Appendix **B** – 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Alban	y			2023 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
010100	Albany										
	С	2019	All Property	Sales/Appraisals	22.67	0.99	70.83	70.83		2024	
	С	2022	Residential	Sales Only	21.95	1.03			67.88	2024	
010300	Cohoes										
	С	2020	All Property	Sales/Appraisals	23.26	1.04	40.00	40.00			
	С	2022	Residential	Sales Only	22.16	1.08			40.00		
011800	Watervliet										
	С	2018	All Property	Sales/Appraisals	22.15	1.03	69.50	69.50			
	С	2022	Residential	Sales Only	17.05	1.04			69.50		
012000	Berne										
	А	2020	All Property	Sales/Appraisals	15.30	0.92	43.00	43.00			
	А	2022	Residential	Sales Only	15.04	1.03			43.00		
012200	Bethlehem										
	С	2021	All Property	Sales/Appraisals	10.24	0.99	75.00	75.00			
	С	2022	Residential	Sales Only	9.23	1.00			75.00		
012400	Coeymans										
	В	2020	All Property	Review of Reassessment			84.00	84.00			
	В	2020	Residential	Review of Reassessment					77.13		
012600	Colonie										
	С	2020	All Property	Sales/Appraisals	17.80	0.91	51.00	51.00			
	С	2022	Residential	Sales Only	12.86	0.99			42.98		
012800	Green Island	b									
	С	2018	All Property	Sales/Appraisals	15.39	0.93	78.00	78.00			
	С	2022	Residential	Sales Only	15.54	1.03			69.33		
013000	Guilderland										
	С	2019	All Property	Review of Reassessment			85.00	85.00			
	С	2019	Residential	Review of Reassessment					85.00		
013200	Knox										
	А	2019	All Property	Sales/Appraisals	38.61	1.29	39.00	39.00			
	А	2022	Residential	Sales Only	20.40	1.04			39.00		

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New York State Board Of Real Property Tax Services

2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

_				County of Albany				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * F	Roll Year Evaluated or COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
013400	New Scotland										
	В	2019	All Property	Sales/Appraisals	11.82	0.97	74.00	74.00			
	В	2022	Residential	Sales Only	11.02	1.01			74.00		
013600	Rensselaervill	е									
	А	2019	All Property	Sales/Appraisals	33.16	1.18	44.20	44.20			
	А	2022	Residential	Sales Only	29.90	1.17			44.20		
013800	Westerlo										
	А	2020	All Property	Sales/Appraisals	28.46	0.70	0.64	0.64			
	А	2022	Residential	Sales Only	25.74	1.08			0.56		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Allega	iny			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
022000	Alfred										
	В	2021	All Property	Sales/Appraisals	14.72	1.05	67.00	67.00			
	В	2022	Residential	Sales Only	14.43	1.04			67.00		
022200	Allen										
	А	2019	All Property	CAMA/Appraisals	22.56	1.10	73.00	73.00			
	А	2022	Residential	CAMA	21.86	1.02			64.79		
022400	Alma										
	А	2021	All Property	CAMA/Appraisals	22.46	1.16	71.00	71.00		2024	
	А	2022	Residential	CAMA	27.07	1.10			71.00	2024	
022600	Almond										
	А	2020	All Property	Sales/Appraisals	15.42	1.05	71.00	71.00			
	А	2022	Residential	Sales Only	17.17	1.05			65.24		
022800	Amity										
	А	2022	All Property	Review of Reassessment			93.00	93.00			
	А	2022	Residential	Review of Reassessment					87.14		
023000	Andover										
	А	2020	All Property	Sales/Appraisals	15.43	1.01	76.00	76.00		2024	
	А	2020	Residential	Sales/Appraisals	10.83	0.98			72.12	2024	
023200	Angelica										
	А	2021	All Property	CAMA/Appraisals	18.42	1.00	83.00	83.00			
	А	2022	Residential	CAMA	22.85	1.08			83.00		
023400	Belfast										
	А	2020	All Property	CAMA/Appraisals	18.23	1.06	69.00	69.00		2024	
	А	2022	Residential	CAMA	20.88	1.04			69.00	2024	
023600	Birdsall										
	А	2021	All Property	Sales/Appraisals	11.95	0.98	77.60	77.60			
	А	2021	Residential	Sales/Appraisals	14.00	0.99			70.30		
023800	Bolivar										
	А	2020	All Property	CAMA/Appraisals	25.26	0.99	71.00	71.00			
	А	2022	Residential	CAMA	20.14	1.04			71.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Allega	iny			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
024000	Burns										
	А	2022	All Property	Review of Reassessment			94.00	94.00			
	А	2022	Residential	Review of Reassessment					85.50		
024200	Caneadea										
	А	2020	All Property	Review of Reassessment			84.00	84.00			
	А	2020	Residential	Review of Reassessment					75.96		
024400	Centerville										
	А	2020		CAMA/Appraisals	16.23	0.99	81.80	81.80			
	А	2022	Residential	CAMA	22.88	1.03			84.15		
024600	Clarksville										
	А	2021		Sales/Appraisals	18.10	1.05	62.00	62.00			
	А	2021	Residential	Sales/Appraisals	19.73	1.06			62.00		
024800	Cuba										
	A	2023		Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
025000	Friendship										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
025200	Genesee										
	А	2021		Sales/Appraisals	18.55	1.08	69.00	69.00			
	А	2021	Residential	Sales/Appraisals	19.38	1.12			69.00		
025400	Granger										
	А	2022		Review of Reassessment			95.00	95.00			
	А	2022	Residential	Review of Reassessment					95.00		
025600	Grove										
	А	2023		Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
025800	Hume										
	A	2023		Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-	County of Allegany						2023				
Municipa Code		Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2022		Review of Reassessment			95.00	95.00			
	A	2022	Residential	Review of Reassessment					95.00		
026200	New Hudson	0004			40.47	4 00	~~~~	~~~~			
	A	2021		Sales/Appraisals	16.17	1.03	66.80	66.80	00.00		
000400	A	2021	Residential	Sales/Appraisals	15.49	1.01			66.80		
026400	Rushford A	2019		Review of Reassessment			74.80	74.80			
	A	2019		Review of Reassessment			74.00	74.00	69.11		
026600	Scio	2015	Residential	Review of Reassessment					00.11		
020000	A	2021	All Property	Review of Reassessment			83.50	83.50			
	A	2021	1 2	Review of Reassessment					75.13		
026800	Ward										
	А	2019	All Property	Review of Reassessment			85.50	85.50		2025	
	А	2019	Residential	Review of Reassessment					77.58	2025	
027000	Wellsville										
	В	2021	All Property	Sales/Appraisals	20.32	1.05	72.00	72.00			
	В	2022	Residential	Sales Only	20.78	1.04			72.00		
027200	West Almond										
	A	2020	• •	CAMA/Appraisals	15.43	0.99	85.00	85.00		2025	
	A	2022	Residential	CAMA	19.61	1.01			77.55	2025	
027400	Willing	0000			00.50	0.00	70.00	70.00			
	A	2020		CAMA/Appraisals	20.59	0.99	76.00	76.00	70.00		
007000	A	2022	Residential	CAMA	19.23	1.03			76.00		
027600	Wirt A	2021		CAMA/Appraisals	22.43	1.05	77.00	77.00			
	A	2021	Residential		22.43 25.29	1.05	11.00	11.00	77.00		
	Л	2022	i vesiderillai		20.29	1.07			11.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Broor	ne			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
030200	Binghamton										
	С	2020		Sales/Appraisals	26.71	1.06	63.00	63.00			
	С	2022	Residential	Sales Only	27.98	1.11			56.39		
032000	Barker										
	А	2019		Sales/Appraisals	17.14	1.15	79.50	79.50			
	А	2022	Residential	Sales Only	19.03	1.11			75.98		
032200	Binghamton										
	В	2020	All Property	Sales/Appraisals	27.20	1.11	57.50	57.50			
	В	2022	Residential	Sales Only	20.31	1.05			54.82		
032400	Chenango										
	В	2020	All Property	Sales/Appraisals	24.78	1.02	50.80	50.80			
	В	2022	Residential	Sales Only	23.52	1.07			48.77		
032600	Colesville										
	A	2019		CAMA/Appraisals	24.06	1.13	6.00	6.00			
	А	2022	Residential	CAMA	25.33	1.09			5.89		
032800	Conklin										
	В	2020	All Property	Sales/Appraisals	30.58	1.07	54.50	54.50			
	В	2022	Residential	Sales Only	30.14	1.15			47.63		
033000	Dickinson										
	С	2020		CAMA/Appraisals	14.36	1.00	58.50	58.50			
	С	2022	Residential	CAMA	14.18	1.01			52.00		
033200	Fenton										
	В	2021		Sales/Appraisals	14.13	1.03	52.90	52.90			
	В	2022	Residential	Sales Only	12.48	1.03			50.13		
033400	Kirkwood										
	В	2020	All Property	Sales/Appraisals	24.92	0.95	61.00	61.00			
	В	2022	Residential	Sales Only	22.37	1.08			50.10		
033600	Lisle										
	А	2020		Sales/Appraisals	28.31	1.05	80.20	80.20			
	А	2022	Residential	Sales Only	13.07	1.03			72.37		

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-				County of Broor			2023 Locally	2023	Year of Cyclical		
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
033800	Maine										
	В	2020	All Property	Sales/Appraisals	28.42	1.08	49.00	49.00			
	В	2022	Residential	Sales Only	28.75	1.10			46.18		
034000	Nanticoke										
	А	2019	All Property	CAMA/Appraisals	31.71	1.17	41.00	41.00			
	А	2022	Residential	CAMA	19.20	1.04			41.73		
034200	Sanford										
	A	2019		Sales/Appraisals	22.23	1.44	46.00	46.00			
	A	2019	Residential	Sales/Appraisals	23.88	1.02			48.92		
034400	Triangle										
	A	2018		CAMA/Appraisals	28.07	1.19	80.00	80.00			
	A	2022	Residential	CAMA	15.41	1.02			71.86		
034600	Union										
	С	2021		Sales/Appraisals	23.94	1.06	3.46	3.46			
	С	2022	Residential	Sales Only	23.06	1.08			3.22		
034800	Vestal										
	С	2023	1 2	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
035000	Windsor										
	A	2019		Sales/Appraisals	29.25	1.20	52.00	52.00			
	A	2022	Residential	Sales Only	37.55	1.18			52.05		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Tage				County of Cattar	augus			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
041200	Olean										
	С	2020	All Property	Sales/Appraisals	21.91	1.04	78.00	78.00			
	С	2022	Residential	Sales Only	22.81	1.08			71.74		
041600	Salamanca										
	С	2020	All Property	CAMA/Appraisals	19.04	1.00	12.50	12.50			
	С	2022	Residential	CAMA	18.28	1.00			12.50		
042000	Allegany										
	В	2021	All Property	Sales/Appraisals	15.27	1.06	71.00	71.00			
	В	2022	Residential	Sales Only	14.40	1.02			71.00		
042200	Ashford										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
042400	Carrollton										
	А	2020	All Property	Sales/Appraisals	18.02	1.00	67.00	67.00			
	А	2020	Residential	Sales/Appraisals	18.21	1.10			57.68		
042600	Coldspring										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
042800	Conewango										
	A	2020	All Property	CAMA/Appraisals	20.18	1.01	41.50	41.50			
	А	2022	Residential	CAMA	22.43	1.06			41.50		
043000	Dayton										
	A	2022	All Property	Review of Reassessment			91.00	91.00			
	А	2022	Residential	Review of Reassessment					91.00		
043200	East Otto										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
043600	Ellicottville									-	
	A	2018	All Property	CAMA/Appraisals	17.15	1.01	65.00	65.00			
	А	2022	Residential		16.41	1.00	-		65.40		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B10			County of Catta	augus			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
043800	Farmersville										
	А	2019		CAMA/Appraisals	20.23	1.06	66.00	66.00		2024	
	А	2022	Residential	CAMA	21.96	1.04			66.00	2024	
044000	Franklinville										
	А	2018	All Property	CAMA/Appraisals	23.98	1.08	45.00	45.00		2024	
	А	2022	Residential	CAMA	19.54	1.04			45.00	2024	
044200	Freedom										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
044400	Great Valley	,									
	А	2018	All Property	Sales/Appraisals	20.93	1.14	72.00	72.00			
	А	2022	Residential	Sales Only	20.75	1.09			72.00		
044600	Hinsdale			-							
	А	2020	All Property	CAMA/Appraisals	22.11	1.07	70.00	70.00			
	А	2022	Residential	CAMA	20.28	1.04			62.47		
044800	Humphrey										
	A	2020	All Property	CAMA/Appraisals	19.99	1.07	69.00	69.00			
	А	2022	Residential	САМА	18.69	1.00			69.00		
045000	Ischua										
	А	2020	All Property	CAMA/Appraisals	22.11	1.07	70.00	70.00			
	А	2022	Residential		20.28	1.04			62.47		
045200	Leon										
	A	2018	All Property	CAMA/Appraisals	25.35	1.02	66.00	66.00			
	А	2022	Residential		21.73	1.05			62.64		
045400	Little Valley	_			-						
2.0.00	A	2020	All Property	CAMA/Appraisals	13.32	1.06	48.00	48.00			
	A	2021	Residential		15.03	1.03			48.00		
045600	Lyndon			·							
0.0000	A	2021	All Property	Sales/Appraisals	10.22	1.03	73.00	73.00			
	A	2021		Sales/Appraisals	13.59	1.03			66.77		
		2021		Calco, Applaidaid	10.00	1.00			00.11		

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Faye	511			County of Catta	raugus			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
045800	Machias										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
046000	Mansfield										
	А	2020	All Property	Review of Reassessment			89.00	89.00			
	А	2020	Residential	Review of Reassessment					89.00		
046200	Napoli										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
046400	New Albion										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
046600	Olean										
	А	2020	All Property	Sales/Appraisals	22.05	1.08	56.00	56.00			
	А	2022	Residential	Sales Only	22.66	1.08			56.00		
046800	Otto										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
047000	Perrysburg										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
047200	Persia										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
047400	Portville										
	А	2018	All Property	Sales/Appraisals	25.53	1.11	66.00	66.00			
	А	2022	Residential	Sales Only	26.49	1.12			66.00		
047600	Randolph			-							
	A	2020	All Property	CAMA/Appraisals	23.64	1.00	56.00	56.00			
	А	2022	Residential	CAMA	20.88	1.07			62.22		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Catta	raugus			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
047800	Red House										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
048000	Salamanca										
	А	2020	All Property	Sales/Appraisals	13.44	0.98	67.00	67.00			
	А	2020	Residential	Sales/Appraisals	8.33	1.00			67.00		
048200	South Valley										
	А	2020	All Property	CAMA/Appraisals	16.02	0.98	58.00	58.00			
	А	2022	Residential	CAMA	15.03	1.02			48.78		
048400	Yorkshire										
	В	2020	All Property	Sales/Appraisals	14.15	1.06	11.00	11.00			
	B 2020 All Property B 2022 Residential		Sales Only	12.73	1.04			11.80			

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug	a			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
050100	Auburn										
	С	2022		Review of Reassessment			96.00	96.00			
	С	2022	Residential	Review of Reassessment					96.00		
052000	Aurelius										
	A	2022		Review of Reassessment			90.00	90.00			
	А	2022	Residential	Review of Reassessment					81.83		
052200	Brutus										
	В	2021		Sales/Appraisals	19.60	1.03	70.00	70.00			
	В	2022	Residential	Sales Only	17.97	1.05			70.00		
052400	Cato										
	А	2018	All Property	Sales/Appraisals	37.18	1.04	67.00	67.00			
	А	2022	Residential	Sales Only	18.20	1.08			69.60		
052600	Conquest										
	A	2021		Review of Reassessment			80.00	80.00			
	А	2021	Residential	Review of Reassessment					80.00		
052800	Fleming										
	В	2019		Review of Reassessment			74.00	74.00		2024	yes
	В	2019	Residential	Review of Reassessment					74.00	2024	yes
053000	Genoa										
	А	2021		Review of Reassessment			88.00	88.00			
	А	2021	Residential	Review of Reassessment					88.00		
053200	Ira										
	А	2020	All Property	CAMA/Appraisals	18.64	1.01	71.00	71.00			
	А	2022	Residential	CAMA	13.62	1.00			71.00		
053400	Ledyard										
	А	2022	All Property	Review of Reassessment			94.00	94.00			
	А	2022	Residential	Review of Reassessment					91.93		
053600	Locke										
	А	2020	All Property	Review of Reassessment			86.00	86.00			
	A	2020	Residential	Review of Reassessment					86.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Cayug	a			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
053800	Mentz										
	В	2020	All Property	CAMA/Appraisals	18.20	1.04	81.00	81.00			
	В	2022	Residential	CAMA	15.03	1.02			75.25		
054000	Montezuma										
	А	2018	All Property	Sales/Appraisals	33.04	1.18	56.00	56.00			
	А	2018	Residential	Sales/Appraisals	28.57	1.19			56.00		
054200	Moravia										
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
054400	Niles										
	А	2019	All Property	Review of Reassessment			76.00	76.00			
	А	2019	Residential	Review of Reassessment					76.00		
054600	Owasco										
	В	2021	All Property	Sales/Appraisals	18.19	1.05	57.00	57.00			
	В	2022	Residential	Sales Only	12.99	1.02			57.00		
054800	Scipio										
	А	2019	All Property	Sales/Appraisals	15.96	0.99	76.00	76.00		2024	yes
	А	2022	Residential	Sales Only	15.14	1.04			73.73	2024	yes
055000	Sempronius										
	А	2019	All Property	Sales/Appraisals	15.65	1.12	76.00	76.00			
	А	2022	Residential	Sales Only	9.80	1.03			75.41		
055200	Sennett										
	В	2021		Sales/Appraisals	18.04	1.00	72.00	72.00			
	В	2022	Residential	Sales Only	15.42	1.05			65.86		
055400	Springport										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
055600	Sterling										
	А	2019		CAMA/Appraisals	17.88	1.02	64.00	64.00			
	A	2022	Residential	CAMA	18.38	1.03			64.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Cayug		2023 Locally	2023	Year of	Cyclical		
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
055800	Summerhill										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
056000	Throop										
	В	2021	All Property	Sales/Appraisals	17.88	1.03	69.00	69.00		2024	yes
	В	2022	Residential	Sales Only	16.72	1.02			69.89	2024	yes
056200	Venice										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
056400	Victory										
	А	2019	All Property	Review of Reassessment			75.00	75.00			
	А	2019	Residential	Review of Reassessment					75.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i				County of Chaut	auqua			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
060300	Dunkirk										
	С	2018		CAMA/Appraisals	16.67	1.04	55.00	55.00			
	С	2022	Residential	CAMA	17.11	1.03			51.01		
060800	Jamestown										
	С	2021	All Property	Sales/Appraisals	21.01	1.04	73.00	73.00			
	С	2022	Residential	Sales Only	21.36	1.07			67.85		
062000	Arkwright										
	А	2018	All Property	CAMA/Appraisals	19.68	1.01	34.00	34.00			
	А	2022	Residential	CAMA	22.92	1.07			34.00		
062200	Busti										
	В	2021	All Property	Sales/Appraisals	34.04	1.18	67.00	67.00			
	В	2022	Residential	Sales Only	21.32	1.07			63.33		
062400	Carroll										
	А	2018	All Property	Sales/Appraisals	18.86	1.09	74.00	74.00			
	А	2022	Residential	Sales Only	18.79	1.08			70.31		
062600	Charlotte										
	А	2018	All Property	CAMA/Appraisals	21.72	1.07	68.20	68.20			
	А	2022	Residential	CAMA	20.72	1.03			68.20		
062800	Chautauqua	L									
	A	2021	All Property	Review of Reassessment			86.10	86.10			
	А	2021	Residential	Review of Reassessment					80.45		
063000	Cherry Cree	k									
	A	2018	All Property	CAMA/Appraisals	21.11	0.97	64.80	64.80			
	А	2022	Residential		21.95	1.02			60.94		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			93.00	93.00		2025	
	А	2020		Review of Reassessment					87.15	2025	
063400	Dunkirk								00	_0_0	
000100	B	2018	All Property	CAMA/Appraisals	16.06	1.02	51.00	51.00			
	B	2022	Residential		14.68	1.01			44.54		
	-										

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i	511			County of Chaut	auqua			2023 Locally	2023	Year of	Cyclical
Municipa Code			Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
063600	Ellery										
	A	2018		Sales/Appraisals	18.28	1.05	69.70	69.70			
	A	2022	Residential	Sales Only	17.71	1.03			66.08		
063800	Ellicott										
	В	2020	All Property	Review of Reassessment			85.00	85.00			
	В	2020	Residential	Review of Reassessment					77.52		
064000	Ellington										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
064200	French Creek										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
064400	Gerry										
	А	2018	All Property	CAMA/Appraisals	15.66	1.03	75.80	75.80			
	А	2022	Residential	CAMA	17.67	1.03			75.80		
064600	Hanover										
	В	2021	All Property	Sales/Appraisals	28.15	1.09	58.00	58.00			
	В	2022	Residential	Sales Only	26.39	1.09			58.00		
064800	Harmony										
	А	2021	All Property	Sales/Appraisals	25.13	1.00	71.50	71.50			
	А	2022	Residential	Sales Only	20.05	1.07			71.50		
065000	Kiantone										
	А	2021	All Property	Sales/Appraisals	25.13	1.00	71.50	71.50			
	А	2022	Residential	Sales Only	20.05	1.07			71.50		
065200	Mina										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
065400	North Harmony	,									
	A	2021	All Property	Sales/Appraisals	33.23	0.96	66.50	66.50			
	А	2022	Residential	Sales Only	23.17	1.06			66.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ago i	Municipal			County of Chautauqua		2023 Locally		2023	Year of	Cyclical	
	Name/ Śize		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
065600	Poland										
	A	2020		Review of Reassessment			80.00	80.00		2024	yes
	A	2020	Residential	Review of Reassessment					72.12	2024	yes
065800	Pomfret										
	В	2018		Sales/Appraisals	21.18	1.03	13.00	13.00			
	В	2022	Residential	Sales Only	21.31	1.02			13.00		
066000	Portland	0040			00.00	4.07	00.00	00.00			
	В	2018		CAMA/Appraisals	26.09	1.07	38.00	38.00	00.00		
000000	B	2022	Residential	САМА	19.30	1.02			38.00		
066200	Ripley	0000		Deview of Decessory ant			100.00	100.00			
	A	2023		Review of Reassessment			100.00	100.00	100.00		
000400	A Sharidan	2023	Residential	Review of Reassessment					100.00		
066400	Sheridan A	2018		CAMA/Appraisals	22.26	1.09	47.00	47.00			
	A	2018	Residential	••	14.22	1.09	47.00	47.00	47.00		
066600	Sherman	2022	Residential	CAMA	14.22	1.05			47.00		
000000	A	2023		Review of Reassessment			100.00	100.00			
	A	2023		Review of Reassessment			100.00	100.00	100.00		
066800	Stockton	2023	Residential	Review of Reassessment					100.00		
000000	A	2022		Review of Reassessment			95.00	95.00			
	A	2022		Review of Reassessment			00.00	00.00	89.11		
067000	Villenova	LOLL	Recordential						00.11		
007000	A	2018	All Property	CAMA/Appraisals	39.92	1.03	39.00	39.00			
	A	2022	Residential		25.74	1.09	00100		42.77		
067200	Westfield				20.1						
00.200	A	2018	All Property	CAMA/Appraisals	26.43	1.06	59.50	59.50			
	A	2022	Residential		19.84	1.00			59.50		
				·					00.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i				County of Chem	ung			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
070400	Elmira										
	С	2021		Sales/Appraisals	32.42	1.10	66.00	66.00			
	С	2022	Residential	Sales Only	32.93	1.14			61.85		
072000	Ashland										
	В	2021	All Property	Sales/Appraisals	30.18	1.19	1.13	1.13			
	В	2021	Residential	Sales/Appraisals	28.83	1.13			1.22		
072200	Baldwin										
	А	2021	All Property	Sales/Appraisals	53.63	1.35	1.29	1.29			
	А	2021	Residential	Sales/Appraisals	20.69	1.05			1.31		
072400	Big Flats										
	В	2018	All Property	Sales/Appraisals	12.99	1.00	94.00	94.00			
	В	2022	Residential	Sales Only	13.22	1.02			89.13		
072600	Catlin										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
072800	Chemung										
	А	2020	All Property	Review of Reassessment			92.00	92.00			
	А	2020	Residential	Review of Reassessment					86.69		
073000	Elmira										
	В	2020	All Property	Sales/Appraisals	16.26	1.25	73.00	73.00			
	В	2022	Residential	Sales Only	16.23	1.02			73.00		
073200	Erin			-							
	А	2021	All Property	Sales/Appraisals	14.87	1.06	62.50	62.50			
	А	2022	Residential	Sales Only	13.98	1.04			57.77		
073400	Horseheads	6		·							
	С	2022	All Property	Review of Reassessment			99.00	99.00			
	С	2022	Residential	Review of Reassessment					99.00		
073600	Southport										
	B	2019	All Property	Review of Reassessment			85.00	85.00			
	B	2019		Review of Reassessment					79.36		

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New York State Board Of Real Property Tax Services

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2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

9				County of Chemung				2023 Locally 2023 Stated Res	Year of	Cyclical	
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
073800	Van Etten										
	А	2018	All Property	Sales/Appraisals	32.40	1.11	74.00	74.00			
	А	2018	Residential	Sales/Appraisals	22.93	1.09			73.69		
074000	Veteran										
	А	2021	All Property	Sales/Appraisals	22.12	1.22	80.00	80.00			
	А	2022	Residential	Sales Only	22.21	1.11			80.39		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of Che	nango			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
081100	Norwich										
	С	2021		Sales/Appraisals	20.13	1.04	51.00	51.00			
	С	2022	Residential	Sales Only	20.48	1.05			48.31		
082000	Afton										
	A	2020		Sales/Appraisals	55.02	1.37	50.00	50.00			
	A	2022	Residential	Sales Only	31.68	1.17			50.00		
082200	Bainbridge										
	A	2018		Sales/Appraisals	21.93	1.09	80.00	80.00			
	A	2022	Residential	Sales Only	21.80	1.09			77.59		
082400	Columbus										
	A	2019		Sales/Appraisals	16.21	0.85	88.00	88.00			
	A	2019	Residential	Sales/Appraisals	18.47	1.07			78.08		
082600	Coventry			.							
	A	2021		CAMA/Appraisals	20.44	0.95	85.00	85.00			
	A	2022	Residential	CAMA	16.25	1.00			85.00		
082800	German										
	A	2020		Sales/Appraisals	18.18	1.00	36.01	38.00			
	A	2020	Residential	Sales/Appraisals	15.14	1.04			34.68		
083000	Greene										
	A	2018		Sales/Appraisals	25.67	1.04	73.00	73.00			
	A	2022	Residential	Sales Only	14.58	1.04			73.00		
083200	Guilford										
	A	2019		Sales/Appraisals	15.35	1.01	83.00	83.00			
	A	2019	Residential	Sales/Appraisals	12.56	1.03			78.01		
083400	Lincklaen										
	A	2019		Sales/Appraisals	33.09	1.18	40.57	42.90			
	A	2019	Residential	Sales/Appraisals	26.57	1.10			42.12		
083600	Mc Donough										
	A	2020		CAMA/Appraisals	30.02	1.01	60.46	60.46			
	A	2022	Residential	CAMA	23.93	1.06			57.58		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo	<u>ULL</u>			County of Chen	ango			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
083800	New Berlin										
	А	2019		Sales/Appraisals	17.85	1.11	77.00	77.00			
	A	2022	Residential	Sales Only	17.14	1.06			77.00		
084000	North Norwic	h									
	А	2020	All Property	Sales/Appraisals	23.19	0.99	45.60	45.60			
	А	2022	Residential	Sales Only	22.09	1.05			45.60		
084200	Norwich										
	А	2020	All Property	CAMA/Appraisals	23.69	1.07	36.00	36.00			
	А	2022	Residential	CAMA	25.29	1.05			33.66		
084400	Otselic										
	А	2019	All Property	Sales/Appraisals	39.14	1.10	34.34	34.34			
	А	2019	Residential	Sales/Appraisals	33.35	1.10			32.74		
084600	Oxford										
	А	2020	All Property	Sales/Appraisals	27.10	1.15	44.68	44.68			
	А	2022	Residential	Sales Only	35.40	1.17			41.87		
084800	Pharsalia										
	А	2019	All Property	Sales/Appraisals	37.67	0.98	42.26	42.26			
	А	2019	Residential	Sales/Appraisals	32.94	0.99			40.26		
085000	Pitcher										
	А	2019	All Property	Sales/Appraisals	30.11	1.10	35.90	35.90			
	А	2019	Residential	Sales/Appraisals	28.32	1.08			38.94		
085200	Plymouth										
	A	2020	All Property	Sales/Appraisals	45.84	1.12	39.43	39.43			
	А	2020	Residential	Sales/Appraisals	45.23	1.22			37.55		
085400	Preston										
	А	2020	All Property	Sales/Appraisals	13.02	1.09	30.08	30.08			
	А	2020		Sales/Appraisals	13.41	1.05			30.40		
085600	Sherburne										
	A	2019	All Property	Sales/Appraisals	24.49	1.01	54.90	54.90			
	A	2022		Sales Only	20.06	1.05			49.53		
				,							

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2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo E				County of Chenango				2023 Locally Stated	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
085800	Smithville										
	А	2020	All Property	Sales/Appraisals	27.68	1.13	50.00	50.00			
	А	2020	Residential	Sales/Appraisals	29.96	1.07			50.25		
086000	Smyrna										
	А	2020	All Property	Sales/Appraisals	55.94	1.24	50.09	50.09			
	А	2020	Residential	Sales/Appraisals	40.35	1.20			49.98		

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Municipa Code	Municipal Name/ Size Category * F		d Property	County of Clinton Data/Estimation Type **	COD	PRD	2023 State	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
			ind Type		COD	FRD	Eq. Rate		Ratio	, ,	
091300	Plattsburgh C	2023		Review of Reassessment			100.00	100.00		2024	1/00
	C	2023	All Property Residential	Review of Reassessment			100.00	100.00	100.00	2024	yes
092000	Altona	2023	Residential	Review of Reassessment					100.00	2024	yes
092000	Allona A	2023		Review of Reassessment			100.00	100.00		2024	VAS
	A	2023		Review of Reassessment			100.00	100.00	92.25	2024	yes yes
092200	Ausable	2025	Residential	Review of Reassessment					52.25	2024	yes
052200	Ausable	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	A	2023		Review of Reassessment					100.00	2024	yes
092400	Beekmantow										,
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023		Review of Reassessment					100.00	2024	yes
092600	Black Brook										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
092800	Champlain										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
093000	Chazy										
	A	2023	All Property				100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
093200	Clinton										
	A	2023		Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
093400	Dannemora									0004	
	A	2023	All Property				100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
093600	Ellenburg	0000		Deview of Decement			400.00	400.00		0004	
	A	2023		Review of Reassessment			100.00	100.00	100.00	2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	

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U				County of Clintor	n			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
093800	Mooers										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
094000	Peru										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
094200	Plattsburgh										
	В	2022	All Property	Review of Reassessment			85.00	85.00			
	В	2022	Residential	Review of Reassessment					78.54		
094400	Saranac										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
094600	Schuyler Fall	s									
	В	2019	All Property	Review of Reassessment			75.00	75.00			
	В	2019	Residential	Review of Reassessment					66.51		

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	-			County of Colum		2023 Locally	2023	Year of	Cyclical		
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
100600	Hudson										
	С	2019		Review of Reassessment			78.00	78.00			
	С	2019	Residential	Review of Reassessment					71.04		
102000	Ancram										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
102200	Austerlitz										
	А	2019	All Property	Review of Reassessment			71.00	71.00			
	А	2019	Residential	Review of Reassessment					71.00		
102400	Canaan										
	А	2018	All Property	Review of Reassessment			88.00	88.00		2024	yes
	А	2018	Residential	Review of Reassessment					74.74	2024	yes
102600	Chatham										
	А	2022	All Property	Review of Reassessment			93.00	93.00			
	А	2022	Residential	Review of Reassessment					93.00		
102800	Claverack										
	В	2021	All Property	Review of Reassessment			76.00	76.00			
	В	2021	Residential	Review of Reassessment					76.00		
103000	Clermont										
	В	2019	All Property	Review of Reassessment			75.00	75.00		2024	yes
	В	2019	Residential	Review of Reassessment					75.00	2024	yes
103200	Copake										
	А	2019	All Property	Sales/Appraisals	27.01	1.08	72.00	72.00			
	А	2022	Residential	Sales Only	19.46	1.03			72.00		
103400	Gallatin										
	А	2021	All Property	CAMA/Appraisals	24.14	1.13	67.50	67.50			
	А	2022	Residential	CAMA	17.49	1.02			67.50		
103600	Germantow										
	В	2021	All Property	Review of Reassessment			72.00	72.00			
	В	2021	Residential	Review of Reassessment					72.00		

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g	Municipal Roll Year			County of Columbia				2023 Locally	2023 Year of		Cyclical
	Municipal Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
103800	Ghent										
	В	2022		Review of Reassessment			95.00	95.00			
	В	2022	Residential	Review of Reassessment					95.00		
104000	Greenport										
	В	2020		Review of Reassessment			80.00	80.00			
	В	2020	Residential	Review of Reassessment					68.23		
104200	Hillsdale										
	A	2019		Review of Reassessment			71.00	71.00			
	A	2019	Residential	Review of Reassessment					71.00		
104400	Kinderhook										
	В	2020		Review of Reassessment			67.00	67.00			
	В	2020	Residential	Review of Reassessment					67.00		
104600	Livingston										
	A	2019		CAMA/Appraisals	25.67	1.15	55.00	55.00			
	A	2022	Residential	CAMA	19.89	1.03			47.48		
104800	New Lebano										
	A	2019		Review of Reassessment			90.00	90.00		2024	yes
	A	2019	Residential	Review of Reassessment					75.43	2024	yes
105000	Stockport										
	В	2019		Sales/Appraisals	19.97	1.08	53.00	53.00		2024	yes
	В	2019	Residential	Sales/Appraisals	19.51	1.08			53.00	2024	yes
105200	Stuyvesant										
	A	2019		Review of Reassessment			69.00	69.00			
	A	2019	Residential	Review of Reassessment					69.00		
105400	Taghkanic										
	A	2020		Review of Reassessment			78.50	78.50			
	А	2020	Residential	Review of Reassessment					78.50		

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i age i	Municipal Roll Year			County of Cortland				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
110200	Cortland										
	С	2019		CAMA/Appraisals	11.02	1.01	73.00	73.00		2024	yes
	С	2022	Residential	CAMA	11.89	1.01			73.00	2024	yes
112000	Cincinnatus										
	A	2020		Review of Reassessment			84.00	84.00			
	A	2020	Residential	Review of Reassessment					84.00		
112200	Cortlandville	0004			40.40	4 00	70.00	70.00			
	В	2021		CAMA/Appraisals	13.49	1.02	70.00	70.00	~~~~		
440400	B	2022	Residential	САМА	13.36	1.00			63.93		
112400	Cuyler	2024	All Droporty		16.61	1.00	75.00	75.00			
	A	2021		Sales/Appraisals	16.61	1.06	75.00	75.00	67.30		
112600	A	2021	Residential	Sales/Appraisals	18.08	1.03			67.30		
112600	Freetown A	2019		Review of Reassessment			79.00	79.00			
	A	2019		Review of Reassessment			79.00	79.00	72.59		
112800	A Harford	2019	Residential	Review of Reassessment					72.59		
112000	A	2020		Review of Reassessment			90.00	90.00			
	A	2020		Review of Reassessment			50.00	50.00	77.86		
113000	Homer	2020	Residential	Review of Redssessment					11.00		
110000	B	2021	All Property	CAMA/Appraisals	19.73	0.95	69.00	69.00			
	В	2022	Residential		13.56	1.01	00.00	00.00	69.00		
113200	Lapeer				10.00				00100		
110200	A	2021	All Property	Sales/Appraisals	22.74	0.87	73.50	73.50			
	A	2022		Sales Only	18.14	1.03			64.10		
113400	Marathon										
	A	2021	All Property	Sales/Appraisals	22.74	0.87	73.50	73.50			
	А	2022		Sales Only	18.14	1.03			64.10		
113600	Preble	-		,					-		
	A	2021	All Property	Sales/Appraisals	24.59	0.94	67.00	67.00			
	А	2021		Sales/Appraisals	16.64	1.01			62.78		

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				County of Cortland				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
113800	Scott										
	А	2021	All Property	Sales/Appraisals	24.59	0.94	67.00	67.00			
	А	2021	Residential	Sales/Appraisals	16.64	1.01			62.78		
114000	Solon										
	А	2018	All Property	Sales/Appraisals	17.17	1.05	60.00	60.00			
	А	2018	Residential	Sales/Appraisals	20.95	1.10			57.70		
114200	Taylor										
	A	2020	All Property				85.00	85.00			
	A	2020	Residential	Review of Reassessment					80.45		
114400	Truxton										
	A	2020		Sales/Appraisals	22.79	0.97	67.00	67.00			
	A	2020	Residential	Sales/Appraisals	22.95	1.08			59.45		
114600	Virgil			- · · · · ·							
	A	2020		Sales/Appraisals	20.85	0.96	68.00	68.00	~~ ~~		
	A	2022	Residential	Sales Only	11.80	1.00			68.00		
114800	Willet	0040			~~~~~		00 50	~~ ~~			
	A	2018		CAMA/Appraisals	29.03	1.10	68.50	68.50	05.00		
	A	2022	Residential	CAMA	23.75	1.07			65.89		

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				County of Delaw	vare			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment Activity ****	Reassessment
122000	Andes										
	А	2022	All Property	Review of Reassessment			82.75	82.75			
	А	2022	Residential	Review of Reassessment					73.79		
122200	Bovina										
	А	2021	All Property	Sales/Appraisals	25.40	1.01	14.40	14.40			
	А	2021	Residential	Sales/Appraisals	20.65	1.05			14.40		
122400	Colchester										
	А	2021		Sales/Appraisals	45.20	0.77	2.33	4.00			
	А	2021	Residential	Sales/Appraisals	43.83	1.29			1.58		
122600	Davenport										
	А	2021		Sales/Appraisals	18.76	1.13	54.30	54.30			
	А	2022	Residential	Sales Only	16.62	1.05			54.30		
122800	Delhi										
	А	2021		Sales/Appraisals	31.63	1.07	36.00	36.00			
	А	2021	Residential	Sales/Appraisals	28.91	1.13			36.00		
123000	Deposit										
	А	2021		Sales/Appraisals	45.53	1.10	3.67	7.00			
	А	2021	Residential	Sales/Appraisals	39.62	1.20			3.28		
123200	Franklin										
	А	2021		Sales/Appraisals	20.03	1.06	76.00	76.00			
	А	2021	Residential	Sales/Appraisals	26.66	1.09			76.00		
123400	Hamden										
	А	2022		Review of Reassessment			93.50	93.50			
	А	2022	Residential	Review of Reassessment					93.50		
123600	Hancock										
	А	2021		Sales/Appraisals	36.67	1.14	8.39	10.00			
	А	2021	Residential	Sales/Appraisals	47.32	1.31			8.80		
123800	Harpersfield										
	A	2021		Sales/Appraisals	25.51	1.12	17.75	17.75			
	А	2021	Residential	Sales/Appraisals	28.00	1.16			18.35		

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Faye	51			County of Delaw	vare			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
124000	Kortright										
	А	2021		Sales/Appraisals	25.36	1.16	64.60	64.60			
	A	2021	Residential	Sales/Appraisals	30.53	1.14			58.05		
124200	Masonville			- · · · · ·							
	A	2021		Sales/Appraisals	17.55	1.04	70.95	70.95			
	A	2021	Residential	Sales/Appraisals	21.71	1.06			70.95		
124400	Meredith	0004			05.00		04.00	04.00			
	A	2021		Sales/Appraisals	25.36	1.16	64.60	64.60			
101000	A	2021	Residential	Sales/Appraisals	30.53	1.14			58.05		
124600	Middletown	0004			04.05	0.00	CO 40	00.40			
	A	2021		Sales/Appraisals	24.85	0.83	69.40	69.40	F7 00		
404000	A	2022	Residential	Sales Only	29.63	1.14			57.28		
124800	Roxbury	2020		Review of Reassessment			68.00	68.00		2024	1/00
	A	2020	1 2	Review of Reassessment			00.00	66.00	58.66	2024 2024	yes
125000	A Sidney	2020	Residential	Review of Reassessment					00.00	2024	yes
125000	B	2020		Sales/Appraisals	28.28	1.09	58.55	58.55			
	B	2020		Sales Only	20.20 27.90	1.13	56.55	56.55	58.55		
125200	D Stamford	2022	Residential	Sales Only	27.90	1.15			56.55		
125200	A	2021		Sales/Appraisals	25.78	0.96	16.86	16.86			
	A	2021		Sales/Appraisals	23.24	1.13	10.00	10.00	14.79		
125400	Tompkins	2021	Residential	Sales/Applaisais	20.24	1.15			14.75		
123400	А	2021		Sales/Appraisals	37.47	0.66	2.70	6.00			
	A	2021	Residential	Sales/Appraisals	29.69	1.06	2.70	0.00	1.93		
125600	Walton	2021	Residential	Sales/Applaisals	20.00	1.00			1.00		
120000	A	2021	All Property	Sales/Appraisals	22.46	1.11	77.00	77.00		2025	
	A	2022		Sales Only	23.19	1.10			77.00	2025	
				Calco Only	20.10				11.00	2020	

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Dutch		2023 Locally	2023	Year of	Cyclical		
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
130200	Beacon										
	С	2023		Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
131300	Poughkeepsi										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
132000	Amenia										
	В	2023		Review of Reassessment			100.00	100.00		2024	
	В	2023	Residential	Review of Reassessment					100.00	2024	
132200	Beekman										
	С	2021	All Property	Sales/Appraisals	13.95	1.02	67.85	67.85			
	С	2022	Residential	Sales Only	11.60	1.01			63.54		
132400	Clinton										
	В	2023		Review of Reassessment			100.00	100.00		2024	
	В	2023	Residential	Review of Reassessment					100.00	2024	
132600	Dover										
	В	2021	All Property	Sales/Appraisals	15.89	1.04	35.50	35.50			
	В	2022	Residential	Sales Only	13.37	1.03			35.50		
132800	East Fishkill										
	С	2023		Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
133000	Fishkill										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
133200	Hyde Park										
	С	2021	All Property	CAMA/Appraisals	15.91	0.99	38.50	38.50			
	С	2022	Residential	CAMA	9.32	1.00			38.50		
133400	La Grange										
	В	2019		Review of Reassessment			71.20	71.20			
	В	2019	Residential	Review of Reassessment					65.14		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

5				County of Dutchess				2023 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category * F	Roll Year Evaluated For COD/Pl	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
133600	Milan										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
133800	Northeast										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
134000	Pawling										
	В	2021		Sales/Appraisals	19.77	1.05	32.78	32.78			
	В	2022	Residential	Sales Only	12.38	1.01			32.78		
134200	Pine Plains										
	A	2023		Review of Reassessment			100.00	100.00		2024	
	A	2023	Residential	Review of Reassessment					100.00	2024	
134400	Pleasant Valle										
	В	2019		Review of Reassessment			78.69	78.69		2024	
	В	2019	Residential	Review of Reassessment					71.95	2024	
134600	Poughkeepsie										
	С	2023		Review of Reassessment			100.00	100.00			
	С	2023	Residential	Review of Reassessment					100.00		
134800	Red Hook										
	В	2023		Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
135000	Rhinebeck						400.00	400.00		0004	
	В	2023		Review of Reassessment			100.00	100.00	100.00	2024	yes
405000	B	2023	Residential	Review of Reassessment					100.00	2024	yes
135200	Stanford	0000					400.00	400.00		0004	
	A	2023		Review of Reassessment			100.00	100.00	400.00	2024	
405400	Α	2023	Residential	Review of Reassessment					100.00	2024	
135400	Union Vale	2040		Deview of Decessory and			74.05	74.05			
	B	2019		Review of Reassessment			71.25	71.25	64.00		
	В	2019	Residential	Review of Reassessment					64.66		

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2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Dutch	ess			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
135600	Wappinger										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
135800	Washington										
	А	2019	All Property	Review of Reassessment			78.00	78.00			
	А	2019	Residential	Review of Reassessment					70.76		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page I			_	County of Erie				2023 Locally Stated	2023 Res.	Year of Subsequent	Cyclical Reassessment
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Assmnt. Ratio ***	Class Ratio ***	Reassessment Activity ****	Plan Participant *****
140200	Buffalo										
	С	2020	, ,	Review of Reassessment			70.00	70.00		2025	
	С	2020	Residential	Review of Reassessment					62.25	2025	
140900	Lackawanna	1									
	С	2020	All Property	Review of Reassessment			79.00	79.00			
	С	2020	Residential	Review of Reassessment					72.77		
141600	Tonawanda										
	С	2023		Review of Reassessment			100.00	100.00			
	С	2023	Residential	Review of Reassessment					100.00		
142000	Alden										
	В	2021	All Property	Sales/Appraisals	15.28	1.00	63.50	63.50			
	В	2022	Residential	Sales Only	14.41	1.02			63.50		
142200	Amherst										
	С	2020	All Property	Sales/Appraisals	15.36	0.98	62.00	62.00		2024	
	С	2022	Residential	Sales Only	12.78	1.00			62.00	2024	
142400	Aurora										
	В	2019	All Property	Sales/Appraisals	15.86	1.01	24.00	24.00			
	В	2022	Residential	Sales Only	14.98	1.02			24.00		
142600	Boston										
	В	2021	All Property	Sales/Appraisals	16.72	1.03	59.50	59.50			
	В	2022	Residential	Sales Only	16.12	1.02			59.50		
142800	Brant										
	А	2021	All Property	CAMA/Appraisals	16.68	0.98	59.00	59.00			
	А	2022	Residential	CAMA	17.48	1.01			59.00		
143000	Cheektowag	a									
	С	2022	All Property	Review of Reassessment			91.00	91.00			
	С	2022	Residential	Review of Reassessment					91.00		
143200	Clarence										
	С	2021	All Property	Review of Reassessment			80.00	80.00		2024	yes
	С	2021	Residential	Review of Reassessment					80.00	2024	yes
											-

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Erie				2023 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
143400	Colden										
	A	2019		Sales/Appraisals	22.11	0.98	28.00	28.00			
	A	2022	Residential	Sales Only	15.21	1.02			29.32		
143600	Collins										
	В	2019		Sales/Appraisals	24.59	1.61	36.00	36.00			
	В	2022	Residential	Sales Only	26.74	1.11			40.82		
143800	Concord										
	В	2019		Sales/Appraisals	18.15	0.66	32.00	32.00			
	В	2022	Residential	Sales Only	15.20	1.03			29.18		
144000	Eden										
	В	2019		Sales/Appraisals	20.86	1.02	41.00	41.00			
	В	2022	Residential	Sales Only	19.75	1.03			41.00		
144200	Elma										
	В	2019		Sales/Appraisals	14.46	0.99	2.80	2.80			
	В	2022	Residential	Sales Only	14.00	1.01			2.80		
144400	Evans										
	В	2021		Sales/Appraisals	19.08	1.03	58.00	58.00			
	В	2022	Residential	Sales Only	18.84	1.04			58.00		
144600	Grand Island										
	С	2021		Review of Reassessment			76.00	76.00			
	С	2021	Residential	Review of Reassessment					76.00		
144800	Hamburg										
	С	2019		Sales/Appraisals	15.08	1.02	32.00	32.00			
	С	2022	Residential	Sales Only	13.65	1.02			32.00		
145000	Holland										
	A	2021		Sales/Appraisals	16.03	1.03	60.00	60.00			
	A	2022	Residential	Sales Only	15.89	1.02			60.00		
145200	Lancaster										
	С	2020		Review of Reassessment			75.00	75.00			
	С	2020	Residential	Review of Reassessment					75.00		

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-				County of Erie				2023		Magnaf	Qualitati
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	В	2019	All Property	Sales/Appraisals	17.09	0.97	25.00	25.00			
	В	2022	Residential	Sales Only	12.25	1.02			25.94		
145600	Newstead										
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2021		Sales/Appraisals	22.27	1.07	56.00	56.00			
	A	2022	Residential	Sales Only	25.78	1.10			56.00		
146000	Orchard Park										
	С	2019		Sales/Appraisals	14.86	0.99	34.00	34.00			
	С	2022	Residential	Sales Only	13.29	1.00			34.00		
146200	Sardinia										
	A	2019		CAMA/Appraisals	13.60	1.01	39.00	39.00			
	A	2022	Residential	CAMA	13.57	1.02			39.00		
146400	Tonawanda										
	С	2019		Sales/Appraisals	15.96	0.99	24.00	24.00			
	С	2022	Residential	Sales Only	14.49	1.03			24.00		
146600	Wales	0040			10.00	o T o	~~~~	~~ ~~			
	A	2019		Sales/Appraisals	19.08	0.78	28.00	28.00	05 50		
	A	2022	Residential	Sales Only	16.52	1.03			25.58		
146800	West Seneca					0.00	00.00	00.00			
	C	2019		Sales/Appraisals	15.15	0.98	26.00	26.00	00.00		
	С	2022	Residential	Sales Only	13.80	1.01			26.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	D 30			County of Essex				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category * F	Roll Yea Evaluate or COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
152000	Chesterfield										
	А	2022	All Property				92.09	100.00			
	A	2022	Residential	Review of Reassessment					92.11		
152200	Crown Point										
	A	2022		Review of Reassessment			83.00	83.00			
	А	2022	Residential	Review of Reassessment					77.70		
152400	Elizabethtown										
	A	2022		Review of Reassessment			87.00	87.00		2024	yes
	A	2022	Residential	Review of Reassessment					83.33	2024	yes
152600	Essex						100.00	400.00		0004	
	A	2023		Review of Reassessment			100.00	100.00	100.00	2024	yes
4 = 0 0 0 0	A	2023	Residential	Review of Reassessment					100.00	2024	yes
152800	Jay	2022		Deview of Decessory and			100.00	100.00		2024	
	A	2023		Review of Reassessment Review of Reassessment			100.00	100.00	100.00	2024	yes
450000	A	2023	Residential	Review of Reassessment					100.00	2024	yes
153000	Keene	2019		Review of Reassessment			75.00	75.00		2024	1/00
	A	2019		Review of Reassessment			75.00	75.00	68.12	2024	yes
153200	A Lewis	2019	Residential	Review of Reassessment					00.12	2024	yes
155200	A	2023		Review of Reassessment			100.00	100.00		2024	VOC
	A	2023		Review of Reassessment			100.00	100.00	100.00	2024	yes yes
153400	Minerva	2025	Residential	Review of Reassessment					100.00	2024	yes
100400	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment			00.00	00.00	82.06		
153600	Moriah	2022	Residential						02.00		
100000	A	2020	All Property	Review of Reassessment			75.00	75.00		2025	yes
	A	2020		Review of Reassessment					75.00	2025	yes
153800	Newcomb	_020								_0_0	,
	A	2022	All Propertv	Review of Reassessment			94.10	100.00			
	A	2022		Review of Reassessment				'	94.93		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	D39			County of Essex				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Roll Year Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
154000	North Elba										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
154200	North Hudsor	า									
	А	2022	All Property	Review of Reassessment			87.10	100.00		2025	yes
	А	2022	Residential	Review of Reassessment					68.69	2025	yes
154400	St. Armand										
	А	2022	All Property	Review of Reassessment			90.00	90.00		2024	yes
	А	2022	Residential	Review of Reassessment					90.00	2024	yes
154600	Schroon										
	А	2023	All Property				100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
154800	Ticonderoga										
	A	2022		Review of Reassessment			87.00	87.00		2024	yes
	А	2022	Residential	Review of Reassessment					80.62	2024	yes
155000	Westport										
	А	2023	All Property				100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
155200	Willsboro										
	A	2023	All Property				100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
155400	Wilmington										
	A	2022	All Property				80.00	80.00		2024	yes
	А	2022	Residential	Review of Reassessment					75.95	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i aye	Municipal			County of Franklin				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Al Name/ Size Category * F	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
162000	Tupper Lake										
	А	2019		CAMA/Appraisals	39.33	1.19	70.00	70.00			
	А	2022	Residential	CAMA	45.42	1.25			65.67		
162200	Bangor										
	A	2018		CAMA/Appraisals	21.92	1.10	67.00	67.00			
	А	2022	Residential	CAMA	18.67	1.03			71.95		
162400	Bellmont										
	A	2019		CAMA/Appraisals	67.01	1.58	80.00	80.00			
	A	2022	Residential	CAMA	18.81	0.98			75.40		
162600	Bombay										
	A	2018		CAMA/Appraisals	49.67	1.30	73.00	73.00			
	A	2022	Residential	CAMA	31.14	1.02			73.00		
162800	Brandon										
	A	2018	· ·	CAMA/Appraisals	20.34	1.02	62.00	62.00			
	A	2022	Residential	САМА	20.74	1.01			57.22		
163000	Brighton									0001	
	A	2020		Sales/Appraisals	33.28	1.02	57.00	57.00		2024	yes
	A	2020	Residential	Sales/Appraisals	26.66	1.22			57.00	2024	yes
163200	Burke										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					85.98		
163400	Chateaugay						400.00	100.00			
	A	2023	1 2	Review of Reassessment			100.00	100.00	100.00		
	A	2023	Residential	Review of Reassessment					100.00		
163600	Constable	0040			47.00		0.74	0.74			
	A	2018		CAMA/Appraisals	17.89	1.12	8.74	8.74			
400000	A	2022	Residential	CAMA	23.15	1.07			8.30		
163800	Dickinson	0040		Deview of Dessession of			07.00	07.00			
	A	2019		Review of Reassessment			87.00	87.00	07.00		
	A	2019	Residential	Review of Reassessment					87.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal			County of Franklin				2023 Locally	2023	Year of	Cyclical	
	Municipal Name/ Size Category * F		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment	Reassessment
164000	Duane										
	A	2021		CAMA/Appraisals	28.79	0.88	72.00	72.00			
	A	2022	Residential	CAMA	21.32	0.98			72.22		
164200	Fort Covingto										
	A	2021		CAMA/Appraisals	18.91	1.01	73.00	73.00			
	A	2022	Residential	CAMA	17.33	1.02			73.00		
164400	Franklin										
	A	2018		CAMA/Appraisals	29.06	0.97	74.00	74.00			
	A	2022	Residential	CAMA	19.39	0.96			74.00		
	Harrietstown										
	A	2020		Sales/Appraisals	26.86	1.16	73.00	73.00			
	A	2022	Residential	Sales Only	20.67	1.06			63.62		
164800	Malone										
	В	2018		CAMA/Appraisals	20.97	1.04	60.00	60.00			
	В	2022	Residential	CAMA	20.31	1.02			60.00		
165000	Moira										
	A	2019		Sales/Appraisals	25.55	1.14	75.00	75.00			
	A	2022	Residential	Sales Only	28.12	1.11			75.00		
165200	Santa Clara										
	A	2019		CAMA/Appraisals	24.83	0.93	73.00	73.00			
	A	2022	Residential	CAMA	30.29	0.95			65.57		
165400	Waverly										
	A	2019		CAMA/Appraisals	24.48	1.29	72.00	72.00			
	A	2022	Residential	CAMA	19.35	1.01			77.21		
165600	Westville										
	A	2019		CAMA/Appraisals	13.80	1.05	73.00	73.00			
	A	2022	Residential	CAMA	12.22	1.01			73.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Fulton	Ì			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
170500	Gloversville										
	С	2020		Sales/Appraisals	32.26	1.12	76.34	76.34			
	С	2022	Residential	Sales Only	33.13	1.18			70.62		
170800	Johnstown										
	С	2019		CAMA/Appraisals	12.20	1.01	75.00	75.00			
	С	2022	Residential	CAMA	12.72	1.01			65.15		
172000	Bleecker										
	A	2023	1 2	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	В	2019		Sales/Appraisals	34.99	1.12	55.34	55.34			
	В	2022	Residential	Sales Only	24.17	1.06			55.34		
172400	Caroga										
	A	2019		Sales/Appraisals	21.49	1.09	45.80	45.80			
	A	2019	Residential	Sales/Appraisals	14.66	1.04			42.48		
172600	Ephratah										
	A	2019		Sales/Appraisals	22.11	0.94	56.12	56.12			
	A	2019	Residential	Sales/Appraisals	14.54	1.01			56.12		
172800	Johnstown										
	В	2020		Sales/Appraisals	32.36	1.16	50.75	50.75			
	В	2022	Residential	Sales Only	26.27	1.11			44.31		
173000	Mayfield										
	В	2020		Sales/Appraisals	33.80	1.14	42.00	42.00			
	В	2022	Residential	Sales Only	32.59	1.17			42.00		
173200	Northamptor										
	В	2020		CAMA/Appraisals	19.68	1.03	43.00	43.00			
	В	2022	Residential	CAMA	20.22	1.04			38.92		
173400	Oppenheim										
	A	2020		Sales/Appraisals	51.10	1.33	36.00	36.00			
	A	2020	Residential	Sales/Appraisals	25.34	1.12			36.00		

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New York State Board Of Real Property Tax Services

2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipa Code	Municipal Name/ Size Category *		Property	County of Fulton Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	В	2019	All Property	Sales/Appraisals	23.36	1.05	37.00	37.00			
	В	2022	Residential	Sales Only	20.89	1.05			34.14		
173800	Stratford										
	А	2020	All Property	CAMA/Appraisals	17.45	0.98	73.00	73.00			
	А	2022	Residential	CAMA	17.96	0.99			65.37		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	577			County of Genese	e			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
180200	Batavia										
	С	2022	All Property	Review of Reassessment			97.00	97.00			
	С	2022	Residential	Review of Reassessment					92.59		
182000	Alabama										
	А	2023		Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
182200	Alexander										
	А	2022		Review of Reassessment			96.00	96.00			
	А	2022	Residential	Review of Reassessment					90.46		
182400	Batavia										
	В	2022	All Property	Review of Reassessment			97.00	97.00			
	В	2022	Residential	Review of Reassessment					92.59		
182600	Bergen										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
182800	Bethany										
	А	2021	All Property	Review of Reassessment			84.00	84.00			
	А	2021	Residential	Review of Reassessment					77.20		
183000	Byron										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
183200	Darien										
	А	2021	All Property	Review of Reassessment			84.00	84.00			
	А	2021	Residential	Review of Reassessment					77.20		
183400	Elba										
	А	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
183600	Le Roy										-
	В	2019	All Property	Review of Reassessment			76.50	76.50		2024	
	В	2019	Residential	Review of Reassessment					67.00	2024	

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Genes	ee			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
183800	Oakfield										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
184000	Pavilion										
	А	2022	All Property	Review of Reassessment			96.00	96.00		2024	yes
	А	2022	Residential	Review of Reassessment					92.08	2024	yes
184200	Pembroke										
	А	2021	All Property	Review of Reassessment			87.00	87.00		2024	yes
	А	2021	Residential	Review of Reassessment					81.27	2024	yes
184400	Stafford										
	А	2022	All Property	Review of Reassessment			98.00	98.00			
	А	2022	Residential	Review of Reassessment					98.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	е			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class	Subsequent Reassessment Activity ****	Reassessment
192000	Ashland										
	А	2019		CAMA/Appraisals	20.32	0.97	45.00	45.00			
	А	2022	Residential	CAMA	22.26	1.03			40.80		
192200	Athens										
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
192400	Cairo										
	В	2019	All Property	CAMA/Appraisals	13.93	1.01	40.70	40.70			
	В	2022	Residential	CAMA	14.22	1.01			40.70		
192600	Catskill										
	В	2019	All Property	Sales/Appraisals	22.00	0.95	36.25	36.25			
	В	2022	Residential	Sales Only	18.32	1.06			31.21		
192800	Coxsackie										
	В	2019	All Property	Sales/Appraisals	21.33	1.02	43.00	43.00			
	В	2022	Residential	Sales Only	20.51	1.05			39.92		
193000	Durham										
	А	2019	All Property	CAMA/Appraisals	17.10	1.00	43.00	43.00			
	А	2022	Residential	CAMA	18.06	1.01			39.86		
193200	Greenville										
	А	2019	All Property	Sales/Appraisals	25.56	1.07	49.00	49.00			
	А	2022	Residential	Sales Only	24.25	1.10			46.14		
193400	Halcott										
	А	2019	All Property	CAMA/Appraisals	13.01	1.04	66.50	66.50			
	А	2022	Residential	CAMA	16.16	1.04			58.76		
193600	Hunter										
	А	2019	All Property	Sales/Appraisals	39.10	1.13	30.09	30.09			
	А	2022	Residential	Sales Only	30.55	1.12			24.46		
193800	Jewett			-							
	А	2020	All Property	Review of Reassessment			63.00	63.00			
	А	2020	Residential	Review of Reassessment					57.09		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Green	е			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * Fe	Roll Year Evaluated or COD/PF	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
194000	Lexington										
	A	2019	All Property	Review of Reassessment			63.00	63.00			
	А	2019	Residential	Review of Reassessment					52.63		
194200	New Baltimore	9									
	А	2019	All Property	Sales/Appraisals	27.43	1.20	46.00	46.00			
	А	2022	Residential	Sales Only	22.24	1.08			46.00		
194400	Prattsville										
	А	2020	All Property	Review of Reassessment			67.00	67.00			
	А	2020	Residential	Review of Reassessment					58.65		
194600	Windham										
	А	2019	All Property	Review of Reassessment			65.00	65.00			
	А	2019	Residential	Review of Reassessment					57.44		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal				County of Hamilton				2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
202000	Arietta										
	A	2023		Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
202200	Benson										
	A	2018		Sales/Appraisals	19.77	1.10	70.00	70.00			
	A	2022	Residential	Sales Only	25.21	1.08			61.86		
202400	Hope										
	A	2018		Sales/Appraisals	19.77	1.10	70.00	70.00			
	A	2022	Residential	Sales Only	25.21	1.08			61.86		
	Indian Lake										
	A	2018		Sales/Appraisals	18.84	1.10	75.00	75.00			
	A	2022	Residential	Sales Only	18.82	1.04			75.00		
202800	Inlet										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					82.23		
203000	Lake Pleasa										
	А	2018	All Property	Sales/Appraisals	18.82	1.06	78.00	78.00			
	А	2022	Residential	Sales Only	19.44	1.02			78.00		
203200	Long Lake										
	А	2021		Sales/Appraisals	20.50	1.02	80.00	80.00			
	А	2022	Residential	Sales Only	17.99	0.98			80.00		
203400	Morehouse										
	A	2021	All Property	Sales/Appraisals	23.61	1.06	80.00	80.00			
	А	2021	Residential	Sales/Appraisals	20.62	1.08			67.24		
203600	Wells										
	А	2018	All Property	Sales/Appraisals	19.77	1.10	70.00	70.00			
	А	2022	Residential	Sales Only	25.21	1.08			61.86		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i	Municipal Roll Year			County of Herkimer				2023 Locally	2023	Year of	Cyclical
Municipa Code		Evaluated	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
210900	Little Falls										
	С	2018		Sales/Appraisals	25.12	1.07	13.50	13.50			
	С	2018	Residential	Sales/Appraisals	25.91	1.13			12.26		
212000	Columbia										
	A	2018		Sales/Appraisals	35.82	1.31	62.00	62.00			
	A	2022	Residential	Sales Only	30.85	1.14			56.66		
212200	Danube										
	A	2018		Sales/Appraisals	15.98	1.17	60.00	60.00			
	A	2018	Residential	Sales/Appraisals	16.80	1.02			60.00		
212400	Fairfield										
	A	2021		Sales/Appraisals	25.95	1.17	56.00	56.00			
	A	2021	Residential	Sales/Appraisals	26.75	1.14			56.00		
212600	Frankfort	/ -		- · · · ·							
	В	2019		Sales/Appraisals	28.62	1.11	51.00	51.00			
	В	2022	Residential	Sales Only	28.50	1.14			46.45		
212800	German Flatts										
	В	2019		Sales/Appraisals	39.00	1.16	55.00	55.00			
	В	2022	Residential	Sales Only	39.55	1.22			51.95		
213000	Herkimer										
	В	2018		Sales/Appraisals	30.51	1.01	68.00	68.00			
	В	2022	Residential	Sales Only	29.92	1.11			59.88		
213200	Litchfield			- · · · · ·							
	A	2018		Sales/Appraisals	35.82	1.31	62.00	62.00			
	A	2022	Residential	Sales Only	30.85	1.14			56.66		
213400	Little Falls										
	A	2021		Sales/Appraisals	33.50	1.19	57.00	57.00			
	A	2021	Residential	Sales/Appraisals	29.60	1.13			57.00		
213600	Manheim			.							
	В	2018		Sales/Appraisals	28.89	0.95	56.00	56.00			
	В	2018	Residential	Sales/Appraisals	24.70	1.08			47.73		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page b	500			County of Herkin	ner			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
213800	Newport										
	A	2019		Sales/Appraisals	34.34	1.26	67.00	67.00			
	A	2022	Residential	Sales Only	16.34	1.03			61.95		
214000	Norway										
	A	2019		Sales/Appraisals	19.43	1.20	49.00	49.00			
	A	2019	Residential	Sales/Appraisals	17.55	1.03			49.00		
214200	Ohio										
	A	2019		CAMA/Appraisals	21.66	1.09	73.00	73.00			
	A	2022	Residential	CAMA	27.61	1.06			62.15		
214400	Russia										
	A	2021		Sales/Appraisals	24.03	0.88	75.00	75.00			
	А	2021	Residential	Sales/Appraisals	24.30	1.01			67.94		
214600	Salisbury										
	А	2021	All Property	Review of Reassessment			77.80	77.80		2024	yes
	А	2021	Residential	Review of Reassessment					69.40	2024	yes
214800	Schuyler										
	А	2021	All Property	Sales/Appraisals	41.90	1.13	58.75	58.75			
	А	2021	Residential	Sales/Appraisals	27.60	1.11			51.79		
215000	Stark										
	А	2021	All Property	Sales/Appraisals	20.18	1.05	44.27	44.27			
	А	2021	Residential	Sales/Appraisals	18.55	1.05			44.68		
215200	Warren										
	А	2021	All Property	Sales/Appraisals	39.81	0.94	46.75	46.75			
	А	2021	Residential	Sales/Appraisals	30.60	1.18			46.75		
215400	Webb										
	А	2019	All Property	Sales/Appraisals	24.00	1.15	71.70	71.70			
	А	2022	Residential	Sales Only	25.65	1.03			65.86		
215600	Winfield										
	А	2018	All Property	Sales/Appraisals	35.82	1.31	62.00	62.00			
	А	2022	Residential	Sales Only	30.85	1.14			56.66		
				-							

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fager	D 31			County of Jeffer	son			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
221800	Watertown										
	С	2018	All Property	Sales/Appraisals	19.24	1.00	83.00	83.00			
	С	2022	Residential	Sales Only	17.73	1.05			75.10		
222000	Adams										
	В	2018	All Property	Sales/Appraisals	12.33	0.99	85.00	85.00			
	В	2022	Residential	Sales Only	11.53	1.01			79.24		
222200	Alexandria										
	А	2019	All Property	CAMA/Appraisals	22.21	1.00	70.00	70.00			
	А	2022	Residential	CAMA	22.43	0.98			66.04		
222400	Antwerp										
	А	2018	All Property	Sales/Appraisals	17.51	1.07	78.00	78.00			
	А	2018	Residential	Sales/Appraisals	16.17	1.08			78.82		
222600	Brownville										
	А	2019	All Property	Sales/Appraisals	14.23	0.86	80.00	80.00			
	А	2022	Residential	Sales Only	13.71	1.02			80.00		
222800	Cape Vincen	it									
	А	2018	All Property	Sales/Appraisals	23.00	1.14	82.00	82.00			
	А	2022	Residential	Sales Only	22.73	1.09			77.89		
223000	Champion										
	А	2021	All Property	Review of Reassessment			91.00	91.00		2024	yes
	А	2021	Residential	Review of Reassessment					86.12	2024	yes
223200	Clayton										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
223400	Ellisburg										
	А	2019	All Property	CAMA/Appraisals	21.56	0.91	79.00	79.00			
	А	2022	Residential	CAMA	21.06	1.00			77.36		
223600	Henderson										
	А	2021	All Property	Sales/Appraisals	17.30	1.09	77.88	77.88			
	А	2022	Residential	Sales Only	18.91	1.06			72.58		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	JJZ			County of Jeffer	son			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
223800	Hounsfield										
	A	2023		Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
224000	Le Ray										
	В	2022		Review of Reassessment			94.00	94.00			
	В	2022	Residential	Review of Reassessment					86.31		
224200	Lorraine										
	A	2020		Sales/Appraisals	22.83	1.02	71.00	71.00		2024	yes
	A	2022	Residential	Sales Only	14.00	1.03			71.00	2024	yes
224400	Lyme										
	A	2020		Sales/Appraisals	51.40	1.46	82.70	82.70			
	A	2022	Residential	Sales Only	20.68	1.06			76.89		
224600	Orleans										
	A	2020		CAMA/Appraisals	22.93	1.05	84.00	84.00			
	A	2022	Residential	CAMA	23.36	1.06			83.35		
224800	Pamelia										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
225000	Philadelphia										
	А	2018	All Property	Sales/Appraisals	27.42	1.12	83.00	83.00			
	А	2018	Residential	Sales/Appraisals	20.11	1.06			88.16		
225200	Rodman										
	А	2020		Sales/Appraisals	22.83	1.02	71.00	71.00		2024	yes
	А	2022	Residential	Sales Only	14.00	1.03			71.00	2024	yes
225400	Rutland										
	А	2021	All Property	Review of Reassessment			85.00	85.00			
	А	2021	Residential	Review of Reassessment					78.03		
225600	Theresa										
	А	2021	All Property	Sales/Appraisals	14.74	1.04	87.00	87.00			
	А	2022	Residential	Sales Only	13.84	1.04			87.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Jefferson				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
225800	Watertown										
	В	2020	All Property	Sales/Appraisals	22.11	0.91	51.00	51.00			
	В	2022	Residential	Sales Only	14.87	1.03			42.07		
226000	Wilna										
	А	2019	All Property	Sales/Appraisals	17.73	1.02	89.00	89.00		2024	yes
	А	2022	Residential	Sales Only	16.48	1.06			80.68	2024	yes
226200	Worth										
	А	2018	All Property	CAMA/Appraisals	31.31	0.91	75.00	75.00			
	А	2022	Residential	CAMA	21.34	1.00			75.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	-			County of Lewis				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pf	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
232000	Croghan										
	А	2018	All Property		32.03	0.74	47.50	47.50			
	А	2022	Residential	Sales Only	24.86	1.05			41.56		
232200	Denmark										
	А	2019	All Property	Review of Reassessment			86.00	86.00			
	А	2019	Residential	Review of Reassessment					82.29		
232400	Diana										
	A	2023		Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2018		Sales/Appraisals	20.33	1.14	74.50	74.50			
	А	2022	Residential	Sales Only	20.60	1.08			69.78		
232800	Harrisburg										
	A	2020		Sales/Appraisals	29.33	1.07	79.00	79.00			
	А	2020	Residential	Sales/Appraisals	23.76	1.08			67.94		
233200	Lewis										
	A	2018		Sales/Appraisals	29.22	0.79	73.12	78.00			
	А	2018	Residential	Sales/Appraisals	19.95	0.98			68.56		
233400	Leyden										
	A	2021		CAMA/Appraisals	17.20	0.98	79.00	79.00			
	A	2022	Residential	CAMA	12.68	1.00			72.29		
233600	Lowville										
	В	2023	All Property				100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
233800	Lyonsdale										
	А	2020	All Property	Sales/Appraisals	55.35	0.93	61.00	61.00			
	А	2020	Residential	Sales/Appraisals	43.04	1.20			53.06		
234000	Martinsburg										
	А	2018		CAMA/Appraisals	17.05	1.04	78.00	78.00		2024	yes
	А	2022	Residential	CAMA	20.01	1.06			81.89	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Lewis			2023 Locally 2023			Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Cyclical Reassessment Plan Participant *****
234200	Montague										
	А	2021	All Property	CAMA/Appraisals	21.17	0.93	79.00	79.00			
	А	2022	Residential	CAMA	23.79	1.02			76.34		
234400	New Bremer	ı									
	А	2020	All Property	Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					79.72		
234600	Osceola										
	A	2021		CAMA/Appraisals	21.17	0.93	79.00	79.00			
	A	2022	Residential	CAMA	23.79	1.02			76.34		
234800	Pinckney										
	A	2022		Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					87.72		
235000	Turin	0040					05.00	05.00			
	A	2019		Review of Reassessment			85.00	85.00	70.04		
005000	A	2019	Residential	Review of Reassessment					79.34		
235200	Watson	2020		Review of Reassessment			81.00	81.00			
	A	2020 2020	Residential	Review of Reassessment			01.00	01.00	74.38		
235400	A West Turin	2020	Residential	Review of Reassessment					14.30		
235400	A	2021		CAMA/Appraisals	20.42	0.95	76.50	76.50			
	A	2021	Residential	••	17.83	1.03	70.50	70.50	76.92		
	~	2022	Residential		17.05	1.03			10.92		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page	B56			County of Living	ston			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
242000	Avon										
	В	2022		Review of Reassessment			100.00	100.00			
	В	2022	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	А	2022	All Property	Review of Reassessment			99.00	99.00			
	А	2022	Residential	Review of Reassessment					99.00		
242400	Conesus										
	А	2022	All Property	Review of Reassessment			95.00	95.00			
	А	2022	Residential	Review of Reassessment					95.00		
242600	Geneseo										
	В	2022	All Property	Review of Reassessment			98.00	98.00			
	В	2022	Residential	Review of Reassessment					98.00		
242800	Groveland										
	A	2022	All Property	Review of Reassessment			100.00	100.00			
	А	2022	Residential	Review of Reassessment					100.00		
243000	Leicester										
	А	2022	All Property	Review of Reassessment			96.00	96.00			
	А	2022	Residential	Review of Reassessment					96.00		
243200	Lima										
	В	2022	All Property	Review of Reassessment			99.00	99.00			
	В	2022	Residential	Review of Reassessment					99.00		
243400	Livonia										
	В	2022	All Property	Review of Reassessment			98.00	98.00			
	В	2022	Residential	Review of Reassessment					98.00		
243600	Mount Morris	5									
	А	2022	All Property	Review of Reassessment			96.00	96.00			
	А	2022	Residential	Review of Reassessment					96.00		
243800	North Dansvi	ille									
	С	2022	All Property	Review of Reassessment			96.00	96.00			
	С	2022	Residential	Review of Reassessment					96.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Roll Year			County of Livingston				2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *	Evaluated	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
244000	Nunda										
	А	2022	All Property	Review of Reassessment			96.00	96.00			
	А	2022	Residential	Review of Reassessment					96.00		
244200	Ossian										
	А	2022		Review of Reassessment			99.00	99.00			
	А	2022	Residential	Review of Reassessment					99.00		
244400	Portage										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
244600	Sparta										
	A	2022	1 2	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
244800	Springwater										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245000	West Sparta										
	A	2022		Review of Reassessment			100.00	100.00			
	A	2022	Residential	Review of Reassessment					100.00		
245200	York										
	A	2022		Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age E	550			County of Madis	on			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
251200	Oneida										
	С	2018		CAMA/Appraisals	14.17	1.02	76.00	76.00			
	С	2022	Residential	CAMA	14.81	1.02			69.15		
252000	Brookfield										
	A	2021		Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
252200	Cazenovia										
	В	2021		CAMA/Appraisals	13.60	1.02	76.00	76.00			
	В	2022	Residential	CAMA	12.28	1.01			76.00		
252400	De Ruyter										
	A	2021		Sales/Appraisals	21.11	1.04	65.75	65.75			
	A	2022	Residential	Sales Only	22.04	1.09			64.79		
252600	Eaton										
	В	2021		Review of Reassessment			82.00	82.00			
	В	2021	Residential	Review of Reassessment					82.00		
252800	Fenner										
	A	2021		Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
253000	Georgetown										
	A	2021		Review of Reassessment			82.00	82.00			
	A	2021	Residential	Review of Reassessment					82.00		
253200	Hamilton										
	В	2022		Review of Reassessment			99.00	99.00			
	В	2022	Residential	Review of Reassessment					99.00		
253400	Lebanon										
	A	2021		Review of Reassessment			82.00	82.00			
	A	2021	Residential	Review of Reassessment					82.00		
253600	Lenox			.							
	В	2021		Sales/Appraisals	16.58	1.03	70.00	70.00			
	В	2022	Residential	Sales Only	15.47	1.03			68.67		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	Municipal Roll Year			County of Madison			2023 Locally 2023			Year of	Cyclical
	Municipal Name/ Size Category *	Evaluated		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
253800	Lincoln										
	А	2021	All Property	CAMA/Appraisals	27.84	1.07	64.00	64.00			
	А	2022	Residential	CAMA	16.09	1.01			66.02		
254000	Madison										
	А	2019	All Property	Sales/Appraisals	21.92	1.02	59.00	59.00			
	А	2022	Residential	Sales Only	23.70	1.05			54.18		
254200	Nelson										
	A	2021	All Property	••	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
254400	Smithfield			- · · · · ·							
	A	2021		Sales/Appraisals	37.79	1.17	69.00	69.00			
	A	2022	Residential	Sales Only	17.86	1.07			69.00		
254600	Stockbridge				F2 0F	4 4 0	C 4 E 0	C4 E0			
	A	2021		CAMA/Appraisals	53.05	1.18	64.50	64.50	C 4 E 0		
254000	A	2022	Residential	CAMA	21.23	1.04			64.50		
254800	Sullivan B	2020			11.76	1.01	69.00	69.00			
	B	2020	All Property	••	10.83	1.01	09.00	09.00	69.00		
	D	2022	Residential	Sales Only	10.03	1.02			09.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	200			County of Monro	е			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
261400	Rochester										
	С	2020		Review of Reassessment			83.00	83.00		2024	yes
	С	2020	Residential	Review of Reassessment					74.75	2024	yes
262000	Brighton										
	С	2021		Sales/Appraisals	11.85	1.04	70.00	70.00			
	С	2022	Residential	Sales Only	12.43	1.01			70.31		
262200	Chili										
	C	2021		Review of Reassessment			80.00	80.00		2024	
	С	2021	Residential	Review of Reassessment					80.00	2024	
262400	Clarkson										
	В	2023		Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
262600	Gates	2020		Deview of Decomposit			02.00	00.00			
	C	2020		Review of Reassessment			83.00	83.00	74.03		
262800	C Greece	2020	Residential	Review of Reassessment					74.03		
262800	C	2021		Review of Reassessment			75.12	86.00			
	C	2021		Review of Reassessment			75.12	00.00	71.42		
263000	Hamlin	2021	Residential	Review of Reassessment					/1.42		
203000	B	2020		Sales/Appraisals	13.32	1.01	67.00	67.00		2024	
	B	2020		Sales Only	12.88	1.02	07.00	07.00	67.00	2024	
263200	Henrietta	2022	Residential		12.00	1.02			07.00	2024	
200200	C	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	C	2023		Review of Reassessment					100.00	2024	
263400	Irondequoit	_0_0									
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023		Review of Reassessment					100.00		
263600	Mendon										
	В	2020	All Property	Sales/Appraisals	12.51	1.01	68.00	68.00			
	В	2022		Sales Only	11.74	1.02			68.00		
				-							

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge E				County of Monro	e			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
263800	Ogden										
	С	2021	All Property		11.34	1.01	69.00	69.00		2024	yes
	С	2022	Residential	Sales Only	11.29	1.02			69.00	2024	yes
264000	Parma										
	В	2019	All Property	Review of Reassessment			71.00	71.00		2024	
	В	2019	Residential	Review of Reassessment					66.48	2024	
264200	Penfield										
	С	2022	All Property	Review of Reassessment			94.00	94.00			
	С	2022	Residential	Review of Reassessment					94.00		
264400	Perinton										
	С	2019	All Property	Review of Reassessment			71.00	71.00			
	С	2019	Residential	Review of Reassessment					71.00		
264600	Pittsford										
	С	2021	All Property	Sales/Appraisals	13.83	0.97	72.00	72.00			
	С	2022	Residential	Sales Only	13.07	0.99			72.00		
264800	Riga										
	В	2022	All Property	Review of Reassessment			91.00	91.00			
	В	2022	Residential	Review of Reassessment					91.00		
265000	Rush										
	В	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	В	2021	Residential	Review of Reassessment					79.74	2024	yes
265200	Sweden										
	С	2022	All Property	Review of Reassessment			93.00	93.00			
	С	2022	Residential	Review of Reassessment					93.00		
265400	Webster										
	С	2020	All Property	Sales/Appraisals	13.64	0.97	58.00	58.00			
	С	2022	Residential	Sales Only	12.47	1.00			58.00		
265600	Wheatland										
	В	2018	All Property	Review of Reassessment			79.00	79.00			
	В	2018	Residential	Review of Reassessment					62.99		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal F Name/ Size E Category * For		County of Monroe Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester C C	2021	 Sales/Appraisals Sales Only	16.43 15.97	1.06 1.03	71.00	71.00	71.79		

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*** If available.

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**** Data as of 1/19/2024 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2025).

New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age	Municipal Roll Year			County of Montgomery				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Al Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
270100											
	С	2019		Sales/Appraisals	30.18	1.08	43.00	43.00			
	С	2022	Residential	Sales Only	26.32	1.10			38.72		
272000	Amsterdam										
	В	2019	All Property	Sales/Appraisals	33.91	0.93	7.00	7.00			
	В	2022	Residential	Sales Only	28.49	1.06			5.58		
272200	Canajoharie										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	А	2023	Residential	Review of Reassessment					100.00	2024	
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	34.92	1.16	68.00	68.00			
	А	2022	Residential	Sales Only	26.80	1.12			61.66		
272600	Florida										
	A	2021	All Property	CAMA/Appraisals	13.37	0.98	88.50	88.50			
	А	2022	Residential	CAMA	14.36	1.01			75.80		
272800	Glen										
	А	2019	All Property	Sales/Appraisals	17.58	1.00	43.00	43.00			
	А	2019	Residential	Sales/Appraisals	15.27	1.01			43.00		
273000	Minden										
	А	2021	All Property	CAMA/Appraisals	29.31	1.17	80.00	80.00		2024	
	А	2022	Residential	CAMA	19.01	1.03			73.44	2024	
273200	Mohawk										
	В	2018	All Property	Sales/Appraisals	28.71	1.11	71.00	71.00			
	В	2022	Residential	Sales Only	26.28	1.08			71.00		
273400	Palatine										
	А	2019	All Property	CAMA/Appraisals	24.82	1.16	41.50	41.50			
	А	2022	Residential	CAMA	24.27	1.10			38.63		
273600	Root										
	А	2018	All Property	Sales/Appraisals	34.92	1.16	68.00	68.00			
	А	2022	Residential	Sales Only	26.80	1.12			61.66		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page B64 2023 **County of Montgomery** Locally 2023 Year of Cyclical Stated Res. Subsequent Reassessment Municipal **Roll Year** 2023 Municipal Name/ Size Evaluated Property Assmnt. Class Reassessment Plan State Ratio *** Category * For COD/PRD Type Ratio *** Activity **** Participant ***** Code Data/Estimation Type ** COD PRD Eq. Rate 273800 St Johnsville В 2019 All Property Sales/Appraisals 20.51 1.04 27.90 27.90 В 2019 Residential Sales/Appraisals 12.96 1.01 25.33

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Nassau				2023	0000	Veer of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRI	Property D Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
280000	Nassau Cou	inty, County Re	oll								
	С	2021	1	Review of Reassessment			0.08	0.08			
	С	2021	2	Review of Reassessment			0.80	0.81			
	С	2021	3	Review of Reassessment			1.00	1.00			
	С	2021	4	Review of Reassessment			0.80	0.81			
280500	Glen Cove										
	С	2022	All Property	Review of Reassessment			90.00	90.00			
	С	2022 I	Residential	Review of Reassessment					90.00		
280900	Long Beach										
	С	2018	All Property	Sales/Appraisals	14.48	1.03	2.56	2.56			
	С	2022 I	Residential	Sales Only	12.41	1.02			2.56		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	200			County of Niaga	ra			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
290900	Lockport										
	С	2023		Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
291100	Niagara Fall										
	С	2020		CAMA/Appraisals	14.60	1.04	54.00	54.00			
	С	2022	Residential	CAMA	14.59	1.04			50.82		
291200	North Tonaw										
	С	2020		CAMA/Appraisals	8.88	1.01	52.00	52.00			
	С	2022	Residential	CAMA	8.32	1.00			52.00		
292000	Cambria										
	В	2023		Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
292200	Hartland										
	A	2018		Sales/Appraisals	21.06	1.11	62.00	62.00			
	A	2022	Residential	Sales Only	21.04	1.07			62.00		
292400	Lewiston										
	С	2018		Sales/Appraisals	14.82	1.01	46.00	46.00			
	С	2022	Residential	Sales Only	12.64	1.01			46.00		
292600	Lockport										
	С	2023		Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
292800	Newfane										
	В	2018		Sales/Appraisals	22.22	1.06	52.00	52.00			
	В	2022	Residential	Sales Only	21.08	1.07			52.00		
293000	Niagara										
	С	2018		Sales/Appraisals	19.05	1.00	37.00	37.00			
	С	2022	Residential	Sales Only	17.16	1.02			37.00		
293200	Pendleton			.	10.05						
	В	2020		Sales/Appraisals	13.02	1.01	53.00	53.00			
	В	2022	Residential	Sales Only	12.56	1.02			53.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal		County of Niagara					2023 Locally	2023	Year of	Cyclical
	Name/ Śize	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment
293400	Porter										
	В	2018	All Property	Sales/Appraisals	13.24	1.02	52.00	52.00			
	В	2022	Residential	Sales Only	10.62	1.02			52.00		
293600	Royalton										
	В	2018	All Property	Sales/Appraisals	21.06	1.11	62.00	62.00			
	В	2022	Residential	Sales Only	21.04	1.07			62.00		
293800	Somerset										
	А	2018	All Property	Sales/Appraisals	20.82	1.05	53.00	53.00			
	А	2022	Residential	Sales Only	21.57	1.04			53.00		
294000	Wheatfield			-							
	С	2018	All Property	Sales/Appraisals	15.60	1.01	40.00	40.00			
	С	2022	Residential	Sales Only	14.26	1.03			40.00		
294200	Wilson			-							
	В	2020	All Property	CAMA/Appraisals	14.60	1.04	54.00	54.00			
	В	2022	Residential	CAMA	14.59	1.04			50.82		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	200			County of Oneid	da			2023 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PF	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
301300	Rome										
	С	2021		Sales/Appraisals	28.40	0.99	45.38	45.38			
	С	2022	Residential	Sales Only	24.72	1.10			37.49		
301400	Sherrill										
	С	2021	All Property	Sales/Appraisals	18.90	1.03	46.00	46.00			
	С	2022	Residential	Sales Only	16.19	1.04			42.74		
301600	Utica										
	С	2021		Sales/Appraisals	27.83	1.02	43.00	43.00			
	С	2022	Residential	Sales Only	24.49	1.09			37.37		
302000	Annsville										
	А	2019		Sales/Appraisals	62.12	1.02	52.00	52.00			
	А	2019	Residential	Sales/Appraisals	56.92	1.41			46.02		
302200	Augusta										
	А	2021	All Property	CAMA/Appraisals	26.67	0.94	44.00	44.00			
	А	2022	Residential	CAMA	18.37	1.01			47.22		
302400	Ava										
	А	2019	All Property	Sales/Appraisals	17.83	1.09	77.00	77.00			
	А	2019	Residential	Sales/Appraisals	16.62	1.06			75.51		
302600	Boonville										
	А	2021	All Property	Sales/Appraisals	30.55	0.98	50.00	50.00			
	А	2022	Residential	Sales Only	30.11	1.13			45.82		
302800	Bridgewater										
	А	2021	All Property	CAMA/Appraisals	25.75	0.93	70.50	70.50			
	А	2022	Residential	CAMA	27.15	1.03			70.87		
303000	Camden										
	А	2021	All Property	CAMA/Appraisals	27.07	1.06	1.84	1.84			
	А	2022	Residential	CAMA	27.15	1.06			1.69		
303200	Deerfield										
	В	2019	All Property	Sales/Appraisals	16.31	0.98	9.45	9.45			
	В	2022	Residential	Sales Only	15.19	1.01			8.66		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oneid	da			2023 Locally		Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
303400	Florence										
	А	2021	All Property	CAMA/Appraisals	36.95	1.09	13.50	13.50			
	А	2022	Residential	CAMA	30.48	1.02			11.43		
303600	Floyd										
	В	2021	All Property	Sales/Appraisals	29.85	1.07	57.00	57.00			
	В	2022	Residential	Sales Only	28.11	1.12			55.30		
303800	Forestport										
	А	2021	All Property	Sales/Appraisals	26.14	1.00	68.00	68.00			
	А	2022	Residential	Sales Only	25.27	1.07			65.78		
304000	Kirkland										
	В	2021	All Property	Sales/Appraisals	24.40	1.07	43.00	43.00			
	В	2022	Residential	Sales Only	24.04	1.08			39.95		
304200	Lee										
	В	2021	All Property	Sales/Appraisals	25.93	0.84	2.24	2.24			
	В	2022	Residential	Sales Only	24.96	1.10			2.04		
304400	Marcy										
	В	2021	All Property	Sales/Appraisals	19.72	0.80	54.00	54.00			
	В	2022	Residential	Sales Only	17.16	1.03			44.50		
304600	Marshall										
	А	2019		CAMA/Appraisals	20.91	0.98	42.00	42.00			
	А	2022	Residential	CAMA	15.43	1.00			42.00		
304800	New Hartfor										
	С	2021		Sales/Appraisals	21.45	0.92	57.00	57.00			
	С	2022	Residential	Sales Only	17.80	1.00			47.65		
305000	Paris										
	В	2019	All Property	Sales/Appraisals	17.64	1.06	63.50	63.50			
	В	2022	Residential	Sales Only	14.93	1.04			63.50		
305200	Remsen										
	А	2019		Sales/Appraisals	63.63	1.47	45.00	45.00			
	А	2019	Residential	Sales/Appraisals	40.82	1.25			43.41		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

ge -				County of Oneid	а			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category * Fe	Roll Year Evaluated or COD/PI	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
305400	Sangerfield										
	A	2021		Sales/Appraisals	26.24	1.03	47.30	47.30			
	A	2022	Residential	Sales Only	25.00	1.10			47.50		
305600	Steuben			.							
	A	2019		Sales/Appraisals	50.86	1.20	70.00	70.00			
	A	2019	Residential	Sales/Appraisals	51.18	1.36			71.05		
305800	Trenton	0004			00.40	0.70	40.00	40.00			
	В	2021		Sales/Appraisals	22.13	0.76	46.00	46.00	00.00		
000000	B	2022	Residential	Sales Only	21.65	1.08			39.92		
306000	Vernon	2024	All Droporty		10 50	1 00	47 50	17 50			
	B	2021		Sales/Appraisals	19.58	1.02	47.50	47.50	40.40		
306200	B Verona	2022	Residential	Sales Only	18.41	1.04			43.46		
306200		2021		Sales/Appraisals	22.18	1.05	49.00	49.00			
	A A	2021		Sales Only	22.18	1.05	49.00	49.00	49.00		
306400	Vienna	2022	Residential	Sales Only	21.13	1.07			49.00		
300400	A	2021		Sales/Appraisals	30.83	1.19	40.00	40.00			
	A	2021		Sales Only	30.05	1.15	40.00	40.00	40.32		
306600	Western	LOLL	Residential		00.00	1.10			40.02		
000000	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	1 3	Review of Reassessment					100.00		
306800	Westmoreland										
	В	2021	All Property	Sales/Appraisals	23.74	1.05	38.00	38.00			
	В	2022	Residential	Sales Only	22.52	1.07			36.54		
307000	Whitestown			-							
	С	2021	All Property	Sales/Appraisals	24.86	1.10	47.00	47.00			
	С	2022	Residential	Sales Only	22.51	1.09			44.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	57 1			County of Onon	daga			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
311500	Syracuse										
	С	2019	All Property	Sales/Appraisals	21.95	0.96	64.50	64.50			
	С	2022	Residential	Sales Only	18.97	1.05			55.97		
312000	Camillus										
	С	2021	All Property	Review of Reassessment			89.00	89.00			
	С	2021	Residential	Review of Reassessment					83.00		
312200	Cicero										
	С	2020	All Property	Review of Reassessment			72.00	72.00			
	С	2020	Residential	Review of Reassessment					69.86		
312400	Clay										
	С	2019	All Property	Sales/Appraisals	13.48	0.96	2.98	2.98			
	С	2022	Residential	Sales Only	12.58	1.00			2.75		
312600	Dewitt										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
312800	Elbridge										
	В	2020	All Property	Sales/Appraisals	13.40	0.65	81.00	81.00		2024	yes
	В	2022	Residential	Sales Only	7.90	1.00			73.53	2024	yes
313000	Fabius			-							-
	А	2019	All Property	Sales/Appraisals	29.93	1.13	70.00	70.00			
	А	2022	Residential	Sales Only	17.60	1.02			70.00		
313200	Geddes										
	С	2019	All Property	Sales/Appraisals	20.19	0.98	62.50	62.50			
	С	2022	Residential	Sales Only	17.72	1.02			55.97		
313400	LaFayette										
	В	2021	All Property	CAMA/Appraisals	13.33	1.01	67.00	67.00			
	В	2022	Residential		13.80	1.02			63.66		
313600	Lysander										
-	В	2022	All Property	Review of Reassessment			90.00	90.00			
	В	2022	Residential	Review of Reassessment					90.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fager	Municipal Roll Year			County of Onondaga				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
313800	Manlius										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
314000	Marcellus										
	В	2021	All Property	Review of Reassessment			81.00	81.00			
	В	2021	Residential	Review of Reassessment					75.52		
314200	Onondaga										
	В	2018	All Property	Sales/Appraisals	15.36	0.99	68.00	68.00			
	В	2022	Residential	Sales Only	14.41	1.00			68.00		
314400	Otisco										
	А	2019	All Property	Sales/Appraisals	27.98	1.13	1.55	1.55			
	А	2019	Residential	Sales/Appraisals	26.62	1.13			1.48		
314600	Pompey										
	В	2019	All Property	Sales/Appraisals	29.93	1.13	70.00	70.00			
	В	2022	Residential	Sales Only	17.60	1.02			70.00		
314800	Salina										
	С	2022	All Property	Review of Reassessment			89.00	89.00			
	С	2022	Residential	Review of Reassessment					81.57		
315000	Skaneateles	;									
	В	2018	All Property	CAMA/Appraisals	19.51	0.99	63.00	63.00			
	В	2022	Residential	CAMA	20.88	0.99			63.00		
315200	Spafford										
	A	2020	All Property	Sales/Appraisals	33.34	0.98	58.00	58.00		2024	yes
	А	2022	Residential	Sales Only	19.81	1.07			57.74	2024	yes
315400	Tully										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	В	2023	Residential	Review of Reassessment					100.00	2024	
315600	Van Buren										
	В	2022	All Property	Review of Reassessment			95.00	95.00			
	В	2022	Residential	Review of Reassessment					95.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipa Code	Municipal I Name/ Size Category * Fo	Roll Year Evaluated	Property	County of Ontario Data/Estimation Type **	COD	PRD	2023 State	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua				COD	TRD	Eq. Rate			·····,	
320200	Canandaigua	2021		Review of Reassessment			88.00	88.00		2024	
	c	2021	Residential	Review of Reassessment			00.00	00.00	79.30	2024	
320500	Geneva	2021	Residential	Review of Reassessment					75.50	2024	
020000	C	2020	All Property	Review of Reassessment			78.00	78.00		2024	yes
	C	2020		Review of Reassessment			10.00	10100	68.66	2024	yes
322000	Bristol	2020							00.00	2021	,
0000	A	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023		Review of Reassessment					100.00		
322200	Canadice										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
322400	Canandaigua										
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
322600	East Bloomfiel	d									
	В	2021	All Property	Review of Reassessment			84.00	84.00		2024	yes
	В	2021	Residential	Review of Reassessment					77.11	2024	yes
322800	Farmington										
	В	2023		Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
323000	Geneva										
	В	2023	1 2	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
323200	Gorham										
	A	2023		Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
323400	Hopewell	0000					00.00	00.00		0004	
	В	2020		Review of Reassessment			82.00	82.00	74.04	2024	yes
	В	2020	Residential	Review of Reassessment					71.81	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Ontario	o			2023		Magnat	
Municipa Code	Municipal Name/ Size Category * I	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	В	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	В	2021	Residential	Review of Reassessment					77.02	2024	yes
323800	Naples										
	A	2021	All Property	Review of Reassessment			92.00	92.00		2024	yes
	A	2021	Residential	Review of Reassessment					92.00	2024	yes
324000	Phelps										
	В	2021	All Property	Review of Reassessment			82.00	82.00			
	В	2021	Residential	Review of Reassessment					82.00		
324200	Richmond										
	A	2022		Review of Reassessment			89.00	89.00			
	A	2022	Residential	Review of Reassessment					84.22		
324400	Seneca										
	A	2022		Review of Reassessment			93.00	93.00			
	Α	2022	Residential	Review of Reassessment					93.00		
324600	South Bristol							~ ~ ~ ~			
	A	2020		Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					79.25		
324800	Victor	0040					70.00	70.00		0005	
	С	2019	All Property				79.00	79.00	74.00	2025	yes
005000	C	2019	Residential	Review of Reassessment					71.68	2025	yes
325000	West Bloomf		All Droporty	Deview of Decessory and			00.00	00.00			
	A	2022	All Property				90.00	90.00	00.00		
	A	2022	Residential	Review of Reassessment					90.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	515			County of Orang	je			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
330900	Middletown										
	С	2019		Sales/Appraisals	23.68	1.00	10.00	10.00			
	С	2022	Residential	Sales Only	17.79	1.01			8.79		
331100	Newburgh										
	С	2023	All Property	Review of Reassessment			100.00	100.00			
	С	2023	Residential	Review of Reassessment					100.00		
331300	Port Jervis										
	С	2019		Sales/Appraisals	24.08	1.08	28.75	28.75			
	С	2022	Residential	Sales Only	25.18	1.10			28.75		
332000	Blooming Gr	ove									
	С	2019	All Property	Sales/Appraisals	18.74	1.04	10.39	10.39			
	С	2022	Residential	Sales Only	14.93	1.02			10.39		
332200	Chester										
	С	2019	All Property	Sales/Appraisals	15.97	1.06	41.00	41.00			
	С	2022	Residential	Sales Only	10.68	1.00			41.00		
332400	Cornwall										
	С	2020	All Property	Sales/Appraisals	12.05	1.00	67.45	67.45			
	С	2022	Residential	Sales Only	10.57	1.00			67.45		
332600	Crawford										
	В	2019	All Property	CAMA/Appraisals	11.49	0.99	24.41	24.41			
	В	2022	Residential	CAMA	11.16	0.98			24.41		
332800	Deerpark										
	В	2019	All Property	CAMA/Appraisals	14.35	1.02	37.52	37.52			
	В	2022	Residential	CAMA	14.03	1.01			37.52		
333000	Goshen										
	В	2019	All Property	Sales/Appraisals	14.07	0.99	41.50	41.50			
	В	2022	Residential	Sales Only	10.55	0.99			41.50		
333200	Greenville										
	В	2019	All Property	Sales/Appraisals	19.08	1.08	44.05	44.05			
	В	2022	Residential	Sales Only	11.73	1.01			44.05		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago	210			County of Oran	ge			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
333400	Hamptonburg										
	В	2019		Sales/Appraisals	20.00	1.07	69.25	69.25			
	В	2022	Residential	Sales Only	13.67	1.01			69.25		
333600	Highlands										
	С	2020	All Property	Sales/Appraisals	17.12	1.05	69.35	69.35			
	С	2022	Residential	Sales Only	16.30	1.06			69.35		
333800	Minisink										
	В	2019		Sales/Appraisals	21.83	1.08	32.98	32.98			
	В	2022	Residential	Sales Only	13.43	1.01			32.98		
334000	Monroe										
	С	2019		Sales/Appraisals	19.15	1.06	12.26	12.26			
	С	2022	Residential	Sales Only	12.04	1.01			12.27		
334200	Montgomery										
	С	2019		Sales/Appraisals	12.57	1.00	42.00	42.00			
	С	2022	Residential	Sales Only	10.92	1.00			42.00		
334400	Mount Hope										
	В	2019		Sales/Appraisals	21.02	1.13	39.00	39.00			
	В	2022	Residential	Sales Only	11.90	1.00			39.00		
334600	Newburgh										
	С	2019		Sales/Appraisals	24.97	0.92	21.59	21.59			
	С	2022	Residential	Sales Only	15.96	0.99			18.16		
334800	New Windsor										
	С	2019		Sales/Appraisals	19.80	1.01	10.98	10.98			
	С	2022	Residential	Sales Only	12.47	1.00			9.63		
335000	Tuxedo										
	A	2019		Sales/Appraisals	15.45	0.98	12.12	12.12			
	A	2022	Residential	Sales Only	13.29	1.00			12.12		
335200	Wallkill										
	С	2019		Sales/Appraisals	14.93	0.94	14.50	14.50			
	С	2022	Residential	Sales Only	11.44	1.00			12.40		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				obality of oraligo				2023 Locally	2022	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
335400	Warwick										
	В	2019	All Property	Sales/Appraisals	16.08	1.02	9.25	9.25			
	В	2022	Residential	Sales Only	13.83	1.00			9.25		
335600	Wawayanda										
	В	2019	All Property	Sales/Appraisals	13.78	0.98	46.00	46.00			
	В	2022	Residential	Sales Only	11.49	1.00			41.39		
335800	Woodbury										
	В	2019	All Property	Sales/Appraisals	12.53	0.93	29.30	29.30			
	В	2022	Residential	Sales Only	10.67	1.01			25.55		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Orleans	;			2023 Locally	2023	Year of	Cyclical
	Municipal I Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
342000	Albion										
	В	2019	All Property	Review of Reassessment			74.00	74.00			
	В	2019	Residential	Review of Reassessment					62.88		
342200	Barre										
	А	2022	All Property	Review of Reassessment			90.00	90.00			
	А	2022	Residential	Review of Reassessment					90.00		
342400	Carlton										
	A	2023		Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	A	2022		Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					90.00		
342800	Gaines										
	A	2019		Review of Reassessment			74.00	74.00			
	A	2019	Residential	Review of Reassessment					62.88		
343000	Kendall										
	A	2023		Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
343200	Murray	0040					70.00	70.00			
	В	2019		Review of Reassessment			70.00	70.00	04 50		
0 4 0 4 0 0	B	2019	Residential	Review of Reassessment					64.59		
343400	Ridgeway	2022	All Droports	Deview of Decessory and			100.00	100.00			
	В	2023		Review of Reassessment			100.00	100.00	100.00		
242000	B	2023	Residential	Review of Reassessment					100.00		
343600	Shelby	2023		Review of Reassessment			100.00	100.00			
	B B	2023		Review of Reassessment			100.00	100.00	100.00		
242900		2023	Residential	Review of Reassessment					100.00		
343800	Yates A	2019		Review of Reassessment			74.00	74.00		2024	
	A	2019		Review of Reassessment			74.00	74.00	67.91	2024	
	~	2019	I VESIGEI III di						07.91	2024	

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Oswe	go			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
350400	Fulton										
	С	2022		Review of Reassessment			92.00	92.00			
	С	2022	Residential	Review of Reassessment					85.65		
351200	Oswego										
	С	2018		CAMA/Appraisals	14.96	1.01	83.00	83.00		2024	yes
	С	2022	Residential	CAMA	15.50	1.01			71.92	2024	yes
352000	Albion										
	A	2021		Review of Reassessment			86.00	86.00			
	A	2021	Residential	Review of Reassessment					81.71		
352200	Amboy										
	A	2019		CAMA/Appraisals	24.01	1.04	73.00	73.00			
	A	2022	Residential	CAMA	18.78	1.02			65.95		
352400	Boylston										
	A	2021		CAMA/Appraisals	22.57	1.04	64.00	64.00			
	A	2022	Residential	CAMA	20.97	1.02			58.03		
352600	Constantia										
	A	2021		Sales/Appraisals	37.67	1.18	65.00	65.00			
	A	2022	Residential	Sales Only	20.50	1.05			62.74		
352800	Granby										
	В	2021		CAMA/Appraisals	13.90	1.01	71.00	71.00			
	В	2022	Residential	CAMA	13.82	1.00			68.94		
353000	Hannibal				~~ ~~						
	В	2020	• •	CAMA/Appraisals	22.60	1.00	67.00	67.00			
	В	2022	Residential	САМА	17.57	1.03			63.86		
353200	Hastings	0001									
	В	2021		Review of Reassessment			86.00	86.00			
	В	2021	Residential	Review of Reassessment					82.17		
353400	Mexico	0004			44.00	4.04	70.00	70.00			
	В	2021		CAMA/Appraisals	14.89	1.01	70.00	70.00	07.40		
	В	2022	Residential	CAMA	14.99	1.01			67.40		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .				County of Oswe	go			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
353600	Minetto										
	В	2018		Sales/Appraisals	12.48	0.79	78.00	78.00			
	В	2022	Residential	Sales Only	10.60	1.01			70.69		
353800	New Haven										
	A	2019		Review of Reassessment			77.00	77.00			
	А	2019	Residential	Review of Reassessment					71.70		
354000	Orwell										
	A	2020		CAMA/Appraisals	28.22	1.01	73.00	73.00			
	A	2022	Residential	CAMA	20.09	1.01			68.08		
354200	Oswego										
	В	2018		Sales/Appraisals	18.43	1.05	69.00	69.00			
	В	2022	Residential	Sales Only	17.89	1.06			67.92		
	Palermo										
	A	2022		Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					83.02		
354600	Parish										
	A	2018		CAMA/Appraisals	14.31	1.03	74.00	74.00			
	A	2022	Residential	CAMA	14.62	1.03			68.82		
354800	Redfield										
	A	2018		CAMA/Appraisals	22.66	1.02	72.00	72.00			
	A	2022	Residential	CAMA	22.13	1.05			64.79		
355000	Richland										
	A	2019		Sales/Appraisals	23.41	1.07	62.00	62.00			
	A	2022	Residential	Sales Only	20.46	1.06			57.79		
355200	Sandy Creel										
	A	2021		Sales/Appraisals	44.55	1.27	65.00	65.00			
	A	2022	Residential	Sales Only	24.03	1.11			67.79		
355400	Schroeppel										
	В	2021		CAMA/Appraisals	14.92	1.01	55.00	55.00			
	В	2022	Residential	CAMA	14.93	1.01			52.92		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Oswego				2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * F	Roll Year Evaluated or COD/P	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
355600	Scriba										
	В	2021	All Property	CAMA/Appraisals	16.33	1.02	68.00	68.00			
	В	2022	Residential	CAMA	15.40	1.01			65.30		
355800	Volney										
	В	2020	All Property	CAMA/Appraisals	15.18	1.01	70.00	70.00			
	В	2022	Residential	CAMA	14.91	1.01			65.78		
356000	West Monroe										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	В	2023	Residential	Review of Reassessment					100.00	2024	
356200	Williamstown										
	А	2019	All Property	CAMA/Appraisals	39.18	0.91	72.00	72.00			
	А	2022	Residential	CAMA	22.10	1.04			66.33		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo	202			County of Otseg	jo			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
361200	Oneonta										
	С	2019		Sales/Appraisals	20.84	1.04	81.00	81.00			
	С	2022	Residential	Sales Only	22.30	1.08			81.00		
362000	Burlington										
	A	2021		Sales/Appraisals	21.66	1.09	48.00	48.00		2024	
	А	2021	Residential	Sales/Appraisals	25.32	1.12			48.00	2024	
362200	Butternuts										
	А	2021		CAMA/Appraisals	28.47	1.02	78.40	78.40			
	A	2022	Residential	CAMA	16.94	1.04			78.40		
362400	Cherry Valley	•									
	A	2018		Sales/Appraisals	10.59	1.01	82.84	82.84			
	А	2018	Residential	Sales/Appraisals	15.79	1.04			82.84		
362600	Decatur										
	A	2020		Sales/Appraisals	12.39	0.97	40.30	40.30			
	А	2020	Residential	Sales/Appraisals	10.51	1.01			40.30		
362800	Edmeston										
	A	2021		Sales/Appraisals	35.97	1.06	41.19	41.19		2024	
	А	2021	Residential	Sales/Appraisals	22.93	1.08			42.19	2024	
363000	Exeter										
	А	2021		Sales/Appraisals	33.96	1.12	44.92	44.92			
	А	2021	Residential	Sales/Appraisals	28.03	1.16			44.92		
363200	Hartwick										
	A	2019		Sales/Appraisals	15.32	1.03	86.80	86.80			
	A	2019	Residential	Sales/Appraisals	16.53	1.06			86.80		
363400	Laurens										
	А	2018		Sales/Appraisals	23.99	1.05	75.14	75.14			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			75.14		
363600	Maryland										
	А	2020		Sales/Appraisals	15.42	1.10	84.00	84.00			
	A	2022	Residential	Sales Only	18.78	1.06			84.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge E				County of Otseg	0			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
363800	Middlefield										
	A	2018		CAMA/Appraisals	19.38	1.05	58.30	58.30			
	A	2022	Residential	CAMA	24.98	1.06			58.30		
364000	Milford										
	A	2019		Sales/Appraisals	17.07	1.09	82.50	82.50			
	А	2022	Residential	Sales Only	17.49	1.06			82.50		
364200	Morris										
	A	2021		CAMA/Appraisals	14.35	0.98	80.90	80.90			
	A	2022	Residential	CAMA	14.90	1.01			80.90		
364400	New Lisbon										
	A	2018		Sales/Appraisals	14.91	1.04	81.00	81.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			81.00		
364600	Oneonta										
	В	2019		Sales/Appraisals	16.94	0.97	78.00	78.00			
	В	2022	Residential	Sales Only	15.78	1.02			78.00		
364800	Otego										
	A	2020		Sales/Appraisals	33.32	1.18	93.00	93.00			
	A	2022	Residential	Sales Only	28.70	1.13			93.00		
365000	Otsego										
	A	2019		Sales/Appraisals	16.92	1.01	82.00	82.00			
	A	2022	Residential	Sales Only	16.14	1.02			78.25		
365200	Pittsfield			.							
	A	2018		Sales/Appraisals	23.87	0.97	45.10	45.10			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			45.10		
365400	Plainfield			.							
	A	2021		Sales/Appraisals	18.44	1.08	68.77	68.77			
	A	2021	Residential	Sales/Appraisals	24.19	1.06			67.04		
365600	Richfield			a i i i i			-	- 4 0 0			
	A	2021		Sales/Appraisals	29.55	1.04	71.00	71.00	-		
	A	2022	Residential	Sales Only	27.51	1.09			71.00		

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

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Otseg	ο			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
365800	Roseboom										
	А	2020	All Property	Sales/Appraisals	28.33	1.06	81.70	81.70			
	А	2020	Residential	Sales/Appraisals	20.48	1.04			81.70		
366000	Springfield										
	А	2020	All Property	CAMA/Appraisals	21.19	1.04	75.40	75.40			
	А	2022	Residential	CAMA	25.39	1.03			75.40		
366200	Unadilla										
	А	2021	All Property	Sales/Appraisals	28.61	1.11	47.00	47.00			
	А	2022	Residential	Sales Only	29.01	1.13			47.00		
366400	Westford										
	А	2020	All Property	Sales/Appraisals	24.26	0.92	78.00	78.00			
	А	2020	Residential	Sales/Appraisals	16.37	1.01			78.00		
366600	Worcester										
	А	2020	All Property	Sales/Appraisals	29.83	1.03	46.00	46.00			
	Α	2020	Residential	Sales/Appraisals	25.44	1.07			46.00		

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

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

5				County of Putnam				2023 Locally 2023			Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
372000	Carmel										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
372200	Kent										
	В	2021	All Property	Sales/Appraisals	13.85	1.05	68.80	68.80			
	В	2022	Residential	Sales Only	12.38	1.03			65.69		
372400	Patterson										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
372600	Philipstown										
	В	2018		Sales/Appraisals	22.40	1.10	35.22	35.22			
	В	2022	Residential	Sales Only	18.13	1.06			35.22		
372800	Putnam Valle	•					400.00	100.00		0004	
	В	2023		Review of Reassessment			100.00	100.00	400.00	2024	
070000	B	2023	Residential	Review of Reassessment					100.00	2024	
373000	Southeast	0000					400.00	400.00		0004	
	C	2023		Review of Reassessment			100.00	100.00	400.00	2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Fage	000			County of Rense	selaer			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * F	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
381400	Rensselaer										
	С	2020	All Property	Sales/Appraisals	34.05	0.96	20.00	20.00			
	С	2022	Residential	Sales Only	15.01	1.03			15.36		
381700	Troy										
	С	2021	All Property	Sales/Appraisals	19.29	1.00	70.00	70.00			
	С	2022	Residential	Sales Only	18.05	1.03			64.40		
382000	Berlin										
	А	2020	All Property	CAMA/Appraisals	25.37	0.99	20.15	20.15			
	А	2022	Residential	CAMA	19.96	1.00			20.15		
382200	Brunswick										
	В	2020	All Property	Sales/Appraisals	16.58	0.97	19.25	19.25			
	В	2022	Residential	Sales Only	14.62	1.01			17.65		
382400	East Greenbu	ısh									
	С	2021	All Property	Sales/Appraisals	10.65	1.00	80.38	80.38			
	С	2022	Residential	Sales Only	10.00	1.01			74.86		
382600	Grafton										
	А	2019	All Property	Review of Reassessment			74.70	74.70			
	А	2019	Residential	Review of Reassessment					74.70		
382800	Hoosick										
	В	2018	All Property	Review of Reassessment			85.20	85.20		2024	yes
	В	2018	Residential	Review of Reassessment					79.44	2024	yes
383000	Nassau										-
	В	2020	All Property	Sales/Appraisals	66.03	1.53	56.50	56.50			
	В	2022	Residential	Sales Only	19.28	1.06			56.50		
383200	North Greenb	ush		·							
	С	2020	All Property	Sales/Appraisals	22.35	0.96	19.25	19.25			
	С	2022		Sales Only	12.52	1.01			15.66		
383400	Petersburgh			-							
	A	2020	All Property	CAMA/Appraisals	29.71	1.00	50.00	50.00			
	А	2022	Residential		15.39	1.01			50.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

1 490 -	Municipal Roll Year			County of Rensselaer			2023 Locally 20			Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
383600	Pittstown										
	А	2020	All Property	CAMA/Appraisals	15.26	0.98	46.25	46.25		2024	yes
	А	2022	Residential	CAMA	11.53	1.00			46.25	2024	yes
383800	Poestenkill										
	В	2020	All Property	Sales/Appraisals	15.37	1.02	17.72	17.72			
	В	2022	Residential	Sales Only	14.44	1.02			17.72		
384000	Sand Lake										
	В		All Property		16.53	1.03	73.65	73.65		2025	yes
	В	-	Residential	Sales Only	16.01	1.03			73.65	2025	yes
384200	Schaghticok										
	В			Sales/Appraisals	18.59	1.32	16.05	16.05			
	В	2022	Residential	Sales Only	16.42	1.03			16.16		
384400	Schodack	0004			4.4.40	0.00	7475	7475			
	B			Sales/Appraisals	14.49	0.98	74.75	74.75	00.00		
004000	B		Residential	Sales Only	13.08	1.01			68.29		
384600	Stephentown			Deview of Decessory ant			96.00	96.00			
	A			Review of Reassessment Review of Reassessment			86.00	86.00	70 50		
	A	2021	Residential	Review of Reassessment					78.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Ū				County of Rockla	2023 Locally	2023	Year of	Cyclical			
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
392000	Clarkstown										
	С	2018	All Property	Sales/Appraisals	11.26	0.97	24.27	24.27			
	С	2022	Residential	Sales Only	10.17	1.00			22.37		
392200	Haverstraw										
	С	2021	All Property	Sales/Appraisals	18.33	1.04	61.29	61.29			
	С	2022	Residential	Sales Only	13.83	1.04			54.78		
392400	Orangetown										
	С	2018	All Property	Sales/Appraisals	12.59	0.88	35.63	35.63			
	С	2022	Residential	Sales Only	11.41	1.01			32.88		
392600	Ramapo										
	С	2021	All Property	Sales/Appraisals	22.79	1.08	8.51	8.51			
	С	2022	Residential	Sales Only	13.35	1.03			7.82		
392800	Stony Point										
	С	2021	All Property	Sales/Appraisals	11.56	0.70	9.78	9.78			
	C 2021 All Property C 2022 Residential		Sales Only	10.51	1.01			8.49			

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	D03			County of St Lav	vrence			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * I	Roll Yea Evaluate For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
401200	Ogdensburg										
	С	2023		Review of Reassessment			100.00	100.00			
	С	2023	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2021		Review of Reassessment			85.00	85.00			
	A	2021	Residential	Review of Reassessment					85.00		
402200	Canton										
	В	2020		Sales/Appraisals	20.32	1.05	74.00	74.00			
	В	2022	Residential	Sales Only	18.21	1.04			68.24		
402400	Clare										
	A	2020		Sales/Appraisals	58.06	1.39	2.07	8.00			
	A	2020	Residential	Sales/Appraisals	56.49	1.39			2.96		
402600	Clifton										
	A	2018		Sales/Appraisals	32.65	1.10	78.00	78.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			75.32		
402800	Colton										
	A	2018		CAMA/Appraisals	42.00	1.08	90.00	90.00			
	А	2022	Residential	CAMA	21.43	1.05			72.94		
403000	Dekalb										
	А	2020	All Property	Sales/Appraisals	24.51	0.97	78.00	78.00			
	А	2020	Residential	Sales/Appraisals	21.56	1.04			80.36		
403200	De Peyster										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
403400	Edwards										
	А	2020	All Property	Sales/Appraisals	20.21	1.02	70.00	70.00			
	А	2020	Residential	Sales/Appraisals	16.46	1.02			72.28		
403600	Fine										
	А	2020	All Property	Review of Reassessment			93.00	93.00			
	А	2020	Residential	Review of Reassessment					92.01		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i	Municipal Roll Year			County of St Lawrence				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
403800	Fowler										
	А	2020	All Property	Sales/Appraisals	25.52	0.83	8.80	8.80			
	А	2020	Residential	Sales/Appraisals	24.87	1.10			7.30		
404000	Gouverneur										
	А	2018	All Property	Sales/Appraisals	31.05	1.22	81.00	81.00			
	А	2022	Residential	Sales Only	32.25	1.19			83.28		
404200	Hammond										
	А	2020	All Property	Sales/Appraisals	13.98	1.03	80.00	80.00			
	А	2020	Residential	Sales/Appraisals	11.97	1.07			79.05		
404400	Hermon										
	А	2021	All Property	Review of Reassessment			88.00	88.00			
	А	2021	Residential	Review of Reassessment					84.09		
404600	Hopkinton										
	А	2018	All Property	Sales/Appraisals	28.07	1.03	85.00	85.00			
	А	2018	Residential	Sales/Appraisals	21.75	1.11			95.09		
404800	Lawrence										
	А	2020	All Property	Sales/Appraisals	30.93	1.01	83.00	83.00			
	А	2020	Residential	Sales/Appraisals	27.63	1.15			80.84		
405000	Lisbon										
	А	2018	All Property	Sales/Appraisals	33.15	1.05	65.00	65.00			
	А	2022	Residential	Sales Only	15.61	1.08			66.89		
405200	Louisville			-							
	А	2017	All Property	Sales/Appraisals	21.97	1.04	65.00	65.00			
	А	2022	Residential	Sales Only	21.07	1.04			63.25		
405400	Macomb			·							
	А	2021	All Property	Sales/Appraisals	11.40	0.99	42.00	42.00			
	А	2021		Sales/Appraisals	8.92	1.01			42.00		
405600	Madrid										
	A	2020	All Property	Sales/Appraisals	14.47	1.05	75.50	75.50			
	A	2020		Sales/Appraisals	15.59	1.04			74.37		
		•									

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Tage	51			County of St Lav	vrence			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal al Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
405800	Massena										
	В	2021		Sales/Appraisals	25.83	1.05	82.00	82.00			
	В	2022	Residential	Sales Only	24.75	1.09			78.73		
406000	Morristown										
	A	2021		CAMA/Appraisals	25.26	1.10	86.00	86.00			
	А	2022	Residential	CAMA	22.56	1.04			82.76		
406200	Norfolk										
	А	2020		Sales/Appraisals	24.46	0.99	69.00	69.00			
	A	2022	Residential	Sales Only	24.60	1.10			65.88		
406400	Oswegatchie										
	A	2019		Review of Reassessment			92.00	92.00			
	А	2019	Residential	Review of Reassessment					92.00		
406600	Parishville										
	А	2020		Sales/Appraisals	31.43	0.55	5.30	5.30			
	A	2020	Residential	Sales/Appraisals	26.53	1.11			4.00		
406800	Piercefield										
	A	2020		Sales/Appraisals	13.88	1.09	83.00	83.00			
	А	2020	Residential	Sales/Appraisals	11.13	1.03			79.59		
407000	Pierrepont										
	А	2019		CAMA/Appraisals	18.49	1.01	75.00	75.00			
	А	2022	Residential	CAMA	17.09	1.01			64.48		
407200	Pitcairn										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	В	2020	All Property	Sales/Appraisals	19.71	1.05	74.00	74.00			
	В	2022	Residential	Sales Only	19.26	1.06			70.97		
407600	Rossie										
	А	2020	All Property	Review of Reassessment			88.00	88.00			
	А	2020	Residential	Review of Reassessment					82.76		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

U				County of St Lav	wrence			2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *	Roll Year Evaluated Propert For COD/PRD Type		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
407800	Russell										
	А	2018	All Property	Sales/Appraisals	41.48	0.94	62.00	62.00			
	А	2018	Residential	Sales/Appraisals	21.51	1.07			68.95		
408000	Stockholm										
	А	2021	All Property	Sales/Appraisals	19.91	1.12	72.00	72.00			
	А	2022	Residential	Sales Only	22.39	1.10			69.08		
408200	Waddington										
	А	2018	All Property	Sales/Appraisals	23.29	1.18	70.00	70.00			
	А	2022	Residential	Sales Only	18.42	1.09			67.53		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Saratoga				2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
411000	Mechanicville										
	С	2022	All Property	Review of Reassessment			93.00	93.00			
	С	2022	Residential	Review of Reassessment					93.00		
411500	Saratoga Spr	rings									
	С	2021	All Property	Sales/Appraisals	20.47	1.04	52.00	52.00			
	С	2022	Residential	Sales Only	17.05	1.04			52.00		
412000	Ballston										
	В	2021		CAMA/Appraisals	8.87	1.01	70.50	70.50			
	В	2022	Residential	CAMA	8.34	1.00			70.50		
412200	Charlton										
	В	2017		Sales/Appraisals	17.82	1.05	55.00	55.00			
	В	2022	Residential	Sales Only	13.39	1.03			55.00		
412400	Clifton Park										
	С	2021	All Property	Sales/Appraisals	14.57	0.97	39.00	39.00			
	С	2022	Residential	Sales Only	10.87	0.99			39.00		
412600	Corinth										
	В	2020	All Property	CAMA/Appraisals	14.73	1.00	92.00	92.00			
	В	2022	Residential	CAMA	14.53	1.01			77.47		
412800	Day										
	А	2019		CAMA/Appraisals	23.09	1.11	41.50	41.50			
	А	2022	Residential	CAMA	17.17	1.02			41.50		
413000	Edinburg										
	А	2019	All Property	CAMA/Appraisals	23.16	1.06	38.50	38.50			
	А	2022	Residential	CAMA	25.58	1.07			38.50		
413200	Galway										
	A	2019		Review of Reassessment			80.00	80.00			
	А	2019	Residential	Review of Reassessment					80.00		
413400	Greenfield										
	В	2021		Sales/Appraisals	16.10	1.01	70.00	70.00			
	В	2022	Residential	Sales Only	15.39	1.02			70.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i age i	Municipal Roll Year			County of Saratoga				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * I	Evaluate	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
413600	Hadley										
	A	2021		CAMA/Appraisals	17.98	1.02	70.40	70.40			
	A	2022	Residential	CAMA	18.21	1.03			57.48		
413800	Halfmoon										
	С	2021	All Property	Sales/Appraisals	13.69	0.95	42.50	42.50			
	С	2022	Residential	Sales Only	12.36	0.98			42.50		
414000	Malta										
	С	2023		Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
414200	Milton										
	С	2021	All Property	CAMA/Appraisals	10.42	1.01	69.90	69.90			
	С	2022	Residential	CAMA	10.37	1.00			69.90		
414400	Moreau										
	В	2023		Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
414600	Northumberla										
	В	2018	All Property	Sales/Appraisals	20.83	1.06	63.00	63.00			
	В	2022	Residential	Sales Only	16.49	1.05			63.00		
414800	Providence										
	А	2019	All Property	Sales/Appraisals	27.90	1.00	69.00	69.00			
	А	2022	Residential	Sales Only	20.50	1.07			69.00		
415000	Saratoga										
	В	2018	All Property	Sales/Appraisals	22.83	1.16	68.50	68.50			
	В	2022	Residential	Sales Only	14.91	1.07			68.50		
415200	Stillwater										
	В	2019	All Property	Sales/Appraisals	16.32	0.83	67.00	67.00			
	В	2022	Residential	Sales Only	15.66	1.02			67.00		
415400	Waterford										
	С	2021		Sales/Appraisals	18.02	1.04	80.00	80.00			
	С	2022	Residential	Sales Only	17.23	1.05			80.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

			County of Saratoga				2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category * F		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
415600	Wilton C C	All Property Residential	Sales/Appraisals Sales Only	10.63 9.77	0.96 1.01	72.00	72.00	72.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. 490 -	Municipal Roll Year			County of Schenectady			2023 Locally 2023			Year of	Cyclical
	Name/ Śize		Property D Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
421500	Schenectady	y									
	С	2020	All Property	Sales/Appraisals	18.68	1.00	79.00	79.00			
	С	2022	Residential	Sales Only	18.23	1.04			71.79		
422000	Duanesburg										
	А	2020	All Property	CAMA/Appraisals	13.05	0.99	23.50	23.50			
	А	2022	Residential	CAMA	13.59	1.00			23.50		
422200	Glenville										
	С		All Property	••	15.35	0.99	68.00	68.00			
	С	2022	Residential	Sales Only	13.91	1.02			68.00		
422400	Niskayuna										
	С			Sales/Appraisals	8.88	0.97	79.00	79.00			
	С	2022	Residential	Sales Only	8.29	1.00			79.00		
422600	Princetown	0000			44.50	4 00	04.05	04.05			
	A			CAMA/Appraisals	14.53	1.00	24.25	24.25	04.05		
400000	A	2022	Residential	CAMA	14.65	1.01			24.25		
422800	Rotterdam	2020			40.07	0.00	70.00	70.00			
	C		All Property	••	13.37	0.98	76.00	76.00	70.00		
	С	2022	Residential	Sales Only	12.79	1.01			76.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	B 97			County of Schol	narie			2023 Locally	2023	Year of	Cyclical
Municipa Code	432000 Blenheim		ated Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
432000											
	A	2020	All Property	••	28.59	1.23	52.00	52.00			
	A	2020	Residential	Sales/Appraisals	23.65	1.09			50.14		
432200	Broome										
	А	2023		Review of Reassessment			100.00	100.00		2024	yes
	А	2023	Residential	Review of Reassessment					100.00	2024	yes
432400	Carlisle										
	А	2020		Sales/Appraisals	31.08	1.24	50.00	50.00			
	А	2022	Residential	Sales Only	30.18	1.15			47.01		
432600	Cobleskill										
	В	2020	All Property	Sales/Appraisals	24.90	1.00	57.00	57.00			
	В	2022	Residential	Sales Only	14.81	1.03			48.30		
432800	Conesville										
	А	2019	All Property	Review of Reassessment			95.00	95.00		2024	yes
	А	2019	Residential	Review of Reassessment					63.39	2024	yes
433000	Esperance										
	А	2020	All Property	Sales/Appraisals	21.51	1.10	66.41	66.41			
	А	2022	Residential	Sales Only	15.31	1.02			66.41		
433200	Fulton										
	А	2020	All Property	Sales/Appraisals	31.09	1.03	47.04	47.04			
	А	2020	Residential	Sales/Appraisals	32.44	1.15			47.04		
433400	Gilboa										
	А	2020	All Property	Sales/Appraisals	37.34	1.03	1.64	1.64			
	А	2020	Residential	Sales/Appraisals	36.56	1.25			1.11		
433600	Jefferson										
	А	2020	All Property	Sales/Appraisals	26.39	1.17	42.00	42.00			
	А	2020	Residential	Sales/Appraisals	21.86	1.10			42.00		
433800	Middleburgh										
	A	2020	All Property	CAMA/Appraisals	22.32	1.08	51.00	51.00			
	А	2022	Residential		17.29	1.04			46.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal				County of Scho			2023 Locally	2023	Year of	Cyclical	
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR	Property D Type	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
434000	Richmondvil	le									
	А	2020	All Property	Sales/Appraisals	25.74	1.17	72.40	72.40			
	А	2022	Residential	Sales Only	19.42	1.05			72.40		
434200	Schoharie										
	В	2020	All Property	Sales/Appraisals	21.51	1.10	66.41	66.41			
	В	2022	Residential	Sales Only	15.31	1.02			66.41		
434400	Seward										
	A			Sales/Appraisals	31.08	1.24	50.00	50.00			
	A	2022	Residential	Sales Only	30.18	1.15			47.01		
434600	Sharon										
	A			Sales/Appraisals	31.08	1.24	50.00	50.00			
	A	2022	Residential	Sales Only	30.18	1.15			47.01		
434800	Summit			- · · · · ·							
	A		All Property	••	21.61	1.17	42.75	42.75			
	A	2020	Residential	Sales/Appraisals	30.38	1.12			38.87		
435000	Wright				40.04		54.00	54.00			
	A			CAMA/Appraisals	12.91	1.04	51.00	51.00			
	A	2022	Residential	CAMA	13.41	1.00			51.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Schuy	/ler			2023		Veer of	Cualical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
442000	Catharine										
	А	2019	All Property	Review of Reassessment			73.00	73.00		2024	yes
	А	2019	Residential	Review of Reassessment					66.51	2024	yes
442200	Cayuta										
	А	2019		Sales/Appraisals	11.21	1.03	77.00	77.00			
	А	2019	Residential	Sales/Appraisals	10.43	1.00			71.71		
442400	Dix										
	В	2019		Review of Reassessment			77.00	77.00		2024	yes
	В	2019	Residential	Review of Reassessment					70.79	2024	yes
442600	Hector										
	A	2022		Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					84.11		
442800	Montour										
	В	2019		Review of Reassessment			73.00	73.00		2024	yes
	В	2019	Residential	Review of Reassessment					66.51	2024	yes
443000	Orange										
	A	2022		Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					83.33		
443200	Reading										
	A	2019		Review of Reassessment			77.00	77.00		2024	yes
	A	2019	Residential	Review of Reassessment					70.79	2024	yes
443400	Tyrone						07.00	07.00			
	A	2022		Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					83.33		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Senec	a			2023 Locally	2022	Year of	Cyclical
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
452000	Covert										
	А	2019	All Property	CAMA/Appraisals	20.99	1.00	75.00	75.00			
	А	2022	Residential	CAMA	18.87	1.02			78.33		
452200	Fayette										
	А	2021	All Property	CAMA/Appraisals	16.98	1.03	72.00	72.00			
	А	2022	Residential	CAMA	15.78	1.02			72.00		
452400	Junius										
	А	2020	All Property	Review of Reassessment			87.00	87.00			
	А	2020	Residential	Review of Reassessment					79.80		
452600	Lodi										
	А	2018	All Property	CAMA/Appraisals	18.45	1.03	49.00	49.00			
	А	2022	Residential	CAMA	20.73	1.03			58.28		
452800	Ovid										
	А	2018	All Property	CAMA/Appraisals	18.45	1.03	49.00	49.00			
	А	2022	Residential	CAMA	20.73	1.03			58.28		
453000	Romulus										
	В	2018		CAMA/Appraisals	18.45	1.03	49.00	49.00			
	В	2022	Residential	CAMA	20.73	1.03			58.28		
453200	Seneca Fall	S									
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
453400	Tyre										
	А	2019	All Property				83.00	83.00			
	А	2019	Residential	Review of Reassessment					75.01		
453600	Varick										
	А	2018		CAMA/Appraisals	20.49	1.06	53.00	53.00			
	А	2022	Residential	CAMA	14.87	1.01			59.46		
453800	Waterloo										
	В	2020		Sales/Appraisals	33.08	1.13	71.00	71.00			
	В	2022	Residential	Sales Only	35.68	1.17			71.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Steubo	en			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/Pl	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
460300	Corning										
	С	2023	1 2	Review of Reassessment			100.00	100.00			
	С	2023	Residential	Review of Reassessment					100.00		
460600	Hornell										
	С	2020		Review of Reassessment			95.00	95.00			
	С	2020	Residential	Review of Reassessment					95.00		
462000	Addison						400.00	400.00			
	A	2023		Review of Reassessment			100.00	100.00			
400000	A	2023	Residential	Review of Reassessment					100.00		
462200	Avoca	0000					05.00	05.00		0004	
	A	2020		Review of Reassessment			85.00	85.00	00.07	2024	yes
400400	A	2020	Residential	Review of Reassessment					80.67	2024	yes
462400	Bath B	2023		Review of Reassessment			100.00	100.00			
	В	2023		Review of Reassessment			100.00	100.00	100.00		
462600	D Bradford	2023	Residential	Review of Reassessment					100.00		
402000	A	2020		CAMA/Appraisals	14.05	1.00	58.00	58.00		2024	yes
	A	2020	Residential		14.05	1.00	30.00	30.00	58.00	2024	yes
462800	Cameron	2022	Residential	CAMA	19.05	1.01			50.00	2024	yes
402000	A	2023		Review of Reassessment			100.00	100.00			
	A	2023		Review of Reassessment			100.00	100.00	100.00		
463000	Campbell	2020							100.00		
100000	A	2021	All Property	Review of Reassessment			90.00	90.00			
	A	2021	1 2	Review of Reassessment					90.00		
463200	Canisteo										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	А	2022		Review of Reassessment					96.00		
463400	Caton										
	A	2019	All Property	Sales/Appraisals	19.72	1.09	77.00	77.00			
	А	2022		Sales Only	18.95	1.07			81.49		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

T dge i	5102			County of Steub	en			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
463600	Cohocton										
	A	2018		CAMA/Appraisals	21.84	1.00	66.00	66.00			
	A	2022	Residential	CAMA	20.16	1.07			66.00		
463800	Corning										
	В	2022	All Property	Review of Reassessment			96.00	96.00			
	В	2022	Residential	Review of Reassessment					96.00		
464000	Dansville										
	А	2022		Review of Reassessment			95.00	95.00			
	А	2022	Residential	Review of Reassessment					95.00		
464200	Erwin										
	В	2021	All Property	Review of Reassessment			89.00	89.00		2024	
	В	2021	Residential	Review of Reassessment					80.53	2024	
464400	Fremont										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
464600	Greenwood										
	А	2022	All Property	Review of Reassessment			98.81	98.81			
	А	2022	Residential	Review of Reassessment					98.81		
464800	Hartsville										
	А	2019	All Property	Review of Reassessment			85.00	85.00		2024	
	А	2019	Residential	Review of Reassessment					80.40	2024	
465000	Hornby										
	A	2022	All Property	Review of Reassessment			97.00	97.00			
	А	2022	Residential	Review of Reassessment					97.00		
465200	Hornellsville										
	А	2021	All Property	Review of Reassessment			96.00	96.00			
	А	2021		Review of Reassessment					89.12		
465400	Howard										
	A	2022	All Property	Review of Reassessment			95.00	95.00			
	A	2022		Review of Reassessment					95.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Steub	en			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
465600	Jasper										
	A	2021	All Property		13.99	1.03	4.50	5.00			
	A	2021	Residential	Sales/Appraisals	10.00	1.04			4.17		
465800	Lindley										
	А	2019	1 2	Review of Reassessment			77.00	77.00			
	А	2019	Residential	Review of Reassessment					77.00		
466000	Prattsburgh										
	А	2020		Review of Reassessment			88.00	88.00		2024	yes
	А	2020	Residential	Review of Reassessment					82.49	2024	yes
466200	Pulteney										
	А	2022	All Property	Review of Reassessment			95.00	95.00			
	А	2022	Residential	Review of Reassessment					95.00		
466400	Rathbone										
	А	2019	All Property	Review of Reassessment			89.00	89.00			
	А	2019	Residential	Review of Reassessment					89.00		
466600	Thurston										
	А	2021	All Property	Sales/Appraisals	22.53	1.14	2.66	2.66			
	А	2021	Residential	Sales/Appraisals	17.50	1.06			2.66		
466800	Troupsburg										
	А	2019	All Property	Review of Reassessment			92.40	92.40		2024	
	А	2019	Residential	Review of Reassessment					86.37	2024	
467000	Tuscarora										
	А	2021	All Property	Sales/Appraisals	26.88	1.15	2.14	2.14			
	А	2021	Residential	Sales/Appraisals	13.37	1.06			2.46		
467200	Urbana										
	А	2021	All Property	Review of Reassessment			83.00	83.00		2025	
	А	2021	Residential	Review of Reassessment					83.00	2025	
467400	Wayland										
	В	2021	All Property	Sales/Appraisals	15.41	1.03	91.00	91.00		2025	
	В	2022	Residential	Sales Only	16.34	1.04			91.00	2025	
				-							

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

_				County of Steube	en			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
467600	Wayne										
	A	2020	All Property	Review of Reassessment			92.00	92.00			
	А	2020	Residential	Review of Reassessment					92.00		
467800	West Union										
	А	2019	All Property	Review of Reassessment			94.00	94.00		2024	yes
	А	2019	Residential	Review of Reassessment					85.39	2024	yes
468000	Wheeler										
	А	2020	All Property	Review of Reassessment			86.00	86.00		2024	
	А	2020	Residential	Review of Reassessment					86.00	2024	
468200	Woodhull										
	А	2019	All Property	Review of Reassessment			86.00	86.00			
	А	2019	Residential	Review of Reassessment					80.13		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

- John State				County of Suffol	k			2023		Magnad	
	Municipal al Name/ Size Category * F		Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	С	2017	All Property	Sales/Appraisals	18.87	0.97	0.66	0.66			
	С	2022	Residential	Sales Only	13.87	1.01			0.66		
472200	Brookhaven										
	С	2017	All Property	Sales/Appraisals	18.92	1.01	0.54	0.54			
	С	2022	Residential	Sales Only	15.18	1.01			0.54		
472400	East Hamptor	า									
	В	2017	All Property	Sales/Appraisals	28.04	1.13	0.37	0.37			
	В	2022	Residential	Sales Only	26.37	1.11			0.37		
472600	Huntington			-							
	С	2017	All Property	Sales/Appraisals	20.56	0.19	0.55	0.55			
	С	2022	Residential	Sales Only	14.65	1.02			0.47		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	12.72	0.93	7.28	7.28			
	С	2022	Residential	Sales Only	10.45	1.01			7.28		
473000	Riverhead										
	С	2017	All Property	Sales/Appraisals	19.40	1.00	9.29	9.29			
	С	2022	Residential	Sales Only	12.70	1.02			8.29		
473200	Shelter Island										
	В	2021	All Property	Review of Reassessment			73.00	73.00		2024	
	В	2021	Residential	Review of Reassessment					73.00	2024	
473400	Smithtown										
	С	2017	All Property	Sales/Appraisals	16.42	0.99	0.87	0.87			
	С	2022		Sales Only	12.22	1.00			0.87		
473600	Southampton										
	C '	2019	All Property	Review of Reassessment			69.50	69.50			
	С	2019		Review of Reassessment					69.50		
473800	Southold								-		
	C	2017	All Property	Sales/Appraisals	25.94	1.10	0.57	0.57			
	С	2022		Sales Only	20.95	1.08			0.57		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

. ago .	2100			County of Sulliva	an			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
482000	Bethel										
	A	2018		Sales/Appraisals	36.84	1.42	39.30	39.30			
	А	2022	Residential	Sales Only	24.29	1.10			39.30		
482200	Callicoon										
	А	2018	All Property	Sales/Appraisals	34.13	1.31	38.20	38.20			
	А	2022	Residential	Sales Only	34.25	1.21			38.20		
482400	Cochecton										
	А	2018		CAMA/Appraisals	14.63	1.04	46.96	44.55			
	А	2022	Residential	CAMA	18.81	1.02			44.55		
482600	Delaware										
	А	2018	All Property	Review of Reassessment			58.00	58.00			
	А	2018	Residential	Review of Reassessment					51.58		
482800	Fallsburgh										
	В	2018	All Property	Sales/Appraisals	28.36	1.14	36.25	36.25			
	В	2022	Residential	Sales Only	29.01	1.12			36.25		
483000	Forestburgh	l									
	А	2018	All Property	Review of Reassessment			74.00	74.00			
	А	2018	Residential	Review of Reassessment					68.52		
483200	Fremont										
	А	2018	All Property	CAMA/Appraisals	19.79	1.05	41.50	41.50			
	А	2022	Residential	CAMA	19.12	1.02			36.99		
483400	Highland										
	A	2018	All Property	Sales/Appraisals	24.46	1.13	64.00	64.00			
	А	2022	Residential	Sales Only	25.88	1.13			64.00		
483600	Liberty										
	В	2018	All Property	Sales/Appraisals	38.02	1.20	49.36	49.36			
	В	2022		Sales Only	39.18	1.24			49.36		
483800	Lumberland			,	-				-		
	A	2019	All Propertv	Review of Reassessment			66.50	66.50			
	A	2019		Review of Reassessment					58.88		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

•				County of Sulliva	2023 Locally 2023			Veer of	Cyclical		
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	В	2018	All Property	Sales/Appraisals	47.20	1.47	37.50	37.50			
	В	2022	Residential	Sales Only	22.45	1.08			37.50		
484200	Neversink										
	А	2018	All Property	Sales/Appraisals	39.47	0.48	2.70	2.70			
	А	2022	Residential	Sales Only	36.61	1.20			1.41		
484400	Rockland										
	А	2018	All Property	Sales/Appraisals	36.40	1.31	42.90	42.90			
	А	2022	Residential	Sales Only	38.13	1.24			37.06		
484600	Thompson										
	В	2018	All Property	Sales/Appraisals	25.19	1.03	50.00	50.00			
	В	2022	Residential	Sales Only	23.94	1.04			50.00		
484800	Tusten										
	А	2018	All Property	Sales/Appraisals	31.35	1.53	33.00	33.00			
	А	2022	Residential	Sales Only	41.72	1.30			29.76		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal			County of Tioga				2023 Locally	2023	Year of	Cyclical	
	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt.	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
492000	Barton										
	В	2018		Sales/Appraisals	28.96	1.08	60.00	60.00			
	В	2022	Residential	Sales Only	29.66	1.09			60.00		
492200	Berkshire										
	A	2019		Sales/Appraisals	22.80	1.06	76.00	76.00			
	А	2022	Residential	Sales Only	13.22	1.06			76.00		
492400	Candor										
	A	2019	All Property	Sales/Appraisals	31.00	1.12	72.50	72.50			
	А	2022	Residential	Sales Only	24.46	1.09			67.61		
492600	Newark Valle	•									
	А	2019	All Property	Sales/Appraisals	43.03	1.32	49.00	49.00			
	А	2022	Residential	Sales Only	24.87	1.08			46.54		
492800	Nichols										
	A	2019	All Property	CAMA/Appraisals	15.47	1.01	21.00	21.00			
	А	2022	Residential	CAMA	15.22	1.01			18.19		
493000	Owego										
	В	2018	All Property	Sales/Appraisals	22.63	1.03	54.00	54.00			
	В	2022	Residential	Sales Only	21.20	1.05			49.45		
493200	Richford										
	А	2018	All Property	Sales/Appraisals	24.41	1.00	80.50	80.50			
	А	2018	Residential	Sales/Appraisals	18.28	1.05			75.61		
493400	Spencer										
	A	2020	All Property	Review of Reassessment			86.00	86.00			
	А	2020	Residential	Review of Reassessment					81.38		
493600	Tioga										
	A	2019	All Property	Sales/Appraisals	22.24	1.44	4.50	4.50			
	А	2022	Residential	Sales Only	21.57	1.09			4.85		

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2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	Municipal Name/ Size Category * F		Property	County of Tompk Data/Estimation Type **	ins COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins Cou B B	unty Assess 2023 2023	All Property	Review of Reassessment Review of Reassessment			100.00	100.00	100.00	2024 2024	

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

	2110			County of Ulster				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
510800	Kingston										
	С	2019		Review of Reassessment			61.00	61.00			
	С	2019	Residential	Review of Reassessment					54.16		
512000	Denning										
	А	2018		Sales/Appraisals	35.33	0.89	12.81	12.81			
	А	2018	Residential	Sales/Appraisals	29.36	0.98			10.43		
512200	Esopus										
	В	2021		Sales/Appraisals	21.19	1.03	62.00	62.00			
	В	2022	Residential	Sales Only	18.00	1.03			62.00		
512400	Gardiner										
	В	2019		Review of Reassessment			67.00	67.00			
	В	2019	Residential	Review of Reassessment					62.28		
512600	Hardenburg										
	А	2018		Sales/Appraisals	24.70	0.90	49.50	49.50			
	А	2018	Residential	Sales/Appraisals	20.83	0.96			42.23		
512800	Hurley										
	В	2021	All Property	Sales/Appraisals	17.49	0.69	64.40	64.40		2024	
	В	2022	Residential	Sales Only	14.39	1.03			55.54	2024	
513000	Kingston										
	В	2018	All Property	Sales/Appraisals	10.15	1.01	60.00	60.00			
	В	2018	Residential	Sales/Appraisals	10.06	1.01			60.00		
513200	Lloyd										
	В	2019	All Property	Review of Reassessment			71.00	71.00			
	В	2019	Residential	Review of Reassessment					63.47		
513400	Marbletown										
	В	2020	All Property	Review of Reassessment			61.00	61.00			
	В	2020	Residential	Review of Reassessment					61.00		
513600	Marlborough	ר									
	В	2021	All Property	Sales/Appraisals	18.68	1.02	60.50	60.50			
	В	2022	Residential	Sales Only	18.87	1.03			60.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i				County of Ulster				2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PI	Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
513800	New Paltz										
	С	2017		Sales/Appraisals	20.64	1.06	66.00	66.00			
	С	2022	Residential	Sales Only	15.67	1.04			66.00		
514000	Olive										
	А	2022		Review of Reassessment			90.95	90.95			
	А	2022	Residential	Review of Reassessment					82.85		
514200	Plattekill										
	В	2017	All Property	Sales/Appraisals	15.05	1.02	61.00	61.00			
	В	2022	Residential	Sales Only	13.79	1.03			61.00		
514400	Rochester										
	А	2021	All Property	Review of Reassessment			63.00	63.00			
	А	2021	Residential	Review of Reassessment					63.00		
514600	Rosendale										
	В	2020		Review of Reassessment			65.00	65.00			
	В	2020	Residential	Review of Reassessment					65.00		
514800	Saugerties										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	В	2023	Residential	Review of Reassessment					100.00	2024	
515000	Shandaken										
	А	2018	All Property	Sales/Appraisals	47.20	0.56	16.62	16.62			
	А	2022	Residential	Sales Only	25.75	1.04			11.65		
515200	Shawangun	k									
	В	2018	All Property	Sales/Appraisals	23.41	1.10	12.50	12.50			
	В	2022	Residential	Sales Only	15.44	1.02			12.50		
515400	Ulster										
	С	2018	All Property	Sales/Appraisals	29.63	0.93	50.00	50.00			
	С	2022	Residential	Sales Only	21.55	1.03			42.55		
515600	Wawarsing										
	А	2018	All Property	Sales/Appraisals	32.89	0.49	71.00	71.00			
	А	2022	Residential	Sales Only	28.99	1.06			51.69		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipa Code	Municipal Name/ Size Category * F		County of Ulster Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock A A		Sales/Appraisals Sales Only	19.84 16.99	1.04 1.03	46.50	46.50	46.50		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Warre	n			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category * F		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
520500	Glens Falls										
	С	2022	All Property	Review of Reassessment			94.00	94.00			
	С	2022	Residential	Review of Reassessment					94.00		
522000	Bolton										
	А	2020	All Property	Review of Reassessment			75.00	75.00			
	А	2020	Residential	Review of Reassessment					75.00		
522200	Lake George										
	В	2020	All Property	Review of Reassessment			84.00	84.00			
	В	2020	Residential	Review of Reassessment					75.29		
522400	Chester										
	А	2020	All Property	Sales/Appraisals	19.05	1.11	91.00	91.00		2024	
	А	2022	Residential	Sales Only	12.65	1.03			91.00	2024	
522600	Hague										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	А	2023	Residential	Review of Reassessment					100.00		
522800	Horicon										
	А	2022	All Property	Review of Reassessment			98.00	98.00			
	А	2022	Residential	Review of Reassessment					98.00		
523000	Johnsburg										
	А	2022	All Property	Review of Reassessment			86.00	86.00			
	А	2022	Residential	Review of Reassessment					86.00		
523200	Lake Luzerne										
	А	2019	All Property	Sales/Appraisals	21.55	0.76	74.00	74.00			
	А	2022	Residential	Sales Only	19.95	1.04			74.00		
523400	Queensbury										
	С	2021	All Property	Review of Reassessment			85.00	85.00		2024	yes
	С	2021	Residential	Review of Reassessment					85.00	2024	yes
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.82	0.82			
	А	2018	Residential	Sales/Appraisals	9.33	1.02			0.74		

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2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo i	5114			County of Warren				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *			Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
523800	Thurman										
	А	2018	All Property	CAMA/Appraisals	15.68	1.05	73.46	73.46			
	А	2022	Residential	CAMA	18.79	1.05			73.46		
524000	Warrensburg	I									
	А	2019	All Property	Sales/Appraisals	8.38	1.03	86.00	86.00		2024	
	А	2022	Residential	Sales Only	6.86	1.01			86.00	2024	

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Tage				County of Wash	ington			2023 Locally	2023	Year of	Cyclical
Municipa Code	532000 Argyle		aluated Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
532000	Argyle										
	A	2022	All Property				86.00	86.00			
	A	2022	Residential	Review of Reassessment					82.32		
532200	Cambridge										
	A	2023		Review of Reassessment			100.00	100.00		2024	yes
	A	2023	Residential	Review of Reassessment					100.00	2024	yes
532400	Dresden										
	A	2022		Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					88.27		
532600	Easton										
	A	2022		Review of Reassessment			95.00	95.00		2024	yes
	A	2022	Residential	Review of Reassessment					95.00	2024	yes
532800	Fort Ann			• • • • • •							
	A	2020		Sales/Appraisals	31.20	1.14	75.00	75.00		2024	yes
	Α	2022	Residential	Sales Only	18.04	1.09			69.76	2024	yes
533000	Fort Edward										
	В	2022		Review of Reassessment			91.55	100.00			
	В	2022	Residential	Review of Reassessment					91.09		
533200	Granville										
	В	2023	All Property				100.00	100.00	400.00		
	B	2023	Residential	Review of Reassessment					100.00		
533400	Greenwich	0000					400.00	400.00		0004	
	В	2023	All Property				100.00	100.00	400.00	2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
533600	Hampton	0004					05.00	05.00			
	A	2021	All Property				85.00	85.00	05.00		
500000	A	2021	Residential	Review of Reassessment					85.00		
533800	Hartford	0000		Deview of Deccessors at			100.00	100.00		2024	1/65
	A	2022		Review of Reassessment			100.00	100.00	00.00	2024	yes
	A	2022	Residential	Review of Reassessment					90.26	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i uge i	2110			County of Washington				2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
534000	Hebron										
	А	2020	All Property	Review of Reassessment			82.00	82.00			
	А	2020	Residential	Review of Reassessment					76.76		
534200	Jackson										
	А	2022	All Property	Review of Reassessment			90.00	90.00			
	А	2022	Residential	Review of Reassessment					89.65		
534400	Kingsbury										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
534600	Putnam										
	А	2020		CAMA/Appraisals	32.57	1.03	72.00	72.00			
	А	2022	Residential	CAMA	42.26	1.09			67.72		
534800	Salem										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					86.29		
535000	White Creek										
	A	2022	All Property	Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
535200	Whitehall										
	A	2019		Sales/Appraisals	30.68	1.13	80.00	80.00		2024	yes
	A	2022	Residential	Sales Only	36.12	1.22			77.62	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

i ugo				County of Wayne	e			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment
542000	Arcadia										
	В	2020		Sales/Appraisals	20.44	1.02	64.00	64.00		2024	
	В	2022	Residential	Sales Only	20.24	1.06			60.05	2024	
542200	Butler										
	A	2022		Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					94.00		
542400	Galen										
	A	2020		Review of Reassessment			84.00	84.00			
	A	2020	Residential	Review of Reassessment					74.43		
542600	Huron	0040					70.00	70.00			
	A	2019		Review of Reassessment			78.00	78.00	74.00		
= 40000	A	2019	Residential	Review of Reassessment					71.33		
542800	Lyons	2010			47 40	1 01	C 4 00	C4 00			
	B	2019		CAMA/Appraisals	17.48	1.01	64.00	64.00	C4 00		
F 40000	B	2022	Residential	CAMA	16.25	1.01			64.00		
543000	Macedon B	2022		Review of Reassessment			94.00	94.00			
	В	2022	Residential				94.00	94.00	94.00		
543200	ь Marion	2022	Residential	Review of Reassessment					94.00		
043200	B	2020		Sales/Appraisals	26.10	1.06	69.00	69.00			
	В	2020		Sales Only	19.29	1.00	09.00	09.00	69.00		
543400	Ontario	2022	Residential	Sales Only	13.23	1.05			03.00		
343400	B	2021	All Property	Review of Reassessment			84.00	84.00			
	В	2021		Review of Reassessment			04.00	04.00	84.00		
543600	Palmyra	2021	Residential						04.00		
040000	B	2022	All Property	Review of Reassessment			99.00	99.00			
	В	2022		Review of Reassessment			00.00	00100	99.00		
543800	Rose								00.00		
0.0000	A	2023	All Propertv	Review of Reassessment			100.00	100.00			
	A	2023		Review of Reassessment					100.00		
		•									

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

-				County of Wayne			2023 Locally	2022	Year of	Cyclical	
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
544000	Savannah										
	А	2021	All Property	Review of Reassessment			84.00	84.00		2025	yes
	А	2021	Residential	Review of Reassessment					84.00	2025	yes
544200	Sodus										
	В	2021	All Property	CAMA/Appraisals	15.28	1.01	71.00	71.00			
	В	2022	Residential	CAMA	16.90	1.01			65.39		
544400	Walworth										
	В	2021	All Property	Review of Reassessment			82.00	82.00			
	В	2021	Residential	Review of Reassessment					82.00		
544600	Williamson										
	В	2022	All Property	Review of Reassessment			92.00	92.00			
	В	2022	Residential	Review of Reassessment					92.00		
544800	Wolcott										
	В	2022	All Property	Review of Reassessment			92.00	92.00			
	В	2022	Residential	Review of Reassessment					85.99		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	5113			County of Weste	chester			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
550800	Mt Vernon										
	С	2020	All Property	Sales/Appraisals	23.77	0.99	1.71	1.71			
	С	2022	Residential	Sales Only	18.78	1.03			1.52		
551000	New Rochell	е									
	С	2020	All Property	Sales/Appraisals	15.59	1.00	1.94	1.94			
	С	2022	Residential	Sales Only	12.50	1.01			1.74		
551200	Peekskill										
	С	2020	All Property	Sales/Appraisals	23.02	1.06	2.39	2.39			
	С	2022	Residential	Sales Only	13.31	1.01			2.05		
551400	Rye										
	С	2020	All Property	Sales/Appraisals	13.82	1.02	1.29	1.29			
	С	2022	Residential	Sales Only	10.54	1.00			1.29		
551700	White Plains										
	С	2020	All Property	Sales/Appraisals	27.43	0.94	2.39	2.39			
	С	2022	Residential	Sales Only	10.21	1.00			1.74		
551800	Yonkers										
	С	2020	All Property	Sales/Appraisals	18.81	1.03	1.79	1.79			
	С	2022	Residential	Sales Only	14.44	1.02			1.62		
552000	Bedford										
	С	2020	All Property	Sales/Appraisals	10.16	1.01	8.49	8.49			
	С	2022	Residential	Sales Only	9.67	1.02			8.49		
552200	Cortlandt										
	С	2020	All Property	Sales/Appraisals	10.62	1.02	1.22	1.22			
	С	2022	Residential	Sales Only	10.79	1.01			1.22		
552400	Eastchester										
	С	2020	All Property	Sales/Appraisals	13.26	1.03	0.94	0.94			
	С	2022	Residential	Sales Only	11.41	1.01			0.94		
552600	Greenburgh			-							
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	С	2023		Review of Reassessment					100.00	2024	yes
											-

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page E	5120			County of Westo	hester			2023 Locally	2023	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category * I		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
552800	Harrison										
	С	2020	All Property	Sales/Appraisals	14.17	0.98	1.17	1.17			
	С	2022	Residential	Sales Only	13.90	1.01			1.17		
553000	Lewisboro										
	С	2020	All Property	Sales/Appraisals	13.87	1.03	6.98	6.98			
	С	2022	Residential	Sales Only	13.60	1.03			6.98		
553200	Mamaroneck										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
553400	Mount Pleasa	ant									
	С	2020	All Property	Sales/Appraisals	12.70	0.84	1.13	1.13			
	С	2022	Residential	Sales Only	11.77	1.01			1.13		
553600	New Castle										
	С	2020		Sales/Appraisals	14.43	1.04	14.80	14.80			
	С	2022	Residential	Sales Only	11.61	1.01			14.80		
553800	North Castle										
	С	2020	All Property	Sales/Appraisals	12.53	1.00	1.65	1.65			
	С	2022	Residential	Sales Only	11.27	1.00			1.65		
554000	North Salem										
	В	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	В	2023	Residential	Review of Reassessment					100.00	2024	yes
554200	Ossining										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	
	С	2023	Residential	Review of Reassessment					100.00	2024	
554400	Pelham										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
554600	Pound Ridge										
	В	2020	All Property	Sales/Appraisals	16.99	0.96	14.30	14.30			
	В	2022	Residential	Sales Only	13.01	0.99			14.30		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

- aji -				County of Westchester				2023 Locally	2023	Year of	Cyclical
	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment	Reassessment Plan Participant *****
554800	Rye										
	С	2023	All Property	Review of Reassessment			100.00	100.00		2024	yes
	С	2023	Residential	Review of Reassessment					100.00	2024	yes
555000	Scarsdale										
	С	2022	All Property	Sales/Appraisals	10.84	1.01	76.44	76.44			
	С	2022	Residential	Sales Only	10.84	1.01			76.44		
555200	Somers										
	С	2020	All Property	Sales/Appraisals	11.61	0.98	9.71	9.71			
	С	2022	Residential	Sales Only	12.27	1.00			9.71		
555400	Yorktown										
	С	2020	All Property	Sales/Appraisals	17.57	1.04	1.72	1.72			
	С	2022	Residential	Sales Only	12.79	1.01			1.58		
555600	Mount Kisco	1		-							
	С	2020	All Property	Sales/Appraisals	23.17	1.00	13.72	13.72			
	С	2022	Residential		10.76	1.01			10.77		
555400	C Somers C C Yorktown C C Mount Kisco C	2022 2020 2022 2020 2022 2022 2020	Residential All Property Residential All Property Residential All Property	Sales Only Sales/Appraisals Sales Only Sales/Appraisals Sales Only	10.84 11.61 12.27 17.57 12.79 23.17	1.01 0.98 1.00 1.04 1.01 1.00	9.71 1.72	9.71 1.72	9.71 1.58		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Faye	D122			County of Wyom	ing			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal I Name/ Size Category * I	Roll Year Evaluated For COD/P	d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
562000	Arcade										
	А	2021	All Property				90.00	90.00		2024	yes
	А	2021	Residential	Review of Reassessment					85.73	2024	yes
562200	Attica										
	В	2021		Review of Reassessment			85.00	85.00		2024	yes
	В	2021	Residential	Review of Reassessment					79.71	2024	yes
562400	Bennington										
	A	2022		Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					92.26		
562600	Castile										
	A	2022		Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
562800	Covington										
	A	2022		Review of Reassessment			97.00	97.00			
	A .	2022	Residential	Review of Reassessment					97.00		
563000	Eagle									0004	
	A	2022		Review of Reassessment			90.00	90.00		2024	yes
	A	2022	Residential	Review of Reassessment					87.26	2024	yes
563200	Gainesville	0004						~~~~		0004	
	A	2021	All Property				89.00	89.00	00.47	2024	yes
500 400	A	2021	Residential	Review of Reassessment					86.47	2024	yes
563400	Genesee Fall						00.00	00.00			
	A	2021	All Property				86.00	86.00	77.00		
500000	A	2021	Residential	Review of Reassessment					77.96		
563600	Java	2022		Deview of Decessory and			93.00	93.00			
	A	2022		Review of Reassessment Review of Reassessment			93.00	93.00	97.60		
562000	A Middlobury	2022	Residential						87.60		
563800	Middlebury A	2021		Review of Reassessment			88.00	88.00			
	A	2021	Residential	Review of Reassessment			00.00	00.00	85.23		
	~	2021	Residential						00.20		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

				County of Wyom	ning			2023 Locally	2023	Year of	Cyclical
Municipa Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PR		Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
564000	Orangeville										
	А	2019	All Property	CAMA/Appraisals	13.81	1.02	78.00	78.00		2024	
	А	2022	Residential	CAMA	16.18	1.02			68.74	2024	
564200	Perry										
	В	2021	All Property	Review of Reassessment			85.00	85.00		2024	
	В	2021	Residential	Review of Reassessment					78.88	2024	
564400	Pike										
	A		All Property				100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
564600	Sheldon										
	A			Review of Reassessment			87.00	87.00		2024	yes
	A	2019	Residential	Review of Reassessment					79.03	2024	yes
564800	Warsaw	2022		Deview of Decessory ant			07.00	07.00			
	В			Review of Reassessment			97.00	97.00	00.94		
ECENDO	B	2022	Residential	Review of Reassessment					90.84		
565000	Wethersfield A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment			100.00	100.00	100.00		
	A	2023	Residential						100.00		

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

0				County of Yates				2023 Locally	2022	Year of	Cyclical
Municipal Code	Municipal Name/ Size Category *		d Property	Data/Estimation Type **	COD	PRD	2023 State Eq. Rate	Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
572000	Barrington										
	A	2021	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2021	Residential	Review of Reassessment					90.00	2024	yes
572200	Benton										
	A	2019	All Property	Review of Reassessment			80.00	80.00			
	А	2019	Residential	Review of Reassessment					80.00		
572400	Italy										
	A	2021	All Property	Review of Reassessment			90.00	90.00		2024	yes
	A	2021	Residential	Review of Reassessment					90.00	2024	yes
572600	Jerusalem										
	A	2021	All Property				85.00	85.00		2024	yes
	А	2021	Residential	Review of Reassessment					85.00	2024	yes
572800	Middlesex										
	A	2021		Review of Reassessment			84.00	84.00			
	А	2021	Residential	Review of Reassessment					84.00		
573000	Milo										
	В	2023	All Property	Review of Reassessment			100.00	100.00			
	В	2023	Residential	Review of Reassessment					100.00		
573200	Potter										
	А	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
573400	Starkey										
	В	2021	All Property				82.00	82.00			
	В	2021	Residential	Review of Reassessment					82.00		
573600	Torrey										
	А	2019	All Property	Review of Reassessment			75.00	75.00		2024	yes
	А	2019	Residential	Review of Reassessment					70.89	2024	yes

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New York State Board Of Real Property Tax Services 2023 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRI	Property) Type	New N Data/Estimation Type **	ork City COD	PRD	2023 State Eq. Rate	2023 Locally Stated Assmnt. Ratio ***	2023 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York Ci	ty									
	С	2023	1	Review of Reassessment			3.44	6.00			
	С	2023	2	Review of Reassessment			36.51	45.00			
	С	2023	3	Review of Reassessment			45.00	45.00			
	С	2023	4	Review of Reassessment			41.92	45.00			

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