median assessing unit is 19.99%. This municipal level residential coefficient of dispersion marks a 2.55% improvement from the 22.54% published for data from the 1978 market value survey ("Residential Taxpayer Equity: New York State Assessing Practices in 1978," published October, 1981). Findings from the 1978 market value survey showed only 65 assessing units meeting the standard of 10%, for an increase of 80% (using 118 as the 1980 figure). Still, the number of places meeting the standard falls far below desirable levels.

Figure 3 shows the overall comparison of residential coefficients of dispersion with respect to the median assessed value ratio. We show that, as the assessed value ratio rises (approaches full value assessment), the estimated coefficient of dispersion drops: assessments are better in full value assessing units. An estimate of the coefficient of dispersion is derived from the median assessed value ratios. This is done via a statistical technique known as regression analysis. The dashed line in Figure 2 shows an estimation of:

$$\text{Estimated COD} = 29.00 - .185 \text{ (median AV ratio)} \quad (r^2 = 27\%).$$

Figure 2. Distribution of Weighted Coefficients of Dispersion, Residential Property Only, New York State Assessing Units, 1980.

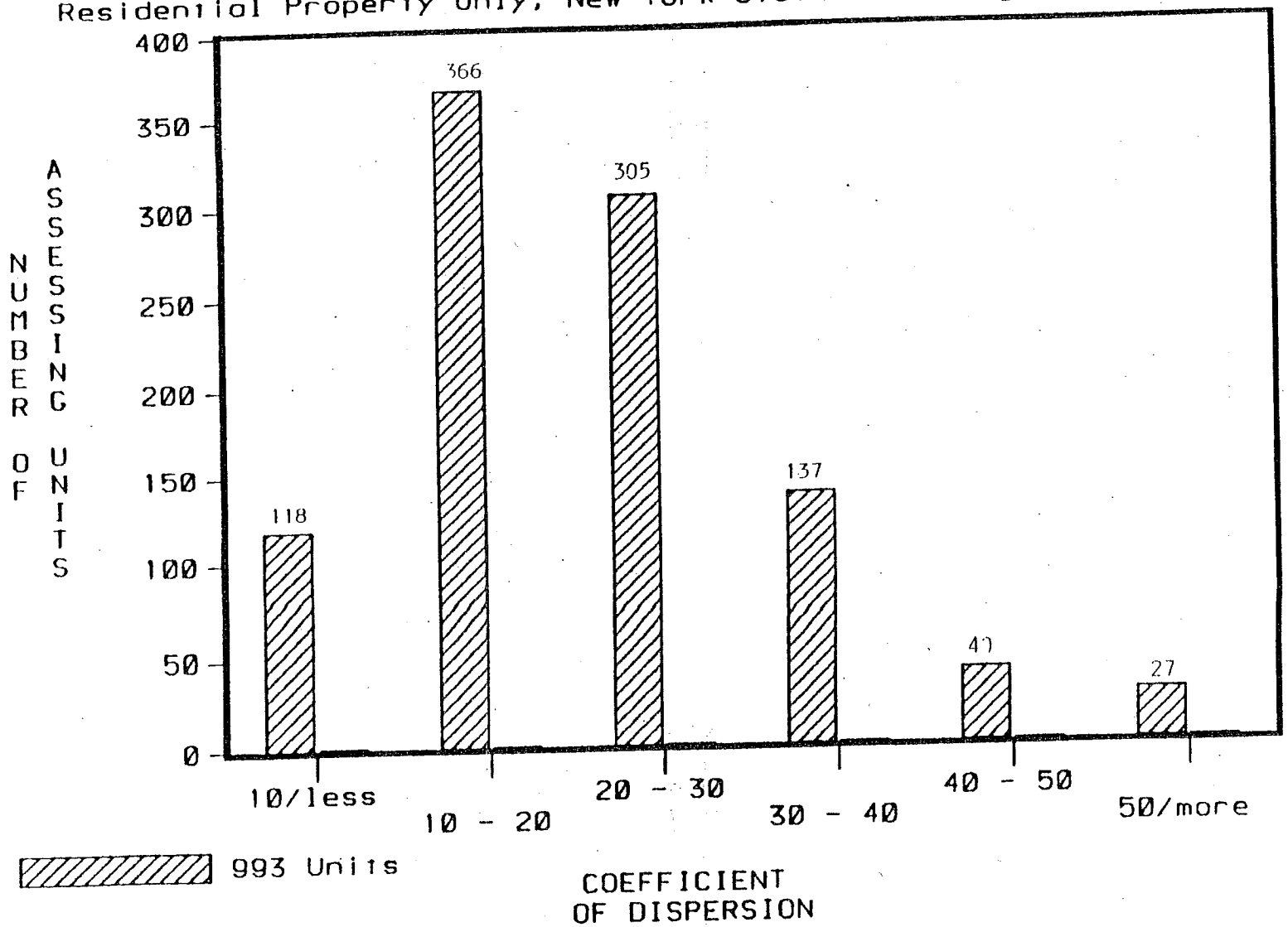
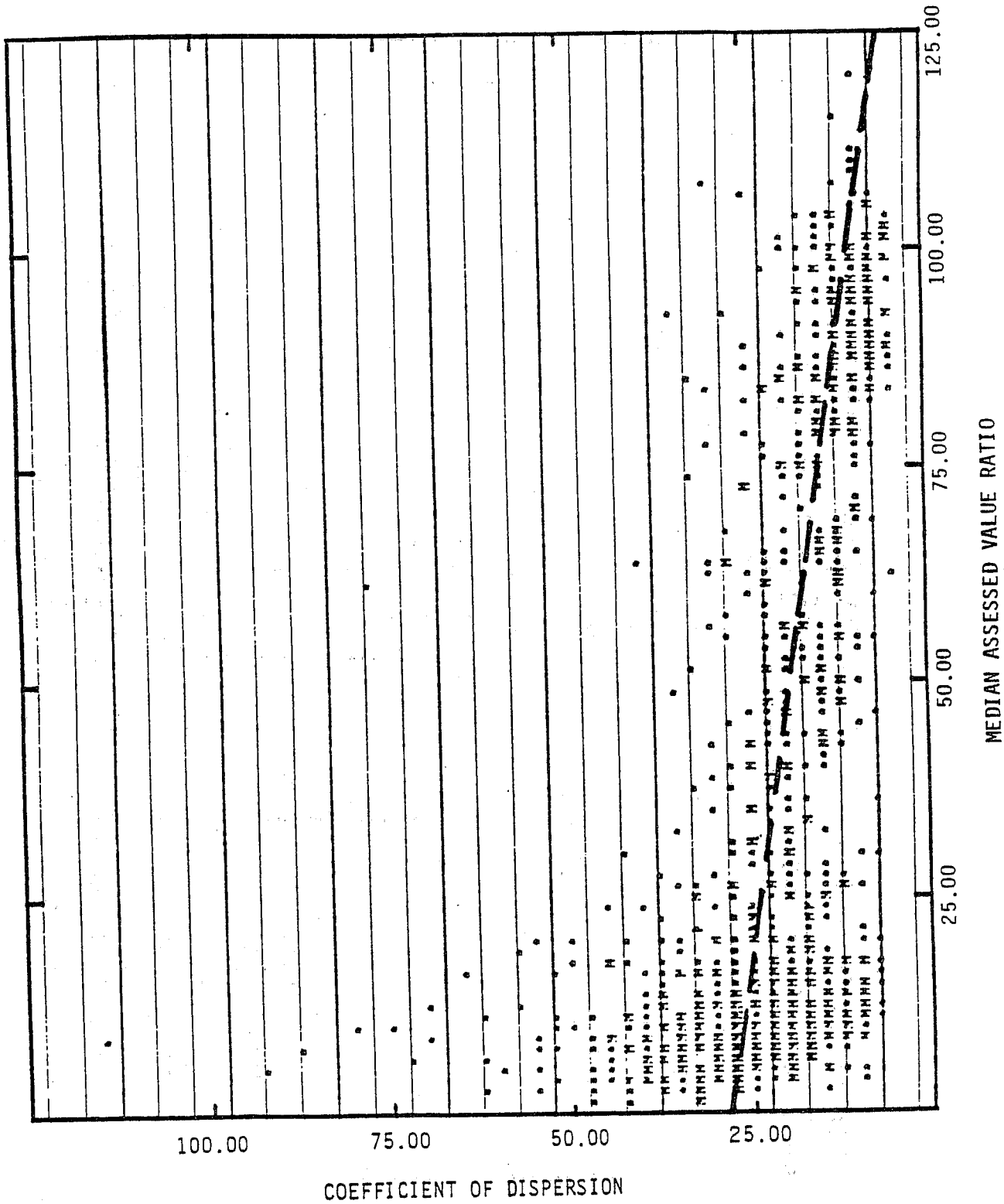


Figure 3. Prediction Equation for Coefficients of Dispersion when the Average Level of Assessing is Known, Residential Property.



The most important aspect of this estimation equation is the negative slope of the dashed line. We can interpret the numbers in the equation to predict a coefficient of dispersion value almost two percentage points lower for every ten point increase in the observed assessed value level. In tabular form this interprets as:

| Observed Median AV Ratio | Expected Coefficient of Dispersion |
|---|---|
| 10% | 27.15 |
| 20% | 25.30 |
| 30% | 23.45 |
| 40% | 21.60 |
| 50% | 19.75 |
| 60% | 17.90 |
| 70% | 16.05 |
| 80% | 14.20 |
| 90% | 12.35 |
| 100% | 10.50 |
| 110% | 8.65 |
| 120% | 6.80 |

That is, this equation predicts that assessing units will not meet or exceed the 10% standard until assessments are in excess of 100%.

Obviously, the data in Figure 3 show a considerable variety of results for assessing units in the lower ranges of median assessed value. Just as obviously, when units having higher assessed value averages are taken into account, the coefficients of dispersion cluster nicely in the area showing greater assessment uniformity. In other words, while full value assessment practices do not guarantee assessment roll equity, they are clearly indicative of a greater uniformity of residential assessing.

These indicators of current assessment practices apply only to that part of the assessment roll most readily estimated accurately: residential property. When we extend the analysis to include other property classes as well, we find less uniformity apparent.

## All Property Coefficients of Dispersion, 1980

Expanding the scope of our inquiry into assessment uniformity to include the remainder of the real property as well, we find substantially higher values for the coefficients of dispersion. More simply put, we find considerably less uniformity of assessment practices. This is to be expected since commercial, industrial, utility, and vacant land properties are more difficult to value than residential. The State Board standard for all property classes in an assessing unit is a coefficient of dispersion of 15% or less. This amount of error would allow a $50,000 property to have an average assessment error of $7,500.

A total of 108 assessing units, shown in Table 3, meet the 15% criterion. Looking at those assessing units where a change in level of assessment has excluded them from Appendix A, we have an additional 21 assessing units meeting the SBEA standard:

| | Town | County | Coefficient of Dispersion |
|---|---|---|---|
| 1. | Walworth | Wayne | 7.88 |
| 2. | Avon | Livingston | 9.54 |
| 3. | Virgil | Cortland | 10.03 |
| 4. | Clarkson | Monroe | 10.44 |
| 5. | Williamson | Wayne | 10.63 |
| 6. | Ontario | Wayne | 10.94 |
| 7. | Arcadia | Wayne | 11.03 |
| 8. | Lima | Livingston | 11.38 |
| 9. | Ithaca | Tompkins | 11.41 |
| 10. | Lewiston | Niagara | 12.80 |
| 11. | Newburgh | Orange | 12.97 |
| 12. | Macedon | Wayne | 13.46 |
| 13. | Sodus | Wayne | 13.89 |
| 14. | Cortlandville | Cortland | 13.99 |
| 15. | Willet | Cortland | 13.99 |
| 16. | Minisink | Orange | 14.14 |
| 17. | Orangetown | Rockland | 14.32 |
| 18. | Mendon | Monroe | 14.41 |
| 19. | Starkey | Yates | 14.41 |
| 20. | Howard | Steuben | 14.46 |
| 21. | Clifton Park | Saratoga | 14.49 |

These 21, along with the 108 assessing units in Table 3 make the all property classes "Honor Roll."

Three assessing units fall into the range of about plus or minus six percent or better: Glenville in Schenectady County, New Castle in Westchester County, and Caroline in Tompkins County. These assessors can be justly proud of their work, as can the others making the honor roll and the twenty-one listed above.

Table 3 makes an even stronger case for full value assessing practices than the overview of residential property only. Of the 108 assessing units making the Honor Roll for all classes of real property, 86 (80%) have market value ratios of over 80%. The New York State Real Property Information System is used in 87 of the 108 assessing units. Only eleven municipalities with market value ratios of less than 50% make the list, with the best of these thirty-eighth on the list. A recent revaluation of real property appears to be almost a prerequisite for assessment uniformity across all categories of property.

The least uniform assessments when considering all property classes are in excess of plus or minus 100%. The town of Fowler in St. Lawrence County shows a coefficient of dispersion of 113.34%, Pinckney in Lewis County has a coefficient of dispersion of 111.92%, and Edwards in St. Lawrence County has a dispersion of plus or minus 105.38%, on average. These results are not very heartening when one considers a taxation system based upon them. In addition to these three coefficients of dispersion in excess of 100%, we find one in the plus or minus 90% range, three between 80% and 90%, and another twelve jurisdictions ranging between 70% and 80%. New York City, the State's largest assessing unit, shows an all property coefficient of dispersion of slightly over 60%. This says that a $50,000 property in New York City will be assessed on average, $30,000 from its market value: not very uniformly. This results in a typical tax payment differential of 4 to 1 for identical properties.

Table 3. 1980 Honor Roll of Assessment Practices: All Property Coefficients of Dispersion less than 15%.

| Rank | Town | County | C.O.D. | Rank | Town | County | C.O.D. |
|---|---|---|---|---|---|---|---|
| 1 | Glenville | Schenectady | 5.44 | 39 | Rochester | Ulster | 10.83 |
| 2 | New Castle | Westchester | 5.58 | 40 | Islip | Suffolk | 10.94 |
| 3 | Caroline | Tompkins | 6.02 | 41 | Batavia (C) | Genesee | 10.95 |
| 4 | Shelby | Orleans | 7.18 | 42 | Stafford | Genesee | 10.99 |
| 5 | Darien | Genesee | 7.47 | 43 | Henrietta | Monroe | 11.02 |
| 6 | Mount Morris | Livingston | 7.85 | 44 | Brunswick | Rensselaer | 11.12 |
| 7 | Rush | Monroe | 8.23 | 45 | Monroe | Orange | 11.27 |
| 8 | Lapeer | Cortland | 8.26 | 46 | Elmira | Chemung | 11.28 |
| 9 | Alexander | Genesee | 8.58 | 47 | Pittstown | Rensselaer | 11.34 |
| 10 | Le Roy | Genesee | 8.58 | 48 | Clarkstown | Rockland | 11.41 |
| 11 | Genoa | Cayuga | 8.61 | 49 | Bergen | Genesee | 11.51 |
| 12 | Canandaigua (C) | Ontario | 8.65 | 50 | Conesus | Livingston | 11.61 |
| 13 | Alabama | Genesee | 8.85 | 51 | Manlius | Onondaga | 11.61 |
| 14 | Oakfield | Genesee | 9.17 | 52 | Nunda | Livingston | 11.74 |
| 15 | Pembroke | Genesee | 9.30 | 53 | Sherburne | Chenango | 11.84 |
| 16 | Hamlin | Monroe | 9.33 | 54 | North Greenbush | Rensselaer | 11.90 |
| 17 | Lockport (C) | Niagara | 9.47 | 55 | Rensselaer (C) | Rensselaer | 11.91 |
| 18 | East Greenbush | Rensselaer | 9.54 | 56 | Ledyard | Cayuga | 11.94 |
| 19 | Byron | Genesee | 9.59 | 57 | Mount Hope | Orange | 12.09 |
| 20 | Springport | Cayuga | 9.81 | 58 | Oxford | Chenango | 12.13 |
| 21 | Geneseo | Livingston | 9.83 | 59 | Pitcher | Chenango | 12.27 |
| 22 | Palmyra | Wayne | 9.86 | 60 | York | Livingston | 12.47 |
| 23 | Scipio | Cayuga | 10.02 | 61 | Poughkeepsie | Dutchess | 12.48 |
| 24 | Schaghticoke | Rensselaer | 10.04 | 62 | Milo | Yates | 12.55 |
| 25 | Guilderland | Albany | 10.11 | 63 | Catlin | Chemung | 12.56 |
| 26 | No. Norwich | Chenango | 10.25 | 64 | Penfield | Monroe | 12.57 |
| 27 | Elba | Genesee | 10.27 | 65 | Guilford | Chenango | 12.60 |
| 28 | Murray | Orleans | 10.31 | 66 | Sparta | Livingston | 12.60 |
| 29 | Albion | Orleans | 10.33 | 67 | Pharsalia | Chenango | 12.68 |
| 30 | Smithville | Chenango | 10.54 | 68 | New Windsor | Orange | 12.71 |
| 31 | Dryden | Tompkins | 10.56 | 69 | Mount Kisco | Westchester | 12.71 |
| 32 | Ulysses | Tompkins | 10.58 | 70 | Caledonia | Livingston | 12.73 |
| 33 | Wheatland | Monroe | 10.70 | 71 | Pound Ridge | Westchester | 12.79 |
| 34 | Kendall | Orleans | 10.72 | 72 | Shandaken | Ulster | 12.80 |
| 35 | Ridgeway | Orleans | 10.76 | 73 | Lansing | Tompkins | 12.80 |
| 36 | Leicester | Livingston | 10.79 | 74 | Pavilion | Genesee | 12.81 |
| 37 | Ithaca (C) | Tompkins | 10.82 | 75 | McDonough | Chenango | 12.83 |
| 38 | Hurley | Ulster | 10.83 | 76 | Carlton | Orleans | 12.91 |

Table 3. 1980 Honor Roll of Assessment Practices:
All Property Coefficients of Dispersion less than 15%.

| Rank | Town | County | C.O.D. | Rank | Town | County | C.O.D. |
|---|---|---|---|---|---|---|---|
| 77 | Auburn (C) | Cayuga | 12.94 | 93 | Scarsdale | Westchester | 13.55 |
| 78 | Columbus | Chenango | 12.96 | 94 | Gaines | Orleans | 13.71 |
| 79 | Barre | Orleans | 12.96 | 95 | New Berlin | Chenango | 14.04 |
| 80 | Butler | Wayne | 13.02 | 96 | Amherst | Erie | 14.08 |
| 81 | Perinton | Monroe | 13.05 | 97 | Hoosick | Rensselaer | 14.09 |
| 82 | Plattsburgh (C) | Clinton | 13.11 | 98 | Plattekill | Ulster | 14.10 |
| 83 | Groton | Tompkins | 13.13 | 99 | Tonawanda (C) | Erie | 14.33 |
| 84 | Watertown | Jefferson | 13.17 | 100 | Farmington | Ontario | 14.42 |
| 85 | Enfield | Tompkins | 13.21 | 101 | Otselic | Chenango | 14.45 |
| 86 | East Rochester | Monroe | 13.22 | 102 | Portage | Livingston | 14.51 |
| 87 | Ramapo | Rockland | 13.22 | 103 | Pittsford | Monroe | 14.78 |
| 88 | Cortland (C) | Cortland | 13.26 | 104 | Greece | Monroe | 14.80 |
| 89 | Yates | Orleans | 13.31 | 105 | Galen | Wayne | 14.81 |
| 90 | Stephentown | Rensselaer | 13.38 | 106 | Fishkill | Dutchess | 14.82 |
| 91 | Norwich | Chenango | 13.45 | 107 | Preston | Chenango | 14.96 |
| 92 | Clarendon | Orleans | 13.50 | 108 | Yorktown | Westchester | 14.98 |

Note: Listings are towns, except for cities designated (C).

For the 52 counties and New York City we have also calculated average coefficients of dispersion weighted by number of parcels as shown in Table 4. Five of the counties have mean coefficients better than the standard of 15%: Genesee County at 10.71%, Orleans at 11.24%, Tompkins at 12.00%, Livingston at 12.56%, and Rockland County at 14.56%. The worst overall coefficients of dispersion are in New York City (60.49%), Hamilton County (59.37%), Fulton County (48.94%), Essex County (46.88%), Franklin County (46.17%), and Lewis County (45.10%). Once again the metropolis and the Adirondacks show minimal uniformity.

Table 4. 1980 Rankings of Average All Property Coefficients of Dispersion: Fifty-Two Counties and New York City*

| Rank | County | Mean C.O.D. | Rank | County | Mean C.O.D. |
|---|---|---|---|---|---|
| 1 | Genesee | 10.71 | 27 | Oneida | 30.18 |
| 2 | Orleans | 11.24 | 28 | Chautauqua | 30.56 |
| 3 | Tompkins | 12.00 | 29 | Tioga | 30.85 |
| 4 | Livingston | 12.56 | 30 | Schuyler | 30.99 |
| 5 | Rockland** | 14.56 | 31 | Cattaraugus | 31.62 |
| 6 | Chenango | 15.46 | 32 | Delaware | 31.85 |
| 7 | Rensselaer | 16.30 | 33 | Ulster | 31.93 |
| 8 | Monroe | 16.86 | 34 | Otsego | 32.74 |
| 9 | Cortland | 18.27 | 35 | Wyoming | 33.43 |
| 10 | Orange | 19.60 | 36 | Albany | 33.57 |
| 11 | Ontario | 19.70 | 37 | Allegany | 34.58 |
| 12 | Seneca | 19.85 | 38 | Schoharie | 35.42 |
| 13 | Nassau | 20.14 | 39 | Columbia | 36.48 |
| 14 | Yates | 21.01 | 40 | Greene | 37.15 |
| 15 | Cayuga | 21.74 | 41 | Montgomery** | 37.47 |
| 16 | Dutchess | 21.97 | 42 | Oswego | 37.80 |
| 17 | Clinton | 22.76 | 43 | Steuben** | 38.61 |
| 18 | Westchester | 23.82 | 44 | Sullivan | 41.59 |
| 19 | Suffolk | 26.87 | 45 | St. Lawrence** | 42.31 |
| 20 | Schenectady | 27.12 | 46 | Washington | 42.51 |
| 21 | Chemung | 27.59 | 47 | Herkimer | 44.09 |
| 22 | Onondaga | 28.00 | 48 | Lewis | 45.10 |
| 23 | Putnam | 28.41 | 49 | Franklin | 46.17 |
| 24 | Broome | 28.77 | 50 | Essex | 46.88 |
| 25 | Erie | 29.50 | 51 | Fulton | 48.94 |
| 26 | Warren | 29.75 | 52 | Hamilton | 59.37 |
| | | | 53 | New York City | 60.49 |

*: Five counties excluded from ranking due to countywide revaluations since 1980 market value survey: Jefferson, Madison, Niagara, Saratoga, and Wayne.

**: Counties with substantial exclusions due to revaluation projects since 1980.

Note: Countywide averages are weighted mean CODs. The weighted mean is derived by summing the all property COD times the number of all property parcels for all assessing units in each county and dividing by the total all property parcels in the county. The statewide weighted mean is also weighted by the number of parcels in each county, and for all property classes is 33.38%.

Figures 4 and 5 show the distribution of New York State's assessing units in terms of all property coefficients of dispersion. For the 807 assessing units having a coefficient of dispersion listed in Appendix A, the median municipal level coefficient of dispersion is 27.96. The slippage that occurs when we add the remaining properties in an assessing unit to our uniformity calculations for residences is almost eight percent (27.96 as the median for all property coefficients of dispersion versus 19.99 as the median residential coefficient of dispersion).

Using the $50,000 property as an example, this means the average difference in an assessing unit goes from a range of $40,005-$59,995 for residences to a range of $36,020-$63,980 for all property classes. Even for an inexact science these differences seem inappropriate as the basis for a tax generating close to $11 billion a year. When all property coefficients of dispersion are counted as often as the number of parcels each appraisal represents, the median coefficient of dispersion increases to 28.37. The spread between the residential and all property coefficients of dispersion, weighted by the number of parcels, is just above 10%.

Deriving a prediction equation from the 993 assessing units for all classes of real property shows an even sharper slope than for residential property alone. Regression analysis produces an estimation of:

$$\text{Estimated COD} = 41.40 - .280 \text{ (median AV ratio)} \quad (r^2 = 34\%).$$

That is, with assessment practices producing a median assessed value ratio of 10% we expect a coefficient of dispersion close to 40%. For every ten point increase in the average percentage of value listed on the rolls, we expect the coefficient of dispersion to drop by 2.8 points.

In tabular form this estimation equation interprets as:

| Observed Median AV Ratio | Expected Coefficient of Dispersion |
|---|---|
| 10% | 38.60 |
| 20% | 35.80 |
| 30% | 33.00 |
| 40% | 30.20 |
| 50% | 27.40 |
| 60% | 24.60 |
| 70% | 21.80 |
| 80% | 19.00 |
| 90% | 16.20 |
| 100% | 13.40 |
| 110% | 10.60 |
| 120% | 7.80 |

Once again we find that the State Board standard of 15% will not usually be met until we reach full value assessment practices. While the prediction equation suffers from considerable variation in the range of lower median assessed value ratios, it is once again highly predictive of better coefficient of dispersion results in the upper-value range: the higher percentages of value at which properties are assessed are more likely to produce greater assessment uniformity.

## Countywide Averages of Uniformity

Tables 5 and 6 show the countywide weighted means of coefficients of dispersion compared with average assessed value ratios. These two tables give a clear indication of the ability to achieve assessment uniformity for different valuation standards.

Countywide means must be viewed with some caution. An average assessed value ratio of 50%, for example, can occur when some assessing units have full value rolls while others maintain rolls with very low "percentage of value" standards. Assessing jurisdictions with highly uniform practices can be found in counties where the general practice is considerably less than uniform. Nevertheless, this comparison shows the counties having higher average assessed values to perform markedly better when we measure how "uniformly" the appraised properties cluster around the median.

In both Table 5 and Table 6 the same counties appear in predictable juxtaposition: high assessed value ratios and uniform assessment (low coefficients of dispersion) occur in both tables for Genesee, Orleans, Tompkins, and Livingston Counties; the converse of low assessed values and nonuniform assessments is observed in St. Lawrence, Sullivan, Herkimer, Schoharie, Oswego, Washington, Franklin, Essex, Lewis, Fulton, and Hamilton Counties and New York City. With few exceptions, the closer to full value, the closer to uniform assessment practices.

Table 5. Countywide Averages from 1980 Market Value Survey: Coefficients of Dispersion and Assessed Value Ratios, Residential Property

| COUNTY WEIGHTED MEAN C.O.D. | COUNTY WEIGHTED MEAN ASSESSED VALUE RATIO | | |
|---|---|---|---|
| | HIGH RATIO (60% or more) | MEDIUM RATIO (20–60%) | LOW RATIO (20% or less) |
| LOW C.O.D. (10% or less) | Genesee<br>Orleans<br>Tompkins<br>Livingston | | |
| MEDIUM C.O.D. (10%–15%) | Rensselaer<br>Orange<br>Chenango<br>Cortland<br>Rockland** | Schenectady<br>Westchester<br>Dutchess | Putnam<br>Nassau<br>Monroe |
| HIGH C.O.D. (15% - 25%) | Cayuga<br>Ontario<br>Seneca<br>Clinton<br>Yates | Suffolk<br>Warren<br>Chemung<br>Chautauqua<br>Cattaraugus<br>Montgomery**<br>Schuyler<br>Delaware<br>Ulster | Broome<br>Tioga<br>Onondaga<br>Oneida<br>Albany<br>Greene<br>Erie |
| VERY HIGH C.O.D. (25% or more) | | Allegany<br>Otsego<br>Columbia<br>Steuben**<br>Wyoming | St. Lawrence**<br>Sullivan<br>Herkimer<br>Schoharie<br>Oswego<br>Washington<br>Franklin<br>Essex<br>Lewis<br>New York City<br>Fulton<br>Hamilton |

Note: Counties excluded from Table 5 due to revaluations since the 1980 market value survey are: Jefferson, Madison, Niagara, Saratoga and Wayne.

** Counties with substantial exclusions due to revaluation projects since the roll year of the 1980 market value survey.

Table 6. Countywide Averages from 1980 Market Value Survey: Coefficients of Dispersion and Assessed Value Ratios, All Property Classes.

| COUNTY WEIGHTED MEAN C.O.D. | COUNTY WEIGHTED MEAN ASSESSED VALUE RATIO | | |
|---|---|---|---|
| | HIGH RATIO (60% or more) | MEDIUM RATIO (20–60%) | LOW RATIO (20% or less) |
| LOW C.O.D. (15% or less) | Genesee<br>Orleans<br>Tompkins<br>Livingston<br>Rockland** | | |
| MEDIUM C.O.D. (15%–20%) | Chenango<br>Rensselaer<br>Cortland<br>Orange<br>Ontario<br>Seneca | Monroe | |
| HIGH C.O.D. (20% - 30%) | Yates<br>Cayuga<br>Clinton | Dutchess<br>Westchester<br>Suffolk<br>Schenectady<br>Chemung<br>Warren | Nassau<br>Onondaga<br>Putnam<br>Broome<br>Erie |
| VERY HIGH C.O.D. (30% or more) | | Chautauqua<br>Cattaraugus<br>Schuyler<br>Delaware<br>Ulster<br>Otsego<br>Wyoming<br>Allegany<br>Columbia<br>Montgomery** | Oneida<br>Tioga<br>Albany<br>Schoharie<br>Greene<br>Oswego<br>Steuben**<br>St. Lawrence**<br>Washington<br>Sullivan<br>Herkimer<br>Lewis<br>Franklin<br>Essex<br>Fulton<br>Hamilton<br>New York City |

Note: Counties excluded from Table 6 due to revaluations since the 1980 market value survey are: Jefferson, Madison, Niagara, Saratoga and Wayne.

** Counties with substantial exclusions due to revaluation projects since the roll year of the 1980 market value survey.

## Index of Regressivity

Appendix A lists another summary statistic of assessment performance termed an "index of regressivity." This is a measure of assessment bias, where a value of 1.00 indicates that assessment roll values are uniform across the range of property values. The measure will depart from 1.00 showing higher values whenever higher-valued properties are systematically assessed at a lower percentage of value (i.e., "regressive" assessment practices are indicated for values above 1.10); lower values will occur in this measure whenever lower-valued properties are systematically assessed at a lower percentage of value (i.e., "progressive" assessment practices are indicated for values below 0.95).

An example of this are the values calculated for New York City. When we isolate out residential properties only, the value of 1.08 shows slightly regressive assessment practices: higher-valued residences in New York City are likely to be assessed at a lower fraction of value than the lower-valued ones. The New York City practice of assessing commercial, utility, and apartments at a higher percent of value than residential properties has the effect of producing an index of regressivity of 0.57 for all property classes in New York City: highly "progressive" valuation wherein higher-valued properties are assessed at a higher percentage of value.

The index of regressivity is calculated by dividing the mean assessed value ratio by the weighted mean, where the weighted mean is the sum of assessed values over the sum of appraised values. If a bias occurs in favor of the higher-valued properties, this will appear as a value above 1.00; if a bias in favor of the lower-valued properties occurs, this will produce a value below 1.00. The cutoff points of 1.10 indicating "regressive" practices and 0.95 indicating "progressive"

practices are rules of thumb accepted within the assessment field. Values outside that range are inconclusive indicators of progressive or regressive bias since they may reflect a few outliers rather than a definite trend.

For residential property only, all but four counties fall within the range of 0.95 to 1.10. The four showing regressive residential assessment practices are Lewis (1.12), Oswego (1.12), Schoharie (1.12), and Hamilton Counties (1.23). No counties fall below the 0.95 cut off, and eight have a county average of exactly 1.00: Genesee, Livingston, Orleans, Rensselaer, Schenectady, Schuyler, Tompkins, and Westchester Counties. The remainder all fall within a close approximation of this measure of "vertical equity."

When we expand the consideration to all property classes, however, we begin to find a considerable sentiment toward overassessing more valuable real property: more "progressive" assessment practices. Twenty-six counties and New York City fit this description, with New York City's 0.57 the least equitable. In two places, Sullivan and Hamilton Counties, we find regressive assessment practices for all classes of real property.

Twenty-three counties have assessment practices meeting the standard of "vertical equity" for both classes of real property analyzed: Cayuga, Chenango, Clinton, Columbia, Cortland, Delaware, Franklin, Genesee, Herkimer, Livingston, Orange, Otsego, Putnam, Rensselaer, Rockland, Seneca, Tioga, Tompkins, Ulster, Warren, Washington, Wyoming, and Yates Counties have both measures falling within the 0.95-1.10 range. This demonstrates for some of these counties that the observed nonuniformity (high coefficients of dispersion) does not follow a systematic bias in terms of the value of the properties misassessed.

For all property classes, though, the twenty-six counties and New York City portraying biases by means of the index of regressivity where

"progressive" practices prevail, we suspect a systematic disadvantage for nonresidential realty. Table 7 presents an overview of the number of assesing units as well as counties which reveal progressive, regressive, and neutral practices relating to high and low valued properties.

Table 7. Vertical Assessment Equity by County and by Assessing Unit

| | Number of Counties/Assessing Units Exhibiting Vertical Equity | | | | | |
|---|---|---|---|---|---|---|
| | Progresive | | Neutral | | Regressive | |
| Property Type | No. of Counties | No. of Assessing Units | No. of Counties | No. of Assessing Units | No. of Counties | No. of Assessing Units |
| Residential | 0 | 16 | 49 | 646 | 4 | 145 |
| All Property | 27 | 326 | 24 | 334 | 2 | 147 |

**Summary**

Three years ago we published the results of calculating coefficients of dispersion for residential properties only from the 1978 market value survey. Since then we find some improvement in the quality of assessment practices in the State: from a median coefficient of 22.54 (1978) to one of 19.99 (1980) indicates an average improvement of 2.55%. From only 65 assessing units meeting the 10% SBEA standard for residential assessments (1978), we find 118 in 1980 (including the 17 assessing units improving their rolls by a factor of at least 15% in some subsequent year). These results are heartening.

As indicated in the text, though, substantial room remains for improvement. We have found, once again, that the quality of assessment practices is likely to go up with full value assessments. Greater equity comes from having every parcel assessed at the same (uniform) percentage of value. That equity is more readily apparent when the percentage used is closer to 100%.

The following table summarizes New York State's "typical" level of dispersion around the calculated median assessed value ratios:

| | Coefficient of Dispersion | | |
|---|---|---|---|
| Property Type | SBEA Standard | Municipal Level (1) | Parcel Level (2) |
| Residential Only | 10.00% | 19.99% | 17.61% |
| All Property | 15.00% | 27.96% | 28.37% |

(1) Statewide median assessing unit COD (404th of 807 assessing units).
(2) Statewide median COD weighted by number of parcels per assessing unit.

The statewide municipal level coefficient of dispersion is derived by arraying each of the 807 assessing units' weighted average coefficients of dispersion in ascending order and selecting the coefficient of dispersion of the middle (404th) assessing unit.

The statewide parcel level coefficient of dispersion is determined after summing the total number of parcels which are represented by the samples used in the study. The coefficients are arrayed in ascending order, each one being counted as often as the number of parcels each represents. The statewide parcel level coefficient of dispersion is the value calculated for the assessing unit containing the middle parcel. For example, 2.9 million residential parcels are represented. The assessing unit containing the 1.45 millionth parcel has a coefficient of dispersion of 17.61%: the statewide parcel level number listed.

# APPENDIX A:

# COUNTY BY COUNTY LISTING OF

# COEFFICIENT OF DISPERSION AND

# INDEX OF REGRESSIVITY BY ASSESSING UNIT

## Definitions

**Parcel Count:** The number of residential or all property parcels listed on the assessment rolls used in the 1980 SBEA market value survey. Some parcels (e.g. wholly exempt) excluded from the sample in each assessing unit.

**Sample Size:** The number of appraisals conducted for the 1980 market value survey (residential and all property classes).

**Assessment Ratios:**

- **Low:** Lowest observed assessment ratio (assessed value divided by appraisal value) within the assessing unit.
- **Median:** The weighted median of observed 1980 market value survey assessment ratios (see Appendix B for method used).
- **High:** Highest observed assessment ratio within an assessing unit.

**C.O.D.:** Weighted coefficient of dispersion where each parcel appraised within the 1980 market value survey is weighted to produce an equally likely chance of its being selected (see Appendix B).

**I.R.:** Index of regressivity, defined as the mean assessed value ratio divided by the weighted mean AV ratio.

**Market Value Ratio:** Prevailing assessment percentage derived from the weighting procedures used in the establishment of equalization rates.

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ALBANY

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 13 | 4.00 | 98.43 | 7.46 | 41.54 | 0.97 | 1.19 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ALBANY | 19565 | 64 | 4.39 | 15.72 | 32.43 | 31.15 | 1.03 |
| COHOES | 3712 | 53 | 5.00 | 11.36 | 64.10 | 35.33 | 1.12 |
| WATERVLIET | 2279 | 26 | 7.51 | 13.33 | 27.24 | 20.57 | 1.00 |
| BERNE | 986 | 46 | 2.34 | 4.00 | 9.39 | 19.17 | 1.05 |
| BETHLEHEM | 6603 | 26 | 4.85 | 10.98 | 17.33 | 21.46 | 0.97 |
| COEYMANS | 1618 | 43 | 3.75 | 7.71 | 10.71 | 17.29 | 1.03 |
| COLONIE | 18751 | 43 | 5.84 | 8.83 | 15.83 | 16.32 | 0.98 |
| GREEN ISLAND | 556 | 9 | 9.17 | 12.72 | 18.78 | 14.35 | 0.98 |
| GUILDERLAND | 6088 | 53 | 87.86 | 98.43 | 199.07 | 7.46 | 1.03 |
| KNOX | 612 | 23 | 3.03 | 5.50 | 7.68 | 14.94 | 0.99 |
| NEW SCOTLAND | 2348 | 40 | 4.29 | 7.81 | 12.30 | 19.99 | 1.04 |
| RENSSELAERVILLE | 795 | 32 | 3.32 | 4.72 | 7.41 | 10.65 | 1.02 |
| WESTERLO | 958 | 37 | 0.32 | 4.23 | 8.67 | 41.54 | 1.19 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.64 | 98.34 | 10.11 | 52.63 | 0.62 | 1.11 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 27706 | 140 | 1.82 | 15.09 | 356.77 | 49.50 | 0.62 | 19.00 |
| | 5270 | 72 | 4.20 | 11.98 | 64.10 | 40.79 | 0.88 | 12.81 |
| | 2821 | 48 | 6.85 | 13.33 | 40.91 | 28.03 | 0.68 | 15.59 |
| | 1454 | 64 | 2.00 | 4.00 | 16.00 | 25.11 | 0.94 | 4.06 |
| | 8736 | 43 | 2.50 | 10.90 | 67.49 | 31.83 | 0.80 | 11.72 |
| | 2157 | 68 | 2.49 | 7.78 | 24.88 | 28.37 | 0.62 | 9.83 |
| | 23795 | 95 | 1.20 | 8.66 | 33.33 | 23.33 | 0.96 | 9.64 |
| | 764 | 25 | 7.63 | 12.72 | 64.00 | 52.63 | 0.95 | 20.19 |
| | 7525 | 96 | 59.86 | 98.34 | 199.07 | 10.11 | 1.09 | 96.82 |
| | 1049 | 40 | 2.54 | 4.84 | 50.00 | 40.76 | 1.00 | 5.08 |
| | 3040 | 63 | 2.78 | 7.81 | 15.00 | 26.94 | 1.11 | 7.09 |
| | 1337 | 52 | 0.55 | 4.62 | 11.60 | 19.55 | 1.00 | 4.51 |
| | 1520 | 60 | 0.32 | 3.64 | 10.06 | 41.52 | 1.03 | 3.93 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 22.19 | 1.02 |
| PROPERTY TYPES: | 33.57 | 0.83 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ALLEGANY

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 29 | 5.71 | 82.26 | 14.12 | 38.89 | 0.92 | 1.26 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ALFRED | 515 | 25 | 53.33 | 82.26 | 117.14 | 14.78 | 0.99 |
| ALLEN | 143 | 11 | 4.32 | 5.71 | 9.75 | 22.44 | 1.01 |
| ALMA | 309 | 20 | 6.22 | 14.55 | 23.72 | 21.14 | 1.00 |
| ALMOND | 497 | 38 | 38.10 | 76.56 | 125.84 | 23.65 | 1.02 |
| AMITY | 707 | 25 | 4.48 | 12.73 | 25.00 | 24.17 | 1.05 |
| ANDOVER | 548 | 32 | 5.00 | 11.36 | 16.97 | 22.56 | 1.02 |
| ANGELICA | 463 | 31 | 4.29 | 9.21 | 38.89 | 38.89 | 1.20 |
| BELFAST | 563 | 20 | 9.56 | 17.25 | 22.38 | 22.19 | 0.97 |
| BIRDSALL | 166 | 38 | 4.42 | 8.28 | 16.88 | 27.35 | 1.08 |
| BOLIVAR | 832 | 59 | 4.55 | 14.29 | 30.00 | 30.91 | 1.02 |
| BURNS | 357 | 22 | 5.77 | 16.67 | 21.82 | 18.15 | 1.07 |
| CANEADEA | 550 | 17 | 5.45 | 12.77 | 19.86 | 33.68 | 0.92 |
| CENTERVILLE | 188 | 10 | 4.91 | 6.71 | 11.90 | 23.75 | 1.09 |
| CLARKSVILLE | 432 | 16 | 17.20 | 26.00 | 50.91 | 26.81 | 1.11 |
| CUBA | 1191 | 36 | 9.68 | 21.38 | 36.00 | 23.98 | 1.03 |
| FRIENDSHIP | 594 | 29 | 46.67 | 82.00 | 200.00 | 25.02 | 1.12 |
| GENESEE | 484 | 27 | 6.67 | 12.70 | 32.86 | 37.94 | 1.26 |
| GRANGER | 206 | 17 | 4.90 | 9.14 | 20.00 | 35.62 | 1.10 |
| GROVE | 209 | 23 | 42.42 | 54.29 | 83.33 | 16.76 | 1.03 |
| HUME | 509 | 33 | 7.14 | 11.17 | 21.18 | 27.91 | 1.08 |
| INDEPENDENCE | 286 | 14 | 16.39 | 22.38 | 28.18 | 14.44 | 0.98 |
| NEW HUDSON | 245 | 13 | 32.86 | 67.86 | 97.90 | 18.86 | 0.92 |
| RUSHFORD | 917 | 26 | 4.50 | 11.11 | 25.00 | 26.95 | 1.17 |
| SCIO | 581 | 18 | 6.45 | 10.00 | 12.75 | 14.12 | 0.99 |
| WARD | 99 | 13 | 45.92 | 77.93 | 91.35 | 17.53 | 0.98 |
| WELLSVILLE | 2444 | 30 | 6.80 | 16.62 | 31.52 | 22.78 | 0.97 |
| WEST ALMOND | 161 | 18 | 41.18 | 76.92 | 100.00 | 21.42 | 0.93 |
| WILLING | 489 | 32 | 4.17 | 12.50 | 42.86 | 32.86 | 1.14 |
| WIRT | 473 | 41 | 6.22 | 15.74 | 53.00 | 35.68 | 1.15 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 5.00 | 78.57 | 16.81 | 59.47 | 0.60 | 1.22 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| ALFRED | 832 | 57 | 29.17 | 78.57 | 158.72 | 16.81 | 0.97 | 77.96 |
| ALLEN | 342 | 25 | 3.22 | 5.00 | 21.55 | 22.18 | 0.70 | 7.13 |
| ALMA | 907 | 40 | 6.22 | 16.89 | 71.43 | 47.14 | 1.22 | 17.78 |
| ALMOND | 761 | 64 | 30.82 | 75.00 | 224.08 | 24.89 | 1.06 | 71.22 |
| AMITY | 1049 | 51 | 3.73 | 12.31 | 34.57 | 29.13 | 0.99 | 11.80 |
| ANDOVER | 1078 | 62 | 3.13 | 12.00 | 40.00 | 42.29 | 0.94 | 11.72 |
| ANGELICA | 747 | 58 | 1.54 | 8.63 | 38.89 | 51.61 | 0.80 | 10.11 |
| BELFAST | 922 | 50 | 7.65 | 17.73 | 49.72 | 22.91 | 0.95 | 17.18 |
| BIRDSALL | 317 | 65 | 2.24 | 6.89 | 16.88 | 36.24 | 1.04 | 7.07 |
| BOLIVAR | 1491 | 96 | 1.50 | 12.20 | 105.50 | 59.47 | 0.97 | 14.14 |
| BURNS | 595 | 56 | 3.43 | 16.67 | 57.29 | 27.84 | 1.10 | 14.06 |
| CANEADEA | 940 | 33 | 5.45 | 11.05 | 24.00 | 35.35 | 0 60 | 14.35 |
| CENTERVILLE | 373 | 30 | 2.78 | 6.50 | 17.33 | 28.99 | 0.83 | 7.17 |
| CLARKSVILLE | 772 | 31 | 8.95 | 22.94 | 56.10 | 42.71 | 1.00 | 23.32 |
| CUBA | 1760 | 67 | 1.00 | 18.07 | 57.14 | 33.85 | 1.01 | 19.22 |
| FRIENDSHIP | 939 | 47 | 9.38 | 69.79 | 200.00 | 33.36 | 1.01 | 71.14 |
| GENESEE | 844 | 44 | 6.34 | 11.47 | 32.86 | 39.60 | 1.11 | 10.98 |
| GRANGER | 440 | 38 | 1.94 | 6.49 | 28.92 | 47.76 | 0.65 | 9.42 |
| GROVE | 383 | 50 | 32.33 | 52.87 | 83.33 | 17.30 | 0.96 | 57.18 |
| HUME | 818 | 64 | 3.91 | 11.11 | 84.00 | 43.22 | 0.99 | 11.91 |
| INDEPENDENCE | 648 | 31 | 12.27 | 22.83 | 35.71 | 20.10 | 1.11 | 24.06 |
| NEW HUDSON | 475 | 28 | 20.80 | 60.00 | 106.89 | 28.23 | 0.85 | 65.39 |
| RUSHFORD | 1332 | 40 | 4.50 | 10.16 | 25.00 | 26.65 | 1.04 | 10.77 |
| SCIO | 994 | 35 | 5.73 | 9.14 | 30.00 | 27.40 | 0.90 | 9.88 |
| WARD | 268 | 44 | 28.42 | 70.59 | 103.21 | 28.66 | 0.84 | 74.61 |
| WELLSVILLE | 3409 | 59 | 3.93 | 16.14 | 50.58 | 30.42 | 0.66 | 18.65 |
| WEST ALMOND | 293 | 41 | 32.50 | 72.97 | 100.00 | 25.15 | 0.87 | 76.29 |
| WILLING | 927 | 47 | 4.17 | 12.07 | 42.86 | 31.95 | 0.98 | 11.92 |
| WIRT | 790 | 74 | 3.33 | 13.46 | 54.00 | 53.39 | 0.96 | 14.50 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 25.25 | 1.05 |
| ALL PROPERTY TYPES: | 34.58 | 0.92 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF BROOME

ASSESSING UNITS: 17

### RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 9.33 | 43.48 | 12.10 | 65.33 | 0.97 | 1.52 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BINGHAMTON | 11765 | 28 | 7.41 | 14.44 | 21.05 | 18.78 | 0.98 |
| BARKER | 557 | 27 | 5.21 | 14.77 | 24.33 | 24.80 | 1.04 |
| BINGHAMTON | 1442 | 32 | 16.57 | 30.56 | 46.55 | 21.65 | 1.02 |
| CHENANGO | 3415 | 24 | 21.67 | 43.48 | 64.00 | 15.33 | 1.00 |
| COLESVILLE | 1352 | 33 | 7.69 | 13.96 | 45.45 | 37.09 | 1.21 |
| CONKLIN | 1689 | 16 | 5.55 | 9.38 | 14.29 | 21.39 | 1.08 |
| DICKINSON | 1581 | 35 | 6.14 | 10.00 | 15.83 | 18.48 | 1.01 |
| FENTON | 1837 | 30 | 4.38 | 9.89 | 20.94 | 17.46 | 0.97 |
| KIRKWOOD | 1538 | 14 | 5.83 | 10.32 | 19.23 | 24.35 | 1.13 |
| LISLE | 450 | 35 | 6.53 | 16.75 | 140.00 | 65.33 | 1.52 |
| MAINE | 1327 | 39 | 5.39 | 10.83 | 20.45 | 22.87 | 1.08 |
| NANTICOKE | 257 | 24 | 12.30 | 17.11 | 26.50 | 20.69 | 1.01 |
| SANFORD | 1096 | 43 | 8.60 | 13.15 | 23.08 | 16.08 | 1.03 |
| TRIANGLE | 514 | 33 | 8.52 | 11.78 | 32.94 | 24.99 | 1.10 |
| UNION | 16205 | 45 | 7.35 | 9.33 | 13.21 | 15.62 | 1.01 |
| VESTAL | 6311 | 22 | 4.63 | 9.67 | 12.48 | 17.92 | 0.97 |
| WINDSOR | 1760 | 61 | 5.57 | 9.50 | 14.49 | 12.10 | 1.02 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 7.81 | 47.67 | 18.91 | 61.55 | 0.39 | 1.66 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 16040 | 58 | 5.85 | 14.49 | 57.32 | 30.01 | 0.39 | 18.62 |
| | 1083 | 47 | 5.21 | 13.41 | 24.33 | 26.77 | 1.05 | 13.58 |
| | 2496 | 45 | 7.46 | 24.24 | 46.55 | 35.48 | 0.87 | 27.04 |
| | 4885 | 43 | 21.67 | 47.67 | 90.00 | 24.96 | 1.18 | 43.38 |
| | 2218 | 50 | 5.22 | 13.64 | 45.45 | 40.37 | 1.33 | 12.53 |
| | 2570 | 32 | 1.86 | 7.81 | 21.84 | 39.02 | 0.84 | 9.06 |
| | 2221 | 61 | 3.47 | 10.00 | 28.00 | 21.97 | 0.99 | 10.33 |
| | 2693 | 50 | 4.29 | 10.00 | 39.93 | 30.16 | 0.81 | 10.96 |
| | 2288 | 34 | 2.86 | 11.33 | 32.15 | 28.23 | 0.94 | 10.97 |
| | 913 | 83 | 6.46 | 15.24 | 140.00 | 51.90 | 1.40 | 14.55 |
| | 1963 | 55 | 3.46 | 10.94 | 50.00 | 61.55 | 1.66 | 9.30 |
| | 466 | 47 | 4.57 | 15.22 | 33.33 | 31.06 | 1.07 | 15.86 |
| | 1971 | 79 | 6.06 | 11.67 | 85.00 | 23.94 | 0.99 | 12.47 |
| | 965 | 66 | 4.67 | 12.06 | 38.27 | 30.73 | 1.10 | 11.74 |
| | 21127 | 93 | 3.57 | 9.00 | 40.35 | 27.27 | 0.55 | 11.90 |
| | 8047 | 46 | 4.57 | 9.67 | 15.94 | 19.83 | 0.88 | 10.01 |
| | 3118 | 102 | 5.57 | 10.00 | 32.00 | 18.91 | 1.15 | 9.70 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 18.58 | 1.02 |
| ALL PROPERTY TYPES: | 28.77 | 0.76 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF CATTARAUGUS

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 34 | 3.64 | 85.08 | 10.18 | 61.34 | 0.93 | 1.36 | 3.64 | 78.08 | 16.50 | 83.16 | 0.47 | 1.59 |

| | RESIDENTIAL: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| OLEAN | 5016 | 26 | 13.48 | 17.37 | 27.69 | 15.24 | 0.98 | 6941 | 51 | 10.70 | 16.67 | 44.68 | 16.50 | 0.66 | 20.54 |
| SALAMANCA | 2005 | 22 | 30.62 | 40.00 | 56.00 | 14.80 | 1.00 | 2529 | 34 | 10.00 | 40.00 | 85.42 | 26.55 | 1.01 | 44.19 |
| ALLEGANY | 1250 | 33 | 44.44 | 79.25 | 108.50 | 10.18 | 0.98 | 2103 | 67 | 25.00 | 78.08 | 159.38 | 19.60 | 0.82 | 81.55 |
| ASHFORD | 570 | 17 | 6.01 | 12.50 | 24.50 | 30.41 | 1.12 | 971 | 35 | 5.00 | 10.77 | 34.66 | 32.38 | 0.60 | 13.94 |
| CARROLLTON | 565 | 41 | 3.89 | 7.75 | 23.33 | 34.44 | 1.18 | 816 | 65 | 3.89 | 8.75 | 46.88 | 36.35 | 0.69 | 10.50 |
| COLD SPRING | 221 | 14 | 3.83 | 5.45 | 15.00 | 34.13 | 1.17 | 525 | 38 | 2.00 | 4.62 | 17.40 | 47.37 | 0.91 | 5.89 |
| CONEWANGO | 327 | 30 | 11.84 | 17.50 | 45.00 | 43.97 | 1.26 | 636 | 62 | 2.50 | 16.07 | 45.00 | 52.19 | 1.10 | 14.89 |
| DAYTON | 569 | 31 | 5.00 | 7.59 | 16.78 | 24.68 | 1.02 | 930 | 64 | 4.14 | 7.68 | 25.00 | 31.25 | 0.79 | 8.37 |
| EAST OTTO | 337 | 15 | 10.21 | 16.50 | 29.56 | 25.63 | 1.11 | 630 | 39 | 9.93 | 15.14 | 29.56 | 23.02 | 1.03 | 15.62 |
| ELLICOTTVILLE | 721 | 26 | 9.06 | 23.24 | 46.61 | 24.69 | 0 93 | 1269 | 64 | 5.56 | 20.88 | 60.00 | 40.92 | 0.78 | 24.31 |
| FARMERSVILLE | 309 | 30 | 5.38 | 8.70 | 18.52 | 31.56 | 1.03 | 573 | 61 | 3.33 | 7.85 | 20.55 | 32.89 | 0.95 | 8.72 |
| FRANKLINVILLE | 986 | 30 | 16.98 | 37.50 | 120.00 | 31.33 | 1.13 | 1568 | 59 | 12.84 | 37.50 | 120.00 | 29.40 | 1.14 | 33.94 |
| FREEDOM | 481 | 22 | 10.05 | 13.75 | 25.00 | 21.54 | 1.07 | 817 | 43 | 2.08 | 11.93 | 37.16 | 26.15 | 1.05 | 11.77 |
| GREAT VALLEY | 590 | 27 | 2.00 | 6.77 | 11.43 | 26.69 | 0.97 | 1023 | 50 | 2.00 | 6.97 | 16.67 | 41.71 | 1.22 | 6.27 |
| HINSDALE | 593 | 29 | 10.20 | 20.04 | 53.33 | 43.33 | 1.21 | 966 | 51 | 4.72 | 16.78 | 53.33 | 48.53 | 1.02 | 18.29 |
| HUMPHREY | 182 | 23 | 2.67 | 4.23 | 13.51 | 42.23 | 1.16 | 445 | 60 | 2.67 | 5.00 | 18.30 | 55.96 | 1.04 | 6.29 |
| ISCHUA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 474 | 43 | 4.71 | 9.12 | 31.58 | 42.65 | 1.13 | 9.60 |
| LEON | 192 | 13 | 6.59 | 11.43 | 31.58 | 61.34 | 1.36 | 896 | 64 | 5.24 | 17.97 | 94.75 | 34.34 | 0.89 | 19.88 |
| LITTLE VALLEY | 602 | 36 | 8.61 | 19.84 | 33.75 | 22.31 | 1.03 | 531 | 48 | 7.71 | 10.41 | 44.52 | 27.31 | 0.92 | 12.50 |
| LYNDON | 253 | 24 | 7.78 | 10.58 | 44.52 | 33.81 | 1.02 | 1376 | 42 | 5.28 | 11.61 | 24.84 | 20.29 | 0.89 | 11.45 |
| MACHIAS | 820 | 26 | 6.53 | 12.22 | 18.71 | 18.67 | 1.03 | 613 | 43 | 2.43 | 8.95 | 18.35 | 31.94 | 0.99 | 8.49 |
| MANSFIELD | 307 | 20 | 6.25 | 8.95 | 15.22 | 28.54 | 1.02 | 1808 | 55 | 2.12 | 5.36 | 43.45 | 83.16 | 1.59 | 5.60 |
| NAPOLI | 253 | 13 | 2.12 | 4.61 | 6.67 | 24.78 | 1.05 | 1085 | 56 | 1.05 | 9.77 | 25.40 | 37.59 | 0.68 | 10.07 |
| NEW ALBION | 714 | 27 | 5.56 | 10.07 | 20.37 | 24.53 | 1.02 | 1217 | 47 | 0.77 | 8.22 | 18.30 | 28.77 | 0.72 | 8.98 |
| OLEAN | 665 | 23 | 4.42 | 8.33 | 13.33 | 22.49 | 1.05 | 521 | 40 | 5.00 | 10.40 | 23.28 | 25.78 | 0.83 | 12.45 |
| OTTO | 280 | 18 | 8.61 | 11.50 | 19.26 | 17.01 | 1.03 | 751 | 58 | 8.48 | 16.92 | 31.58 | 22.68 | 1.01 | 16.14 |
| PERRYSBURG | 487 | 31 | 10.81 | 18.54 | 28.24 | 19.13 | 1.01 | 1051 | 56 | 5.81 | 32.22 | 79.58 | 26.64 | 0.82 | 34.63 |
| PERSIA | 752 | 26 | 13.83 | 33.38 | 42.83 | 18.13 | 0.97 | 1674 | 66 | 3.51 | 18.87 | 66.67 | 40.72 | 0.58 | 20.76 |
| PORTVILLE | 1174 | 31 | 7.50 | 18.99 | 42.86 | 33.81 | 1.01 | 1041 | 95 | 1.33 | 9.28 | 28.57 | 35.62 | 0.82 | 10.07 |
| RANDOLPH | 687 | 50 | 3.85 | 9.85 | 23.33 | 25.41 | 1.02 | 32 | 25 | 1.27 | 3.64 | 19.03 | 82.51 | 0.47 | 10.25 |
| RED HOUSE | 21 | 18 | 2.69 | 3.64 | 8.20 | 20.64 | 1.04 | 306 | 31 | 9.38 | 59.38 | 85.96 | 25.56 | 0.83 | 60.08 |
| SALAMANCA | 170 | 21 | 45.83 | 60.96 | 85.96 | 16.45 | 0.95 | 423 | 41 | 29.48 | 54.33 | 119.92 | 38.72 | 0.88 | 64.36 |
| SOUTH VALLEY | 188 | 16 | 50.94 | 85.08 | 97.76 | 13.25 | 1.01 | 1186 | 56 | 17.65 | 37.92 | 68.57 | 20.97 | 0.99 | 40.86 |
| YORKSHIRE | 775 | 26 | 28.06 | 39.51 | 65.24 | 19.67 | 1.04 | | | | | | | | |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 22.57 | 1.03 |
| ALL PROPERTY TYPES: | 31.62 | 0.88 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF CAYUGA

ASSESSING UNITS: 24

### RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 6.81 | 104.35 | 6.98 | 51.79 | 0.93 | 1.32 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| AUBURN | 7327 | 23 | 53.43 | 82.14 | 100.00 | 10.27 | 1.01 |
| AURELIUS | 746 | 20 | 8.00 | 11.02 | 13.89 | 13.40 | 0.98 |
| BRUTUS | 847 | 20 | 76.79 | 100.00 | 140.00 | 9.00 | 1.01 |
| CATO | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CONQUEST | 383 | 24 | 4.74 | 11.68 | 28.00 | 31.53 | 1.17 |
| FLEMING | 677 | 17 | 78.42 | 100.00 | 159.26 | 12.81 | 1.01 |
| GENOA | 550 | 15 | 76.67 | 95.45 | 109.80 | 6.98 | 1.02 |
| IRA | 308 | 23 | 9.92 | 12.38 | 24.10 | 28.09 | 1.11 |
| LEDYARD | 555 | 20 | 79.59 | 98.31 | 113.33 | 7.85 | 1.01 |
| LOCKE | 306 | 16 | 11.11 | 17.20 | 35.09 | 27.78 | 1.10 |
| MENTZ | 595 | 21 | 8.00 | 14.40 | 20.00 | 20.01 | 1.04 |
| MONTEZUMA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| MORAVIA | 763 | 34 | 4.62 | 14.75 | 30.30 | 23.90 | 1.07 |
| NILES | 506 | 23 | 8.20 | 10.67 | 28.00 | 31.00 | 1.04 |
| OWASCO | 1215 | 20 | 71.30 | 93.28 | 152.00 | 15.83 | 1.03 |
| SCIPIO | 345 | 13 | 70.00 | 96.55 | 113.33 | 8.45 | 1.02 |
| SEMPRONIUS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| SENNETT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| SPRINGPORT | 687 | 25 | 76.83 | 100.00 | 120.00 | 9.97 | 1.00 |
| STERLING | 1264 | 35 | 3.66 | 6.81 | 11.67 | 24.01 | 1.09 |
| SUMMERHILL | 236 | 16 | 6.50 | 12.12 | 31.25 | 38.47 | 1.28 |
| THROOP | 410 | 26 | 6.36 | 17.79 | 30.59 | 21.64 | 1.05 |
| VENICE | 289 | 9 | 51.11 | 104.35 | 146.21 | 14.42 | 0.93 |
| VICTORY | 333 | 23 | 3.85 | 9.63 | 24.00 | 51.79 | 1.32 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 6.81 | 101.07 | 8.61 | 51.40 | 0.77 | 1.27 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| AUBURN | 8882 | 45 | 53.43 | 82.14 | 294.55 | 12.94 | 0.99 | 82.41 |
| AURELIUS | 1133 | 50 | 4.26 | 10.00 | 89.71 | 22.61 | 0.77 | 10.92 |
| BRUTUS | 1244 | 56 | 40.00 | 100.00 | 260.71 | 16.91 | 1.01 | 104.93 |
| CATO | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| CONQUEST | 752 | 67 | 1.13 | 10.00 | 57.14 | 47.35 | 1.27 | 9.20 |
| FLEMING | 965 | 32 | 55.56 | 100.00 | 566.67 | 16.74 | 1.04 | 101.92 |
| GENOA | 988 | 40 | 69.62 | 100.00 | 146.52 | 8.61 | 1.00 | 98.72 |
| IRA | 682 | 54 | 5.36 | 10.71 | 40.00 | 36.52 | 1.13 | 10.69 |
| LEDYARD | 908 | 44 | 16.67 | 96.15 | 121.02 | 11.94 | 0.97 | 93.96 |
| LOCKE | 541 | 35 | 5.57 | 17.20 | 35.09 | 27.85 | 1.05 | 16.71 |
| MENTZ | 923 | 48 | 2.50 | 14.14 | 50.00 | 37.25 | 1.08 | 13.02 |
| MONTEZUMA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| MORAVIA | 1075 | 67 | 3.70 | 14.00 | 42.27 | 34.45 | 1.08 | 13.81 |
| NILES | 866 | 44 | 2.54 | 9.35 | 28.00 | 38.20 | 1.03 | 10.14 |
| OWASCO | 1660 | 34 | 13.33 | 89.49 | 152.00 | 24.36 | 1.04 | 85.62 |
| SCIPIO | 676 | 42 | 61.54 | 96.12 | 113.33 | 10.02 | 1.00 | 91.91 |
| SEMPRONIUS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| SENNETT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| SPRINGPORT | 1007 | 54 | 62.50 | 100.00 | 120.00 | 9.81 | 1.05 | 95.66 |
| STERLING | 1838 | 60 | 3.03 | 6.81 | 20.00 | 31.88 | 1.04 | 6.48 |
| SUMMERHILL | 476 | 47 | 1.46 | 9.09 | 31.25 | 51.40 | 1.26 | 8.27 |
| THROOP | 704 | 47 | 4.49 | 14.55 | 30.59 | 31.29 | 0.98 | 15.68 |
| VENICE | 617 | 31 | 23.81 | 101.07 | 146.21 | 20.83 | 0.92 | 98.40 |
| VICTORY | 614 | 43 | 3.85 | 9.64 | 24.00 | 40.77 | 1.20 | 9.13 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 15.46 | 1.03 |
| ALL PROPERTY TYPES: | 21.74 | 1.02 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CHAUTAUQUA

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 29 | 34.79 | 60.40 | 8.70 | 29.50 | 0.96 | 1.11 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 33.41 | 57.00 | 16.11 | 59.19 | 0.55 | 1.36 |

| | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DUNKIRK | 4523 | 17 | 30.03 | 49.28 | 75.18 | 23.37 | 1.11 | 6205 | 31 | 12.50 | 49.28 | 186.52 | 31.93 | 0.95 | 54.68 |
| JAMESTOWN | 9590 | 28 | 22.82 | 38.18 | 63.04 | 21.75 | 0.98 | 14586 | 51 | 12.00 | 37.41 | 196.38 | 36.40 | 0.57 | 48.16 |
| ARKWRIGHT | 188 | 9 | 27.41 | 51.10 | 86.22 | 21.50 | 0.98 | 928 | 37 | 6.19 | 38.16 | 86.22 | 42.65 | 0.79 | 39.16 |
| BUSTI | 2785 | 39 | 30.97 | 51.65 | 79.24 | 19.28 | 1.05 | 5519 | 69 | 6.86 | 57.00 | 84.00 | 19.76 | 1.25 | 48.50 |
| CARROLL | 901 | 25 | 25.23 | 53.09 | 77.33 | 13.35 | 0.99 | 1552 | 44 | 25.23 | 53.02 | 91.70 | 19.39 | 1.01 | 52.75 |
| CHARLOTTE | 319 | 25 | 28.97 | 48.23 | 93.76 | 20.47 | 1.01 | 756 | 63 | 11.63 | 41.90 | 116.67 | 31.83 | 0.91 | 47.66 |
| CHAUTAUQUA | 2423 | 72 | 27.08 | 43.98 | 68.38 | 19.03 | 1.05 | 4696 | 107 | 6.11 | 40.57 | 145.96 | 29.30 | 1.06 | 41.24 |
| CHERRY CREEK | 331 | 27 | 29.80 | 45.83 | 77.33 | 20.08 | 1.06 | 715 | 71 | 10.00 | 41.94 | 87.24 | 26.90 | 0.94 | 45.46 |
| CLYMER | 306 | 27 | 23.21 | 42.11 | 72.50 | 26.20 | 0.99 | 743 | 63 | 14.00 | 35.83 | 95.45 | 32.65 | 0.89 | 41.31 |
| DUNKIRK | 384 | 18 | 25.86 | 49.56 | 74.04 | 16.12 | 1.03 | 820 | 39 | 24.50 | 49.56 | 127.61 | 26.83 | 0.88 | 55.91 |
| ELLERY | 1644 | 62 | 12.53 | 43.09 | 69.55 | 20.56 | 1.02 | 2952 | 90 | 12.53 | 48.00 | 85.61 | 17.46 | 1.04 | 43.28 |
| ELLICOTT | 3188 | 49 | 14.68 | 36.16 | 53.18 | 16.46 | 0.99 | 6634 | 109 | 8.00 | 34.98 | 165.35 | 38.73 | 0.55 | 42.55 |
| ELLINGTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| FRENCH CREEK | 235 | 10 | 29.91 | 52.50 | 71.67 | 15.77 | 0.97 | 624 | 32 | 18.18 | 50.00 | 86.55 | 24.49 | 0.95 | 46.75 |
| GERRY | 394 | 35 | 35.68 | 58.00 | 90.29 | 23.51 | 0.99 | 953 | 76 | 22.00 | 50.49 | 104.94 | 28.87 | 0.93 | 56.33 |
| HANOVER | 2423 | 42 | 30.07 | 47.72 | 85.44 | 19.71 | 1.06 | 4224 | 90 | 19.91 | 47.72 | 135.77 | 23.62 | 1.01 | 49.99 |
| HARMONY | 552 | 33 | 27.72 | 40.49 | 69.63 | 24.14 | 1.02 | 1017 | 68 | 15.63 | 36.45 | 88.35 | 26.66 | 0.94 | 39.73 |
| KIANTONE | 360 | 20 | 38.38 | 48.29 | 78.09 | 13.81 | 0.96 | 821 | 41 | 30.18 | 55.74 | 250.00 | 44.00 | 1.36 | 51.26 |
| MINA | 488 | 30 | 23.26 | 45.20 | 67.07 | 22.86 | 1.04 | 1558 | 50 | 19.26 | 45.00 | 171.51 | 24.01 | 0.91 | 40.93 |
| NORTH HARMONY | 979 | 16 | 27.16 | 46.13 | 59.34 | 15.81 | 1.04 | 1810 | 34 | 15.85 | 40.98 | 92.46 | 28.17 | 0.88 | 42.31 |
| POLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| POMFRET | 3121 | 38 | 41.00 | 50.82 | 72.22 | 15.27 | 1.00 | 5053 | 70 | 16.36 | 51.32 | 197.91 | 22.26 | 0.88 | 58.51 |
| PORTLAND | 1164 | 25 | 21.56 | 39.78 | 67.37 | 26.49 | 1.00 | 2666 | 66 | 6.67 | 41.47 | 223.73 | 28.62 | 1.01 | 47.03 |
| RIPLEY | 734 | 19 | 25.21 | 42.32 | 88.05 | 29.50 | 1.01 | 1840 | 49 | 6.32 | 41.67 | 192.89 | 59.19 | 0.91 | 46.83 |
| SHERIDAN | 575 | 13 | 40.00 | 55.79 | 79.00 | 18.99 | 0.99 | 1693 | 39 | 21.43 | 50.00 | 161.56 | 35.07 | 0.75 | 61.91 |
| SHERMAN | 374 | 26 | 23.57 | 34.79 | 66.21 | 21.73 | 0.97 | 785 | 58 | 13.29 | 33.41 | 149.39 | 35.72 | 0.86 | 37.39 |
| STOCKTON | 623 | 27 | 32.26 | 54.59 | 85.33 | 22.03 | 1.05 | 1665 | 65 | 22.08 | 50.40 | 158.72 | 30.98 | 1.05 | 50.60 |
| VILLENOVA | 258 | 12 | 42.31 | 60.40 | 72.80 | 8.70 | 1.02 | 676 | 50 | 9.03 | 56.96 | 87.76 | 16.11 | 1.01 | 54.57 |
| WESTFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 20.19 | 1.02 |
| ALL PROPERTY TYPES: | 30.56 | 0.87 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF CHEMUNG

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 12 | 4.84 | 93.79 | 8.16 | 39.97 | 0.98 | 1.19 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ELMIRA | 8101 | 33 | 9.60 | 17.45 | 25.23 | 14.15 | 1.00 |
| ASHLAND | 355 | 31 | 3.15 | 5.07 | 12.27 | 31.10 | 1.09 |
| BALDWIN | 254 | 30 | 2.86 | 9.26 | 13.68 | 20.52 | 1.07 |
| BIG FLATS | 2251 | 31 | 7.20 | 8.58 | 14.05 | 9.16 | 1.00 |
| CATLIN | 635 | 27 | 78.95 | 93.79 | 129.00 | 11.31 | 1.03 |
| CHEMUNG | 638 | 21 | 24.21 | 35.00 | 80.00 | 24.23 | 1.15 |
| ELMIRA | 2699 | 33 | 74.36 | 90.91 | 142.00 | 8.16 | 1.02 |
| ERIN | 481 | 31 | 5.50 | 20.00 | 41.28 | 30.18 | 0.99 |
| HORSEHEADS | 5673 | 32 | 7.13 | 11.52 | 17.00 | 18.05 | 0.99 |
| SOUTHPORT | 3720 | 34 | 4.00 | 10.43 | 20.40 | 28.38 | 0.98 |
| VAN ETTEN | 492 | 53 | 1.20 | 4.84 | 12.31 | 39.97 | 1.19 |
| VETERAN | 966 | 47 | 7.46 | 16.50 | 73.02 | 35.91 | 1.13 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.85 | 91.95 | 11.28 | 57.13 | 0.70 | 1.21 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 10195 | 56 | 9.60 | 18.00 | 52.43 | 22.82 | 0.70 | 20.21 |
| | 608 | 64 | 1.67 | 5.56 | 25.96 | 39.94 | 1.19 | 5.37 |
| | 409 | 47 | 2.46 | 7.53 | 13.68 | 35.82 | 1.11 | 6.33 |
| | 3035 | 50 | 2.53 | 8.70 | 26.75 | 19.96 | 0.89 | 8.89 |
| | 987 | 50 | 62.11 | 91.95 | 129.00 | 12.56 | 1.07 | 90.78 |
| | 1022 | 40 | 10.81 | 32.00 | 80.00 | 29.39 | 1.21 | 28.13 |
| | 3471 | 59 | 38.01 | 90.91 | 142.00 | 11.28 | 1.08 | 88.26 |
| | 868 | 51 | 4.31 | 14.00 | 58.75 | 57.13 | 0.84 | 17.73 |
| | 6938 | 71 | 1.54 | 11.15 | 44.20 | 25.20 | 0.70 | 13.20 |
| | 5481 | 55 | 3.89 | 11.80 | 25.00 | 42.17 | 1.10 | 11.35 |
| | 852 | 85 | 1.19 | 3.85 | 15.83 | 50.35 | 1.00 | 4.19 |
| | 1400 | 75 | 3.00 | 15.99 | 73.02 | 43.39 | 1.09 | 14.61 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 18.01 | 1.01 |
| ALL PROPERTY TYPES: | 27.59 | 0.88 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CHENANGO

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 22 | 75.00 | 101.63 | 6.37 | 19.13 | 0.98 | 1.08 | 74.00 | 100.00 | 10.25 | 25.41 | 0.94 | 1.10 |

| NORWICH | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ACTON | 747 | 33 | 41.67 | 75.00 | 117.19 | 19.13 | 0.98 | 1265 | 66 | 41.67 | 74.67 | 117.19 | 20.00 | 1.00 | 74.05 |
| BAINBRIDGE | 917 | 35 | 70.77 | 95.53 | 160.26 | 12.89 | 1.05 | 1344 | 69 | 22.73 | 95.53 | 300.00 | 25.41 | 1.04 | 94.45 |
| COLUMBUS | 166 | 9 | 82.50 | 93.55 | 110.45 | 6.37 | 1.00 | 437 | 31 | 50.00 | 95.16 | 127.66 | 12.96 | 0.99 | 93.67 |
| COVENTRY | 357 | 20 | 56.10 | 82.00 | 116.67 | 17.16 | 1.08 | 641 | 43 | 16.67 | 76.92 | 116.67 | 23.21 | 1.08 | 72.55 |
| GERMAN | 77 | 15 | 53.10 | 81.67 | 108.53 | 14.05 | 0.98 | 192 | 37 | 50.40 | 74.00 | 125.00 | 17.55 | 1.00 | 77.81 |
| GREENE | 1531 | 37 | 49.43 | 79.09 | 116.67 | 16.68 | 1.03 | 2202 | 68 | 45.61 | 79.09 | 122.22 | 16.85 | 0.96 | 77.04 |
| GUILFORD | 776 | 23 | 67.04 | 90.00 | 116.67 | 11.00 | 1.03 | 1352 | 42 | 57.38 | 85.11 | 128.57 | 12.60 | 1.06 | 85.39 |
| LINCKLAEN | 97 | 12 | 62.83 | 94.42 | 108.27 | 9.40 | 1.00 | 221 | 36 | 62.83 | 94.42 | 133.33 | 15.32 | 1.00 | 98.19 |
| MCDONOUGH | 341 | 17 | 80.21 | 90.00 | 163.37 | 12.78 | 0.99 | 580 | 37 | 28.57 | 90.00 | 163.37 | 12.83 | 1.01 | 93.61 |
| NEW BERLIN | 801 | 37 | 66.67 | 88.89 | 160.00 | 10.96 | 0.99 | 1355 | 71 | 53.59 | 86.96 | 330.23 | 14.04 | 1.01 | 88.49 |
| NORTH NORWICH | 422 | 28 | 78.25 | 95.24 | 124.32 | 10.73 | 1.03 | 709 | 48 | 56.19 | 100.00 | 142.71 | 10.25 | 1.10 | 94.65 |
| NORWICH | 948 | 17 | 64.52 | 88.00 | 100.00 | 11.30 | 1.00 | 1469 | 36 | 49.18 | 80.00 | 100.00 | 13.45 | 1.01 | 80.48 |
| OTSELIC | 290 | 16 | 66.67 | 98.00 | 146.67 | 14.13 | 1.01 | 533 | 33 | 66.67 | 98.10 | 184.93 | 14.45 | 1.00 | 98.93 |
| OXFORD | 1182 | 28 | 67.14 | 94.34 | 150.00 | 11.60 | 1.06 | 1957 | 59 | 53.00 | 94.74 | 545.45 | 12.13 | 1.07 | 91.45 |
| PHARSALIA | 159 | 13 | 64.35 | 86.21 | 103.90 | 14.06 | 1.03 | 320 | 29 | 51.58 | 86.21 | 104.93 | 12.68 | 1.08 | 81.33 |
| PITCHER | 185 | 15 | 67.53 | 101.63 | 109.09 | 14.76 | 1.02 | 324 | 34 | 39.50 | 96.98 | 109.09 | 12.27 | 1.09 | 86.38 |
| PLYMOUTH | 448 | 19 | 55.41 | 99.20 | 123.23 | 11.07 | 1.04 | 834 | 35 | 20.00 | 93.88 | 260.00 | 20.55 | 0.94 | 92.50 |
| PRESTON | 263 | 13 | 81.82 | 96.77 | 122.22 | 8.83 | 0.99 | 437 | 29 | 46.20 | 96.77 | 137.93 | 14.96 | 0.99 | 97.21 |
| SHERBURNE | 943 | 47 | 69.67 | 95.63 | 124.12 | 8.02 | 1.01 | 1456 | 90 | 36.19 | 95.33 | 250.00 | 11.84 | 1.09 | 88.21 |
| SMITHVILLE | 379 | 23 | 67.37 | 88.89 | 104.44 | 6.52 | 1.01 | 654 | 45 | 55.49 | 90.91 | 130.89 | 10.54 | 1.05 | 87.59 |
| SMYRNA | 293 | 32 | 65.68 | 92.04 | 122.05 | 10.73 | 1.01 | 577 | 65 | 47.83 | 89.74 | 227.27 | 17.07 | 0.95 | 92.96 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 12.45 | 1.02 |
| ALL PROPERTY TYPES: | 15.46 | 1.03 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF CLINTON

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 15 | 78.13 | 108.00 | 11.49 | 30.17 | 0.97 | 1.10 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| PLATTSBURGH | 2856 | 25 | 57.14 | 90.73 | 117.54 | 11.49 | 1.00 |
| ALTONA | 487 | 29 | 47.06 | 86.67 | 187.27 | 25.41 | 0.99 |
| AUSABLE | 738 | 38 | 45.45 | 93.92 | 127.27 | 11.64 | 1.03 |
| BEEKMANTOWN | 1048 | 42 | 61.76 | 86.33 | 290.82 | 18.62 | 1.04 |
| BLACK BROOK | 589 | 32 | 26.94 | 87.15 | 118.13 | 15.08 | 1.04 |
| CHAMPLAIN | 1555 | 53 | 43.59 | 85.00 | 130.84 | 19.47 | 0.97 |
| CHAZY | 990 | 30 | 35.35 | 87.82 | 125.00 | 17.02 | 0.99 |
| CLINTON | 210 | 30 | 24.03 | 78.13 | 198.77 | 30.17 | 1.04 |
| DANNEMORA | 940 | 51 | 50.77 | 97.92 | 172.78 | 22.79 | 1.00 |
| ELLENBURG | 647 | 28 | 46.92 | 83.82 | 154.63 | 22.60 | 1.06 |
| MOOERS | 726 | 41 | 45.22 | 108.00 | 206.00 | 29.19 | 1.10 |
| PERU | 1324 | 25 | 66.00 | 84.88 | 137.50 | 14.74 | 1.04 |
| PLATTSBURGH | 2668 | 23 | 42.86 | 90.63 | 147.10 | 16.21 | 1.02 |
| SARANAC | 961 | 58 | 58.06 | 93.45 | 285.71 | 17.95 | 1.09 |
| SCHUYLER FALLS | 914 | 32 | 57.14 | 82.94 | 107.41 | 14.83 | 1.00 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 75.67 | 100.00 | 13.11 | 41.02 | 0.83 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 3896 | 45 | 51.63 | 88.54 | 117.54 | 13.11 | 0.99 | 86.10 |
| | 1043 | 63 | 45.61 | 86.92 | 236.36 | 38.41 | 1.15 | 90.63 |
| | 1152 | 61 | 9.41 | 90.63 | 282.61 | 17.27 | 1.02 | 85.28 |
| | 1652 | 65 | 38.75 | 82.67 | 290.82 | 20.27 | 0.99 | 84.08 |
| | 950 | 60 | 20.00 | 86.98 | 358.20 | 26.49 | 1.10 | 79.54 |
| | 2252 | 93 | 32.00 | 80.30 | 354.22 | 25.49 | 0.83 | 95.73 |
| | 1523 | 63 | 30.00 | 85.64 | 181.67 | 26.26 | 1.00 | 87.74 |
| | 457 | 74 | 24.03 | 94.83 | 206.67 | 28.69 | 1.17 | 80.00 |
| | 1312 | 81 | 17.04 | 100.00 | 860.00 | 41.02 | 1.20 | 94.03 |
| | 1172 | 55 | 41.50 | 78.26 | 154.63 | 21.72 | 1.06 | 73.73 |
| | 1322 | 83 | 45.22 | 100.00 | 260.00 | 23.00 | 1.11 | 100.16 |
| | 1976 | 41 | 50.00 | 84.88 | 298.85 | 17.65 | 1.06 | 86.98 |
| | 3584 | 39 | 42.86 | 87.96 | 200.00 | 23.83 | 0.96 | 87.79 |
| | 1535 | 85 | 45.45 | 86.67 | 285.71 | 19.93 | 1.04 | 86.44 |
| | 1425 | 48 | 12.50 | 75.67 | 186.84 | 23.84 | 0.95 | 76.83 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 17.20 | 1.02 |
| ALL PROPERTY TYPES: | 22.76 | 1.01 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY.

## COUNTY OF COLUMBIA

ASSESSING UNITS: 19

### RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.44 | 99.70 | 12.32 | 57.86 | 0.98 | 1.29 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| HUDSON | 1527 | 35 | 5.52 | 19.25 | 116.67 | 57.86 | 1.29 |
| ANCRAM | 526 | 19 | 55.15 | 85.82 | 118.94 | 17.70 | 1.00 |
| AUSTERLITZ | 516 | 24 | 2.12 | 3.96 | 9.33 | 24.03 | 1.13 |
| CANAAN | 650 | 44 | 8.50 | 25.14 | 41.67 | 32.09 | 1.13 |
| CHATHAM | 1266 | 39 | 42.81 | 74.44 | 119.05 | 18.53 | 1.00 |
| CLAVERACK | 1656 | 55 | 3.07 | 6.93 | 20.42 | 33.14 | 1.12 |
| CLERMONT | 370 | 23 | 2.78 | 13.25 | 21.52 | 19.03 | 1.00 |
| COPAKE | 1458 | 30 | 10.79 | 16.16 | 31.84 | 16.68 | 1.02 |
| GALLATIN | 634 | 54 | 24.74 | 36.25 | 93.60 | 20.25 | 0.98 |
| GERMANTOWN | 645 | 30 | 7.78 | 12.92 | 22.03 | 24.71 | 1.01 |
| GHENT | 1154 | 47 | 1.52 | 6.00 | 20.00 | 44.41 | 1.20 |
| GREENPORT | 1087 | 20 | 15.00 | 23.18 | 32.00 | 14.54 | 1.00 |
| HILLSDALE | 702 | 41 | 50.08 | 82.32 | 152.99 | 16.80 | 1.01 |
| KINDERHOOK | 2106 | 41 | 52.11 | 75.35 | 288.89 | 19.98 | 1.04 |
| LIVINGSTON | 819 | 30 | 4.15 | 11.11 | 18.00 | 20.31 | 1.08 |
| NEW LEBANON | 654 | 27 | 42.78 | 72.09 | 111.67 | 23.86 | 1.05 |
| STOCKPORT | 714 | 34 | 1.92 | 3.44 | 6.50 | 27.75 | 1.08 |
| STUYVESANT | 568 | 30 | 41.28 | 99.70 | 130.00 | 12.32 | 1.01 |
| TAGHKANIC | 494 | 48 | 4.13 | 10.00 | 25.20 | 41.66 | 1.11 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.60 | 101.00 | 16.00 | 67.80 | 0.59 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| HUDSON | 2113 | 58 | 5.52 | 19.80 | 116.67 | 53.89 | 1.07 | 21.64 |
| ANCRAM | 871 | 40 | 48.51 | 84.89 | 148.74 | 16.00 | 0.97 | 85.18 |
| AUSTERLITZ | 948 | 39 | 0.33 | 3.60 | 9.33 | 41.60 | 0.92 | 3.44 |
| CANAAN | 1042 | 66 | 3.20 | 20.71 | 41.67 | 42.37 | 1.09 | 20.47 |
| CHATHAM | 1836 | 69 | 25.00 | 69.91 | 156.88 | 26.69 | 0.86 | 73.05 |
| CLAVERACK | 2377 | 86 | 1.17 | 6.83 | 50.00 | 51.61 | 0.89 | 6.64 |
| CLERMONT | 564 | 44 | 2.78 | 13.02 | 38.49 | 25.50 | 0.97 | 12.18 |
| COPAKE | 2317 | 49 | 4.64 | 16.40 | 40.00 | 30.60 | 1.20 | 15.99 |
| GALLATIN | 1087 | 73 | 12.50 | 36.25 | 127.81 | 30.15 | 0.89 | 40.24 |
| GERMANTOWN | 927 | 54 | 5.45 | 13.10 | 66.71 | 42.51 | 1.00 | 14.56 |
| GHENT | 1670 | 78 | 0.69 | 5.26 | 20.22 | 51.88 | 1.13 | 5.32 |
| GREENPORT | 1482 | 50 | 8.62 | 23.50 | 155.50 | 22.81 | 0.72 | 26.65 |
| HILLSDALE | 1156 | 76 | 16.28 | 80.00 | 429.68 | 20.29 | 0.99 | 81.63 |
| KINDERHOOK | 2905 | 85 | 20.00 | 73.03 | 300.00 | 21.96 | 1.02 | 78.01 |
| LIVINGSTON | 1431 | 54 | 3.80 | 10.83 | 25.17 | 36.14 | 1.16 | 9.90 |
| NEW LEBANON | 1085 | 51 | 16.36 | 78.33 | 150.00 | 24.72 | 1.17 | 70.81 |
| STOCKPORT | 995 | 54 | 1.47 | 3.86 | 44.88 | 56.20 | 0.59 | 3.90 |
| STUYVESANT | 813 | 65 | 41.28 | 101.00 | 320.65 | 27.57 | 1.16 | 99.95 |
| TAGHKANIC | 944 | 66 | 1.18 | 6.57 | 25.20 | 67.80 | 0.96 | 8.63 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 26.78 | 1.08 |
| ALL PROPERTY TYPES: | 36.48 | 0.99 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF CORTLAND

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 16 | 63.75 | 102.86 | 8.97 | 31.43 | 0.91 | 1.10 |

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| CORTLAND | 3833 | 16 | 62.86 | 88.11 | 100.00 | 8.97 | 1.01 |
| CINCINNATUS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CORTLANDVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CUYLER | 181 | 11 | 75.80 | 100.00 | 155.56 | 19.62 | 1.10 |
| FREETOWN | 111 | 9 | 43.92 | 85.00 | 152.33 | 31.43 | 0.98 |
| HARFORD | 196 | 20 | 34.78 | 85.71 | 100.00 | 12.87 | 1.02 |
| HOMER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| LAPEER | 132 | 12 | 79.77 | 84.62 | 102.36 | 9.43 | 1.02 |
| MARATHON | 433 | 27 | 34.01 | 83.13 | 109.23 | 19.79 | 1.02 |
| PREBLE | 416 | 20 | 35.71 | 63.75 | 117.12 | 29.55 | 0.91 |
| SCOTT | 281 | 15 | 72.11 | 102.86 | 123.33 | 13.13 | 1.05 |
| SOLON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| TAYLOR | 121 | 11 | 70.83 | 83.64 | 131.67 | 12.54 | 0.99 |
| TRUXTON | 265 | 13 | 68.75 | 81.25 | 112.50 | 12.70 | 1.03 |
| VIRGIL | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WILLET | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |

| ASSESSING UNITS | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| | 63.75 | 92.92 | 8.26 | 30.00 | 0.88 | 1.24 |

| ASSESSING UNITS | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| CORTLAND | 4989 | 37 | 25.00 | 87.19 | 104.29 | 13.26 | 1.03 | 79.71 |
| CINCINNATUS | 422 | 35 | 50.00 | 83.33 | 300.00 | 26.40 | 1.07 | 87.68 |
| CORTLANDVILLE | 315 | 38 | 26.56 | 80.95 | 152.33 | 24.54 | 0.98 | 79.99 |
| CUYLER | 386 | 44 | 34.78 | 87.65 | 409.09 | 15.28 | 1.07 | 82.14 |
| FREETOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| HARFORD | 277 | 37 | 48.34 | 92.92 | 123.11 | 8.26 | 1.04 | 88.45 |
| HOMER | 754 | 62 | 7.79 | 75.40 | 142.90 | 26.02 | 0.95 | 75.23 |
| LAPEER | 636 | 43 | 35.71 | 63.75 | 186.44 | 29.15 | 0.88 | 73.97 |
| MARATHON | 510 | 33 | 34.12 | 84.34 | 123.33 | 28.96 | 0.95 | 84.02 |
| PREBLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| SCOTT | 245 | 32 | 29.28 | 87.36 | 167.50 | 16.65 | 0.96 | 89.84 |
| SOLON | 487 | 33 | 50.16 | 86.67 | 290.00 | 30.00 | 1.24 | 85.09 |
| TAYLOR | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| TRUXTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| VIRGIL | | | | | | | | |
| WILLET | | | | | | | | |

| | COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 12.50 | 1.01 |
| ALL PROPERTY TYPES: | 18.27 | 1.02 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF DELAWARE

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 19 | 6.00 | 88.49 | 9.69 | 38.60 | 0.91 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ANDES | 821 | 44 | 49.09 | 66.35 | 104.35 | 14.86 | 1.01 |
| BOVINA | 258 | 12 | 33.33 | 88.49 | 115.06 | 25.05 | 0.95 |
| COLCHESTER | 1145 | 21 | 2.68 | 6.15 | 11.08 | 28.44 | 1.04 |
| DAVENPORT | 643 | 32 | 2.70 | 8.38 | 18.29 | 29.66 | 0.99 |
| DELHI | 1001 | 26 | 47.33 | 82.67 | 104.50 | 16.07 | 0.99 |
| DEPOSIT | 637 | 28 | 5.64 | 12.31 | 22.83 | 23.01 | 0.99 |
| FRANKLIN | 751 | 31 | 31.43 | 56.25 | 85.95 | 17.03 | 0.96 |
| HAMDEN | 427 | 25 | 22.22 | 46.00 | 96.97 | 26.11 | 0.91 |
| HANCOCK | 1520 | 53 | 18.87 | 54.55 | 106.67 | 27.03 | 1.06 |
| HARPERSFIELD | 541 | 27 | 41.67 | 65.22 | 98.04 | 22.37 | 0.99 |
| KORTRIGHT | 417 | 25 | 19.61 | 38.17 | 63.80 | 28.92 | 1.08 |
| MASONVILLE | 358 | 20 | 5.21 | 7.91 | 10.48 | 17.84 | 1.04 |
| MEREDITH | 398 | 12 | 64.29 | 75.57 | 102.01 | 9.69 | 0.98 |
| MIDDLETOWN | 1808 | 55 | 4.00 | 9.42 | 40.00 | 38.60 | 1.20 |
| ROXBURY | 1099 | 31 | 45.20 | 76.68 | 109.09 | 17.46 | 1.05 |
| SIDNEY | 1950 | 30 | 19.56 | 39.36 | 62.22 | 18.79 | 1.04 |
| STAMFORD | 583 | 30 | 30.46 | 78.95 | 109.38 | 23.87 | 0.99 |
| TOMPKINS | 413 | 15 | 4.90 | 6.00 | 12.92 | 29.28 | 1.09 |
| WALTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 5.68 | 84.83 | 20.71 | 68.66 | 0.39 | 1.46 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 1530 | 80 | 30.00 | 64.29 | 300.00 | 24.60 | 0.57 | 73.32 |
| 566 | 34 | 2.52 | 54.29 | 144.52 | 49.71 | 0.87 | 77.07 |
| 1825 | 33 | 2.68 | 5.68 | 14.86 | 31.51 | 0.39 | 12.12 |
| 1078 | 53 | 2.70 | 8.39 | 50.00 | 68.66 | 1.46 | 8.06 |
| 1532 | 60 | 30.00 | 84.83 | 187.14 | 20.78 | 1.30 | 75.78 |
| 1027 | 62 | 2.22 | 11.36 | 101.94 | 37.71 | 1.10 | 11.46 |
| 1335 | 70 | 31.43 | 55.83 | 183.33 | 20.71 | 1.06 | 56.90 |
| 789 | 50 | 21.43 | 46.00 | 96.97 | 25.99 | 1.07 | 48.05 |
| 2412 | 104 | 12.30 | 58.75 | 148.08 | 26.51 | 1.15 | 52.69 |
| 991 | 58 | 24.00 | 65.79 | 180.00 | 31.32 | 1.20 | 61.98 |
| 811 | 61 | 10.00 | 36.05 | 150.94 | 39.08 | 1.11 | 34.66 |
| 644 | 46 | 3.92 | 6.56 | 20.00 | 22.84 | 1.15 | 6.24 |
| 789 | 31 | 36.36 | 76.84 | 145.33 | 23.42 | 0.95 | 84.36 |
| 2901 | 97 | 3.31 | 8.54 | 50.00 | 50.15 | 1.02 | 9.74 |
| 1774 | 57 | 20.00 | 76.67 | 119.44 | 22.30 | 1.04 | 74.43 |
| 2639 | 56 | 16.67 | 38.16 | 78.16 | 21.64 | 0.88 | 39.53 |
| 1049 | 78 | 18.99 | 67.50 | 150.00 | 32.25 | 1.06 | 73.15 |
| 774 | 43 | 2.20 | 5.71 | 27.36 | 35.52 | 0.52 | 9.15 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 23.84 | 1.04 |
| ALL PROPERTY TYPES: | 31.85 | 0.98 |

## 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

### COUNTY OF DUTCHESS

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 22 | 15.42 | 58.00 | 7.87 | 31.39 | 0.97 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BEACON | 2735 | 20 | 36.95 | 47.36 | 104.50 | 23.07 | 1.03 |
| POUGHKEEPSIE | 5359 | 27 | 37.99 | 58.00 | 85.13 | 16.40 | 1.02 |
| AMENIA | 877 | 23 | 37.86 | 51.79 | 184.29 | 31.39 | 1.20 |
| BEEKMAN | 1467 | 41 | 23.08 | 48.80 | 58.32 | 11.60 | 0.98 |
| CLINTON | 1066 | 37 | 20.00 | 56.18 | 88.25 | 16.33 | 1.03 |
| DOVER | 1395 | 49 | 16.30 | 46.75 | 84.55 | 23.38 | 1.05 |
| EAST FISHKILL | 5048 | 33 | 28.40 | 47.83 | 80.70 | 14.60 | 0.97 |
| FISHKILL | 2832 | 18 | 38.78 | 49.69 | 62.96 | 12.56 | 1.01 |
| HYDE PARK | 4574 | 26 | 35.92 | 54.14 | 150.00 | 23.65 | 1.10 |
| LA GRANGE | 3417 | 18 | 37.76 | 55.81 | 69.74 | 15.36 | 1.00 |
| MILAN | 708 | 29 | 34.07 | 45.98 | 57.92 | 7.87 | 1.00 |
| NORTHEAST | 803 | 27 | 23.33 | 51.61 | 70.91 | 13.96 | 0.98 |
| PAWLING | 1709 | 45 | 26.86 | 48.57 | 67.95 | 15.51 | 1.00 |
| PINE PLAINS | 672 | 32 | 33.53 | 48.06 | 83.75 | 13.33 | 1.00 |
| PLEASANT VALLEY | 1815 | 20 | 31.07 | 56.46 | 84.32 | 13.54 | 0.98 |
| POUGHKEEPSIE | 8817 | 40 | 33.33 | 54.59 | 68.37 | 8.90 | 0.99 |
| RED HOOK | 2100 | 62 | 31.01 | 50.54 | 75.52 | 12.20 | 1.00 |
| RHINEBECK | 1830 | 35 | 28.86 | 51.95 | 74.11 | 17.72 | 0.99 |
| STANFORD | 1007 | 33 | 36.50 | 53.85 | 96.60 | 16.22 | 1.04 |
| UNION VALE | 706 | 24 | 40.80 | 53.92 | 66.22 | 8.84 | 1.00 |
| WAPPINGER | 5397 | 50 | 12.67 | 15.42 | 21.30 | 8.57 | 1.00 |
| WASHINGTON | 1064 | 35 | 30.81 | 47.38 | 58.98 | 12.87 | 1.00 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 15.42 | 61.45 | 12.48 | 47.33 | 0.50 | 1.24 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 3582 | 41 | 12.00 | 49.26 | 153.86 | 26.07 | 0.86 | 52.86 |
| | 7427 | 56 | 30.07 | 59.58 | 221.00 | 27.28 | 1.24 | 60.35 |
| | 1413 | 48 | 23.26 | 50.56 | 184.29 | 38.31 | 1.14 | 52.39 |
| | 2486 | 57 | 20.00 | 50.00 | 100.00 | 16.27 | 0.97 | 47.05 |
| | 1868 | 61 | 20.00 | 53.43 | 96.20 | 17.56 | 1.04 | 51.72 |
| | 2323 | 77 | 3.17 | 47.07 | 138.11 | 32.70 | 1.01 | 44.93 |
| | 7649 | 50 | 25.00 | 45.37 | 140.83 | 25.04 | 0.50 | 65.64 |
| | 4424 | 63 | 14.14 | 53.85 | 477.26 | 14.82 | 0.82 | 55.46 |
| | 6130 | 43 | 35.63 | 54.14 | 150.00 | 22.67 | 1.17 | 52.09 |
| | 4710 | 34 | 14.73 | 51.11 | 117.80 | 20.49 | 1.10 | 51.25 |
| | 1348 | 44 | 22.09 | 44.67 | 81.28 | 15.50 | 0.98 | 45.86 |
| | 1394 | 67 | 23.33 | 52.33 | 98.06 | 21.46 | 1.01 | 52.62 |
| | 2746 | 79 | 26.76 | 49.75 | 160.00 | 36.90 | 1.18 | 49.67 |
| | 1365 | 56 | 17.14 | 51.00 | 125.00 | 47.33 | 1.24 | 51.16 |
| | 2809 | 38 | 30.41 | 56.18 | 89.07 | 22.12 | 0.93 | 57.13 |
| | 10499 | 79 | 14.29 | 53.35 | 141.29 | 12.48 | 0.59 | 59.91 |
| | 3255 | 111 | 8.83 | 50.10 | 143.58 | 20.22 | 0.98 | 50.91 |
| | 2794 | 68 | 26.00 | 49.73 | 104.65 | 22.77 | 0.98 | 51.49 |
| | 1711 | 55 | 15.88 | 61.45 | 96.62 | 20.05 | 1.17 | 54.16 |
| | 1377 | 46 | 24.50 | 46.33 | 109.09 | 22.24 | 0.93 | 50.37 |
| | 6674 | 84 | 0.50 | 15.42 | 100.00 | 17.23 | 0.85 | 16.40 |
| | 1779 | 72 | 25.63 | 47.14 | 100.00 | 23.40 | 1.02 | 49.12 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 14.64 | 1.01 |
| ALL PROPERTY TYPES: | 21.97 | 0.92 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ERIE

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 28 | 5.41 | 43.41 | 6.42 | 45.36 | 0.98 | 1.24 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BUFFALO | 76361 | 72 | 13.90 | 23.39 | 81.85 | 45.36 | 1.19 |
| LACKAWANNA | 4918 | 22 | 5.43 | 8.03 | 20.00 | 30.28 | 1.10 |
| TONAWANDA | 5341 | 12 | 11.71 | 12.73 | 16.87 | 6.42 | 1.00 |
| ALDEN | 2229 | 30 | 5.25 | 9.03 | 12.10 | 12.58 | 1.01 |
| AMHERST | 26397 | 63 | 12.61 | 16.76 | 24.00 | 7.38 | 1.01 |
| AURORA | 3771 | 21 | 8.25 | 12.22 | 18.38 | 17.07 | 0.98 |
| BOSTON | 2020 | 24 | 5.06 | 7.07 | 11.03 | 16.91 | 0.99 |
| BRANT | 587 | 36 | 6.60 | 11.64 | 22.50 | 26.85 | 1.11 |
| CHEEKTOWAGA | 28584 | 70 | 5.13 | 8.13 | 13.92 | 13.87 | 1.00 |
| CLARENCE | 4601 | 26 | 8.11 | 10.29 | 14.85 | 14.12 | 0.99 |
| COLDEN | 945 | 26 | 2.88 | 5.41 | 22.86 | 39.66 | 1.24 |
| COLLINS | 1138 | 20 | 8.93 | 11.36 | 16.52 | 17.17 | 1.00 |
| CONCORD | 2118 | 29 | 5.00 | 8.58 | 11.88 | 17.67 | 1.03 |
| EDEN | 1934 | 22 | 6.44 | 8.15 | 10.44 | 12.22 | 0.99 |
| ELMA | 2962 | 16 | 10.42 | 13.11 | 17.01 | 9.95 | 1.00 |
| EVANS | 5670 | 64 | 6.40 | 9.62 | 23.08 | 28.65 | 1.10 |
| GRAND ISLAND | 4453 | 22 | 9.29 | 11.61 | 22.11 | 18.83 | 1.00 |
| HAMBURG | 13252 | 45 | 7.42 | 11.08 | 17.78 | 16.51 | 1.00 |
| HOLLAND | 910 | 23 | 3.60 | 6.04 | 11.98 | 24.36 | 1.07 |
| LANCASTER | 7694 | 48 | 1.73 | 10.77 | 15.79 | 16.23 | 0.99 |
| MARILLA | 1014 | 21 | 29.67 | 43.41 | 49.89 | 12.04 | 0.99 |
| NEWSTEAD | 1650 | 16 | 8.30 | 11.85 | 14.55 | 13.22 | 1.01 |
| NORTH COLLINS | 970 | 26 | 5.18 | 7.25 | 12.58 | 22.80 | 1.06 |
| ORCHARD PARK | 5953 | 33 | 10.19 | 13.09 | 17.05 | 10.54 | 1.01 |
| SARDINIA | 737 | 22 | 3.87 | 7.34 | 11.72 | 22.00 | 1.03 |
| TONAWANDA | 26017 | 42 | 8.39 | 10.34 | 14.41 | 10.68 | 1.00 |
| WALES | 688 | 18 | 3.05 | 5.94 | 9.52 | 22.02 | 1.05 |
| WEST SENECA | 13346 | 19 | 5.65 | 11.79 | 13.58 | 11.35 | 0.99 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 5.32 | 43.41 | 14.08 | 54.52 | 0.20 | 1.43 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 93951 | 134 | 13.47 | 24.92 | 177.50 | 47.53 | 0.91 | 28.12 |
| | 6989 | 38 | 3.50 | 7.50 | 103.00 | 41.48 | 0.20 | 23.66 |
| | 6132 | 29 | 6.00 | 12.73 | 44.37 | 14.33 | 0.57 | 14.68 |
| | 2973 | 54 | 2.93 | 8.89 | 16.22 | 16.41 | 0.98 | 8.78 |
| | 32152 | 112 | 4.00 | 16.67 | 47.50 | 14.08 | 0.99 | 16.61 |
| | 4914 | 45 | 3.10 | 11.11 | 27.85 | 25.77 | 0.63 | 12.89 |
| | 2906 | 38 | 1.14 | 7.07 | 22.58 | 27.06 | 0.91 | 7.81 |
| | 1044 | 73 | 5.00 | 11.58 | 60.60 | 26.14 | 1.01 | 11.84 |
| | 32675 | 123 | 1.49 | 8.13 | 18.98 | 17.54 | 0.73 | 9.22 |
| | 6349 | 45 | 4.42 | 9.74 | 65.45 | 25.37 | 0.65 | 11.41 |
| | 1409 | 41 | 1.46 | 5.32 | 28.06 | 54.52 | 1.43 | 5.16 |
| | 1615 | 45 | 4.62 | 11.48 | 34.00 | 21.47 | 0.83 | 12.76 |
| | 2908 | 57 | 2.08 | 8.66 | 38.65 | 26.14 | 0.88 | 8.75 |
| | 2666 | 39 | 4.29 | 8.67 | 98.21 | 18.91 | 0.81 | 9.22 |
| | 3810 | 31 | 2.53 | 13.11 | 28.33 | 20.81 | 0.96 | 12.28 |
| | 9121 | 92 | 3.33 | 8.79 | 23.08 | 38.72 | 0.87 | 9.89 |
| | 6460 | 41 | 1.45 | 12.28 | 34.82 | 19.21 | 0.78 | 13.88 |
| | 19730 | 88 | 2.00 | 10.00 | 72.87 | 30.31 | 0.63 | 12.33 |
| | 1311 | 39 | 1.82 | 5.81 | 15.79 | 41.07 | 0.86 | 6.01 |
| | 10584 | 89 | 1.73 | 10.40 | 36.01 | 28.98 | 0.69 | 11.63 |
| | 1618 | 35 | 13.73 | 43.41 | 51.24 | 17.85 | 1.00 | 39.94 |
| | 2630 | 48 | 1.82 | 10.72 | 38.98 | 28.67 | 0.77 | 11.14 |
| | 1502 | 59 | 3.01 | 6.86 | 25.69 | 31.99 | 0.92 | 7.64 |
| | 7924 | 66 | 1.38 | 13.00 | 36.87 | 24.81 | 0.87 | 12.45 |
| | 1247 | 49 | 3.39 | 7.34 | 20.79 | 25.85 | 0.94 | 7.31 |
| | 27668 | 81 | 8.37 | 10.39 | 46.25 | 15.79 | 0.65 | 13.95 |
| | 956 | 33 | 1.82 | 5.53 | 18.04 | 28.18 | 0.86 | 5.91 |
| | 18147 | 33 | 5.65 | 12.00 | 27.00 | 15.18 | 1.02 | 11.52 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 23.49 | 1.07 |
| ALL PROPERTY TYPES: | 29.50 | 0.82 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ESSEX

| ASSESSING UNITS |
|---|
| 18 |

RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS | | C.O.D. | | INDEX OF REGR. | |
|---|---|---|---|---|---|
| LOW | HIGH | LOW | HIGH | LOW | HIGH |
| 2.25 | 10.63 | 21.42 | 52.13 | 0.97 | 1.17 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| CHESTERFIELD | 866 | 40 | 2.92 | 6.67 | 21.19 | 36.60 | 1.13 |
| CROWN POINT | 640 | 32 | 3.21 | 10.16 | 19.48 | 38.08 | 1.07 |
| ELIZABETHTOWN | 554 | 29 | 2.64 | 6.23 | 10.24 | 26.56 | 1.03 |
| ESSEX | 349 | 27 | 3.52 | 6.89 | 17.87 | 34.07 | 0.97 |
| JAY | 1000 | 50 | 1.26 | 2.25 | 12.31 | 42.80 | 1.13 |
| KEENE | 697 | 40 | 1.50 | 2.97 | 6.86 | 24.51 | 0.99 |
| LEWIS | 404 | 31 | 1.16 | 3.40 | 7.69 | 41.86 | 1.12 |
| MINERVA | 490 | 41 | 0.91 | 2.46 | 4.44 | 27.72 | 1.07 |
| MORIAH | 1663 | 47 | 1.33 | 4.46 | 10.00 | 30.81 | 1.13 |
| NEWCOMB | 457 | 23 | 1.27 | 2.89 | 5.80 | 37.13 | 1.13 |
| NORTH ELBA | 1838 | 57 | 1.82 | 5.95 | 12.16 | 21.93 | 0.97 |
| NORTH HUDSON | 227 | 21 | 0.85 | 3.40 | 10.00 | 52.13 | 1.17 |
| ST ARMAND | 391 | 50 | 3.15 | 9.32 | 21.43 | 33.05 | 1.03 |
| SCHROON | 1256 | 42 | 4.72 | 8.20 | 27.50 | 33.92 | 1.11 |
| TICONDEROGA | 1791 | 32 | 4.97 | 10.63 | 27.50 | 30.62 | 1.12 |
| WESTPORT | 575 | 29 | 5.98 | 9.15 | 39.47 | 28.33 | 1.08 |
| WILLSBORO | 1102 | 33 | 2.75 | 6.54 | 10.44 | 21.42 | 1.02 |
| WILMINGTON | 447 | 34 | 1.42 | 2.45 | 4.63 | 28.20 | 1.13 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS | | C.O.D. | | INDEX OF REGR. | |
|---|---|---|---|---|---|
| LOW | HIGH | LOW | HIGH | LOW | HIGH |
| 1.88 | 10.00 | 25.46 | 78.34 | 0.25 | 1.23 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 1433 | 69 | 1.11 | 6.02 | 63.33 | 56.56 | 0.89 | 6.89 |
| 1247 | 62 | 2.17 | 7.03 | 93.75 | 70.67 | 0.82 | 9.26 |
| 1103 | 56 | 2.31 | 4.80 | 16.22 | 43.79 | 0.71 | 6.34 |
| 688 | 52 | 1.85 | 6.25 | 32.15 | 49.35 | 0.78 | 8.30 |
| 2070 | 100 | 0.44 | 1.88 | 41.95 | 70.39 | 0.87 | 2.34 |
| 1494 | 64 | 0.93 | 3.00 | 8.95 | 25.46 | 0.88 | 3.22 |
| 875 | 58 | 1.16 | 2.78 | 16.25 | 43.73 | 0.80 | 3.66 |
| 933 | 77 | 0.40 | 2.43 | 10.64 | 34.83 | 1.01 | 2.37 |
| 2338 | 73 | 1.33 | 4.52 | 73.68 | 70.44 | 1.05 | 6.31 |
| 770 | 58 | 0.30 | 2.00 | 19.08 | 53.38 | 0.25 | 7.06 |
| 2983 | 103 | 1.06 | 5.88 | 20.00 | 29.91 | 0.98 | 5.99 |
| 449 | 62 | 0.85 | 3.40 | 27.20 | 78.34 | 1.17 | 4.05 |
| 669 | 83 | 1.17 | 9.52 | 170.21 | 43.18 | 1.16 | 9.22 |
| 2190 | 67 | 2.55 | 9.09 | 27.50 | 40.42 | 1.10 | 8.43 |
| 2733 | 65 | 1.82 | 10.00 | 41.23 | 37.82 | 0.50 | 14.26 |
| 1073 | 59 | 0.78 | 8.63 | 40.00 | 60.98 | 1.23 | 8.82 |
| 1609 | 53 | 1.67 | 5.76 | 11.86 | 27.03 | 0.96 | 5.62 |
| 905 | 69 | 0.56 | 2.36 | 20.00 | 36.04 | 1.01 | 2.41 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 30.94 | 1.08 |
| ALL PROPERTY TYPES: | 46.88 | 0.89 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF FRANKLIN

ASSESSING UNITS: 19

### RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.22 | 34.80 | 17.59 | 57.69 | 0.88 | 1.47 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ALTAMONT | 1841 | 29 | 20.36 | 34.80 | 67.06 | 25.52 | 1.04 |
| BANGOR | 419 | 17 | 4.44 | 6.36 | 9.43 | 17.59 | 1.02 |
| BELLMONT | 878 | 42 | 1.92 | 5.14 | 23.33 | 46.67 | 1.35 |
| BOMBAY | 291 | 22 | 2.37 | 6.19 | 12.50 | 34.34 | 1.07 |
| BRANDON | 216 | 25 | 3.05 | 5.56 | 10.00 | 32.59 | 1.18 |
| BRIGHTON | 382 | 43 | 1.88 | 3.62 | 20.00 | 46.41 | 0.88 |
| BURKE | 206 | 17 | 6.21 | 12.20 | 48.00 | 57.69 | 1.47 |
| CHATEAUGAY | 459 | 24 | 4.29 | 11.11 | 19.65 | 28.06 | 1.03 |
| CONSTABLE | 312 | 18 | 22.07 | 30.00 | 60.00 | 27.44 | 1.13 |
| DICKINSON | 167 | 21 | 4.62 | 8.21 | 12.00 | 23.39 | 0.97 |
| DUANE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| FORT COVINGTON | 468 | 17 | 6.57 | 13.52 | 18.75 | 20.23 | 1.05 |
| FRANKLIN | 638 | 36 | 1.67 | 3.22 | 11.67 | 42.84 | 1.15 |
| HARRIETSTOWN | 1697 | 46 | 3.24 | 9.58 | 25.91 | 41.03 | 1.04 |
| MALONE | 2827 | 22 | 4.64 | 14.17 | 23.33 | 23.79 | 1.02 |
| MOIRA | 591 | 35 | 4.52 | 10.09 | 30.00 | 23.62 | 1.08 |
| SANTA CLARA | 389 | 31 | 4.72 | 11.94 | 24.50 | 30.59 | 0.91 |
| WAVERLY | 507 | 13 | 7.50 | 9.38 | 17.44 | 24.80 | 1.09 |
| WESTVILLE | 368 | 37 | 5.00 | 11.15 | 23.33 | 32.52 | 1.06 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.13 | 40.73 | 24.55 | 91.11 | 0.80 | 1.52 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| ALTAMONT | 2882 | 53 | 14.55 | 40.73 | 210.00 | 55.23 | 1.20 | 39.95 |
| BANGOR | 810 | 47 | 0.84 | 6.67 | 15.63 | 31.14 | 1.06 | 6.97 |
| BELLMONT | 1756 | 72 | 1.56 | 5.26 | 50.00 | 70.02 | 1.52 | 4.59 |
| BOMBAY | 700 | 51 | 2.37 | 6.92 | 28.05 | 44.29 | 1.00 | 7.34 |
| BRANDON | 566 | 61 | 1.28 | 5.86 | 31.81 | 40.81 | 1.14 | 5.63 |
| BRIGHTON | 699 | 83 | 0.60 | 3.13 | 27.00 | 68.98 | 0.80 | 5.01 |
| BURKE | 762 | 61 | 3.03 | 10.53 | 48.00 | 35.27 | 1.11 | 10.56 |
| CHATEAUGAY | 1124 | 73 | 2.94 | 11.67 | 84.62 | 39.01 | 1.11 | 11.26 |
| CONSTABLE | 617 | 65 | 8.57 | 28.57 | 60.00 | 28.20 | 1.08 | 27.54 |
| DICKINSON | 552 | 47 | 4.62 | 8.24 | 17.11 | 29.58 | 0.96 | 9.52 |
| DUANE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| FORT COVINGTON | 814 | 40 | 6.57 | 13.52 | 33.85 | 24.55 | 1.00 | 13.57 |
| FRANKLIN | 1350 | 132 | 0.45 | 3.22 | 55.00 | 91.11 | 1.13 | 3.52 |
| HARRIETSTOWN | 2682 | 79 | 3.24 | 10.70 | 43.20 | 44.77 | 0.99 | 11.91 |
| MALONE | 4515 | 49 | 2.00 | 14.00 | 80.00 | 40.16 | 0.89 | 14.91 |
| MOIRA | 1102 | 68 | 4.32 | 9.15 | 42.00 | 38.40 | 1.05 | 9.86 |
| SANTA CLARA | 736 | 56 | 4.72 | 14.07 | 35.00 | 26.06 | 1.03 | 13.20 |
| WAVERLY | 976 | 34 | 3.33 | 9.38 | 17.44 | 26.54 | 0.94 | 10.78 |
| WESTVILLE | 754 | 60 | 4.93 | 9.15 | 25.00 | 45.49 | 0.97 | 10.69 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 30.93 | 1.07 |
| ALL PROPERTY TYPES: | 46.17 | 1.06 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF FULTON

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 12 | 2.17 | 33.11 | 15.36 | 91.69 | 0.95 | 1.69 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| GLOVERSVILLE | 4636 | 30 | 5.02 | 15.42 | 29.33 | 21.89 | 0.95 |
| JOHNSTOWN | 2548 | 28 | 8.17 | 10.67 | 24.59 | 27.01 | 1.10 |
| BLEECKER | 309 | 37 | 21.43 | 33.11 | 71.54 | 15.36 | 1.02 |
| BROADALBIN | 1750 | 36 | 2.36 | 5.79 | 8.97 | 23.76 | 1.02 |
| CAROGA | 1621 | 56 | 3.24 | 7.65 | 16.67 | 27.10 | 1.06 |
| EPHRATAH | 487 | 19 | 2.38 | 4.03 | 11.29 | 35.18 | 1.18 |
| JOHNSTOWN | 2201 | 58 | 0.27 | 7.28 | 33.33 | 38.69 | 1.04 |
| MAYFIELD | 2082 | 75 | 1.82 | 5.31 | 104.00 | 91.69 | 1.69 |
| NORTHAMPTON | 1312 | 51 | 12.50 | 20.00 | 41.82 | 24.74 | 1.01 |
| OPPENHEIM | 564 | 44 | 0.81 | 2.17 | 7.14 | 46.91 | 1.23 |
| PERTH | 668 | 23 | 10.00 | 21.74 | 42.00 | 25.29 | 1.05 |
| STRATFORD | 478 | 46 | 5.07 | 10.20 | 17.93 | 17.80 | 1.04 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 2.31 | 32.13 | 20.58 | 79.52 | 0.67 | 1.35 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 6280 | 48 | 5.02 | 15.42 | 85.71 | 31.63 | 0.80 | 17.79 |
| 3697 | 55 | 2.00 | 10.59 | 50.76 | 47.94 | 0.89 | 12.47 |
| 901 | 73 | 15.00 | 32.13 | 71.54 | 20.58 | 0.95 | 32.70 |
| 2653 | 69 | 1.35 | 5.60 | 21.00 | 31.76 | 0.99 | 5.56 |
| 3106 | 88 | 2.00 | 6.00 | 26.07 | 41.12 | 0.67 | 7.49 |
| 1151 | 38 | 2.38 | 4.43 | 20.00 | 51.37 | 0.99 | 4.85 |
| 4872 | 84 | 0.27 | 4.29 | 41.67 | 73.33 | 0.67 | 6.93 |
| 3631 | 137 | 0.77 | 5.49 | 104.00 | 79.52 | 1.22 | 5.16 |
| 2290 | 75 | 5.89 | 18.86 | 200.00 | 55.69 | 1.35 | 19.01 |
| 1260 | 92 | 0.81 | 2.31 | 47.17 | 38.28 | 1.07 | 2.48 |
| 1193 | 38 | 6.70 | 15.32 | 68.33 | 43.27 | 0.99 | 18.82 |
| 955 | 76 | 1.54 | 9.72 | 49.31 | 27.97 | 0.96 | 9.59 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 34.20 | 1.10 |
| ALL PROPERTY TYPES: | 48.94 | 0.91 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF GENESEE

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14 | 87.92 | 95.64 | 4.75 | 9.67 | 0.99 | 1.02 | 83.06 | 96.67 | 7.47 | 17.38 | 0.84 | 1.02 |

| | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BATAVIA | 4257 | 25 | 75.10 | 90.26 | 97.73 | 5.53 | 0.99 | 5246 | 52 | 57.59 | 90.91 | 161.67 | 10.95 | 1.00 | 91.71 |
| ALABAMA | 413 | 18 | 71.43 | 92.86 | 115.41 | 6.14 | 1.01 | 701 | 45 | 56.78 | 91.06 | 154.24 | 8.85 | 1.01 | 90.61 |
| ALEXANDER | 540 | 29 | 76.58 | 92.63 | 110.00 | 6.09 | 1.00 | 901 | 75 | 65.43 | 90.14 | 166.88 | 8.48 | 1.01 | 90.57 |
| BATAVIA | 1202 | 13 | 75.44 | 88.51 | 107.97 | 9.67 | 1.02 | 1804 | 36 | 31.74 | 85.56 | 146.81 | 15.51 | 0.99 | 83.85 |
| BERGEN | 597 | 32 | 65.87 | 87.92 | 147.50 | 8.79 | 1.02 | 914 | 70 | 50.00 | 86.54 | 151.29 | 11.51 | 0.95 | 89.52 |
| BETHANY | 417 | 19 | 75.52 | 88.64 | 115.33 | 8.36 | 1.01 | 713 | 45 | 36.54 | 83.06 | 225.00 | 17.38 | 0.98 | 81.32 |
| BYRON | 469 | 19 | 72.41 | 91.37 | 103.50 | 6.36 | 1.00 | 822 | 43 | 31.80 | 90.00 | 166.00 | 9.59 | 1.01 | 88.85 |
| DARIEN | 702 | 16 | 76.88 | 95.64 | 119.35 | 9.08 | 1.01 | 1062 | 34 | 61.82 | 96.67 | 119.35 | 7.47 | 1.02 | 94.46 |
| ELBA | 605 | 25 | 67.78 | 90.78 | 128.04 | 7.53 | 1.01 | 1052 | 63 | 56.92 | 89.02 | 131.60 | 10.27 | 1.00 | 86.85 |
| LE ROY | 1910 | 27 | 75.47 | 92.98 | 103.47 | 4.75 | 1.00 | 2444 | 68 | 52.73 | 91.86 | 170.09 | 8.58 | 0.84 | 94.49 |
| OAKFIELD | 829 | 26 | 78.61 | 92.78 | 114.77 | 6.24 | 1.00 | 1205 | 57 | 57.50 | 91.92 | 162.50 | 9.17 | 0.98 | 92.86 |
| PAVILION | 456 | 13 | 76.15 | 89.33 | 100.00 | 6.79 | 1.00 | 825 | 40 | 30.00 | 84.70 | 117.53 | 12.81 | 0.92 | 85.17 |
| PEMBROKE | 1056 | 38 | 64.02 | 91.25 | 136.67 | 8.85 | 1.02 | 1605 | 80 | 59.90 | 88.10 | 200.49 | 9.30 | 1.00 | 87.89 |
| STAFFORD | 601 | 16 | 76.90 | 91.33 | 102.94 | 6.80 | 1.00 | 925 | 38 | 51.72 | 89.14 | 287.30 | 10.99 | 0.99 | 87.59 |

## COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 6.72 | 1.00 |
| ALL PROPERTY TYPES: | 10.71 | 0.97 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF GREENE

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 14 | 11.16 | 96.95 | 15.85 | 39.33 | 0.98 | 1.23 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ASHLAND | 363 | 41 | 59.13 | 96.95 | 164.29 | 15.85 | 1.05 |
| ATHENS | 1222 | 22 | 7.57 | 16.00 | 21.92 | 18.12 | 1.05 |
| CAIRO | 1871 | 46 | 3.75 | 17.30 | 27.41 | 22.02 | 0.98 |
| CATSKILL | 3309 | 22 | 10.95 | 19.52 | 31.20 | 21.33 | 1.06 |
| COXSACKIE | 1376 | 35 | 8.88 | 19.50 | 34.44 | 25.42 | 1.12 |
| DURHAM | 1052 | 38 | 6.00 | 14.53 | 28.44 | 21.53 | 1.01 |
| GREENVILLE | 1070 | 34 | 4.58 | 13.46 | 20.22 | 22.28 | 1.04 |
| HALCOTT | 208 | 58 | 1.64 | 12.20 | 24.00 | 27.87 | 1.23 |
| HUNTER | 1715 | 63 | 4.29 | 15.16 | 24.73 | 21.03 | 1.06 |
| JEWETT | 597 | 63 | 4.76 | 11.16 | 20.00 | 27.21 | 1.06 |
| LEXINGTON | 578 | 52 | 3.05 | 11.89 | 29.03 | 39.33 | 1.06 |
| NEW BALTIMORE | 968 | 30 | 7.08 | 15.07 | 23.20 | 23.57 | 1.10 |
| PRATTSVILLE | 331 | 34 | 6.94 | 16.92 | 30.65 | 24.61 | 1.12 |
| WINDHAM | 899 | 25 | 7.20 | 15.13 | 24.32 | 22.72 | 1.03 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 8.21 | 98.98 | 21.53 | 62.63 | 0.58 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 524 | 57 | 49.74 | 98.98 | 164.29 | 21.53 | 1.20 | 92.44 |
| | 2287 | 55 | 6.33 | 14.50 | 44.93 | 24.92 | 1.02 | 16.03 |
| | 2940 | 65 | 2.22 | 15.22 | 53.95 | 32.94 | 0.84 | 17.67 |
| | 4977 | 51 | 2.00 | 19.00 | 62.76 | 33.13 | 0.58 | 22.52 |
| | 3486 | 78 | 2.00 | 13.70 | 76.92 | 57.39 | 0.98 | 14.43 |
| | 1834 | 56 | 2.68 | 13.93 | 33.72 | 27.78 | 0.84 | 14.49 |
| | 1666 | 52 | 2.00 | 12.44 | 38.21 | 39.66 | 0.84 | 12.98 |
| | 348 | 83 | 1.64 | 10.00 | 35.00 | 47.96 | 1.18 | 8.98 |
| | 2914 | 117 | 1.83 | 15.31 | 57.54 | 26.14 | 1.02 | 14.86 |
| | 1177 | 87 | 1.79 | 10.67 | 35.00 | 56.49 | 1.15 | 10.30 |
| | 932 | 71 | 1.38 | 8.21 | 30.26 | 62.63 | 0.97 | 10.10 |
| | 1420 | 47 | 4.78 | 14.38 | 36.17 | 26.29 | 1.07 | 12.78 |
| | 525 | 55 | 1.63 | 15.13 | 68.10 | 49.13 | 0.96 | 13.77 |
| | 1473 | 58 | 2.00 | 12.70 | 60.08 | 38.40 | 0.96 | 13.62 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 22.71 | 1.05 |
| ALL PROPERTY TYPES: | 37.15 | 0.90 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF HAMILTON

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 9 | 1.49 | 10.00 | 31.30 | 79.24 | 0.91 | 1.58 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 1.75 | 7.32 | 43.69 | 78.95 | 0.97 | 1.23 |

| | RESIDENTIAL PARCEL COUNT | RESIDENTIAL SAMPLE SIZE | RESIDENTIAL ASSESSMENT RATIOS: LOW | RESIDENTIAL ASSESSMENT RATIOS: MEDIAN | RESIDENTIAL ASSESSMENT RATIOS: HIGH | RESIDENTIAL C.O.D. | RESIDENTIAL I.R. | OVERALL PARCEL COUNT | OVERALL SAMPLE SIZE | OVERALL ASSESSMENT RATIOS: LOW | OVERALL ASSESSMENT RATIOS: MEDIAN | OVERALL ASSESSMENT RATIOS: HIGH | OVERALL C.O.D. | OVERALL I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ARIETTA | 354 | 40 | 1.65 | 3.40 | 6.38 | 32.16 | 1.11 | 601 | 68 | 1.00 | 3.49 | 11.44 | 45.86 | 1.23 | 3.22 |
| BENSON | 122 | 28 | 1.04 | 1.49 | 3.88 | 31.40 | 1.05 | 207 | 47 | 0.40 | 1.75 | 10.61 | 47.67 | 0.97 | 1.91 |
| HOPE | 253 | 60 | 0.53 | 2.14 | 7.50 | 55.18 | 1.52 | 424 | 91 | 0.53 | 2.42 | 10.00 | 61.55 | 1.11 | 1.95 |
| INDIAN LAKE | 1032 | 37 | 0.81 | 2.79 | 11.43 | 63.35 | 1.38 | 1881 | 64 | 0.81 | 2.79 | 24.49 | 78.95 | 1.06 | 2.78 |
| INLET | 586 | 29 | 4.84 | 10.00 | 86.00 | 79.24 | 1.58 | 1337 | 62 | 2.75 | 7.32 | 86.00 | 68.59 | 1.22 | 8.16 |
| LAKE PLEASANT | 790 | 41 | 1.29 | 3.81 | 17.70 | 37.10 | 1.16 | 1186 | 72 | 1.29 | 3.81 | 39.22 | 43.69 | 1.21 | 3.59 |
| LONG LAKE | 865 | 69 | 1.07 | 2.35 | 10.67 | 31.30 | 0.91 | 1398 | 107 | 0.64 | 2.42 | 10.67 | 45.74 | 1.09 | 2.60 |
| MOREHOUSE | 244 | 25 | 1.71 | 3.48 | 7.97 | 41.68 | 1.13 | 416 | 50 | 0.47 | 3.14 | 42.43 | 54.78 | 1.10 | 3.20 |
| WELLS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 48.88 | 1.23 |
| ALL PROPERTY TYPES: | 59.37 | 1.14 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF HERKIMER

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 20 | 4.69 | 72.62 | 12.79 | 69.52 | 0.97 | 1.43 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| LITTLE FALLS | 1565 | 15 | 44.75 | 72.62 | 144.33 | 24.46 | 1.06 |
| COLUMBIA | 345 | 17 | 4.56 | 6.83 | 15.48 | 37.11 | 1.18 |
| DANUBE | 224 | 14 | 8.99 | 12.50 | 15.63 | 16.13 | 1.02 |
| FAIRFIELD | 317 | 21 | 4.81 | 9.42 | 16.90 | 33.43 | 1.19 |
| FRANKFORT | 1994 | 36 | 7.28 | 12.55 | 23.95 | 17.56 | 1.03 |
| GERMAN FLATTS | 3910 | 59 | 7.01 | 15.76 | 100.00 | 30.50 | 1.15 |
| HERKIMER | 2765 | 24 | 6.32 | 10.67 | 23.81 | 28.69 | 1.01 |
| LITCHFIELD | 279 | 14 | 4.58 | 7.67 | 13.30 | 22.25 | 1.03 |
| LITTLE FALLS | 367 | 19 | 4.19 | 7.37 | 11.06 | 26.37 | 1.04 |
| MANHEIM | 1028 | 39 | 8.25 | 14.47 | 25.45 | 21.88 | 1.08 |
| NEWPORT | 535 | 62 | 4.67 | 9.87 | 18.99 | 21.60 | 1.08 |
| NORWAY | 162 | 17 | 5.08 | 7.19 | 15.38 | 33.11 | 1.11 |
| OHIO | 742 | 52 | 0.83 | 4.69 | 12.26 | 35.62 | 1.20 |
| RUSSIA | 958 | 68 | 2.08 | 5.84 | 15.00 | 39.85 | 1.07 |
| SALISBURY | 603 | 22 | 9.88 | 20.38 | 48.39 | 27.93 | 1.12 |
| SCHUYLER | 565 | 21 | 5.73 | 8.47 | 15.74 | 19.64 | 1.04 |
| STARK | 180 | 11 | 6.20 | 8.33 | 66.67 | 69.52 | 1.43 |
| WARREN | 227 | 11 | 6.91 | 8.65 | 10.85 | 12.79 | 1.01 |
| WEBB | 2580 | 57 | 2.86 | 8.33 | 28.89 | 33.48 | 1.05 |
| WINFIELD | 556 | 28 | 5.19 | 8.72 | 12.14 | 14.65 | 0.97 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 4.35 | 70.00 | 23.26 | 64.00 | 0.65 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 2046 | 37 | 28.17 | 70.00 | 159.37 | 23.26 | 1.13 | 62.85 |
| | 708 | 46 | 2.50 | 6.58 | 20.00 | 46.07 | 1.20 | 6.62 |
| | 490 | 38 | 2.00 | 10.87 | 28.85 | 35.51 | 0.71 | 12.42 |
| | 612 | 56 | 1.10 | 7.26 | 53.58 | 55.57 | 1.09 | 7.56 |
| | 3205 | 65 | 4.44 | 12.86 | 75.00 | 61.33 | 1.20 | 12.79 |
| | 4858 | 104 | 5.33 | 16.00 | 100.00 | 31.34 | 0.86 | 17.55 |
| | 3872 | 63 | 4.29 | 10.67 | 50.00 | 35.06 | 0.78 | 14.02 |
| | 595 | 38 | 1.27 | 5.92 | 13.30 | 37.82 | 0.88 | 6.96 |
| | 673 | 38 | 2.50 | 5.80 | 27.02 | 42.72 | 0.83 | 6.72 |
| | 1558 | 70 | 1.50 | 15.00 | 55.56 | 25.60 | 0.93 | 14.34 |
| | 818 | 112 | 1.79 | 9.22 | 200.00 | 43.01 | 1.19 | 8.25 |
| | 410 | 44 | 3.21 | 7.48 | 21.14 | 38.45 | 0.87 | 7.03 |
| | 1710 | 117 | 0.83 | 4.35 | 20.00 | 57.59 | 1.17 | 4.33 |
| | 1643 | 108 | 1.22 | 4.55 | 28.30 | 64.00 | 0.65 | 6.02 |
| | 1214 | 48 | 4.46 | 19.64 | 100.00 | 56.73 | 0.75 | 18.56 |
| | 916 | 38 | 1.67 | 8.48 | 22.52 | 25.40 | 1.05 | 8.89 |
| | 440 | 32 | 2.33 | 6.96 | 66.67 | 63.28 | 0.94 | 7.76 |
| | 513 | 33 | 3.00 | 7.14 | 19.02 | 30.00 | 0.88 | 7.48 |
| | 8933 | 114 | 0.85 | 8.82 | 91.67 | 52.79 | 1.18 | 7.79 |
| | 828 | 55 | 4.69 | 8.72 | 46.30 | 24.52 | 0.81 | 10.11 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 27.97 | 1.08 |
| ALL PROPERTY TYPES: | 44.09 | 1.00 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF JEFFERSON

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 23 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WATERTOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ADAMS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 2855 | 64 | 1.67 | 11.11 | 38.21 | 57.26 | 0.92 | 14.45 |
| *ALEXANDRIA | 1746 | 33 | 6.32 | 15.53 | 38.21 | 36.70 | 1.10 | | | | | | | | |
| ANTWERP | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BROWNVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CAPE VINCENT | 1200 | 28 | 66.92 | 91.25 | 165.00 | 17.63 | 1.05 | 1783 | 55 | 15.00 | 86.72 | 208.33 | 26.90 | 0.94 | 86.75 |
| CHAMPION | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CLAYTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ELLISBURG | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HENDERSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HOUNSFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LE RAY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LORRAINE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LYME | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ORLEANS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PAMELIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PHILADELPHIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| RODMAN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| RUTLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| THERESA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WATERTOWN | 751 | 18 | 73.69 | 110.45 | 135.36 | 10.52 | 1.03 | 1283 | 36 | 65.79 | 112.09 | 203.53 | 13.17 | 1.04 | 100.09 |
| WILNA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WORTH | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

*Inappropriate data: Revaluation since 1980 survey not captured by 15% change in level cutoff due to known adoption of 20% standard of assessment

| | COUNTYWIDE WEIGHTED AVERAGES COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | N.A. | N.A. |
| ALL PROPERTY TYPES: | N.A. | N.A. |

## 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

### COUNTY OF LEWIS

ASSESSING UNITS: 17

**RESIDENTIAL APPRAISALS:**

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 4.95 | 85.67 | 19.46 | 115.44 | 0.93 | 1.94 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| CROGHAN | 747 | 23 | 14.59 | 22.06 | 50.00 | 24.50 | 1.08 |
| DENMARK | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| DIANA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| GREIG | 776 | 38 | 4.57 | 10.00 | 17.59 | 26.94 | 1.05 |
| HARRISBURG | 66 | 11 | 20.42 | 32.00 | 59.76 | 36.00 | 1.12 |
| LEWIS | 234 | 10 | 18.84 | 63.21 | 79.58 | 27.95 | 0.93 |
| LEYDEN | 408 | 20 | 4.58 | 9.26 | 14.74 | 21.94 | 1.05 |
| LOWVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| LYONSDALE | 420 | 44 | 2.80 | 4.95 | 10.48 | 28.03 | 1.10 |
| MARTINSBURG | 301 | 13 | 7.61 | 9.68 | 16.37 | 21.23 | 1.04 |
| MONTAGUE | 160 | 12 | 23.48 | 34.82 | 68.33 | 28.95 | 1.18 |
| NEW BREMEN | 527 | 32 | 13.89 | 19.64 | 100.00 | 55.53 | 1.33 |
| OSCEOLA | 178 | 11 | 50.93 | 85.67 | 115.71 | 19.46 | 1.00 |
| PINCKNEY | 138 | 12 | 4.80 | 9.00 | 76.67 | 115.44 | 1.94 |
| TURIN | 218 | 25 | 6.00 | 16.44 | 31.67 | 33.01 | 0.99 |
| WATSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WEST TURIN | 548 | 33 | 6.18 | 12.00 | 50.00 | 36.90 | 1.12 |

**OVERALL APPRAISALS:**

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 5.03 | 73.99 | 27.42 | 111.92 | 0.66 | 1.41 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 1676 | 64 | 3.07 | 20.25 | 69.57 | 34.55 | 0.72 | 24.54 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 1373 | 57 | 2.63 | 10.00 | 90.00 | 59.11 | 1.04 | 10.13 |
| 399 | 56 | 1.92 | 21.65 | 59.76 | 42.11 | 0.94 | 27.23 |
| 553 | 28 | 18.84 | 54.81 | 318.99 | 27.42 | 0.79 | 71.08 |
| 758 | 60 | 3.36 | 9.42 | 27.17 | 31.90 | 0.98 | 10.11 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 812 | 89 | 1.09 | 5.03 | 50.00 | 46.18 | 0.85 | 5.89 |
| 744 | 41 | 2.07 | 7.65 | 26.92 | 43.69 | 0.94 | 7.82 |
| 354 | 36 | 14.29 | 33.55 | 94.44 | 31.97 | 1.10 | 33.48 |
| 1139 | 62 | 4.49 | 16.25 | 100.00 | 53.29 | 0.98 | 19.43 |
| 631 | 41 | 31.08 | 73.99 | 144.30 | 28.37 | 0.94 | 80.50 |
| 372 | 45 | 1.27 | 5.47 | 76.67 | 111.92 | 1.41 | 7.23 |
| 516 | 58 | 2.50 | 14.74 | 141.18 | 37.75 | 0.91 | 17.19 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 1210 | 90 | 3.18 | 9.52 | 50.00 | 48.72 | 0.66 | 12.07 |

**COUNTYWIDE WEIGHTED AVERAGES**

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 33.03 | 1.12 |
| ALL PROPERTY TYPES: | 45.10 | 0.90 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF LIVINGSTON

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 17 | 94.59 | 120.18 | 6.15 | 20.43 | 0.94 | 1.02 | 96.00 | 116.11 | 7.85 | 18.00 | 0.97 | 1.13 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AVON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 1486 | 54 | 24.41 | 103.40 | 148.92 | 12.73 | 1.06 | 100.55 |
| CALEDONIA | 954 | 20 | 77.17 | 104.94 | 138.78 | 10.06 | 1.02 | 1209 | 49 | 65.82 | 106.75 | 147.78 | 11.61 | 1.05 | 106.87 |
| CONESUS | 726 | 27 | 87.89 | 115.11 | 147.78 | 11.80 | 1.00 | 1875 | 54 | 47.00 | 106.00 | 133.47 | 9.83 | 1.03 | 101.66 |
| GENESEO | 1254 | 25 | 66.24 | 106.00 | 133.47 | 7.16 | 1.02 | | | | | | | | |
| GROVELAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LEICESTER | 427 | 26 | 90.71 | 109.25 | 144.71 | 9.20 | 1.00 | 753 | 60 | 56.67 | 108.55 | 144.71 | 10.79 | 1.13 | 101.27 |
| LIMA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LIVONIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MOUNT MORRIS | 1095 | 25 | 83.53 | 101.61 | 110.75 | 6.15 | 1.00 | 1683 | 58 | 66.53 | 99.11 | 110.75 | 7.85 | 1.01 | 96.93 |
| NORTH DANSVILLE | 1594 | 32 | 72.55 | 98.46 | 125.36 | 9.25 | 1.00 | 2190 | 71 | 42.11 | 97.96 | 331.90 | 15.33 | 1.01 | 97.74 |
| NUNDA | 674 | 28 | 70.67 | 103.51 | 151.00 | 10.97 | 1.00 | 1200 | 56 | 62.84 | 101.63 | 151.00 | 11.74 | 1.00 | 103.93 |
| OSSIAN | 194 | 16 | 21.43 | 101.06 | 150.67 | 20.43 | 0.97 | 480 | 45 | 21.43 | 97.74 | 150.67 | 15.62 | 1.02 | 98.02 |
| PORTAGE | 201 | 13 | 55.30 | 94.59 | 128.89 | 18.33 | 0.94 | 345 | 34 | 55.30 | 96.00 | 128.89 | 14.51 | 0.99 | 92.31 |
| SPARTA | 355 | 16 | 94.14 | 104.74 | 141.82 | 8.46 | 0.99 | 673 | 34 | 31.83 | 103.68 | 141.82 | 12.60 | 1.00 | 101.09 |
| SPRINGWATER | 658 | 22 | 34.17 | 103.14 | 113.45 | 11.34 | 0.98 | 1137 | 43 | 34.17 | 98.92 | 113.45 | 16.69 | 0.97 | 91.85 |
| WEST SPARTA | 336 | 22 | 67.24 | 100.00 | 116.14 | 9.53 | 1.01 | 619 | 47 | 40.00 | 97.93 | 161.25 | 18.00 | 0.98 | 93.89 |
| YORK | 730 | 11 | 87.36 | 120.18 | 134.38 | 9.44 | 0.99 | 1190 | 34 | 82.71 | 116.11 | 160.00 | 12.47 | 1.03 | 110.04 |

## COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 9.56 | 1.00 |
| ALL PROPERTY TYPES: | 12.56 | 1.02 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MADISON

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ONEIDA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BROOKFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CAZENOVIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| DE RUYTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| EATON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| FENNER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| GEORGETOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HAMILTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LEBANON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LENOX | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LINCOLN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MADISON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NELSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SMITHFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| STOCKBRIDGE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SULLIVAN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | N.A. | N.A. |
| ALL PROPERTY TYPES: | N.A. | N.A. |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MONROE

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | 9.00 | 101.13 | 4.04 | 18.96 | 0.96 | 1.02 | 8.77 | 100.27 | 8.23 | 26.12 | 0.55 | 1.05 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ROCHESTER, CITY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BRIGHTON | 8316 | 20 | 9.64 | 12.03 | 16.85 | 14.87 | 0.99 | 10624 | 37 | 3.85 | 12.20 | 29.64 | 18.82 | 0.82 | 14.34 |
| CHILI | 5357 | 18 | 4.52 | 9.00 | 10.91 | 15.31 | 0.97 | 6207 | 39 | 1.15 | 8.77 | 15.09 | 19.74 | 0.83 | 8.98 |
| CLARKSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| GATES | 7986 | 13 | 10.00 | 12.16 | 15.11 | 13.12 | 0.99 | 8784 | 30 | 2.00 | 12.16 | 21.55 | 15.16 | 0.93 | 12.95 |
| GREECE | 20607 | 15 | 8.57 | 12.63 | 14.54 | 9.71 | 0.99 | 22750 | 30 | 2.00 | 12.63 | 22.44 | 14.80 | 0.76 | 13.29 |
| HAMLIN | 1815 | 15 | 68.35 | 93.91 | 104.56 | 6.65 | 1.02 | 2653 | 33 | 40.63 | 93.91 | 124.34 | 9.33 | 0.94 | 89.18 |
| HENRIETTA | 7231 | 13 | 13.30 | 15.29 | 18.96 | 8.84 | 1.00 | 8521 | 40 | 9.44 | 15.29 | 41.61 | 11.02 | 0.82 | 16.65 |
| IRONDEQUOIT | 18004 | 25 | 6.72 | 12.27 | 17.84 | 18.96 | 0.99 | 20025 | 39 | 1.74 | 12.27 | 22.30 | 21.67 | 0.89 | 12.83 |
| MENDON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| OGDEN | 3187 | 22 | 46.57 | 55.42 | 76.30 | 8.70 | 0.99 | 4238 | 56 | 7.89 | 55.42 | 170.32 | 18.17 | 0.94 | 56.20 |
| PARMA | 2989 | 21 | 9.30 | 13.68 | 15.77 | 8.93 | 1.00 | 3994 | 51 | 2.86 | 13.35 | 38.79 | 21.69 | 0.92 | 12.59 |
| PENFIELD | 5936 | 16 | 12.73 | 16.98 | 22.19 | 10.75 | 1.00 | 7642 | 35 | 4.58 | 16.14 | 32.35 | 12.57 | 0.92 | 17.94 |
| PERINTON | 9966 | 43 | 14.38 | 21.86 | 28.39 | 10.92 | 1.00 | 11399 | 72 | 4.08 | 21.86 | 48.79 | 13.05 | 0.90 | 21.91 |
| PITTSFORD | 6128 | 44 | 21.59 | 29.69 | 39.57 | 8.54 | 1.02 | 7036 | 74 | 8.33 | 29.69 | 77.69 | 14.78 | 0.87 | 30.39 |
| RIGA | 833 | 21 | 67.16 | 77.23 | 89.51 | 7.00 | 1.00 | 1590 | 64 | 10.81 | 75.58 | 111.30 | 20.70 | 0.94 | 72.16 |
| RUSH | 805 | 28 | 86.99 | 101.13 | 121.51 | 7.48 | 1.02 | 1168 | 43 | 81.64 | 98.71 | 147.57 | 8.23 | 1.05 | 97.82 |
| SWEDEN | 2102 | 22 | 9.70 | 13.68 | 17.27 | 10.91 | 1.01 | 2917 | 60 | 5.33 | 13.55 | 52.73 | 19.00 | 0.91 | 13.71 |
| WEBSTER | 7068 | 35 | 6.36 | 11.33 | 15.37 | 18.45 | 0.96 | 8633 | 73 | 1.43 | 11.14 | 31.93 | 26.12 | 0.55 | 14.53 |
| WHEATLAND | 1175 | 25 | 86.04 | 100.82 | 114.14 | 4.04 | 1.00 | 1730 | 57 | 23.08 | 100.27 | 163.16 | 10.70 | 0.92 | 99.36 |
| EAST ROCHESTER | 1976 | 15 | 24.59 | 26.75 | 32.38 | 9.18 | 1.01 | 2528 | 37 | 12.63 | 27.34 | 67.50 | 13.22 | 0.94 | 29.07 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 12.52 | 0.99 |
| ALL PROPERTY TYPES: | 16.86 | 0.84 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF MONTGOMERY

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 11 | 21.80 | 30.00 | 20.94 | 32.31 | 1.00 | 1.03 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 18.72 | 29.47 | 34.94 | 39.32 | 0.74 | 1.06 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AMSTERDAM | 4841 | 24 | 14.36 | 25.73 | 41.94 | 21.57 | 1.03 | 7158 | 46 | 14.36 | 24.11 | 108.89 | 37.77 | 0.74 | 27.97 |
| AMSTERDAM | 1688 | 76 | 9.52 | 30.00 | 63.16 | 24.60 | 1.03 | 2714 | 124 | 1.52 | 29.47 | 203.46 | 39.32 | 1.06 | 29.55 |
| CANAJOHARIE | 1052 | 52 | 12.23 | 27.03 | 50.00 | 20.98 | 1.00 | 1585 | 93 | 3.57 | 24.36 | 72.00 | 35.25 | 0.74 | 26.98 |
| CHARLESTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| FLORIDA | 651 | 19 | 4.67 | 21.80 | 45.18 | 32.31 | 1.02 | 1088 | 44 | 1.69 | 18.72 | 45.48 | 38.19 | 1.03 | 19.19 |
| GLEN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MINDEN | 1145 | 28 | 17.39 | 28.53 | 41.28 | 20.94 | 1.02 | 1744 | 56 | 1.47 | 27.14 | 68.00 | 34.94 | 0.94 | 25.57 |
| MOHAWK | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PALATINE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ROOT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ST JOHNSVILLE | | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 22.72 | 1.02 |
| ALL PROPERTY TYPES: | 37.47 | 0.85 |

## 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

### COUNTY OF NASSAU

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 8.05 | 13.67 | 11.92 | 27.45 | 0.97 | 0.99 | 8.19 | 13.79 | 16.06 | 42.06 | 0.55 | 0.91 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GLEN COVE, COUNTY | 5635 | 41 | 4.76 | 10.71 | 16.52 | 20.84 | 0.97 | 6630 | 59 | 4.76 | 10.71 | 121.42 | 31.91 | 0.86 | 12.36 |
| LONG BEACH, COUNTY | 6484 | 29 | 8.39 | 13.67 | 29.88 | 27.45 | 0.97 | 8025 | 47 | 6.88 | 13.79 | 86.46 | 42.06 | 0.89 | 18.41 |
| HEMPSTEAD | 196067 | 428 | 4.81 | 10.20 | 21.80 | 13.54 | 0.99 | 218483 | 684 | 2.27 | 10.33 | 68.54 | 18.07 | 0.91 | 11.67 |
| NORTH HEMPSTEAD | 57078 | 484 | 2.85 | 8.05 | 27.26 | 18.67 | 0.97 | 64998 | 830 | 0.89 | 8.19 | 77.65 | 28.95 | 0.55 | 10.42 |
| OYSTER BAY | 82766 | 345 | 4.05 | 10.02 | 19.79 | 11.92 | 0.99 | 92022 | 534 | 0.83 | 10.02 | 81.70 | 16.06 | 0.79 | 11.33 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 14.38 | 0.99 |
| ALL PROPERTY TYPES: | 20.14 | 0.82 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF NIAGARA

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LOCKPORT | 6362 | 22 | 66.46 | 89.39 | 107.74 | 8.42 | 0.99 | 8178 | 40 | 50.54 | 89.25 | 150.42 | 9.47 | 0.64 | 96.39 |
| NIAGARA FALLS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NORTH TONAWANDA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CAMBRIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HARTLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LEWISTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| LOCKPORT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NEWFANE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NIAGARA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PENDLETON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PORTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ROYALTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SOMERSET | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WHEATFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WILSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

| | COUNTYWIDE WEIGHTED AVERAGES: COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | N.A. | N.A. |
| ALL PROPERTY TYPES: | N.A. | N.A. |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ONEIDA

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 28 | 3.51 | 84.00 | 13.73 | 52.54 | 0.97 | 1.29 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ROME | 8943 | 29 | 13.54 | 32.28 | 55.75 | 20.26 | 1.00 |
| UTICA | 16404 | 39 | 13.07 | 18.05 | 28.56 | 13.73 | 1.03 |
| ANNSVILLE | 485 | 25 | 1.91 | 3.94 | 10.00 | 41.04 | 1.29 |
| AUGUSTA | 445 | 31 | 4.19 | 8.10 | 11.93 | 21.16 | 1.02 |
| AVA | 145 | 21 | 6.47 | 16.11 | 30.77 | 27.74 | 1.10 |
| BOONVILLE | 1306 | 35 | 10.53 | 20.00 | 38.46 | 35.13 | 0.97 |
| BRIDGEWATER | 261 | 16 | 30.53 | 54.55 | 78.26 | 19.87 | 1.03 |
| CAMDEN | 1275 | 40 | 2.06 | 5.88 | 10.83 | 27.03 | 1.02 |
| DEERFIELD | 1060 | 20 | 31.29 | 41.67 | 65.56 | 16.03 | 0.98 |
| FLORENCE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| FLOYD | 874 | 25 | 11.11 | 32.85 | 60.87 | 20.11 | 1.03 |
| FORESTPORT | 1553 | 43 | 2.45 | 5.45 | 12.08 | 32.83 | 1.07 |
| KIRKLAND | 2096 | 35 | 21.69 | 43.33 | 91.00 | 15.14 | 1.02 |
| LEE | 1657 | 27 | 4.95 | 9.45 | 17.38 | 18.63 | 1.01 |
| MARCY | 1373 | 18 | 3.27 | 5.23 | 7.78 | 19.28 | 1.04 |
| MARSHALL | 411 | 36 | 5.56 | 9.05 | 18.26 | 22.70 | 1.05 |
| NEW HARTFORD | 5643 | 45 | 5.53 | 8.42 | 13.33 | 16.83 | 1.00 |
| PARIS | 1067 | 38 | 4.05 | 6.09 | 26.67 | 41.10 | 1.21 |
| REMSEN | 689 | 47 | 6.67 | 16.50 | 75.00 | 52.54 | 1.21 |
| SANGERFIELD | 593 | 24 | 6.43 | 16.67 | 29.35 | 29.36 | 1.11 |
| STEUBEN | 219 | 15 | 13.02 | 20.27 | 47.25 | 31.10 | 1.08 |
| TRENTON | 1123 | 76 | 4.35 | 7.78 | 20.06 | 24.47 | 1.03 |
| VERNON | 2053 | 60 | 15.69 | 25.42 | 57.14 | 19.45 | 1.04 |
| VERONA | 1775 | 31 | 2.47 | 6.71 | 12.22 | 27.07 | 1.13 |
| VIENNA | 2103 | 57 | 1.70 | 3.51 | 15.33 | 40.51 | 1.20 |
| WESTERN | 515 | 21 | 51.72 | 84.00 | 197.80 | 30.45 | 1.10 |
| WESTMORELAND | 1352 | 26 | 2.17 | 4.86 | 14.49 | 28.06 | 1.12 |
| WHITESTOWN | 5548 | 84 | 4.33 | 8.75 | 22.14 | 20.34 | 1.04 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.40 | 62.99 | 18.42 | 62.26 | 0.64 | 1.38 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 12062 | 67 | 6.07 | 31.01 | 161.94 | 34.69 | 0.64 | 34.56 |
| 21846 | 124 | 2.00 | 18.05 | 252.57 | 24.27 | 0.87 | 20.08 |
| 968 | 55 | 1.15 | 3.49 | 14.38 | 42.89 | 0.84 | 4.27 |
| 857 | 76 | 4.00 | 8.44 | 32.50 | 23.09 | 0.88 | 8.67 |
| 333 | 56 | 6.00 | 16.11 | 71.43 | 59.69 | 1.30 | 15.02 |
| 2017 | 68 | 5.49 | 18.46 | 68.49 | 42.56 | 1.10 | 20.05 |
| 500 | 48 | 8.70 | 53.33 | 240.00 | 27.14 | 1.21 | 50.65 |
| 1689 | 67 | 1.73 | 5.88 | 18.37 | 33.34 | 0.88 | 6.17 |
| 1529 | 35 | 14.29 | 45.45 | 135.57 | 22.17 | 0.94 | 45.93 |
| 1161 | 40 | 8.62 | 32.43 | 60.87 | 22.61 | 1.04 | 29.77 |
| 2925 | 71 | 1.35 | 4.76 | 14.58 | 38.64 | 1.00 | 4.81 |
| 2760 | 65 | 16.81 | 41.82 | 126.67 | 27.03 | 1.10 | 41.83 |
| 2279 | 43 | 2.08 | 9.17 | 17.38 | 30.24 | 0.82 | 9.14 |
| 1924 | 38 | 1.33 | 5.13 | 13.60 | 30.32 | 0.66 | 6.60 |
| 808 | 67 | 2.50 | 8.77 | 23.37 | 23.96 | 0.97 | 9.01 |
| 7808 | 103 | 2.79 | 8.42 | 54.35 | 18.42 | 0.80 | 9.40 |
| 1496 | 73 | 1.85 | 6.15 | 110.62 | 54.35 | 1.05 | 6.23 |
| 1214 | 91 | 6.67 | 17.65 | 79.21 | 47.74 | 1.13 | 17.71 |
| 956 | 53 | 5.59 | 17.65 | 83.96 | 37.60 | 1.21 | 15.12 |
| 438 | 36 | 10.81 | 25.74 | 105.00 | 62.26 | 1.38 | 21.94 |
| 1767 | 143 | 2.86 | 8.27 | 57.03 | 26.61 | 0.99 | 8.73 |
| 2684 | 115 | 2.14 | 24.47 | 94.16 | 25.68 | 0.64 | 29.66 |
| 2560 | 47 | 2.47 | 6.67 | 19.72 | 27.05 | 0.75 | 6.44 |
| 3222 | 94 | 0.85 | 3.40 | 16.00 | 56.97 | 1.21 | 3.32 |
| 905 | 41 | 9.02 | 62.99 | 197.80 | 48.25 | 0.97 | 69.87 |
| 1882 | 41 | 0.26 | 4.86 | 21.61 | 25.67 | 1.01 | 5.04 |
| 7134 | 149 | 0.78 | 8.48 | 31.03 | 28.02 | 0.79 | 8.99 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 20.92 | 1.04 |
| *ALL PROPERTY TYPES: | 30.18 | 0.86 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ONONDAGA

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 20 | 6.40 | 94.23 | 8.14 | 37.18 | 0.96 | 1.16 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| SYRACUSE | 34068 | 36 | 7.50 | 15.93 | 47.33 | 33.06 | 1.03 |
| CAMILLUS | 6432 | 31 | 6.30 | 10.26 | 13.22 | 12.27 | 0.99 |
| CICERO | 6213 | 49 | 7.45 | 11.81 | 16.89 | 16.79 | 0.99 |
| CLAY | 11991 | 36 | 9.89 | 13.00 | 20.83 | 11.16 | 1.02 |
| DEWITT | 6578 | 42 | 6.58 | 12.83 | 21.93 | 17.28 | 0.97 |
| ELBRIDGE | 1349 | 40 | 6.00 | 11.36 | 32.63 | 35.16 | 1.12 |
| FABIUS | 443 | 38 | 5.70 | 8.46 | 25.29 | 26.31 | 1.09 |
| GEDDES | 5574 | 32 | 5.30 | 7.16 | 12.89 | 13.68 | 1.03 |
| LAFAYETTE | 1049 | 22 | 4.24 | 7.41 | 11.86 | 22.12 | 1.05 |
| LYSANDER | 3643 | 46 | 5.23 | 12.43 | 21.36 | 18.23 | 0.99 |
| MANLIUS | 7528 | 62 | 75.72 | 94.23 | 118.13 | 8.14 | 0.99 |
| MARCELLUS | 1626 | 28 | 5.71 | 9.13 | 13.33 | 15.73 | 1.01 |
| ONONDAGA | 4690 | 31 | 4.62 | 9.39 | 12.42 | 16.17 | 1.01 |
| OTISCO | 569 | 22 | 5.83 | 8.33 | 20.00 | 30.51 | 1.12 |
| POMPEY | 1114 | 19 | 4.50 | 6.67 | 11.02 | 24.37 | 1.05 |
| SALINA | 10157 | 33 | 8.57 | 10.77 | 15.38 | 8.71 | 1.01 |
| SKANEATELES | 2277 | 36 | 5.00 | 11.43 | 18.96 | 22.57 | 0.96 |
| SPAFFORD | 772 | 33 | 3.56 | 6.40 | 20.00 | 37.18 | 1.16 |
| TULLY | 566 | 30 | 31.58 | 44.00 | 87.56 | 21.86 | 0.97 |
| VAN BUREN | 2925 | 26 | 8.33 | 11.48 | 14.70 | 11.70 | 1.00 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 6.25 | 92.40 | 11.61 | 55.62 | 0.34 | 1.22 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 44482 | 75 | 7.50 | 15.39 | 139.74 | 41.22 | 0.69 | 20.97 |
| | 8094 | 63 | 5.00 | 10.26 | 133.33 | 16.27 | 0.92 | 10.34 |
| | 7889 | 87 | 1.67 | 10.91 | 24.67 | 20.47 | 1.04 | 11.04 |
| | 13844 | 67 | 4.56 | 12.82 | 38.18 | 16.54 | 1.03 | 12.40 |
| | 9123 | 114 | 1.72 | 12.00 | 30.20 | 21.77 | 0.68 | 14.51 |
| | 2068 | 78 | 3.92 | 13.07 | 48.33 | 40.38 | 1.22 | 12.35 |
| | 884 | 90 | 1.43 | 7.79 | 38.46 | 37.02 | 0.99 | 7.96 |
| | 7002 | 63 | 2.22 | 7.14 | 42.45 | 20.87 | 0.34 | 11.73 |
| | 1632 | 39 | 3.57 | 7.76 | 33.33 | 55.62 | 1.22 | 7.56 |
| | 4529 | 76 | 5.07 | 12.00 | 29.32 | 21.88 | 0.78 | 12.69 |
| | 9517 | 135 | 10.00 | 92.40 | 163.80 | 11.61 | 0.97 | 92.17 |
| | 2152 | 53 | 2.81 | 8.68 | 20.13 | 26.67 | 1.13 | 8.59 |
| | 6255 | 56 | 1.46 | 9.35 | 25.05 | 21.03 | 0.94 | 9.19 |
| | 977 | 47 | 2.20 | 7.62 | 26.67 | 48.27 | 0.81 | 8.61 |
| | 1806 | 33 | 3.43 | 6.93 | 24.40 | 30.02 | 1.04 | 7.28 |
| | 12046 | 72 | 3.33 | 10.94 | 34.62 | 22.27 | 0.58 | 12.30 |
| | 3200 | 68 | 4.85 | 11.43 | 33.96 | 34.26 | 0.94 | 11.50 |
| | 1286 | 53 | 2.08 | 6.25 | 69.70 | 49.98 | 1.07 | 6.84 |
| | 946 | 60 | 8.16 | 43.75 | 118.75 | 42.93 | 1.22 | 39.19 |
| | 3937 | 53 | 1.67 | 10.84 | 14.75 | 19.27 | 0.93 | 11.13 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 20.12 | 1.01 |
| ALL PROPERTY TYPES: | 28.00 | 0.81 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF ONTARIO

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 18 | 22.14 | 106.67 | 7.26 | 25.52 | 0.95 | 1.08 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 22.87 | 105.36 | 8.65 | 29.93 | 0.63 | 1.02 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CANANDAIGUA | 2168 | 28 | 81.06 | 105.05 | 128.44 | 7.95 | 1.00 | 2974 | 54 | 75.49 | 105.36 | 135.00 | 8.65 | 1.02 | 99.31 |
| GENEVA | 3504 | 18 | 16.88 | 22.14 | 50.00 | 25.52 | 1.06 | 4516 | 35 | 16.88 | 23.91 | 73.85 | 29.93 | 0.85 | 27.12 |
| BRISTOL | 560 | 22 | 63.77 | 82.56 | 163.33 | 15.27 | 0.99 | 939 | 41 | 21.74 | 76.89 | 163.33 | 22.21 | 0.95 | 85.57 |
| CANADICE | 820 | 30 | 72.92 | 98.20 | 133.85 | 12.55 | 1.00 | 1181 | 45 | 37.50 | 90.67 | 174.08 | 18.35 | 0.63 | 109.17 |
| CANANDAIGUA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| EAST BLOOMFIELD | 796 | 30 | 13.40 | 25.00 | 47.50 | 17.70 | 1.08 | 1229 | 73 | 9.09 | 24.75 | 73.00 | 20.50 | 0.88 | 24.44 |
| FARMINGTON | 1798 | 15 | 83.08 | 97.44 | 118.78 | 7.26 | 1.01 | 2716 | 40 | 30.00 | 96.10 | 132.44 | 14.42 | 0.93 | 96.42 |
| GENEVA | 876 | 11 | 12.50 | 22.87 | 28.48 | 17.74 | 0.95 | 1282 | 36 | 12.50 | 22.87 | 109.89 | 23.12 | 0.81 | 26.35 |
| GORHAM | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HOPEWELL | 497 | 9 | 44.44 | 106.67 | 144.63 | 25.46 | 1.00 | 899 | 29 | 31.25 | 90.91 | 144.63 | 24.96 | 0.99 | 87.63 |
| MANCHESTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NAPLES | 752 | 30 | 68.04 | 93.24 | 128.00 | 12.06 | 1.02 | 1280 | 61 | 31.25 | 88.57 | 205.23 | 19.00 | 0.79 | 95.18 |
| PHELPS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| RICHMOND | 1201 | 27 | 55.56 | 85.32 | 112.41 | 14.09 | 0.97 | 1755 | 50 | 36.18 | 82.50 | 161.15 | 15.41 | 0.75 | 87.09 |
| SENECA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SOUTH BRISTOL | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| VICTOR | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WEST BLOOMFIELD | 448 | 16 | 57.05 | 98.26 | 124.10 | 11.99 | 1.01 | 709 | 37 | 57.05 | 92.67 | 165.00 | 17.72 | 0.99 | 89.90 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 15.81 | 1.02 |
| ALL PROPERTY TYPES: | 19.70 | 0.87 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF ORANGE

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 23 | 62.93 | 95.19 | 6.27 | 17.73 | 0.98 | 1.06 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| MIDDLETOWN | 4922 | 13 | 59.45 | 69.34 | 91.67 | 12.91 | 1.03 |
| NEWBURGH | 4263 | 30 | 61.56 | 82.00 | 206.00 | 17.73 | 1.06 |
| PORT JERVIS, CITY | 2328 | 16 | 42.00 | 65.64 | 88.21 | 15.14 | 1.01 |
| BLOOMING GROVE | 3474 | 51 | 46.49 | 67.53 | 101.54 | 11.64 | 1.00 |
| CHESTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CORNWALL | 2821 | 48 | 64.21 | 95.19 | 123.50 | 8.73 | 1.00 |
| CRAWFORD | 1355 | 31 | 53.70 | 66.33 | 90.13 | 12.73 | 1.00 |
| DEERPARK | 1846 | 37 | 50.93 | 74.20 | 97.45 | 14.23 | 1.06 |
| GOSHEN | 2232 | 38 | 52.08 | 72.87 | 115.14 | 14.03 | 1.03 |
| GREENVILLE | 566 | 31 | 59.73 | 75.53 | 126.92 | 14.28 | 0.98 |
| HAMPTONBURGH | 786 | 46 | 44.46 | 68.02 | 127.18 | 11.30 | 1.00 |
| HIGHLANDS | 1347 | 37 | 60.80 | 88.75 | 190.00 | 13.56 | 1.01 |
| MINISINK | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| MONROE | 3395 | 76 | 59.37 | 91.52 | 104.33 | 6.27 | 1.01 |
| MONTGOMERY | 4106 | 77 | 53.75 | 94.07 | 170.00 | 10.99 | 1.03 |
| MOUNT HOPE | 1083 | 58 | 50.42 | 75.49 | 123.53 | 14.20 | 1.04 |
| NEWBURGH | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| NEW WINDSOR | 3942 | 19 | 66.15 | 79.69 | 93.57 | 9.09 | 0.99 |
| TUXEDO | 833 | 34 | 49.41 | 83.90 | 103.00 | 8.32 | 1.03 |
| WALLKILL | 4379 | 36 | 61.25 | 87.21 | 103.73 | 10.38 | 1.00 |
| WARWICK | 6706 | 98 | 40.34 | 65.40 | 94.26 | 13.02 | 1.00 |
| WAWAYANDA | 990 | 28 | 39.66 | 67.04 | 100.16 | 15.58 | 0.99 |
| WOODBURY | 1530 | 42 | 40.63 | 62.93 | 135.56 | 12.55 | 1.01 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 59.72 | 93.91 | 11.27 | 32.90 | 0.83 | 1.19 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 6885 | 32 | 41.14 | 72.93 | 150.00 | 21.81 | 1.15 | 73.72 |
| | 6229 | 58 | 34.20 | 82.00 | 206.00 | 17.17 | 1.01 | 80.43 |
| | 3033 | 37 | 42.00 | 67.11 | 110.18 | 17.24 | 0.92 | 71.70 |
| | 6748 | 100 | 15.25 | 70.00 | 153.97 | 18.65 | 1.19 | 68.08 |
| | ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| | 3918 | 93 | 46.67 | 93.77 | 380.00 | 15.92 | 1.01 | 94.08 |
| | 2289 | 59 | 30.35 | 77.61 | 240.00 | 32.90 | 1.14 | 77.41 |
| | 3441 | 67 | 34.94 | 75.33 | 204.57 | 25.51 | 1.15 | 70.54 |
| | 4022 | 82 | 17.26 | 75.54 | 211.85 | 20.03 | 1.13 | 70.29 |
| | 1200 | 61 | 10.00 | 75.53 | 143.68 | 26.55 | 0.92 | 82.17 |
| | 1327 | 81 | 24.56 | 69.41 | 170.84 | 18.40 | 1.13 | 72.16 |
| | 1687 | 62 | 22.50 | 89.04 | 210.00 | 17.84 | 1.02 | 92.21 |
| | ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| | 5295 | 150 | 25.74 | 91.33 | 166.95 | 11.27 | 1.02 | 90.58 |
| | 6140 | 153 | 25.00 | 93.91 | 264.71 | 15.71 | 1.01 | 93.68 |
| | 2027 | 98 | 27.08 | 73.43 | 143.30 | 12.09 | 1.04 | 73.66 |
| | ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| | 6044 | 51 | 16.63 | 75.45 | 213.09 | 12.71 | 1.12 | 72.75 |
| | 1421 | 75 | 7.68 | 85.35 | 233.85 | 26.64 | 1.14 | 79.85 |
| | 6893 | 69 | 38.27 | 86.67 | 188.81 | 16.98 | 0.99 | 84.93 |
| | 12322 | 187 | 17.91 | 67.02 | 200.00 | 26.00 | 1.04 | 68.77 |
| | 1859 | 65 | 39.66 | 67.25 | 193.43 | 27.50 | 0.88 | 82.98 |
| | 2494 | 84 | 20.00 | 59.72 | 160.95 | 24.17 | 0.83 | 65.61 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 12.13 | 1.02 |
| ALL PROPERTY TYPES: | 19.60 | 1.05 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ORLEANS

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 10 | 96.40 | 102.33 | 4.64 | 13.24 | 0.98 | 1.02 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ALBION | 1571 | 28 | 81.77 | 99.17 | 118.60 | 6.11 | 1.00 |
| BARRE | 476 | 38 | 75.83 | 97.55 | 126.28 | 8.17 | 0.99 |
| CARLTON | 1193 | 21 | 64.91 | 100.00 | 120.41 | 11.65 | 0.98 |
| CLARENDON | 547 | 30 | 80.73 | 100.00 | 150.00 | 9.82 | 1.02 |
| GAINES | 593 | 34 | 77.50 | 99.00 | 129.96 | 5.56 | 0.98 |
| KENDALL | 739 | 20 | 86.18 | 96.40 | 120.83 | 7.73 | 1.02 |
| MURRAY | 1082 | 21 | 86.36 | 102.33 | 115.83 | 6.02 | 1.01 |
| RIDGEWAY | 1848 | 27 | 72.17 | 96.93 | 107.92 | 6.99 | 0.99 |
| SHELBY | 1351 | 28 | 85.09 | 99.14 | 107.91 | 4.64 | 1.00 |
| YATES | 1034 | 36 | 74.80 | 99.62 | 149.71 | 13.24 | 0.99 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 96.74 | 100.00 | 7.18 | 13.71 | 0.86 | 1.05 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| ALBION | 2224 | 61 | 64.80 | 99.17 | 187.31 | 10.33 | 0.86 | 103.15 |
| BARRE | 1061 | 90 | 43.75 | 97.98 | 153.53 | 12.96 | 0.95 | 95.25 |
| CARLTON | 2147 | 45 | 56.67 | 99.41 | 120.41 | 12.91 | 0.98 | 93.95 |
| CLARENDON | 1133 | 56 | 30.00 | 100.00 | 175.00 | 13.50 | 0.99 | 95.63 |
| GAINES | 940 | 66 | 7.41 | 96.74 | 129.96 | 13.71 | 0.94 | 95.28 |
| KENDALL | 1518 | 40 | 67.66 | 100.00 | 155.79 | 10.72 | 1.05 | 98.33 |
| MURRAY | 1713 | 48 | 68.62 | 103.00 | 264.39 | 10.31 | 0.87 | 103.00 |
| RIDGEWAY | 2708 | 58 | 50.40 | 96.84 | 144.58 | 10.76 | 0.91 | 94.85 |
| SHELBY | 1862 | 59 | 63.33 | 98.04 | 135.71 | 7.18 | 0.97 | 96.63 |
| YATES | 1451 | 66 | 15.15 | 97.27 | 185.85 | 13.31 | 0.98 | 101.66 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 7.78 | 1.00 |
| ALL PROPERTY TYPES: | 11.24 | 0.94 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF OSWEGO

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 24 | 3.06 | 15.65 | 12.90 | 71.86 | 0.97 | 1.68 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| FULTON | 3334 | 18 | 6.29 | 9.33 | 16.54 | 26.87 | 1.09 |
| OSWEGO | 5159 | 22 | 5.46 | 8.11 | 15.86 | 22.43 | 1.08 |
| ALBION | 355 | 28 | 3.54 | 8.15 | 16.36 | 31.42 | 1.25 |
| AMBOY | 293 | 34 | 1.00 | 4.48 | 20.00 | 39.69 | 1.25 |
| BOYLSTON | 222 | 30 | 1.38 | 5.88 | 12.22 | 37.02 | 1.33 |
| CONSTANTIA | 1370 | 42 | 1.67 | 3.06 | 11.88 | 31.78 | 1.16 |
| GRANBY | 1485 | 27 | 5.05 | 8.00 | 18.07 | 31.89 | 1.08 |
| HANNIBAL | 940 | 43 | 3.25 | 5.68 | 20.00 | 37.04 | 1.15 |
| HASTINGS | 1765 | 29 | 8.60 | 15.65 | 24.44 | 23.31 | 1.05 |
| MEXICO | 1087 | 40 | 2.76 | 11.31 | 22.50 | 31.96 | 1.16 |
| MINETTO | 532 | 15 | 3.53 | 5.05 | 6.43 | 12.90 | 0.99 |
| NEW HAVEN | 606 | 28 | 3.00 | 5.53 | 13.79 | 26.98 | 1.12 |
| ORWELL | 252 | 11 | 3.89 | 5.71 | 10.00 | 21.68 | 1.15 |
| OSWEGO | 676 | 26 | 3.17 | 6.39 | 84.00 | 63.31 | 1.31 |
| PALERMO | 600 | 27 | 2.67 | 8.00 | 27.27 | 44.79 | 1.21 |
| PARISH | 597 | 45 | 2.55 | 5.71 | 13.33 | 23.63 | 1.12 |
| REDFIELD | 436 | 39 | 1.24 | 5.88 | 36.67 | 71.86 | 1.68 |
| RICHLAND | 1443 | 32 | 5.43 | 9.33 | 33.33 | 34.11 | 1.18 |
| SANDY CREEK | 1501 | 40 | 2.80 | 9.66 | 15.58 | 21.80 | 1.10 |
| SCHROEPPEL | 1688 | 28 | 8.26 | 10.64 | 21.67 | 20.34 | 1.05 |
| SCRIBA | 1023 | 14 | 2.46 | 6.62 | 11.11 | 34.17 | 1.18 |
| VOLNEY | 1269 | 19 | 5.64 | 10.34 | 20.00 | 36.87 | 1.17 |
| WEST MONROE | 819 | 32 | 5.65 | 8.75 | 13.41 | 22.99 | 1.10 |
| WILLIAMSTOWN | 380 | 22 | 1.75 | 5.00 | 9.33 | 22.90 | 0.97 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 2.93 | 12.82 | 17.68 | 89.21 | 0.50 | 1.48 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 4254 | 41 | 3.33 | 9.33 | 55.18 | 31.54 | 0.50 | 13.29 |
| | 6581 | 38 | 5.46 | 8.35 | 23.20 | 30.03 | 0.79 | 11.35 |
| | 822 | 64 | 0.99 | 5.66 | 20.00 | 50.30 | 0.91 | 6.51 |
| | 736 | 86 | 0.70 | 4.00 | 21.99 | 58.81 | 0.87 | 5.01 |
| | 429 | 51 | 1.38 | 4.29 | 16.50 | 45.22 | 0.98 | 4.84 |
| | 2020 | 71 | 0.63 | 2.93 | 23.77 | 37.21 | 1.09 | 2.82 |
| | 1998 | 44 | 2.08 | 7.49 | 33.33 | 38.34 | 0.97 | 8.00 |
| | 1291 | 69 | 1.02 | 5.33 | 20.00 | 39.21 | 1.07 | 5.48 |
| | 2472 | 55 | 5.00 | 12.82 | 48.70 | 35.88 | 0.91 | 14.59 |
| | 1817 | 67 | 2.76 | 9.55 | 22.50 | 40.03 | 1.05 | 9.42 |
| | 724 | 35 | 3.05 | 5.00 | 80.15 | 17.68 | 0.67 | 6.72 |
| | 1203 | 47 | 2.33 | 5.19 | 13.79 | 26.39 | 1.05 | 4.81 |
| | 808 | 31 | 1.77 | 6.67 | 17.44 | 41.46 | 0.54 | 12.45 |
| | 1518 | 45 | 1.75 | 5.29 | 84.00 | 64.70 | 0.70 | 7.67 |
| | 1081 | 49 | 2.50 | 7.27 | 27.27 | 42.64 | 1.07 | 7.54 |
| | 937 | 71 | 2.33 | 5.60 | 33.33 | 34.91 | 1.09 | 5.41 |
| | 802 | 72 | 1.19 | 5.17 | 50.00 | 89.21 | 1.48 | 5.18 |
| | 2508 | 65 | 3.20 | 8.67 | 33.33 | 36.54 | 1.07 | 9.41 |
| | 2248 | 74 | 2.80 | 8.83 | 18.71 | 24.59 | 1.06 | 8.29 |
| | 2485 | 59 | 3.79 | 10.71 | 50.00 | 29.95 | 1.08 | 11.11 |
| | 1756 | 30 | 1.88 | 6.67 | 19.22 | 34.13 | 0.76 | 8.96 |
| | 1846 | 36 | 1.97 | 10.99 | 60.00 | 73.22 | 1.00 | 12.81 |
| | 1180 | 54 | 5.11 | 8.36 | 16.00 | 23.73 | 1.07 | 8.44 |
| | 758 | 52 | 1.43 | 4.44 | 15.19 | 35.77 | 0.76 | 4.48 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 29.00 | 1.12 |
| ALL PROPERTY TYPES: | 37.80 | 0.90 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF OTSEGO

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 25 | 7.12 | 97.22 | 12.47 | 87.58 | 0.94 | 1.44 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ONEONTA | 2612 | 25 | 55.95 | 79.33 | 129.79 | 15.77 | 1.03 |
| BURLINGTON | 288 | 17 | 5.31 | 7.78 | 16.89 | 25.16 | 1.13 |
| BUTTERNUTS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CHERRY VALLEY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| DECATUR | 102 | 9 | 32.00 | 50.72 | 66.96 | 21.82 | 0.98 |
| EDMESTON | 413 | 20 | 4.00 | 7.12 | 96.15 | 87.58 | 1.44 |
| EXETER | 290 | 17 | 6.82 | 10.04 | 21.74 | 26.04 | 1.08 |
| HARTWICK | 636 | 25 | 73.73 | 97.22 | 140.51 | 16.65 | 1.07 |
| LAURENS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| MARYLAND | 559 | 23 | 8.21 | 11.54 | 17.60 | 22.58 | 1.04 |
| MIDDLEFIELD | 553 | 38 | 42.31 | 84.76 | 138.91 | 20.82 | 0.98 |
| MILFORD | 958 | 28 | 32.53 | 44.52 | 89.55 | 27.20 | 1.08 |
| MORRIS | 450 | 18 | 14.58 | 27.27 | 52.63 | 38.20 | 1.00 |
| NEW LISBON | 269 | 15 | 53.45 | 75.60 | 109.72 | 14.41 | 1.03 |
| ONEONTA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| OTEGO | 722 | 22 | 8.57 | 15.27 | 23.29 | 26.51 | 1.11 |
| OTSEGO | 1360 | 22 | 58.45 | 82.02 | 97.84 | 12.47 | 1.01 |
| PITTSFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| PLAINFIELD | 191 | 20 | 4.17 | 11.11 | 27.59 | 31.61 | 1.12 |
| RICHFIELD | 853 | 27 | 5.32 | 11.11 | 20.51 | 28.33 | 1.09 |
| ROSEBOOM | 256 | 37 | 2.17 | 7.44 | 20.09 | 46.71 | 1.29 |
| SPRINGFIELD | 396 | 16 | 39.47 | 51.89 | 90.00 | 18.78 | 0.94 |
| UNADILLA | 1108 | 25 | 4.75 | 8.44 | 19.48 | 34.16 | 1.10 |
| WESTFORD | 270 | 17 | 42.54 | 64.06 | 116.80 | 19.15 | 1.10 |
| WORCESTER | 732 | 31 | 4.00 | 7.69 | 25.64 | 41.29 | 1.24 |

| ASSESSING UNITS | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 25 | 4.62 | 91.20 | 20.05 | 77.84 | 0.85 | 1.28 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| ONEONTA | 3576 | 48 | 41.43 | 82.95 | 156.67 | 20.05 | 1.15 | 77.31 |
| BURLINGTON | 597 | 45 | 2.27 | 7.00 | 42.58 | 30.22 | 1.11 | 6.84 |
| BUTTERNUTS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| CHERRY VALLEY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| DECATUR | 303 | 33 | 16.00 | 44.25 | 100.85 | 33.95 | 0.85 | 48.97 |
| EDMESTON | 798 | 45 | 2.33 | 6.87 | 96.15 | 61.42 | 1.28 | 7.15 |
| EXETER | 606 | 39 | 2.90 | 8.24 | 35.71 | 45.02 | 1.02 | 8.57 |
| HARTWICK | 1001 | 45 | 20.00 | 91.20 | 346.67 | 34.17 | 1.18 | 88.88 |
| LAURENS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| MARYLAND | 1037 | 57 | 1.27 | 10.83 | 40.00 | 41.23 | 1.13 | 10.91 |
| MIDDLEFIELD | 1139 | 73 | 22.15 | 80.00 | 138.91 | 27.57 | 0.97 | 77.51 |
| MILFORD | 1453 | 50 | 14.68 | 41.71 | 89.55 | 27.56 | 1.19 | 39.97 |
| MORRIS | 803 | 44 | 11.90 | 20.00 | 167.27 | 41.72 | 0.93 | 26.26 |
| NEW LISBON | 630 | 37 | 13.33 | 64.35 | 109.72 | 36.64 | 0.88 | 69.75 |
| ONEONTA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| OTEGO | 1169 | 50 | 2.86 | 12.50 | 27.07 | 33.63 | 1.08 | 12.85 |
| OTSEGO | 2105 | 51 | 24.77 | 74.40 | 140.00 | 20.79 | 1.01 | 73.04 |
| PITTSFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| PLAINFIELD | 395 | 44 | 1.67 | 10.00 | 37.50 | 30.95 | 1.17 | 9.25 |
| RICHFIELD | 1421 | 60 | 4.26 | 11.11 | 38.16 | 31.59 | 1.13 | 9.57 |
| ROSEBOOM | 518 | 60 | 2.00 | 4.62 | 35.38 | 77.84 | 1.06 | 5.95 |
| SPRINGFIELD | 881 | 34 | 16.80 | 51.89 | 128.57 | 30.84 | 0.96 | 54.46 |
| UNADILLA | 1810 | 50 | 2.86 | 8.44 | 20.00 | 36.52 | 1.16 | 8.34 |
| WESTFORD | 526 | 34 | 22.73 | 59.52 | 116.80 | 30.10 | 1.06 | 57.12 |
| WORCESTER | 1183 | 53 | 4.00 | 7.42 | 25.64 | 40.25 | 1.17 | 7.12 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 25.75 | 1.08 |
| ALL PROPERTY TYPES: | 32.74 | 1.10 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF PUTNAM

ASSESSING UNITS: 6

RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 15.41 | 17.93 | 7.30 | 19.64 | 0.95 | 1.01 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| CARMEL | 7463 | 42 | 13.07 | 17.68 | 33.38 | 10.80 | 0.98 |
| KENT | 4083 | 42 | 11.27 | 16.13 | 22.30 | 15.64 | 0.98 |
| PATTERSON | 2133 | 36 | 8.87 | 15.41 | 25.10 | 19.64 | 1.00 |
| PHILIPSTOWN | 2501 | 67 | 8.73 | 15.53 | 25.85 | 19.63 | 0.95 |
| PUTNAM VALLEY | 3364 | 25 | 10.31 | 16.54 | 21.50 | 15.17 | 0.99 |
| SOUTHEAST | 2952 | 44 | 13.97 | 17.93 | 21.64 | 7.30 | 1.01 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 14.56 | 17.93 | 15.63 | 45.17 | 0.60 | 1.80 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 10156 | 61 | 8.44 | 17.46 | 93.00 | 21.30 | 0.93 | 17.86 |
| | 6663 | 58 | 11.27 | 16.80 | 53.68 | 45.17 | 1.19 | 17.06 |
| | 4331 | 58 | 5.51 | 17.39 | 40.46 | 34.25 | 1.12 | 15.39 |
| | 4203 | 119 | 1.01 | 14.56 | 64.67 | 30.83 | 1.80 | 13.42 |
| | 5907 | 43 | 7.50 | 16.84 | 75.88 | 25.38 | 0.88 | 17.18 |
| | 4462 | 85 | 10.30 | 17.93 | 47.11 | 15.63 | 0.60 | 20.20 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 13.69 | 0.98 |
| ALL PROPERTY TYPES: | 28.41 | 1.05 |

## 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

### COUNTY OF RENSSELAER

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16 | 49.54 | 110.67 | 5.12 | 18.16 | 0.97 | 1.08 | 52.96 | 108.89 | 9.54 | 29.03 | 0.58 | 1.25 |

| | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| RENSSELAER, CITY | 2103 | 20 | 71.22 | 91.58 | 112.17 | 9.56 | 0.99 | 2816 | 43 | 42.92 | 90.91 | 270.14 | 11.91 | 0.58 | 119.61 |
| TROY | 9625 | 34 | 36.17 | 49.54 | 93.73 | 16.38 | 0.98 | 12743 | 64 | 22.09 | 52.96 | 126.44 | 19.41 | 0.85 | 53.24 |
| BERLIN | 714 | 51 | 75.00 | 100.63 | 207.50 | 17.77 | 1.08 | 1039 | 73 | 54.60 | 100.00 | 282.02 | 17.64 | 1.05 | 100.03 |
| BRUNSWICK | 3088 | 41 | 85.67 | 103.17 | 122.76 | 5.12 | 1.00 | 3893 | 57 | 17.92 | 102.14 | 215.38 | 11.12 | 1.01 | 101.04 |
| EAST GREENBUSH | 3311 | 24 | 78.30 | 97.64 | 132.50 | 8.37 | 1.03 | 4257 | 49 | 63.46 | 96.92 | 244.79 | 9.54 | 0.99 | 101.69 |
| GRAFTON | 778 | 48 | 65.52 | 96.32 | 148.80 | 12.20 | 1.01 | 1183 | 70 | 25.51 | 92.86 | 177.78 | 15.02 | 1.02 | 88.35 |
| HOOSICK | 1733 | 46 | 72.57 | 100.00 | 143.44 | 11.75 | 1.01 | 2417 | 82 | 36.17 | 99.29 | 160.00 | 14.09 | 1.02 | 95.79 |
| NASSAU | 1313 | 55 | 38.92 | 81.82 | 134.75 | 18.16 | 1.05 | 1977 | 94 | 18.87 | 82.00 | 156.00 | 29.03 | 1.16 | 72.80 |
| NORTH GREENBUSH | 2939 | 20 | 81.21 | 95.84 | 109.92 | 6.14 | 0.99 | 3586 | 38 | 9.30 | 95.84 | 194.80 | 11.90 | 0.94 | 96.88 |
| PETERSBURG | 446 | 36 | 74.45 | 110.67 | 130.20 | 9.52 | 1.02 | 673 | 59 | 30.46 | 108.89 | 293.33 | 24.92 | 1.22 | 97.97 |
| PITTSTOWN | 1084 | 47 | 64.07 | 98.03 | 119.57 | 7.48 | 1.02 | 1549 | 78 | 28.57 | 100.00 | 144.90 | 11.34 | 0.94 | 97.59 |
| POESTENKILL | 990 | 34 | 50.00 | 90.78 | 147.94 | 15.10 | 0.97 | 1346 | 53 | 33.33 | 88.35 | 147.94 | 22.61 | 0.89 | 89.53 |
| SAND LAKE | 2139 | 39 | 57.47 | 96.66 | 128.24 | 10.67 | 1.00 | 2824 | 59 | 18.18 | 96.02 | 212.60 | 19.86 | 0.93 | 96.34 |
| SCHAGHTICOKE | 1852 | 60 | 71.43 | 93.93 | 150.34 | 8.90 | 1.01 | 2552 | 106 | 6.23 | 96.14 | 203.10 | 10.04 | 1.25 | 91.60 |
| SCHODACK | 2950 | 81 | 72.17 | 94.79 | 184.52 | 12.51 | 1.02 | 4044 | 118 | 24.29 | 94.79 | 338.67 | 21.30 | 0.98 | 96.33 |
| STEPHENTOWN | 673 | 43 | 82.26 | 99.54 | 155.17 | 9.79 | 0.99 | 1046 | 65 | 52.55 | 98.40 | 164.69 | 13.38 | 1.02 | 99.12 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 11.64 | 1.00 |
| ALL PROPERTY TYPES: | 16.30 | 0.95 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ROCKLAND

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 18.75 | 71.48 | 8.67 | 15.09 | 0.97 | 1.02 | 20.00 | 74.07 | 11.41 | 28.48 | 0.90 | 1.17 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CLARKSTOWN | 17349 | 51 | 54.46 | 68.45 | 103.20 | 8.67 | 1.01 | 22249 | 110 | 31.36 | 70.00 | 135.00 | 11.41 | 1.17 | 71.15 |
| HAVERSTRAW | 5075 | 57 | 10.50 | 18.75 | 26.00 | 15.09 | 0.97 | 7106 | 124 | 10.50 | 20.00 | 67.33 | 28.48 | 0.99 | 21.85 |
| ORANGETOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| RAMAPO | 16995 | 135 | 47.14 | 71.48 | 134.03 | 9.95 | 1.02 | 21780 | 271 | 30.77 | 74.07 | 182.67 | 13.22 | 0.90 | 76.08 |
| STONY POINT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 10.04 | 1.01 |
| ALL PROPERTY TYPES: | 14.56 | 1.03 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ST LAWRENCE

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | 7.39 | 95.52 | 12.79 | 41.38 | 0.98 | 1.17 | 7.31 | 83.33 | 15.89 | 113.34 | 0.23 | 1.21 |

| | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| OGDENSBURG | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BRASHER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 2907 | 98 | 2.78 | 10.91 | 83.33 | 45.92 | 0.71 | 13.84 |
| CANTON | 1951 | 47 | 3.14 | 11.58 | 20.00 | 28.68 | 1.01 | | | | | | | | |
| CLARE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 876 | 30 | 5.71 | 11.33 | 29.47 | 23.72 | 0.76 | 11.90 |
| CLIFTON | 686 | 16 | 6.04 | 11.76 | 17.33 | 23.51 | 1.14 | 1563 | 32 | 2.95 | 9.70 | 16.67 | 34.90 | 0.67 | 11.80 |
| COLTON | 894 | 14 | 3.33 | 10.16 | 14.74 | 28.38 | 1.17 | 1114 | 74 | 1.78 | 8.41 | 47.62 | 40.71 | 0.57 | 10.08 |
| DEKALB | 478 | 29 | 4.29 | 8.41 | 16.13 | 26.73 | 1.10 | | | | | | | | |
| DE PEYSTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 793 | 51 | 5.31 | 9.80 | 114.15 | 105.38 | 0.60 | 12.69 |
| EDWARDS | 356 | 15 | 5.71 | 11.02 | 16.00 | 20.35 | 1.01 | 1677 | 42 | 2.70 | 10.00 | 21.67 | 41.39 | 0.63 | 12.31 |
| FINE | 1004 | 28 | 6.47 | 11.64 | 20.69 | 27.72 | 1.03 | 1005 | 30 | 5.28 | 14.00 | 192.21 | 113.34 | 0.23 | 56.08 |
| FOWLER | 613 | 17 | 5.28 | 13.95 | 26.44 | 38.83 | 1.13 | 2475 | 61 | 2.21 | 12.56 | 32.56 | 27.96 | 1.00 | 12.00 |
| GOUVERNEUR | 1716 | 28 | 6.93 | 13.00 | 19.23 | 17.65 | 1.00 | | | | | | | | |
| HAMMOND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 823 | 57 | 8.70 | 33.52 | 60.00 | 26.25 | 0.98 | 31.65 |
| HERMON | 416 | 26 | 21.69 | 35.00 | 55.56 | 18.99 | 1.07 | 1076 | 53 | 5.84 | 11.67 | 74.07 | 66.21 | 1.21 | 14.18 |
| HOPKINTON | 458 | 14 | 7.98 | 10.00 | 22.22 | 27.01 | 0.99 | | | | | | | | |
| LAWRENCE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 1756 | 46 | 5.71 | 9.86 | 25.86 | 15.89 | 0.96 | 10.01 |
| LISBON | 937 | 21 | 6.82 | 10.16 | 17.97 | 20.02 | 1.07 | | | | | | | | |
| LOUISVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MACOMB | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MADRID | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MASSENA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MORRISTOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 2075 | 57 | 4.44 | 8.40 | 142.17 | 28.69 | 0.75 | 9.52 |
| NORFOLK | 1351 | 36 | 5.39 | 7.39 | 14.97 | 23.04 | 1.05 | | | | | | | | |
| OSWEGATCHIE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 1374 | 32 | 2.50 | 12.00 | 25.00 | 42.13 | 0.58 | 17.76 |
| PARISHVILLE | 775 | 13 | 6.00 | 14.06 | 23.81 | 26.45 | 1.17 | 619 | 51 | 39.46 | 83.33 | 173.51 | 18.65 | 1.09 | 81.96 |
| PIERCEFIELD | 337 | 22 | 66.67 | 95.52 | 173.51 | 12.79 | 0.98 | 1227 | 42 | 3.64 | 8.15 | 26.70 | 39.06 | 0.50 | 12.07 |
| PIERREPONT | 714 | 23 | 3.64 | 8.00 | 15.00 | 26.66 | 1.11 | | | | | | | | |
| PITCAIRN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 4278 | 97 | 3.08 | 11.53 | 160.00 | 47.22 | 1.04 | 12.86 |
| POTSDAM | 3095 | 47 | 6.67 | 11.88 | 57.78 | 41.38 | 1.14 | | | | | | | | |
| ROSSIE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| RUSSELL | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 1775 | 43 | 2.50 | 7.31 | 21.05 | 39.49 | 0.88 | 8.17 |
| STOCKHOLM | 901 | 26 | 6.15 | 8.54 | 16.00 | 23.61 | 1.05 | | | | | | | | |
| WADDINGTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 27.74 | 1.08 |
| ALL PROPERTY TYPES: | 42.32 | 0.81 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SARATOGA

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MECHANICVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SARATOGA SPRINGS | 5348 | 41 | 3.70 | 12.98 | 18.18 | 18.03 | 0.96 | 7962 | 81 | 0.67 | 12.37 | 40.00 | 38.53 | 0.79 | 13.89 |
| BALLSTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CHARLTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CLIFTON PARK | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CORINTH | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| DAY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| EDINBURG | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| GALWAY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| GREENFIELD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HADLEY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HALFMOON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MALTA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MILTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| MOREAU | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| NORTHUMBERLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PROVIDENCE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| SARATOGA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| STILLWATER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WATERFORD | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WILTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | N.A. | N.A. |
| ALL PROPERTY TYPES: | N.A. | N.A. |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SCHENECTADY

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | 9.06 | 102.70 | 5.43 | 17.26 | 0.95 | 1.02 | 8.85 | 101.59 | 5.44 | 38.31 | 0.33 | 1.11 |

| | RESIDENTIAL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | OVERALL APPRAISALS: PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SCHENECTADY | 15599 | 32 | 12.89 | 17.39 | 30.23 | 14.63 | 1.01 | 20510 | 55 | 3.56 | 17.39 | 148.18 | 38.31 | 0.59 | 21.96 |
| DUANESBURG | 1403 | 44 | 70.15 | 97.87 | 151.10 | 12.36 | 1.02 | 2276 | 70 | 25.00 | 100.00 | 158.73 | 18.34 | 1.11 | 90.22 |
| GLENVILLE | 8572 | 45 | 92.00 | 102.70 | 123.87 | 5.43 | 1.00 | 9896 | 64 | 90.91 | 101.59 | 123.87 | 5.44 | 1.02 | 103.14 |
| NISKAYUNA | 5147 | 22 | 4.86 | 9.77 | 12.50 | 16.49 | 0.95 | 6352 | 38 | 3.30 | 9.13 | 21.04 | 22.94 | 0.57 | 11.44 |
| PRINCETOWN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ROTTERDAM | 9316 | 14 | 6.72 | 9.06 | 12.47 | 17.26 | 0.99 | 12416 | 29 | 1.00 | 8.85 | 25.23 | 29.65 | 0.33 | 11.68 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 13.44 | 1.00 |
| ALL PROPERTY TYPES: | 27.12 | 0.63 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SCHOHARIE

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 16 | 4.00 | 14.17 | 19.31 | 60.11 | 0.98 | 1.42 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BLENHEIM | 166 | 30 | 1.90 | 4.11 | 12.95 | 30.69 | 1.15 |
| BROOME | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| CARLISLE | 345 | 17 | 9.59 | 14.17 | 26.42 | 22.23 | 1.06 |
| COBLESKILL | 1149 | 27 | 5.56 | 9.71 | 25.00 | 25.93 | 1.07 |
| CONESVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| ESPERANCE | 554 | 39 | 3.33 | 7.63 | 12.05 | 19.86 | 1.06 |
| FULTON | 462 | 27 | 1.27 | 4.09 | 11.67 | 45.20 | 1.20 |
| GILBOA | 551 | 14 | 2.94 | 4.76 | 17.50 | 60.11 | 1.42 |
| JEFFERSON | 462 | 16 | 3.00 | 4.34 | 6.89 | 21.31 | 1.07 |
| MIDDLEBURG | 923 | 34 | 3.45 | 6.90 | 18.45 | 24.48 | 1.06 |
| RICHMONDVILLE | 619 | 34 | 3.87 | 10.16 | 34.69 | 33.78 | 1.14 |
| SCHOHARIE | 790 | 24 | 2.05 | 6.04 | 9.68 | 19.31 | 0.98 |
| SEWARD | 400 | 18 | 4.33 | 7.10 | 12.22 | 23.99 | 1.09 |
| SHARON | 543 | 25 | 4.67 | 7.55 | 14.21 | 30.94 | 1.08 |
| SUMMIT | 544 | 32 | 3.26 | 8.33 | 22.33 | 33.14 | 1.29 |
| WRIGHT | 352 | 18 | 2.53 | 4.00 | 6.34 | 20.50 | 1.04 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.85 | 14.17 | 24.37 | 49.87 | 0.80 | 1.16 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| BLENHEIM | 338 | 57 | 1.28 | 4.33 | 24.29 | 44.27 | 0.92 | 4.56 |
| BROOME | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| CARLISLE | 676 | 36 | 8.11 | 14.17 | 30.95 | 24.68 | 0.85 | 15.36 |
| COBLESKILL | 1769 | 63 | 3.33 | 9.14 | 25.60 | 34.20 | 0.95 | 10.49 |
| CONESVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| ESPERANCE | 842 | 70 | 3.33 | 7.43 | 19.00 | 24.37 | 1.13 | 7.06 |
| FULTON | 851 | 58 | 1.27 | 3.85 | 28.59 | 43.68 | 1.01 | 4.60 |
| GILBOA | 984 | 30 | 2.31 | 5.56 | 17.50 | 49.87 | 0.80 | 7.21 |
| JEFFERSON | 812 | 35 | 1.25 | 3.88 | 18.00 | 34.55 | 1.04 | 4.26 |
| MIDDLEBURG | 1451 | 63 | 2.82 | 6.42 | 18.45 | 33.80 | 1.00 | 6.59 |
| RICHMONDVILLE | 1059 | 67 | 1.85 | 9.15 | 34.69 | 39.95 | 1.14 | 8.98 |
| SCHOHARIE | 1269 | 61 | 0.57 | 5.80 | 17.72 | 28.99 | 0.89 | 5.83 |
| SEWARD | 737 | 41 | 3.51 | 6.15 | 16.00 | 31.51 | 1.04 | 6.41 |
| SHARON | 1110 | 70 | 2.69 | 6.73 | 58.82 | 40.10 | 1.04 | 7.03 |
| SUMMIT | 929 | 48 | 2.01 | 6.18 | 22.33 | 40.71 | 1.16 | 5.95 |
| WRIGHT | 627 | 39 | 2.53 | 4.12 | 10.90 | 25.31 | 0.95 | 4.40 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 28.98 | 1.12 |
| ALL PROPERTY TYPES: | 35.42 | 1.00 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF SCHUYLER

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| .8 | 39.50 | 83.99 | 9.78 | 30.98 | 0.97 | 1.01 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 40.00 | 78.80 | 20.10 | 41.12 | 0.72 | 0.98 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CATHARINE | 492 | 28 | 40.34 | 75.00 | 102.00 | 18.66 | 0.97 | 863 | 57 | 26.67 | 69.41 | 102.00 | 26.96 | 0.90 | 72.76 |
| CAYUTA | 132 | 15 | 63.33 | 83.99 | 98.04 | 9.78 | 1.01 | 268 | 30 | 21.43 | 78.80 | 162.04 | 30.48 | 0.72 | 88.45 |
| DIX | 1004 | 30 | 27.00 | 39.50 | 67.01 | 18.49 | 1.04 | 1733 | 64 | 8.67 | 40.00 | 99.17 | 28.97 | 0.97 | 42.59 |
| HECTOR | 1358 | 40 | 20.31 | 56.00 | 110.56 | 30.98 | 0.99 | 2308 | 80 | 13.75 | 48.27 | 129.43 | 41.12 | 0.98 | 53.15 |
| MONTOUR | 667 | 40 | 52.28 | 79.79 | 101.54 | 13.45 | 1.01 | 954 | 71 | 14.29 | 75.41 | 175.00 | 20.10 | 0.85 | 78.66 |
| ORANGE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| READING | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| TYRONE | 869 | 16 | 28.99 | 41.91 | 67.83 | 23.88 | 1.00 | 1326 | 40 | 12.00 | 41.71 | 73.08 | 26.57 | 0.94 | 44.10 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 22.30 | 1.00 |
| ALL PROPERTY TYPES: | 30.99 | 0.94 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SENECA

ASSESSING UNITS: 10

RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 60.49 | 82.69 | 12.43 | 33.68 | 0.97 | 1.19 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| COVERT | 901 | 50 | 49.78 | 64.67 | 107.67 | 14.71 | 1.03 |
| FAYETTE | 1192 | 39 | 55.57 | 82.55 | 111.29 | 17.57 | 1.02 |
| JUNIUS | 343 | 15 | 42.62 | 60.80 | 92.97 | 23.27 | 1.10 |
| LODI | 547 | 50 | 30.82 | 63.29 | 125.25 | 21.32 | 1.02 |
| OVID | 712 | 45 | 4.74 | 60.49 | 113.14 | 24.39 | 1.00 |
| ROMULUS | 600 | 29 | 41.13 | 63.54 | 88.50 | 14.86 | 1.05 |
| SENECA FALLS | 2646 | 36 | 51.61 | 75.29 | 103.86 | 15.94 | 1.02 |
| TYRE | 216 | 15 | 56.62 | 73.33 | 196.00 | 33.68 | 1.19 |
| VARICK | 588 | 23 | 34.48 | 82.69 | 101.11 | 16.07 | 0.97 |
| WATERLOO | 2100 | 27 | 43.23 | 64.22 | 96.67 | 12.43 | 1.03 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 54.15 | 82.55 | 17.05 | 30.25 | 0.96 | 1.14 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 1255 | 78 | 18.40 | 63.86 | 107.67 | 20.23 | 0.99 | 63.64 |
| 1809 | 75 | 33.15 | 82.55 | 193.33 | 18.93 | 1.10 | 79.38 |
| 555 | 31 | 30.00 | 60.80 | 321.49 | 24.15 | 0.96 | 58.84 |
| 786 | 76 | 9.33 | 60.19 | 125.25 | 26.10 | 0.98 | 61.17 |
| 1075 | 75 | 4.74 | 54.15 | 125.00 | 28.90 | 0.96 | 57.52 |
| 885 | 53 | 29.93 | 64.00 | 107.00 | 17.65 | 1.08 | 59.49 |
| 3435 | 70 | 39.42 | 78.95 | 183.67 | 17.15 | 1.00 | 75.59 |
| 444 | 37 | 41.11 | 66.06 | 196.00 | 30.25 | 1.14 | 63.70 |
| 855 | 38 | 32.96 | 75.15 | 101.11 | 18.61 | 1.00 | 75.14 |
| 2897 | 59 | 36.48 | 64.80 | 181.47 | 17.05 | 0.99 | 66.77 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 16.77 | 1.03 |
| ALL PROPERTY TYPES: | 19.85 | 1.01 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF STEUBEN

| ASSESSING UNITS | RESIDENTIAL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH | OVERALL APPRAISALS: MEDIAN AV RATIOS LOW | HIGH | C.O.D. LOW | HIGH | INDEX OF REGR. LOW | HIGH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 34 | 5.56 | 38.11 | 13.26 | 75.40 | 0.97 | 1.47 | 5.42 | 38.46 | 24.23 | 78.84 | 0.32 | 1.41 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CORNING | 3590 | 18 | 24.44 | 38.11 | 65.80 | 22.62 | 0.97 | 4394 | 36 | 24.44 | 38.46 | 103.36 | 26.35 | 0.73 | 50.24 |
| HORNELL | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ADDISON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| AVOCA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BATH | 162 | 16 | 6.79 | 14.67 | 18.72 | 20.38 | 1.03 | 330 | 34 | 6.79 | 14.67 | 25.00 | 25.58 | 1.15 | 12.99 |
| BRADFORD | 225 | 23 | 5.81 | 10.94 | 30.61 | 51.91 | 1.41 | 534 | 58 | 4.90 | 10.47 | 38.31 | 48.85 | 0.81 | 11.69 |
| CAMERON | 797 | 18 | 4.00 | 8.57 | 16.67 | 30.92 | 1.06 | 1241 | 35 | 1.33 | 8.60 | 25.00 | 46.07 | 1.41 | 7.35 |
| CAMPBELL | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CANISTEO | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CATON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| COHOCTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| CORNING | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| DANSVILLE | 1709 | 35 | 11.67 | 18.55 | 27.56 | 16.74 | 1.00 | 2063 | 56 | 1.00 | 17.82 | 44.56 | 27.46 | 0.52 | 22.04 |
| ERWIN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 537 | 40 | 1.94 | 7.41 | 54.55 | 78.84 | 0.41 | 12.69 |
| FREMONT | 206 | 12 | 7.03 | 8.24 | 40.00 | 55.95 | 1.38 | 408 | 42 | 1.25 | 5.42 | 31.25 | 42.51 | 0.85 | 5.90 |
| GREENWOOD | 138 | 21 | 1.54 | 5.56 | 31.25 | 54.64 | 1.36 | | | | | | | | |
| HARTSVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HORNBY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HORNELLSVILLE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| HOWARD | 204 | 10 | 2.00 | 9.32 | 10.42 | 21.66 | 1.04 | 647 | 36 | 2.00 | 7.63 | 51.56 | 46.06 | 0.64 | 8.09 |
| JASPER | 376 | 17 | 3.61 | 9.44 | 55.56 | 75.40 | 1.47 | 742 | 38 | 3.33 | 8.33 | 55.56 | 59.15 | 0.89 | 9.64 |
| LINDLEY | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| PRATTSBURG | 665 | 38 | 12.06 | 33.33 | 63.36 | 17.01 | 0.98 | 1140 | 61 | 12.06 | 32.50 | 96.43 | 24.23 | 0.98 | 33.40 |
| PULTENEY | 214 | 19 | 10.00 | 20.00 | 62.50 | 49.65 | 1.21 | 532 | 51 | 5.85 | 19.05 | 62.50 | 48.15 | 1.00 | 21.28 |
| RATHBONE | 289 | 18 | 6.07 | 13.75 | 41.24 | 32.86 | 1.22 | 625 | 41 | 4.84 | 12.50 | 52.46 | 59.05 | 1.36 | 10.82 |
| THURSTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| TROUPSBURG | 276 | 10 | 8.00 | 13.16 | 15.46 | 13.26 | 1.09 | 617 | 35 | 2.86 | 12.32 | 21.05 | 29.69 | 0.77 | 10.20 |
| TUSCARORA | 1098 | 24 | 3.33 | 11.11 | 30.00 | 47.85 | 1.11 | 1444 | 51 | 2.86 | 10.44 | 30.00 | 51.22 | 0.76 | 14.19 |
| URBANA | 1189 | 37 | 3.58 | 6.12 | 12.73 | 26.27 | 1.05 | 1809 | 73 | 3.58 | 6.25 | 40.00 | 58.58 | 0.83 | 7.83 |
| WAYLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WAYNE | 73 | 6 | 4.84 | 8.15 | 11.54 | 25.49 | 1.08 | 463 | 40 | 2.50 | 6.67 | 21.82 | 55.95 | 0.57 | 9.14 |
| WEST UNION | 195 | 14 | 9.71 | 25.67 | 49.09 | 35.77 | 0.98 | 668 | 59 | 4.59 | 18.00 | 58.73 | 45.15 | 0.92 | 20.57 |
| WHEELER | 296 | 14 | 4.25 | 7.69 | 20.00 | 36.31 | 1.04 | 760 | 47 | 3.73 | 8.00 | 68.46 | 45.34 | 0.32 | 18.56 |
| WOODHULL | | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 29.03 | 1.06 |
| ALL PROPERTY TYPES: | 40.96 | 0.80 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SUFFOLK

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 10 | 5.12 | 95.00 | 7.56 | 29.29 | 0.98 | 1.05 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BABYLON | 51038 | 56 | 4.15 | 6.78 | 21.14 | 16.36 | 0.99 |
| BROOKHAVEN | 100750 | 250 | 1.47 | 6.50 | 15.24 | 20.39 | 1.02 |
| EAST HAMPTON | 9212 | 98 | 2.13 | 5.14 | 12.65 | 29.29 | 1.01 |
| HUNTINGTON | 54204 | 99 | 2.27 | 5.12 | 7.08 | 14.45 | 1.01 |
| ISLIP | 72929 | 70 | 51.72 | 86.90 | 114.07 | 7.56 | 1.02 |
| RIVERHEAD | 6584 | 46 | 60.60 | 95.00 | 127.92 | 11.66 | 1.05 |
| SHELTER ISLAND | 1659 | 48 | 5.05 | 10.57 | 23.43 | 27.79 | 0.99 |
| SMITHTOWN | 29244 | 93 | 2.27 | 8.74 | 11.31 | 14.45 | 0.98 |
| SOUTHAMPTON | 21321 | 163 | 1.39 | 5.50 | 15.00 | 25.15 | 1.00 |
| SOUTHOLD | 9704 | 113 | 3.45 | 8.53 | 13.30 | 18.53 | 1.02 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 4.08 | 87.62 | 10.94 | 64.29 | 0.60 | 1.15 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| BABYLON | 64458 | 124 | 0.73 | 6.71 | 21.14 | 22.58 | 0.60 | 7.86 |
| BROOKHAVEN | 157845 | 423 | 0.61 | 5.85 | 19.89 | 30.98 | 1.15 | 6.20 |
| EAST HAMPTON | 19976 | 169 | 1.33 | 4.08 | 23.56 | 39.55 | 0.79 | 5.04 |
| HUNTINGTON | 63269 | 156 | 1.67 | 5.00 | 13.00 | 18.92 | 0.83 | 5.45 |
| ISLIP | 89199 | 134 | 40.80 | 87.10 | 164.00 | 10.94 | 0.93 | 86.91 |
| RIVERHEAD | 10852 | 98 | 28.35 | 87.62 | 192.09 | 22.19 | 0.72 | 89.90 |
| SHELTER ISLAND | 3007 | 82 | 1.20 | 10.00 | 23.43 | 28.27 | 1.04 | 10.20 |
| SMITHTOWN | 35695 | 163 | 0.66 | 8.28 | 40.00 | 22.88 | 0.94 | 8.09 |
| SOUTHAMPTON | 39459 | 290 | 0.33 | 4.27 | 30.00 | 64.29 | 0.91 | 5.04 |
| SOUTHOLD | 15896 | 184 | 2.00 | 7.58 | 26.90 | 27.64 | 0.86 | 7.99 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 16.14 | 1.01 |
| ALL PROPERTY TYPES: | 26.87 | 0.93 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF SULLIVAN

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 15 | 8.16 | 95.57 | 17.12 | 32.35 | 0.92 | 1.20 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BETHEL | 2525 | 63 | 2.99 | 9.21 | 22.58 | 29.76 | 1.20 |
| CALLICOON | 1065 | 46 | 5.32 | 10.25 | 24.32 | 27.75 | 1.06 |
| COCHECTON | 564 | 39 | 3.93 | 8.33 | 14.80 | 26.83 | 1.08 |
| DELAWARE | 802 | 29 | 4.20 | 9.46 | 25.00 | 31.32 | 1.07 |
| FALLSBURGH | 2501 | 46 | 6.78 | 13.08 | 26.67 | 28.57 | 1.09 |
| FORESTBURGH | 324 | 21 | 24.94 | 38.49 | 81.50 | 22.53 | 0.92 |
| FREMONT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| HIGHLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| LIBERTY | 2492 | 43 | 7.80 | 14.76 | 34.48 | 30.43 | 1.13 |
| LUMBERLAND | 985 | 19 | 49.65 | 95.57 | 133.94 | 17.12 | 0.97 |
| MAMAKATING | 3710 | 93 | 5.00 | 8.37 | 29.41 | 21.25 | 1.06 |
| NEVERSINK | 1145 | 22 | 3.49 | 8.16 | 18.18 | 31.31 | 1.17 |
| ROCKLAND | 1680 | 39 | 10.78 | 15.72 | 31.11 | 19.58 | 1.05 |
| THOMPSON | 4218 | 32 | 7.69 | 13.25 | 37.25 | 32.35 | 1.12 |
| TUSTEN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 7.65 | 88.41 | 22.15 | 61.04 | 0.50 | 1.32 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| BETHEL | 5182 | 129 | 1.43 | 9.23 | 43.48 | 58.21 | 1.28 | 8.65 |
| CALLICOON | 1920 | 82 | 0.25 | 8.89 | 46.67 | 37.83 | 1.02 | 9.11 |
| COCHECTON | 1208 | 83 | 3.24 | 7.80 | 40.00 | 61.04 | 1.24 | 8.05 |
| DELAWARE | 1384 | 51 | 2.86 | 7.65 | 28.62 | 51.18 | 0.90 | 9.30 |
| FALLSBURGH | 5197 | 116 | 6.78 | 16.88 | 80.00 | 47.65 | 1.23 | 16.74 |
| FORESTBURGH | 646 | 39 | 17.48 | 31.64 | 172.85 | 37.52 | 0.52 | 58.94 |
| FREMONT | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| HIGHLAND | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| LIBERTY | 4390 | 93 | 7.80 | 16.67 | 43.48 | 38.89 | 1.23 | 16.02 |
| LUMBERLAND | 2378 | 42 | 46.00 | 88.41 | 280.87 | 23.47 | 0.50 | 119.99 |
| MAMAKATING | 6553 | 137 | 2.78 | 9.30 | 40.00 | 42.16 | 1.32 | 8.59 |
| NEVERSINK | 1887 | 37 | 2.99 | 8.13 | 24.44 | 48.09 | 0.66 | 14.14 |
| ROCKLAND | 2685 | 70 | 8.84 | 15.81 | 44.09 | 22.15 | 1.05 | 15.70 |
| THOMPSON | 7368 | 75 | 7.69 | 13.33 | 58.33 | 34.35 | 1.11 | 15.03 |
| TUSTEN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 27.28 | 1.10 |
| ALL PROPERTY TYPES: | 41.59 | 1.12 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF TIOGA

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 9 | 9.90 | 57.14 | 12.30 | 41.61 | 1.01 | 1.15 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| BARTON | 2283 | 35 | 6.18 | 12.05 | 33.85 | 27.84 | 1.10 |
| BERKSHIRE | 291 | 20 | 6.00 | 10.00 | 13.33 | 15.02 | 1.07 |
| CANDOR | 1219 | 29 | 13.58 | 20.00 | 27.06 | 17.19 | 1.06 |
| NEWARK VALLEY | 918 | 24 | 5.19 | 9.90 | 12.83 | 12.30 | 1.04 |
| NICHOLS | 621 | 24 | 17.05 | 57.14 | 104.62 | 28.30 | 1.12 |
| OWEGO | 5339 | 53 | 5.88 | 15.79 | 30.00 | 16.18 | 1.01 |
| RICHFORD | 296 | 34 | 15.79 | 30.00 | 107.14 | 41.61 | 1.15 |
| SPENCER | 710 | 32 | 31.78 | 46.43 | 76.34 | 20.12 | 1.02 |
| TIOGA | 935 | 18 | 7.53 | 12.40 | 25.15 | 23.04 | 1.06 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 9.64 | 54.55 | 24.12 | 46.88 | 0.84 | 1.43 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 3253 | 66 | 2.50 | 12.43 | 57.14 | 36.39 | 1.11 | 11.57 |
| 539 | 42 | 3.10 | 9.69 | 25.57 | 28.94 | 1.08 | 7.82 |
| 2020 | 52 | 8.17 | 19.50 | 40.00 | 27.90 | 1.43 | 16.03 |
| 1346 | 56 | 2.31 | 9.64 | 44.44 | 38.53 | 1.19 | 8.87 |
| 997 | 48 | 17.05 | 54.55 | 111.11 | 35.60 | 1.10 | 52.46 |
| 7181 | 88 | 4.10 | 15.60 | 40.00 | 24.12 | 0.84 | 15.36 |
| 536 | 50 | 12.68 | 22.52 | 107.14 | 46.88 | 1.21 | 26.30 |
| 1201 | 60 | 17.02 | 47.83 | 76.34 | 25.60 | 1.12 | 44.36 |
| 1502 | 35 | 7.33 | 12.40 | 40.48 | 44.16 | 1.21 | 12.40 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 20.00 | 1.05 |
| ALL PROPERTY TYPES: | 30.85 | 1.05 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF TOMPKINS

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 10 | 79.25 | 90.00 | 6.10 | 12.16 | 0.97 | 1.03 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ITHACA | 3871 | 17 | 64.04 | 79.25 | 90.79 | 9.46 | 1.00 |
| CAROLINE | 742 | 28 | 71.30 | 88.80 | 96.79 | 6.10 | 0.99 |
| DANBY | 689 | 24 | 64.29 | 90.00 | 106.67 | 8.30 | 1.02 |
| DRYDEN | 2572 | 54 | 69.55 | 88.03 | 97.65 | 6.23 | 1.00 |
| ENFIELD | 539 | 18 | 57.50 | 89.77 | 110.29 | 11.75 | 0.99 |
| GROTON | 1325 | 29 | 52.22 | 87.62 | 144.00 | 11.58 | 1.03 |
| ITHACA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| LANSING | 1734 | 19 | 64.36 | 80.56 | 114.69 | 11.74 | 0.97 |
| NEWFIELD | 867 | 27 | 61.90 | 87.04 | 135.00 | 12.16 | 1.01 |
| ULYSSES | 1326 | 34 | 61.54 | 85.71 | 105.03 | 6.62 | 1.01 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 79.33 | 88.00 | 6.02 | 19.34 | 0.89 | 1.06 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| ITHACA | 5455 | 37 | 62.89 | 79.33 | 135.98 | 10.82 | 0.89 | 83.18 |
| CAROLINE | 1215 | 42 | 61.06 | 88.00 | 100.86 | 6.02 | 0.98 | 88.40 |
| DANBY | 1108 | 41 | 13.33 | 84.82 | 123.82 | 17.89 | 0.96 | 82.97 |
| DRYDEN | 3950 | 97 | 30.00 | 86.35 | 280.00 | 10.56 | 0.96 | 84.27 |
| ENFIELD | 916 | 39 | 55.00 | 84.57 | 110.29 | 13.21 | 1.01 | 82.53 |
| GROTON | 2024 | 59 | 52.22 | 86.67 | 155.45 | 13.13 | 0.96 | 84.87 |
| ITHACA | 2729 | 53 | 62.21 | 80.56 | 154.34 | 12.80 | 0.96 | 85.63 |
| LANSING | 1369 | 44 | 41.21 | 84.44 | 135.00 | 19.34 | 1.06 | 78.63 |
| NEWFIELD | 1995 | 59 | 42.73 | 85.71 | 140.00 | 10.58 | 0.99 | 83.70 |
| ULYSSES | | | | | | | | |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 9.09 | 1.00 |
| ALL PROPERTY TYPES: | 12.00 | 0.95 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF ULSTER

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 21 | 2.26 | 97.50 | 8.76 | 69.28 | 0.82 | 1.51 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| KINGSTON | 5887 | 34 | 7.73 | 12.97 | 103.33 | 69.28 | 1.51 |
| DENNING | 391 | 47 | 30.65 | 55.41 | 90.92 | 15.94 | 0.98 |
| ESOPUS | 2269 | 33 | 40.81 | 76.63 | 106.91 | 11.21 | 1.05 |
| GARDINER | 1051 | 55 | 3.58 | 6.90 | 15.96 | 25.55 | 1.04 |
| HARDENBURGH | 135 | 16 | 25.00 | 64.12 | 129.44 | 27.19 | 0.82 |
| HURLEY | 2302 | 20 | 6.61 | 8.21 | 9.61 | 9.47 | 1.01 |
| KINGSTON | 265 | 16 | 2.73 | 4.40 | 6.67 | 24.69 | 1.05 |
| LLOYD | 1936 | 40 | 43.75 | 79.27 | 115.38 | 11.27 | 1.02 |
| MARBLETOWN | 1719 | 33 | 4.18 | 7.43 | 18.25 | 29.38 | 1.06 |
| MARLBOROUGH | 1656 | 33 | 2.56 | 5.27 | 10.81 | 19.84 | 1.05 |
| NEW PALTZ | 2052 | 38 | 69.36 | 89.77 | 176.67 | 9.71 | 1.03 |
| OLIVE | 1599 | 31 | 1.84 | 2.26 | 3.40 | 15.72 | 1.01 |
| PLATTEKILL | 1529 | 26 | 71.74 | 93.42 | 167.44 | 12.13 | 1.02 |
| ROCHESTER | 1994 | 37 | 65.56 | 97.50 | 118.54 | 9.78 | 1.02 |
| ROSENDALE | 1874 | 31 | 4.50 | 7.11 | 9.69 | 16.40 | 1.04 |
| SAUGERTIES | 5429 | 44 | 34.78 | 87.44 | 130.14 | 13.71 | 1.00 |
| SHANDAKEN | 1775 | 49 | 66.67 | 91.03 | 211.76 | 9.96 | 1.01 |
| SHAWANGUNK | 2162 | 55 | 52.82 | 80.00 | 130.95 | 14.84 | 1.01 |
| ULSTER | 3203 | 20 | 2.40 | 4.39 | 7.26 | 24.10 | 0.99 |
| WAWARSING | 3552 | 29 | 1.64 | 5.26 | 11.93 | 40.45 | 1.15 |
| WOODSTOCK | 2756 | 21 | 58.57 | 77.17 | 88.89 | 8.76 | 1.01 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 2.55 | 100.00 | 10.83 | 60.79 | 0.54 | 1.76 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 8238 | 62 | 5.03 | 12.97 | 103.33 | 60.79 | 1.40 | 15.07 |
| | 785 | 79 | 28.83 | 52.92 | 153.45 | 27.16 | 0.98 | 60.05 |
| | 3373 | 53 | 31.62 | 76.73 | 207.73 | 30.04 | 1.76 | 72.91 |
| | 1840 | 92 | 2.50 | 6.99 | 40.00 | 54.27 | 1.26 | 7.31 |
| | 526 | 50 | 13.16 | 73.38 | 2067.84 | 47.03 | 0.86 | 93.69 |
| | 2875 | 30 | 6.30 | 8.57 | 14.22 | 10.83 | 0.84 | 8.58 |
| | 475 | 31 | 1.43 | 3.55 | 14.52 | 48.32 | 0.63 | 6.19 |
| | 3272 | 80 | 42.67 | 79.27 | 217.73 | 17.43 | 0.92 | 82.52 |
| | 2578 | 56 | 2.86 | 7.43 | 19.00 | 32.94 | 0.96 | 7.83 |
| | 2599 | 64 | 1.25 | 5.14 | 15.00 | 42.44 | 0.85 | 5.49 |
| | 2979 | 68 | 54.51 | 90.20 | 313.33 | 30.59 | 1.21 | 92.83 |
| | 2380 | 45 | 1.84 | 2.55 | 5.15 | 23.57 | 0.63 | 4.06 |
| | 2499 | 46 | 64.00 | 100.00 | 167.44 | 14.10 | 1.17 | 95.38 |
| | 3602 | 74 | 62.86 | 97.50 | 192.50 | 10.83 | 1.06 | 93.08 |
| | 2564 | 49 | 2.50 | 6.74 | 19.27 | 23.02 | 1.05 | 6.56 |
| | 7347 | 75 | 34.78 | 87.73 | 296.15 | 20.79 | 0.98 | 87.51 |
| | 2753 | 80 | 45.29 | 91.67 | 250.00 | 12.80 | 1.08 | 90.12 |
| | 3453 | 91 | 52.82 | 80.00 | 137.78 | 20.43 | 0.97 | 83.08 |
| | 4457 | 42 | 0.92 | 4.33 | 9.80 | 34.02 | 0.54 | 5.30 |
| | 5449 | 62 | 1.64 | 5.50 | 46.67 | 58.11 | 1.20 | 5.98 |
| | 4193 | 35 | 55.47 | 81.19 | 166.67 | 27.97 | 1.31 | 77.83 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 23.86 | 1.09 |
| ALL PROPERTY TYPES: | 31.93 | 1.08 |

# 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF WARREN

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 12 | 3.72 | 90.20 | 10.19 | 28.75 | 0.99 | 1.12 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| GLENS FALLS | 4058 | 39 | 24.76 | 42.44 | 62.27 | 16.00 | 0.99 |
| BOLTON | 1216 | 41 | 25.85 | 44.35 | 93.30 | 16.44 | 1.06 |
| LAKE GEORGE | 1200 | 23 | 20.70 | 40.00 | 64.77 | 19.39 | 1.07 |
| CHESTER | 1545 | 41 | 54.81 | 90.20 | 227.88 | 13.74 | 1.03 |
| HAGUE | 702 | 41 | 26.00 | 47.86 | 202.78 | 22.70 | 1.00 |
| HORICON | 1040 | 49 | 25.80 | 42.37 | 69.31 | 22.38 | 1.01 |
| JOHNSBURG | 1115 | 38 | 3.96 | 8.33 | 13.85 | 25.38 | 1.12 |
| LAKE LUZERNE | 1292 | 50 | 2.94 | 5.60 | 12.18 | 28.75 | 1.07 |
| QUEENSBURY | 5461 | 21 | 29.00 | 44.82 | 55.07 | 10.19 | 1.01 |
| STONY CREEK | 348 | 30 | 2.00 | 3.72 | 5.70 | 18.80 | 0.99 |
| THURMAN | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WARRENSBURG | 1245 | 20 | 24.67 | 42.18 | 54.00 | 13.24 | 1.03 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 3.63 | 87.12 | 21.20 | 54.33 | 0.57 | 1.21 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 5671 | 72 | 24.76 | 43.03 | 124.00 | 35.48 | 0.91 | 49.86 |
| 2109 | 70 | 11.43 | 44.00 | 93.30 | 27.22 | 0.96 | 43.96 |
| 2417 | 65 | 11.86 | 40.78 | 242.65 | 32.62 | 1.00 | 43.71 |
| 2819 | 67 | 30.06 | 87.12 | 227.88 | 26.31 | 1.03 | 84.13 |
| 1218 | 61 | 21.29 | 44.72 | 202.78 | 26.47 | 1.00 | 45.07 |
| 1801 | 73 | 15.93 | 40.00 | 99.60 | 34.35 | 1.04 | 42.87 |
| 2075 | 72 | 3.90 | 8.00 | 48.47 | 29.76 | 0.71 | 9.07 |
| 2424 | 73 | 1.79 | 5.36 | 16.39 | 45.93 | 0.57 | 6.42 |
| 8652 | 42 | 4.44 | 44.87 | 109.97 | 21.20 | 1.13 | 45.01 |
| 721 | 51 | 1.35 | 3.63 | 16.67 | 54.33 | 0.80 | 4.04 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 2172 | 39 | 8.97 | 41.72 | 73.30 | 24.33 | 1.21 | 38.50 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 16.27 | 1.03 |
| ALL PROPERTY TYPES: | 29.75 | 0.98 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WASHINGTON

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 17 | 6.25 | 83.33 | 14.27 | 52.68 | 0.99 | 1.29 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ARGYLE | 814 | 41 | 4.65 | 9.38 | 40.00 | 44.16 | 1.20 |
| CAMBRIDGE | 494 | 37 | 3.31 | 8.33 | 16.54 | 29.41 | 1.06 |
| DRESDEN | 419 | 41 | 4.22 | 11.79 | 34.68 | 31.62 | 1.03 |
| EASTON | 516 | 32 | 3.47 | 6.36 | 34.09 | 40.58 | 1.16 |
| FORT ANN | 1199 | 43 | 4.35 | 8.35 | 29.62 | 45.29 | 1.14 |
| FORT EDWARD | 1658 | 30 | 11.56 | 15.34 | 33.04 | 20.92 | 1.03 |
| GRANVILLE | 1547 | 48 | 4.24 | 10.07 | 20.30 | 26.05 | 0.99 |
| GREENWICH | 1158 | 30 | 13.16 | 17.71 | 28.85 | 14.27 | 0.99 |
| HAMPTON | 165 | 26 | 2.72 | 9.50 | 18.15 | 38.11 | 1.02 |
| HARTFORD | 397 | 17 | 11.24 | 15.04 | 24.62 | 17.98 | 1.00 |
| HEBRON | 463 | 18 | 55.87 | 83.33 | 150.00 | 21.57 | 1.09 |
| JACKSON | 645 | 37 | 4.11 | 7.14 | 44.26 | 52.68 | 1.29 |
| KINGSBURY | 2876 | 34 | 7.57 | 13.10 | 24.44 | 25.19 | 0.99 |
| PUTNAM | 398 | 32 | 6.93 | 12.88 | 28.73 | 28.59 | 1.03 |
| SALEM | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WHITE CREEK | 837 | 41 | 3.62 | 6.25 | 18.49 | 30.27 | 1.08 |
| WHITEHALL | 1155 | 35 | 6.78 | 10.00 | 26.00 | 25.74 | 1.11 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 6.25 | 83.33 | 26.20 | 74.86 | 0.50 | 1.55 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 1321 | 79 | 2.40 | 7.89 | 40.00 | 53.79 | 1.16 | 8.08 |
| 711 | 57 | 3.31 | 8.40 | 27.04 | 39.45 | 1.04 | 8.36 |
| 698 | 71 | 1.89 | 9.52 | 34.68 | 42.88 | 0.95 | 10.24 |
| 921 | 60 | 3.47 | 6.68 | 34.09 | 74.86 | 0.88 | 7.45 |
| 2012 | 73 | 2.00 | 8.00 | 29.62 | 45.19 | 0.95 | 8.61 |
| 2163 | 59 | 5.88 | 14.71 | 76.15 | 29.90 | 0.50 | 21.21 |
| 2250 | 86 | 2.86 | 10.04 | 68.00 | 45.30 | 1.02 | 10.42 |
| 1810 | 61 | 3.13 | 17.71 | 218.64 | 40.39 | 0.98 | 17.42 |
| 347 | 57 | 2.72 | 7.94 | 42.25 | 54.97 | 0.77 | 10.41 |
| 702 | 41 | 7.88 | 16.83 | 61.54 | 66.68 | 1.55 | 15.60 |
| 847 | 44 | 48.59 | 83.33 | 166.67 | 26.20 | 1.13 | 81.43 |
| 946 | 60 | 2.71 | 6.95 | 44.26 | 54.80 | 1.28 | 6.93 |
| 3639 | 66 | 5.62 | 13.10 | 66.16 | 28.89 | 0.85 | 13.98 |
| 761 | 72 | 1.43 | 11.70 | 100.00 | 52.25 | 1.19 | 11.81 |
| ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 1256 | 81 | 2.00 | 6.25 | 30.00 | 47.86 | 1.09 | 6.85 |
| 1664 | 78 | 3.08 | 9.94 | 47.37 | 38.29 | 1.04 | 9.69 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 28.95 | 1.06 |
| ALL PROPERTY TYPES: | 42.51 | 0.97 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WAYNE

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 15 | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| ARCADIA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| BUTLER | 465 | 19 | 53.87 | 78.74 | 132.81 | 14.04 | 1.02 |
| GALEN | 1085 | 25 | 51.30 | 83.57 | 123.43 | 12.68 | 1.00 |
| HURON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| LYONS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| MACEDON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| MARION | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| ONTARIO | 1663 | 21 | 65.31 | 85.31 | 102.86 | 7.67 | 1.00 |
| PALMYRA | 650 | 24 | 47.78 | 73.81 | 112.35 | 16.35 | 1.05 |
| ROSE | 374 | 26 | 63.00 | 89.47 | 141.59 | 20.91 | 1.00 |
| SAVANNAH | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| SODUS | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WALWORTH | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WILLIAMSON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | |
| WOLCOTT | | | | | | | |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 750 | 62 | 52.50 | 78.74 | 184.84 | 13.02 | 1.00 | 77.15 |
| 1796 | 69 | 32.00 | 82.50 | 123.43 | 14.81 | 1.00 | 78.55 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| 2353 | 51 | 46.58 | 85.31 | 140.00 | 9.86 | 0.93 | 85.64 |
| 1024 | 47 | 47.78 | 74.67 | 179.13 | 16.61 | 0.96 | 75.96 |
| 774 | 70 | 45.83 | 82.50 | 141.59 | 18.72 | 1.00 | 85.45 |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | N.A. | N.A. |
| ALL PROPERTY TYPES: | N.A. | N.A. |

# 1990 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

## COUNTY OF WESTCHESTER

### RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 25 | 8.27 | 102.85 | 3.88 | 20.49 | 0.93 | 1.03 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| MT VERNON | 8009 | 25 | 10.82 | 14.83 | 21.00 | 14.98 | 0.97 |
| NEW ROCHELLE | 11303 | 26 | 14.63 | 24.27 | 39.00 | 17.15 | 0.98 |
| PEEKSKILL | 3226 | 13 | 13.75 | 16.22 | 23.00 | 15.88 | 0.98 |
| RYE | 3480 | 28 | 12.51 | 14.79 | 36.54 | 12.92 | 0.97 |
| WHITE PLAINS | 7068 | 14 | 10.35 | 15.28 | 25.17 | 20.49 | 0.97 |
| YONKERS | 23257 | 37 | 10.76 | 15.50 | 29.41 | 17.61 | 1.02 |
| BEDFORD | 3791 | 60 | 38.00 | 60.68 | 99.81 | 11.69 | 1.01 |
| CORTLANDT | 9061 | 64 | 5.94 | 9.31 | 13.50 | 12.64 | 1.01 |
| EASTCHESTER | 6247 | 33 | 5.36 | 11.40 | 18.26 | 18.30 | 0.97 |
| GREENBURGH | 16434 | 85 | 8.92 | 17.74 | 24.27 | 12.40 | 1.02 |
| HARRISON | 4411 | 60 | 5.31 | 9.29 | 17.97 | 15.42 | 0.93 |
| LEWISBORO | 2699 | 30 | 38.81 | 50.63 | 70.36 | 10.88 | 1.01 |
| MAMARONECK | 6084 | 58 | 8.48 | 15.31 | 23.31 | 16.92 | 1.00 |
| MOUNT PLEASANT | 8900 | 70 | 6.06 | 8.27 | 11.90 | 10.74 | 0.99 |
| NEW CASTLE | 4306 | 22 | 92.11 | 102.85 | 111.43 | 3.88 | 1.00 |
| NORTH CASTLE | 2543 | 18 | 6.91 | 11.86 | 25.23 | 14.95 | 1.01 |
| NORTH SALEM | 1439 | 28 | 36.22 | 55.11 | 73.79 | 13.05 | 1.03 |
| OSSINING | 5653 | 42 | 15.00 | 26.22 | 33.88 | 11.98 | 1.00 |
| PELHAM | 2964 | 17 | 11.80 | 15.17 | 22.85 | 10.35 | 1.01 |
| POUND RIDGE | 1416 | 20 | 55.86 | 65.38 | 93.75 | 9.48 | 1.01 |
| RYE | 7341 | 48 | 8.16 | 11.19 | 21.21 | 14.72 | 1.03 |
| SCARSDALE | 4990 | 33 | 6.72 | 10.65 | 15.49 | 12.25 | 1.00 |
| SOMERS | 3488 | 22 | 54.43 | 62.33 | 66.92 | 5.37 | 1.00 |
| YORKTOWN | 8097 | 29 | 9.08 | 13.22 | 16.82 | 12.27 | 1.00 |
| MOUNT KISCO | 1234 | 14 | 77.19 | 83.72 | 98.38 | 5.01 | 1.00 |

### OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 8.41 | 104.40 | 5.58 | 49.32 | 0.52 | 1.23 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|
| | 10640 | 66 | 10.82 | 15.40 | 95.43 | 49.32 | 0.76 | 21.99 |
| | 14300 | 54 | 14.63 | 24.41 | 57.35 | 21.12 | 0.87 | 28.02 |
| | 4105 | 35 | 13.75 | 18.97 | 209.29 | 34.84 | 0.52 | 24.82 |
| | 4059 | 44 | 12.51 | 14.94 | 39.62 | 16.35 | 0.83 | 17.29 |
| | 9448 | 48 | 6.67 | 15.28 | 72.88 | 30.21 | 0.61 | 24.99 |
| | 33130 | 77 | 6.48 | 17.14 | 63.98 | 28.25 | 0.71 | 21.14 |
| | 5605 | 93 | 38.00 | 62.86 | 100.00 | 17.29 | 1.23 | 62.25 |
| | 12358 | 100 | 1.22 | 9.21 | 20.72 | 20.98 | 0.66 | 10.58 |
| | 8043 | 78 | 5.36 | 11.44 | 69.74 | 27.89 | 0.71 | 14.64 |
| | 23093 | 200 | 5.29 | 18.38 | 59.29 | 22.86 | 0.76 | 21.48 |
| | 5659 | 92 | 2.91 | 9.20 | 32.66 | 26.92 | 0.75 | 12.10 |
| | 4291 | 42 | 22.73 | 50.00 | 84.53 | 17.72 | 0.98 | 51.20 |
| | 7089 | 95 | 8.48 | 15.65 | 42.41 | 20.43 | 0.94 | 16.73 |
| | 12114 | 130 | 3.60 | 8.41 | 33.90 | 25.86 | 0.89 | 10.17 |
| | 5050 | 33 | 92.11 | 104.40 | 153.91 | 5.58 | 0.95 | 106.32 |
| | 3463 | 30 | 6.91 | 12.09 | 29.54 | 17.29 | 0.81 | 13.57 |
| | 2156 | 46 | 26.41 | 52.02 | 116.65 | 19.16 | 1.16 | 52.43 |
| | 7289 | 88 | 1.14 | 26.77 | 127.93 | 19.50 | 0.93 | 27.08 |
| | 3175 | 39 | 11.80 | 15.17 | 63.84 | 15.82 | 0.86 | 17.47 |
| | 2054 | 31 | 55.86 | 66.67 | 100.00 | 12.79 | 0.87 | 69.02 |
| | 8714 | 110 | 6.67 | 11.57 | 53.33 | 25.97 | 0.89 | 13.81 |
| | 5506 | 43 | 6.72 | 10.65 | 24.71 | 13.55 | 0.98 | 11.19 |
| | 6080 | 43 | 37.39 | 66.15 | 180.93 | 19.17 | 1.17 | 65.76 |
| | 10642 | 44 | 9.08 | 13.20 | 26.53 | 14.98 | 0.65 | 13.95 |
| | 1873 | 43 | 39.25 | 84.68 | 145.83 | 12.71 | 0.97 | 88.82 |

### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 14.07 | 1.00 |
| ALL PROPERTY TYPES: | 23.82 | 0.81 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF WYOMING

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 16 | 8.85 | 108.00 | 11.34 | 42.94 | 0.99 | 1.25 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 8.05 | 100.00 | 20.49 | 50.32 | 0.70 | 1.21 |

| | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL SAMPLE ASSESSMENT RATIOS: COUNT | SIZE | LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ARCADE | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| ATTICA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| BENNINGTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 1923 | 74 | 5.00 | 10.43 | 52.08 | 38.95 | 1.04 | 11.64 |
| CASTILE | 1343 | 36 | 6.67 | 10.87 | 25.26 | 32.27 | 1.04 | 448 | 32 | 2.99 | 8.80 | 25.07 | 29.79 | 0.70 | 10.05 |
| COVINGTON | 217 | 8 | 6.96 | 8.85 | 15.04 | 23.95 | 1.04 | 528 | 38 | 4.17 | 9.62 | 25.69 | 50.32 | 1.21 | 8.86 |
| EAGLE | 304 | 15 | 4.17 | 11.43 | 25.00 | 42.94 | 1.17 | 953 | 105 | 1.85 | 11.72 | 56.83 | 33.07 | 0.84 | 13.33 |
| GAINESVILLE | 539 | 50 | 5.32 | 11.90 | 21.82 | 18.18 | 1.03 | 258 | 31 | 3.40 | 8.83 | 29.49 | 37.09 | 0.78 | 11.29 |
| GENESEE FALLS | 121 | 10 | 7.54 | 10.16 | 13.48 | 19.62 | 1.05 | | | | | | | | |
| JAVA | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | 693 | 67 | 6.27 | 98.27 | 193.50 | 24.09 | 1.07 | 87.81 |
| MIDDLEBURY | 415 | 36 | 17.32 | 108.00 | 129.73 | 11.34 | 0.99 | 738 | 37 | 3.33 | 8.57 | 21.43 | 40.24 | 0.93 | 10.15 |
| ORANGEVILLE | 356 | 17 | 6.30 | 10.77 | 21.43 | 35.86 | 1.15 | 1929 | 49 | 4.00 | 12.12 | 56.41 | 25.19 | 0.90 | 13.08 |
| PERRY | 1428 | 23 | 8.15 | 12.50 | 20.00 | 21.62 | 1.04 | 543 | 75 | 37.50 | 100.00 | 250.00 | 20.49 | 0.99 | 95.52 |
| PIKE | 297 | 24 | 66.67 | 104.17 | 138.89 | 13.41 | 1.00 | | | | | | | | |
| SHELDON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WARSAW | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| WETHERSFIELD | 222 | 9 | 7.30 | 13.33 | 23.85 | 37.47 | 1.25 | 421 | 32 | 2.93 | 8.05 | 36.36 | 47.31 | 1.12 | 8.94 |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 25.64 | 1.06 |
| ALL PROPERTY TYPES: | 33.43 | 0.96 |

1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

COUNTY OF YATES

RESIDENTIAL APPRAISALS:

| ASSESSING UNITS | MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|---|
| 9 | 62.31 | 69.70 | 12.35 | 31.07 | 1.00 | 1.07 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 54.49 | 66.67 | 12.55 | 31.08 | 0.96 | 1.09 |

| | PARCEL SAMPLE COUNT | PARCEL SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | PARCEL SAMPLE COUNT | PARCEL SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BARRINGTON | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | |
| BENTON | 358 | 26 | 51.47 | 69.70 | 110.40 | 17.41 | 1.07 | 784 | 52 | 21.28 | 66.67 | 110.40 | 18.75 | 1.09 | 63.63 |
| ITALY | 1522 | 31 | 30.24 | 62.93 | 85.91 | 26.15 | 1.01 | 2344 | 52 | 30.24 | 54.49 | 98.80 | 28.31 | 0.96 | 60.97 |
| JERUSALEM | 559 | 24 | 38.46 | 62.31 | 121.90 | 31.07 | 1.04 | 951 | 43 | 38.46 | 58.00 | 121.90 | 31.08 | 1.08 | 63.42 |
| MIDDLESEX | 2114 | 29 | 46.64 | 63.02 | 77.95 | 12.35 | 1.01 | 3138 | 62 | 32.77 | 63.84 | 100.81 | 12.55 | 0.96 | 62.84 |
| MILO | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| POTTER | INAPPROPRIATE DATA: SIGNIFICANT CHANGE IN LEVEL OF ASSESSMENT AFTER ROLL YEAR. | | | | | | | | | | | | | | |
| STARKEY | 514 | 32 | 24.71 | 62.67 | 95.71 | 21.96 | 1.00 | 792 | 66 | 7.35 | 62.62 | 95.71 | 23.05 | 0.99 | 62.18 |
| TORREY | | | | | | | | | | | | | | | |

COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 19.89 | 1.01 |
| ALL PROPERTY TYPES: | 21.01 | 0.99 |

## 1980 MARKET VALUE SURVEY APPRAISALS: COEFFICIENT OF DISPERSION AND INDEX OF REGRESSIVITY

### CITY OF NEW YORK

ASSESSING UNITS: 1

RESIDENTIAL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 17.93 | 17.93 | 33.21 | 33.21 | 1.08 | 1.08 |

| | PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. |
|---|---|---|---|---|---|---|---|
| NEW YORK | 557671 | 348 | 9.37 | 17.93 | 137.93 | 33.21 | 1.08 |

OVERALL APPRAISALS:

| MEDIAN AV RATIOS LOW | MEDIAN AV RATIOS HIGH | C.O.D. LOW | C.O.D. HIGH | INDEX OF REGR. LOW | INDEX OF REGR. HIGH |
|---|---|---|---|---|---|
| 20.00 | 20.00 | 60.49 | 60.49 | 0.57 | 0.57 |

| PARCEL COUNT | SAMPLE SIZE | ASSESSMENT RATIOS: LOW | MEDIAN | HIGH | C.O.D. | I.R. | MARKET VALUE RATIO |
|---|---|---|---|---|---|---|---|
| 784435 | 979 | 9.37 | 20.00 | 320.00 | 60.49 | 0.57 | 67.61 |



### COUNTYWIDE WEIGHTED AVERAGES

| | COEFFICIENT OF DISPERSION | INDEX OF REGRESSIVITY |
|---|---|---|
| RESIDENTIAL: | 33.21 | 1.08 |
| ALL PROPERTY TYPES: | 60.49 | 0.57 |

## APPENDIX B:

## WEIGHTED COEFFICIENT OF DISPERSION COMPUTATION FORMULA

The coefficients of dispersion contained in this report are calculated from the estimates of market value (appraisals) derived by the New York State Board of Equalization and Assessment's 1980 market value survey. The coefficients are "weighted" due to the selection procedures employed by the SBEA in choosing the properties to be included in the survey: a stratified random sample.

When the SBEA selects a sample of properties to include in a survey, preliminary sorts are made of each assessment roll so as to segregate properties into classes. Each broad use class from an assessment roll can be viewed as a list of the properties contained within that property class. These lists are further subdivided into a number of assessed value intervals and, where appropriate, into political subdivisions such as villages within towns. Each of these political or assessed value subdivisions of the overall list of residential properties is a stratum, and the strata contain unequal numbers of properties. Random sampling from each stratum will produce examples of the assessment practices found, with the assessed value ratios (assessed value divided by appraisal value) "representing" different numbers of parcels. Because of the differences in the representativeness of each sampled parcel, weights are attached to each assessed value ratio so as to distribute the "representativeness" uniformly over the entire property class.

The general formula for a coefficient of dispersion around the median is:

$$(1.) \qquad \tilde{COD} = \frac{100}{R_m} \left[ \frac{\Sigma_i \, / R_i - R_m /}{n - 1} \right]$$

where:

$\tilde{COD}$ = coefficient of dispersion (median);

$R_m$ = median assessed value ratio;

$R_i$ = observed assessed value ratio (one for each sampled property); and

$n$ = number of properties sampled.

This general formula is usually applied to sales, where the representativeness of each sale is unknown (assumed to be randomly distributed across the population of properties). When the representativeness of each sampled parcel is known, we can correct the formula by weighting each of the observed assessed value ratios as follows:

Let $w_i = p_i / s_i$, where:

$w_i$ = the weight of every sample drawn from the $i^{th}$ stratum;

$p_i$ = the number of parcels in the $i^{th}$ stratum; and

$s_i$ = the number sampled in the $i^{th}$ stratum.

This weight is calculated for each stratum, and is identical for all sampled parcels within it. With i signifying the count of strata, let j be the number sampled within a given stratum. An assessed value ratio for a given observation will be $R_{ij}$. As in the case of formula (1.), above, we must calculate the absolute difference between $R_{ij}$ and $R_m$, correcting the weight assigned to each observation by dividing by the mean weight, $\overline{w}$. For all j observations within each of the i strata, the formula for the weighted coefficient of dispersion around the median becomes:

$$(2.) \qquad \tilde{COD}_w = \frac{100}{R_m} \left[ \frac{\Sigma_i \Sigma_j \frac{w_i}{\overline{w}} / R_{ij} - R_m /}{n - 1} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails:

1. Calculate the assessed value ratio ($R_{ij}$) for each parcel by dividing the assessed value by the appraisal value.
2. Array the assessed value ratios from lowest to highest within each assessing unit.
3. Calculate the weight ($w_i$) for each sampled parcel and the average weight ($\bar{w}$) for the assessing unit.
4. Normalize the weight of each sampled parcel by dividing by $\bar{w}$.
5. Select the median assessed value ratio ($R_m$) from the weighted list (length of list equals the total number of parcels sampled).
6. Apply the computing formula (2., above).

It is important to note that the median assessed value ratio will not necessarily be the same as the median of the sampled ratios (e.g., the median from step 5 above, will not necessarily produce the same result as selecting the median from step 2). Instead, the median from the "weighted" list of appraisals is used, where the sum of the weights will equal the number sampled.

For cases where the stratification process is embedded even further, such as multiple portions within an assessing unit, the calculations embodied in the computing formula entail additional subscripts. However, the general form of the equation remains the same. In this manner we can statistically correct, to some degree, the deficiencies built into the sampling procedures and construct a measure built upon equally-likely selections of each parcel from an assessing unit.

In general, the calculation of coefficients of dispersion by means of this procedure will produce lower coefficients than a sales-based calculation. This is due to the problems listed in the text concerning sales reporting in New York. Sales will generally produce a greater amount of dispersion around the median

value due to the increased probability of including disparate assessed value ratios from the assessment roll. In a comparison of techniques using sales and survey results ("Sales Versus Appraisals: Measuring the Quality of Assessment in New York State," presented to the International Association of Assessing Officers annual meeting, Hollywood, Florida, October 1984), the sales-based coefficients of dispersion, with larger numbers of assessed value ratios, produced generally higher coefficient of dispersions. If, by chance, the properties selected by the SBEA sampling procedures are more diverse than the assessment roll as a whole, the coefficient of dispersions calculated as in this report will have higher values than warranted. In general, however, the values listed in the report are conservative estimates of the overall dispersion to be found on the assessment rolls.

Some states have produced coefficients of dispersion from an even more conservative formula, using interquartile deviations as the basis for the calculations. This method is more appropriate as an estimate of the dispersion when the distribution of assessed value ratios contain values not indicative of assessment practices (e.g., using sales files where sales do not reflect actual value, as in sales between relatives). The interquartile deviation method discards the values obtained in the lowest and highest fourths of the list of ratios, thereby producing lower estimates of dispersion than when each deviation from the measure of central tendency is calculated. Since the SBEA survey does not contain these "untrustworthy" data, all deviations from the median are included in the calculating formula.