

Assessment Equity in New York: Results from the 2007 Market Value Survey



STATE BOARD OF REAL PROPERTY SERVICES

George E. Herren, Chairman
John M. Bacheller
Michael Joseph, Jr.
Edgar A. King

Lee Kyriacou, Executive Director

STATE OF NEW YORK
ELIOT SPITZER, GOVERNOR

Sheridan Hollow Plaza, 16 Sheridan Avenue, Albany, New York 12210-2714

February 2008

**Assessment Equity in New York:
Results from the 2007 Market Value Survey**

Harry S. Lawyer
Research, Information and Policy Development

Lee Kyriacou
Executive Director

James F. Dunne, Director
Real Property Tax Research

TABLE OF CONTENTS

	<u>Page</u>
Introduction.....	1
2007 Market Value Survey Data and Estimation Methodology.....	1
Measuring Assessment Uniformity.....	2
Assessment Uniformity Criteria	5
Coefficient of Dispersion Results.....	6
Price-Related Differential Results.....	9
Recent Reassessment Activity Subsequent to the 2007 Market Value Survey	10

List of Tables and Figure

Table 1a.	IAAO Recommendations for Assessment Uniformity Criteria.....	5
Table 1b.	State Board Standards for Assessment Uniformity – Former Maintenance Aid Program.....	6
Table 2.	Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2007 Market Value Survey)	7
Table 3.	Assessment Uniformity, Sampled and Non-Sampled Assessing Units.....	7
Table 4.	Level of Assessment, as Measured by 2007 State Equalization Rate.....	8
Figure 1.	Percent of County, City and Town Assessing Jurisdictions with Assessment Uniformity, 1980-2007	8
Table 5.	Value-Related Bias in Assessing, Sampled Assessing Units. 2007 Market Value Survey.....	9
Figure 2.	New York State Assessing Units Annually Reassessing.....	11
Table 6.	Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey	12

List of Appendices

APPENDIX A.	Local Reassessment Project Review and Analysis -- Triennial.....	A.1
APPENDIX B.	Measuring Assessment Uniformity from Market Survey Data: Weighted Coefficient of Dispersion	B.1
APPENDIX C.	2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report.....	C.1

Assessment Equity in New York: Results from the 2007 Market Value Survey

Introduction

Distributional equity in real property taxation requires that properties of the same value be treated alike in terms of their assessments. New York State law (Section 305 of the Real Property Tax Law) stipulates that assessing jurisdictions must assess properties at a uniform percentage of value, and State courts have held that "value" means "market value." New York's two "special assessing units," New York City and Nassau County, must assess at a uniform percentage of market value within each of four specified property classes. This means that all parcels on the assessment roll (or, for special assessing units, within each class) should have the same, or at least very similar, assessment ratios (assessed value divided by market value). Each assessing unit has the right to choose the percentage of value to be used as an assessment standard.

The New York State Board of Real Property Services regularly monitors the equity of assessments. An analysis of assessment uniformity is carried out each time the Board's staff completes a market value survey.¹ The present report documents findings from the 2007 market value survey.

Included herein is information for the State's 983 non-village assessing units, which consist of 2 counties, 61 cities and 918 towns.

2007 Market Value Survey Data and Estimation Methodology

For the 2007 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there is a sufficient sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date. It is used for residential property only, and supplemented by appraisals for other property types.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a computer model. The model uses a multiple regression equation to predict the market value of residential parcels based on sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.

¹ This analysis is required by Section 1200 of the Real Property Tax Law.

3. Statistical Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property.
4. Review and Verification of a Recent Reassessment -- The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit document is completed (see example in Appendix A) in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2007 market value survey.

Assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process, in which case the roll would not have been accepted for review and verification in the survey. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards. It should be understood, however, that the designation of these or other assessing units as having satisfactory practices does not necessarily imply that all properties in them are accurately assessed. Factors such as unique properties, rapidly changing neighborhood conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

Measuring Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the coefficient of dispersion (COD). The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of their market values. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	1.20	.40
2.	110,000	100,000	1.10	.30
Median 3.	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000	.52	.28
Total Deviation				1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than occurred in Example 1. While some dispersion is evident, it is significantly lower than in the previous example and within an acceptable range when factors such as measurement error and valuation uncertainty are taken into account.

Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$92,000	\$100,000	.92	.12
2.	88,000	100,000	.88	.08
Median 3.	80,000	100,000	.80	.00
4.	76,000	100,000	.76	.04
5.	64,000	100,000	.64	.16
Total Deviation				.40
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the price-related differential (PRD)² is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as "neutral" assessment practice, i.e., no price-related bias. However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward "progressivity," that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), "regressive" assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

²This statistic is sometimes referred to as the index of regressivity.

Assessment Uniformity Criteria

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted standards of assessment uniformity. The International Association of Assessing Officers, in its book entitled Property Appraisal and Assessment Administration (1990) and its Standard on Ratio Studies (1999), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the type of property, the degree of diversity of properties, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based upon an assessing unit's property composition and characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAAO standards are summarized in Table 1a.

In its work with various types of assessing units, the State Board has found that the more rural areas, where there are relatively few sales and properties are more heterogeneous; pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, the Board has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban areas. These standards are summarized in Table 1b. In determining the number of assessing units achieving equity for purposes of this report, the standards in Table 1b were applied.

Table 1a. IAAO Recommendations for Assessment Uniformity Criteria

Property Class	Recommendation
Residential Properties	New, more homogeneous areas: COD \leq 10. Older, heterogeneous areas: COD \leq 15. Rural Residential and Seasonal: COD \leq 20.
Income Producing Property	Larger, Urban Jurisdictions: COD \leq 15. Smaller, Rural Jurisdictions: COD \leq 20.
Vacant Land	COD \leq 20.
Entire Assessment Roll	Price Related Differential (Index of Regressivity) between 0.98 and 1.03.
Entire Assessment Roll	The level of appraisal within each group of like properties should be within five percent of the overall appraisal ratio in the jurisdiction.
Source: Standard on Ratio Studies, IAAO, Table 7, July 1999.	

Table 1b. State Board Standards for Assessment Uniformity -- Former "Maintenance Aid" Program*

Population Density (persons/sq. mile)	Coefficient of Dispersion, All Property
100 or less	≤ 20
101 to 400	≤ 17
401 or more	≤ 15

*Implementation of a reassessment or update at 100 percent of value was also required. Uniformity was assumed to exist for three years following a state-approved reassessment. This program was discontinued as of 2004.

Coefficient of Dispersion Results

For the 2007 market survey, the median residential COD among the sampled assessing units was 17.05, and the median for all property classes combined was 19.15.³ In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 7.00 to 175.45. For the residential COD, the range among assessing units was 5.40 to 45.05.

The COD results presented herein are point estimates. If the estimation were replicated using an alternative data set, it is likely that somewhat different figures would be obtained due to sampling error. Gloudemans, an expert in the field, has proposed a confidence interval approach to recognize the problem of sampling error. His approach results in a range within which the COD estimate will fall with a known probability. However, the approach does not obviate the need for making point estimates of the COD.⁴

Table 2 summarizes the 2007 COD information according to type of assessing unit, as measured by population density, and the State Board COD standards shown in Table 1b. Nearly 45 percent of the sampled assessing units had 2007 CODs that reflected uniform assessing practices for the entire roll.

³ The special assessing units of New York City and Nassau County are excluded in calculating the median COD because they use a classified assessing system.

⁴ See Robert J. Gloudemans, "Confidence Intervals for the Coefficient of Dispersion: Limitations and Solutions," *Assessment Journal*, Nov./Dec. 2001.

Table 2. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2007 Market Value Survey)

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Level		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤ 100	258	15	20	19%	43%
>100 – ≤400	86	12	17	19%	48%
> 400	92	10	15	18%	43%
TOTAL	436	--	--	19%	44%

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

Table 3 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 740 (75.3%) of the state's assessing units had uniform assessment rolls. This is roughly comparable to the 77 percent found to be equitable in the 2006 survey analysis, and the slight decline from 2006 no doubt reflects the increased difficulty assessors are experiencing in their efforts to maintain equity during a time of rapidly changing residential property markets in many areas of the state.

Table 3. Assessment Uniformity, Sampled and Non-Sampled Assessing Units*

	Total	Number with Uniformity	
		Residential	All Property
Sampled	436	82	193
Non-Sampled	547	547	547
Total	983	629 (64.0%)	740 (75.3%)

*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

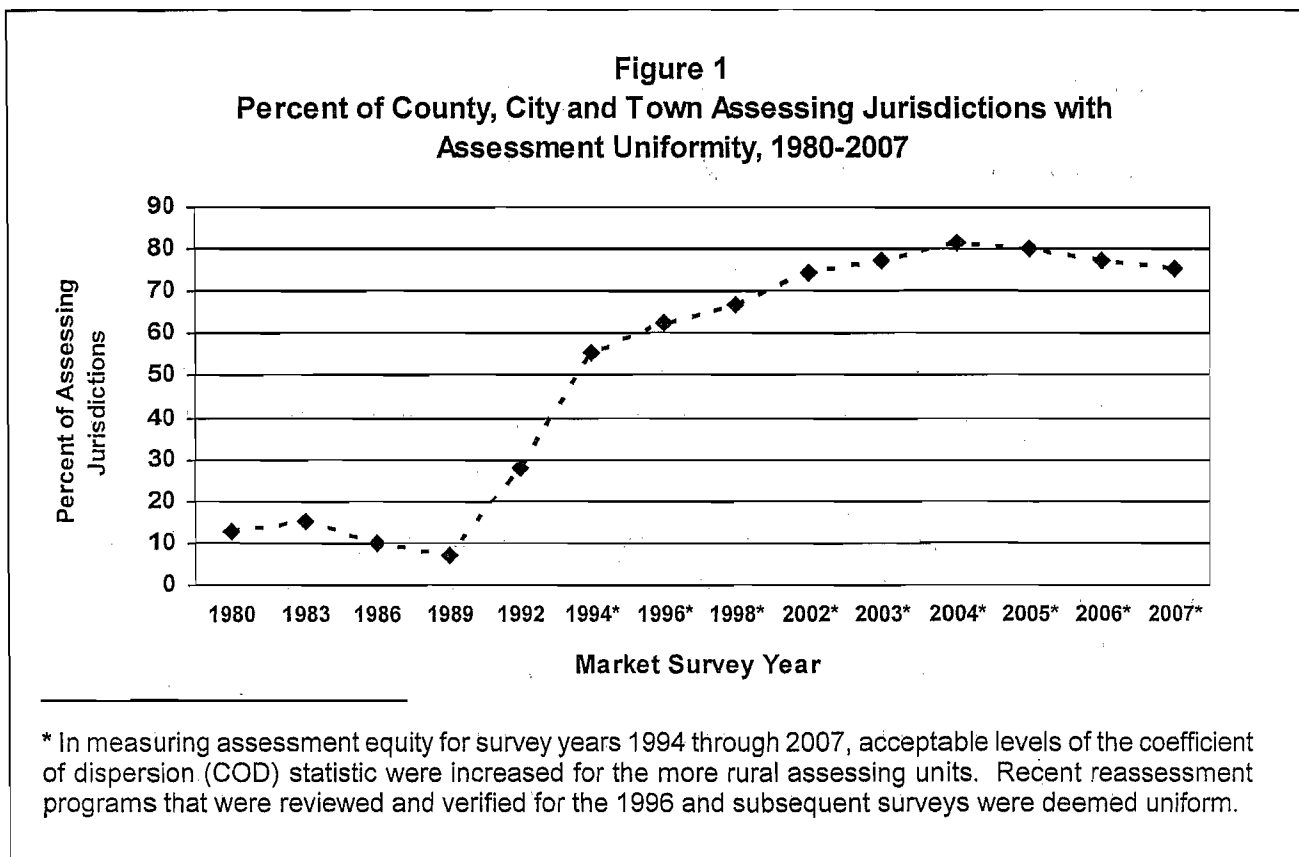
Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 4 shows the distribution of 2007 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that about 60 percent of all assessing units now have assessments that are at least 75 percent of current market value. Although there are some assessing units with assessments that are well below market value but which are still uniform and equitable, experience has demonstrated that current market assessments are strongly correlated with equity, and the level of assessment findings thus support the Table 3 data on assessment uniformity.

Table 4. Level of Assessment, as Measured by 2007 State Equalization Rate

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	74
10.01 - 25.00	36
25.01 - 50.00	71
50.01 - 75.00	207
75.01 - 100.00	591
Greater than 100.00	2
Total	981

*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing units of Nassau County and New York City are excluded.

Figure 1 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and in the present decade, 76-80 percent of all assessing units have been assessing uniformly.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is a value-related index called the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of appraised values. The simple mean counts the ratio of each property equally regardless of the property's value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value. If no assessment bias exists, the two mean ratios should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean ratio will be higher than the value-weighted mean ratio, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). As shown in Table 1a, IAAO standards require that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 5 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. Over 50 percent of the sampled assessment units assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, about 48 percent tended to over-assess low-value homes relative to high-value homes, while only one unit tended to do the reverse. These results are about the same as found in the prior market value survey. This result is thought to reflect the strong residential real estate market conditions in many parts of the state, and the differential effects that such markets can have on parcels of different values.

When all property classes are combined, the situation changes significantly. Table 5 shows that 21 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of the non-residential classes (generally industrial, commercial and utility property). About 37 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 42 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Table 5. Value-Related Bias in Assessing, Sampled Assessing Units, 2007 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	1	1%	92	21%
Neutral	225	51%	182	42%
Regressive	210	48%	162	37%
TOTAL	436	100%	436	100%
Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.				

Recent Reassessment Activity Subsequent to the 2007 Market Survey

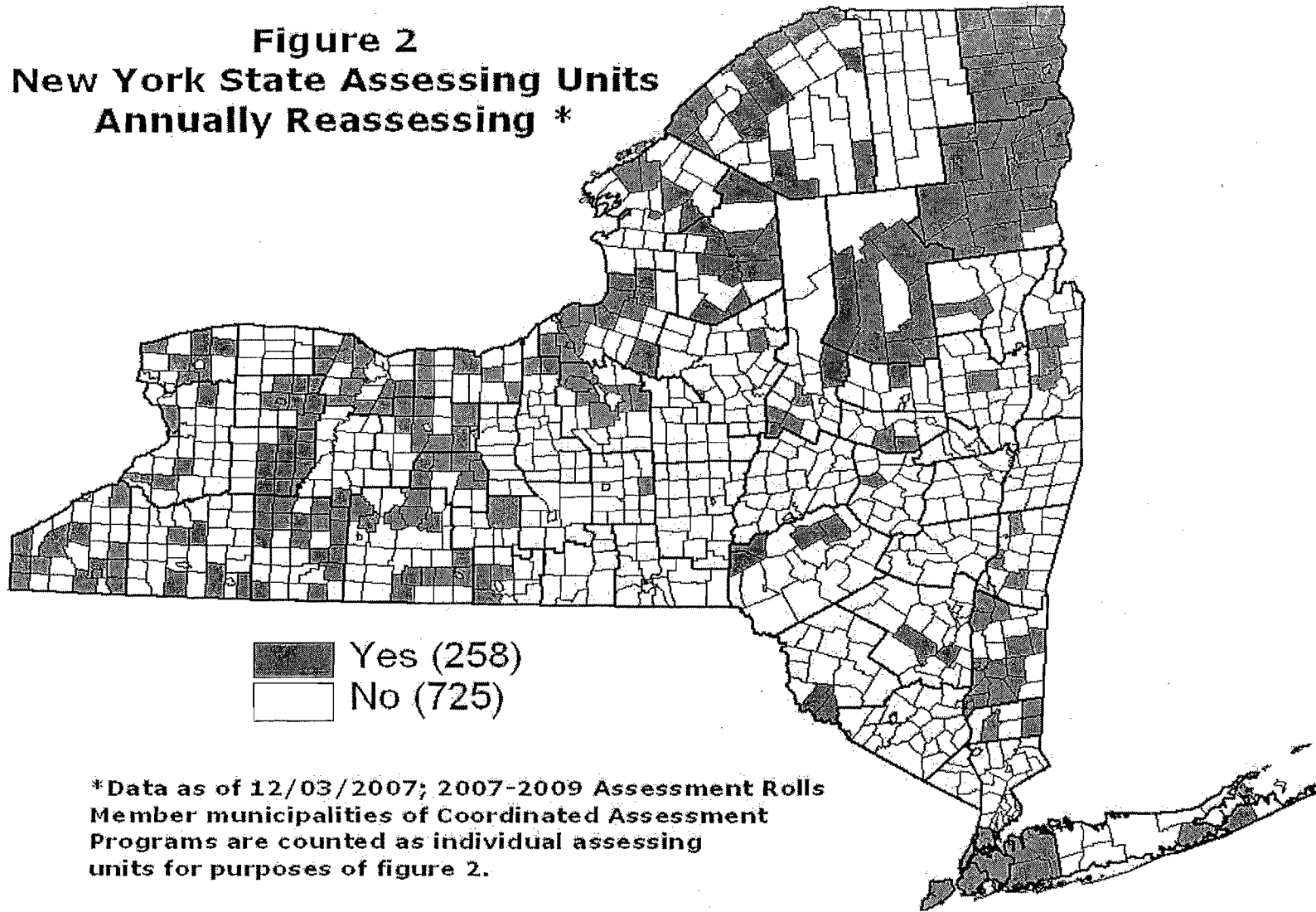
Approximately 15 percent (66) of the 436 assessing units for which CODs and PRDs were calculated have conducted or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2007 survey, either in 2008 or 2009. For these assessing units, the COD and PRD estimates contained in this report are a measure of past assessment equity only; the level of uniformity on the newer roll may well be significantly improved from the level on the roll evaluated. Of the 547 assessing units for which recent reassessment projects were reviewed for the 2007 market survey, 332 have a subsequent reassessment project scheduled in 2008 or 2009. Thus, 60 percent of those that have already taken steps to maintain equitable assessing practices are projecting that they will reassess again in the next few years.

The strong pace of reassessment activity in New York at the present time is also evident from the information shown in Figure 2 regarding localities that perform annual reassessment. As of December 3, 2007, some 258 assessing units are committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change.

Assessing Units Not Meeting Equity Standards

Table 6 presents a listing of those assessing units not meeting the all-property COD standards outlined earlier in this report, or not having conducted a recent reassessment program.

Figure 2
New York State Assessing Units
Annually Reassessing *



*Data as of 12/03/2007; 2007-2009 Assessment Rolls
Member municipalities of Coordinated Assessment
Programs are counted as individual assessing
units for purposes of figure 2.

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Albany	Cohoes	15.00	24.25
Albany	Watervliet	15.00	24.41
Albany	Berne	20.00	21.84
Albany	Colonie	15.00	16.20
Albany	Green Island	15.00	20.28
Albany	Knox	20.00	32.26
Albany	Rensselaerville	20.00	24.32
Albany	Westerlo	20.00	31.07
Allegany	Belfast	20.00	20.71
Allegany	Friendship	20.00	24.49
Broome	Binghamton	15.00	17.46
Broome	Barker	20.00	24.16
Broome	Binghamton	17.00	19.16
Broome	Colesville	20.00	29.08
Broome	Conklin	17.00	19.09
Broome	Dickinson	15.00	16.62
Broome	Kirkwood	17.00	21.84
Broome	Lisle	20.00	28.86
Broome	Nanticoke	20.00	28.86
Broome	Union	15.00	17.67
Cattaraugus	Olean	15.00	21.35
Cattaraugus	Salamanca	15.00	20.28
Cattaraugus	Cold Spring	20.00	24.38
Cattaraugus	Farmersville	20.00	21.33
Cattaraugus	Franklinville	20.00	24.10
Cattaraugus	Freedom	20.00	32.68
Cattaraugus	Great Valley	20.00	29.41
Cattaraugus	Humphrey	20.00	30.37
Cattaraugus	Ischua	20.00	36.06
Cattaraugus	Leon	20.00	22.82
Cattaraugus	Lyndon	20.00	24.10
Cattaraugus	Napoli	20.00	32.59
Cattaraugus	New Albion	20.00	20.69
Cattaraugus	Otto	20.00	22.83
Cattaraugus	Persia	17.00	20.60
Cattaraugus	South Valley	20.00	25.26
Cattaraugus	Yorkshire	17.00	25.72
Cayuga	Fleming	17.00	19.64
Cayuga	Ledyard	20.00	20.40
Cayuga	Moravia	17.00	22.48
Cayuga	Sempronius	20.00	29.01
Cayuga	Summerhill	20.00	24.85
Chautauqua	Arkwright	20.00	23.14
Chautauqua	Pomfret	17.00	19.83

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Chautauqua	Portland	17.00	18.43
Chautauqua	Sheridan	20.00	23.50
Chautauqua	Westfield	17.00	18.97
Chemung	Elmira	15.00	18.12
Chemung	Ashland	17.00	85.80
Chemung	Baldwin	20.00	26.66
Chenango	Norwich	15.00	24.48
Chenango	Bainbridge	20.00	32.11
Chenango	Columbus	20.00	31.05
Chenango	German	20.00	28.05
Chenango	Greene	20.00	22.41
Chenango	Lincklaen	20.00	22.47
Chenango	North Norwich	20.00	23.94
Chenango	Norwich	20.00	20.96
Chenango	Otselic	20.00	35.97
Chenango	Oxford	20.00	22.97
Chenango	Pharsalia	20.00	33.30
Chenango	Pitcher	20.00	30.01
Chenango	Plymouth	20.00	22.85
Chenango	Preston	20.00	20.64
Delaware	Andes	20.00	35.75
Delaware	Bovina	20.00	30.05
Delaware	Colchester	20.00	45.14
Delaware	Delhi	20.00	45.64
Delaware	Deposit	20.00	31.68
Delaware	Hamden	20.00	30.98
Delaware	Hancock	20.00	37.73
Delaware	Harpersfield	20.00	46.46
Delaware	Roxbury	20.00	45.53
Delaware	Stamford	20.00	68.62
Delaware	Tompkins	20.00	26.98
Delaware	Walton	20.00	22.26
Dutchess	Clinton	17.00	25.91
Dutchess	Dover	17.00	17.32
Dutchess	Hyde Park	15.00	16.85
Dutchess	Stanford	20.00	28.26
Erie	Colden	20.00	21.24
Erie	Collins	17.00	20.82
Erie	Evans	15.00	17.76
Franklin	Tupper Lake	20.00	21.34
Franklin	Bombay	20.00	44.91
Franklin	Constable	20.00	27.83
Franklin	Franklin	20.00	24.80
Franklin	Waverly	20.00	25.01
Fulton	Gloversville	15.00	15.85

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Fulton	Caroga	20.00	20.91
Greene	Cairo	17.00	24.68
Greene	Coxsackie	17.00	22.36
Greene	New Baltimore	20.00	22.36
Greene	Windham	20.00	20.99
Herkimer	Little Falls	15.00	21.82
Herkimer	German Flatts	15.00	20.20
Herkimer	Ohio	20.00	26.57
Herkimer	Russia	20.00	24.70
Herkimer	Stark	20.00	25.91
Jefferson	Lyme	20.00	28.45
Jefferson	Watertown	17.00	20.81
Jefferson	Wilna	20.00	24.99
Jefferson	Worth	20.00	20.52
Lewis	Osceola	20.00	32.10
Lewis	Pinckney	20.00	20.53
Montgomery	Amsterdam	17.00	26.47
Montgomery	Canajoharie	20.00	22.21
Montgomery	Florida	20.00	20.73
Montgomery	Mohawk	17.00	30.82
Montgomery	St Johnsville	17.00	17.74
Nassau	Long Beach	15.00	17.81
Niagara	Niagara	15.00	16.00
Niagara	Somerset	20.00	23.34
Oneida	Rome	15.00	15.06
Oneida	Annsville	20.00	21.64
Oneida	Boonville	20.00	24.51
Oneida	Bridgewater	20.00	20.75
Oneida	Deerfield	17.00	21.15
Oneida	Florence	20.00	49.07
Oneida	Lee	17.00	18.67
Oneida	Sangerfield	20.00	29.37
Oneida	Trenton	17.00	18.31
Oneida	Vernon	17.00	22.74
Oneida	Vienna	20.00	26.03
Oneida	Westmoreland	17.00	20.91
Onondaga	Elbridge	17.00	18.15
Onondaga	Otisco	20.00	32.25
Onondaga	Spafford	20.00	27.86
Orange	Middletown	15.00	21.73
Orange	Newburgh	15.00	25.31
Orange	Port Jervis	15.00	22.98
Orange	Crawford	17.00	18.60
Orange	Deerpark	17.00	25.25
Orange	Goshen	17.00	17.63

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Orange	New Windsor	15.00	18.07
Otsego	Burlington	20.00	24.45
Otsego	Butternuts	20.00	25.63
Otsego	Cherry Valley	20.00	28.54
Otsego	Decatur	20.00	22.94
Otsego	Edmeston	20.00	23.75
Otsego	Exeter	20.00	22.09
Otsego	Hartwick	20.00	32.30
Otsego	Milford	20.00	22.87
Otsego	Morris	20.00	29.71
Otsego	New Lisbon	20.00	21.99
Otsego	Oneonta	17.00	25.41
Otsego	Otsego	20.00	27.82
Otsego	Pittsfield	20.00	33.86
Otsego	Plainfield	20.00	38.17
Otsego	Unadilla	20.00	29.67
Otsego	Worcester	20.00	27.62
Putnam	Philipstown	17.00	20.06
Rensselaer	Rensselaer	15.00	29.72
Rensselaer	Troy	15.00	36.11
Rensselaer	East Greenbush	15.00	18.33
Rensselaer	Grafton	20.00	20.32
Rensselaer	Hoosick	17.00	28.56
Rensselaer	Petersburgh	20.00	20.19
Rensselaer	Schaghticoke	17.00	32.78
Rockland	Stony Point	15.00	16.22
St Lawrence	Clare	20.00	29.93
St Lawrence	Colton	20.00	28.75
St Lawrence	Fowler	20.00	175.45
St Lawrence	Parishville	20.00	31.97
Saratoga	Edinburg	20.00	23.32
Saratoga	Moreau	17.00	21.76
Saratoga	Providence	20.00	27.21
Saratoga	Waterford	15.00	16.73
Schenectady	Duanesburg	20.00	24.80
Schoharie	Carlisle	20.00	27.36
Schoharie	Esperance	17.00	21.00
Schoharie	Gilboa	20.00	22.04
Schoharie	Schoharie	17.00	21.00
Schoharie	Seward	20.00	27.36
Schoharie	Sharon	20.00	27.36
Schoharie	Summit	20.00	27.27
Schoharie	Wright	20.00	21.00
Schuyler	Catharine	20.00	20.07
Schuyler	Dix	17.00	23.29

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Schuyler	Montour	17.00	20.07
Schuyler	Reading	20.00	23.29
Schuyler	Tyrone	20.00	22.30
Steuben	Campbell	20.00	20.30
Steuben	Canisteo	20.00	21.88
Steuben	Caton	20.00	28.98
Steuben	Greenwood	20.00	59.72
Steuben	Hartsville	20.00	25.29
Steuben	Jasper	20.00	26.76
Steuben	Lindley	20.00	37.00
Steuben	Pulteney	20.00	30.19
Steuben	Thurston	20.00	34.47
Steuben	Troupsburg	20.00	21.39
Steuben	Tuscarora	20.00	33.18
Steuben	Wayland	17.00	17.51
Steuben	Wayne	20.00	21.08
Suffolk	Babylon	15.00	25.16
Suffolk	Brookhaven	15.00	16.71
Suffolk	East Hampton	17.00	27.46
Suffolk	Huntington	15.00	27.58
Suffolk	Islip	15.00	15.72
Suffolk	Riverhead	15.00	23.11
Suffolk	Smithtown	15.00	17.01
Suffolk	Southold	17.00	27.12
Sullivan	Bethel	20.00	28.73
Sullivan	Callicoon	20.00	21.03
Sullivan	Forestburgh	20.00	72.36
Sullivan	Fremont	20.00	24.68
Sullivan	Mamakating	17.00	20.47
Sullivan	Neversink	20.00	33.04
Tioga	Barton	17.00	20.78
Tioga	Berkshire	20.00	30.71
Tioga	Newark Valley	20.00	20.08
Tioga	Nichols	20.00	20.76
Tioga	Spencer	20.00	34.58
Ulster	Denning	20.00	27.46
Ulster	Esopus	17.00	19.84
Ulster	Shandaken	20.00	43.20
Ulster	Shawangunk	17.00	26.05
Ulster	Ulster	15.00	19.82
Ulster	Wawarsing	20.00	41.29
Warren	Johnsburg	20.00	39.74
Warren	Stony Creek	20.00	30.48
Washington	Easton	20.00	21.76
Washington	Hebron	20.00	23.07

Table 6. Summary of Sampled Assessing Units Not Meeting All-Property COD Criteria, 2007 Market Value Survey

County Name	Municipality	Acceptable Upper Limit for COD	Estimated COD (2007)
Washington	Jackson	20.00	29.70
Westchester	Mt Vernon	15.00	25.34
Westchester	New Rochelle	15.00	22.53
Westchester	Peekskill	15.00	25.84
Westchester	Rye	15.00	27.52
Westchester	White Plains	15.00	28.93
Westchester	Yonkers	15.00	22.68
Westchester	Cortlandt	15.00	15.49
Westchester	Eastchester	15.00	20.59
Westchester	Greenburgh	15.00	22.81
Westchester	Harrison	15.00	17.34
Westchester	Mamaroneck	15.00	21.10
Westchester	Mount Pleasant	15.00	15.18
Westchester	North Castle	15.00	17.78
Westchester	Ossining	15.00	20.83
Westchester	Somers	15.00	17.15
Westchester	Yorktown	15.00	15.15
Westchester	Mount Kisco	15.00	42.86
Wyoming	Bennington	20.00	27.28

APPENDIX A

New York State Office of Real Property Services

Local Reassessment Project Review and Analysis - Triennial

Assessing Unit:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

2007

Assessor(s):

Telephone:

Fax:

RPTS Director:

Telephone:

Assessing Unit's Stated Uniform Percentage of Value:

Reviewer:

Review Completion Date:

TABLE OF CONTENTS

1) GENERAL DESCRIPTION OF REASSESSMENT	3
2) DOCUMENTATION FOR FINDINGS FOR SYSTEMATIC ANALYSIS	
a) Acquisition/Maintenance of Parcel Inventory Data	4
b) Acquisition/Maintenance of Market Valuation Data	5
c) Grouping of Inventory and Valuation Data	6
d) Analysis of Data (<i>Diagnostics</i>)	6
e) Applying Valuation Techniques (<i>Prescriptives</i>)	7
f) Validation of Results	9
3) DOCUMENTATION FOR FINDINGS FOR REVISION OF VALUES	10
4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL	
a) Tests to Confirm a Stated Uniform Percentage of Value	11
b) Complex (Large) Parcel Review for Major Types A, B and/or C	12
c) Statistical Analysis of Results	14
d) Alternate Uniform Percentage Recommendation	20
5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT	
Reviewer's Summary - Major Type A	21
Reviewer's Summary - Major Type B	21
Reviewer's Summary - Major Type C	21
Reviewer's Summary - TSOL	22
6) FULL VALUE MEASUREMENT ATTESTATION	
Approval Statements (Major Types A, B, C and TSOL)	22
7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID	23
Determination and Signature Page	25
APPENDIX	
A.1) Minimum Inventory Data Item Checklist	26
A.2) Major Type D Review and Reviewer's Summary	28

1) GENERAL DESCRIPTION OF REASSESSMENT

<p>RPTL Section 102 defines a reassessment as “the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL”.</p>		
1	Is there intent on the part of this assessing unit to comply with the requirements for Triennial Aid pursuant to RPTL Section 1573 (6) (2) (a)? [Y/N]	
2	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter NA if previous effort was more than ten years ago.	
3	Is this year’s reassessment effort a complete assessing unit-wide reappraisal? [Y/N]	
4	Is this year’s reassessment effort being assisted by a vendor? [Y/N]	
5	What was the Equalization Rate for the prior year’s assessment roll?	
6	Has the municipality adopted Article 19 (Homestead) in conjunction with this reassessment or is Article 19 already in effect?	

2) DOCUMENTATION FOR FINDINGS FOR SYSTEMATIC ANALYSIS

a. Acquisition and Maintenance of Parcel Inventory Data

Major Types A, B, and C

1	<p>Data Items: Does the assessing unit's parcel inventory database contain all the data items specified in 9NYCRR Parts 190? [Y/N]</p> <p>If the assessing unit is using RPS V4, answer Y and proceed to Question #2. Otherwise, complete the Checklist in Appendix A and continue to 1. a. below.</p>	
	a. If N, what data item(s) are missing?	
	b. If N, in the reviewer's opinion, will these missing data items adversely affect the assessing unit's capacity to conduct systematic analysis? If Y to this question, provide an explanation below.	
2	Enter the assessment roll year of the last municipal-wide data collection or verification project.	
3	Enter the assessment roll year of the last municipal-wide issuance of inventory data mailers or equivalent.	

Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Types A, B, and C)

4	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of parcel inventory data are adequate.</p> <p>[Select and modify as appropriate]</p> <p>The methods used by the assessing unit for acquisition and maintenance of parcel inventory data <u>are/are not</u> adequate:</p> <ul style="list-style-type: none"> • The inventory data <u>was/was not</u> collected/verified in accordance with ORPS Assessors' Manual – Data Collection and Maintenance of Property Inventories, which is designed to be used in conjunction with the Real Property System (RPS) for both the maintenance of data and subsequent valuation. • The data items collected <u>were/were not</u> sufficient to allow the use of the three approaches to value – cost, market and income. • Parcels with building permits <u>were/were not</u> physically inspected. • New parcels <u>were/were not</u> physically inspected. • Sales <u>were/were not</u> physically inspected to determine inventory at time of sale. • Subject and sales inventory data <u>was/was not</u> maintained to a computerized file on a regular basis. • Inventory data <u>was/was not</u> edited on a routine basis. • Inventory mailers or an equivalent <u>were/were not</u> mailed to <u>some/all</u> property owners as a part of this year's effort. 	
ORPS' Regional Reviewer:		Date:

2) b. Acquisition and Maintenance of Market Valuation Data

Sales Data [Respond Y/N/NA or as appropriate.]		Major Type A	Major Type B	Major Type C
1	a. Sales period From: MMY			
	To: MMY			
	b. Number of available valid, ratio usable sales*			
	c. Number of sales used*			
	d. Used percent*	%	%	%
* All figures should be based only on sales from within this assessing unit. A CAP is one assessing unit.				
e. How many sales from neighboring comparable assessing units were used?				
List the sources (assessing unit names) of these sales below.				

Reviewer's Summary - Acquisition and Maintenance of Market Valuation Data (Major Types A, B, and C)

2	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the acquisition and maintenance of market valuation data are adequate.</p> <p>[Select and modify as appropriate]</p> <p>The methods used by the assessing unit for acquisition and maintenance of market valuation data <u>are/are not</u> adequate:</p> <ul style="list-style-type: none"> • The market valuation data <u>was/was not</u> collected/verified in accordance with ORPS Assessors' Manual – Data Collection and Maintenance of Property Inventories, which is designed to be used in conjunction with the Real Property System (RPS) for both the maintenance of data and subsequent valuation • Adequate sales validation methods <u>were/were not</u> utilized • Since there is insufficient market data available within the municipality for valuation purposes, the municipality <u>did/did not</u> obtain valuation data from comparable market areas • The municipality maintained sufficient sales information for residential properties; they <u>did/did not</u> obtain <u>sales and/or income</u> data for non-residential properties 		
ORPS' Regional Reviewer:		Date:	

2) c. Grouping of Inventory and Valuation Data

[Respond Y/N/NA or as appropriate.]

1	Briefly describe, below, the assessing unit's current grouping of inventory and valuation data for all but complex utility property.	
2	If groupings were geographically based, are grouping maps available?	

Reviewer's Summary - Grouping of Inventory and Valuation Data (Major Types A, B, and C)

3	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the grouping of inventory and valuation data are adequate.</p> <p>[Select and modify as appropriate]</p> <p>The methods used by the assessing unit for the grouping (stratification) of inventory and valuation data are/are not adequate with respect to their utilization for the following purposes:</p> <ul style="list-style-type: none"> • Diagnostic systematic analysis (level and uniformity determination) • Valuation modeling • Comparable selection • Commercial factor file development and application • Land table development and application • Time adjustments • Other <p><i>(Eliminate any of the above that are not appropriate and add any purpose not covered above)</i></p>	
ORPS' Regional Reviewer:		
		Date:

2) d. Analysis of Data - *Diagnostics*

Diagnostics do not need to be performed since this year's reassessment effort is a complete assessing unit-wide reappraisal. Continue to the next section.

2) e. Applying Valuation Techniques - *Prescriptives*

[Respond Y/N/NA or as appropriate.]

1	Land Valuation				
	a. Was a "primary" land type (or equivalent) used for both improved and vacant parcels with road frontage?				
	b. Does private forestland (property class 9xx in Roll Section 1) comprise more than 10% of the assessing unit's total assessed value? If Y, answer the following question; otherwise go to c.				
	i. Were stumpage values applied or taken into consideration?				
	c. *Method(s) used for Land Valuation				
	For improved properties, this table refers to the land component only		Major Type A	Major Type B	Major Type C
	Land Schedule				
	Comparable Sales		NA	NA	
	Allocation Method				NA
	Abstraction Method				NA
Land Residual Technique		NA		NA	
Capitalization of Ground Rental		NA		NA	

*Definitions of each of these land valuation methods can be found in the Instruction Booklet.

2) e. Applying Valuation Techniques – Prescriptives (Cont.)

[Respond Y/N/NA or as appropriate.]		Major Type A	Major Type B	Major Type C
2	Was the market approach utilized?			
	a. Was Comparable Sales methodology used?			
	b. Was Multiple Regression Analysis used?			
	c. Was AEP (feedback) used?			
	d. Was another methodology used? If Y, describe below.			
	e. Sales adjustment for time? If Y, describe the adjustments below.			
3	Was the cost approach utilized? If N for all Major Types, go to Question 4. If RPS Cost system used, go to Question 4.			
	a. Enter base date for cost table (MMYY)			
	b. Location multiplier used ¹ (Enter multiplier.)			
	c. Misc. multiplier/adjustment used ² (Enter multiplier.)			
	d. Was a generally accepted method of depreciation used for adjustments?			
4	Was the income approach utilized? If N or NA for all Major Types, go to Question 5.	NA		NA
	a. Was a RPS Valuation Factor File (VFF) or equivalent compiled, utilized and available?	NA		NA

¹ Adjustment factor for geographic market areas

² Any other adjustment factor used, e.g., time adjustment

2) e. Applying Valuation Techniques – *Prescriptives* (Cont.)

Reviewer’s Summary - Applying Valuation Techniques – *Prescriptives* (Major Types A, B, and C)

5	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.</p> <p>[Select and modify as appropriate]</p> <p>The methods used by the assessing unit for the prescriptive application of valuation techniques are/are not adequate:</p> <ul style="list-style-type: none"> • Acceptable CAMA techniques were/were not utilized as appropriate for all property types • Sales were/were not sufficiently adjusted for time • The cost approach was utilized and cost estimates were/were not calibrated to the market • The assessing unit has a sizable commercial base; the market/income approach was/was not used for these properties 		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">ORPS’ Regional Reviewer:</td> <td style="width: 30%; padding: 2px;">Date:</td> </tr> </table>		ORPS’ Regional Reviewer:	Date:
ORPS’ Regional Reviewer:	Date:		

2) f. Validation of Results

Reviewer’s Summary - Validation of Results (Major Types A, B and C)

1	<p>State and explain your conclusion(s) as to whether the methods utilized by the assessing unit for the Validation of Results are adequate.</p> <p>[Select and modify as appropriate]</p> <p>The methods used by the assessing unit for the validation of results are/are not adequate:</p> <ul style="list-style-type: none"> • Statistical tests were/were not performed and reviewed to confirm assessment level and uniformity • Individual value estimates were/were not reviewed in the office/field • Unit prices were/were not compared within the assessing unit in order to confirm uniformity • Unit prices were/were not compared to comparable municipalities in order to confirm assessment level 		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">ORPS’ Regional Reviewer:</td> <td style="width: 30%; padding: 2px;">Date:</td> </tr> </table>		ORPS’ Regional Reviewer:	Date:
ORPS’ Regional Reviewer:	Date:		

3) DOCUMENTATION FOR FINDINGS FOR REVISION OF VALUES

1. Enter the appropriate data	Municipal Parcel Count From The Reassessment Roll	# Of Parcels Where The Assessment Has Changed	# Of Parcels Where The Assessment Has Not Changed
TOTALS	0	0	0

2	Referring to the items listed in " <i>Project Review Documentation</i> " (which can be found in instructions):		
	a. Did the QRPS' reviewer have access to, and review, All, Some or None of the listed products?		
	b. If the answer to the previous question was not All , provide an explanation as to what products were not accessible, an explanation for their absence and/or why they were not reviewed.		

4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

a. Tests To Confirm That Assessments Are At The Stated Uniform Percentage Of Value

1	*Latest Prior FVM Data			Reassessment Roll Data**			Percent Change in Market Value (B-A)/A
	Major Type	No. of Parcels	Market Value A	Percent of Total	No. of Parcels	Assessed Value at 100%** B	
A			#DIV/0!				#DIV/0!
B			#DIV/0!				#DIV/0!
C			#DIV/0!				#DIV/0!
D			#DIV/0!				#DIV/0!
TSOL			#DIV/0!				#DIV/0!
Totals	0	\$0	#DIV/0!	0	\$0	#DIV/0!	#DIV/0!

*The full value measurement data to be entered is that data used to derive last year's equalization rate.

**If stated uniform percentage found on the cover of this document is not 100%, divide the actual assessed value for each Type by the stated uniform percent to obtain the assessed value at 100%.

2	Identify the source of the Reassessment Roll Data [Enter Y for the appropriate source.]		
	a. Assessment disclosure file		c. Final roll file
	b. Tentative roll file		d. Other (Identify)

3	Comparison of the Change Between Previous Year's Municipal Full Value and Reassessment Roll Assessed Value Totals (from question a. 1 above) vs. the ORPS' FVM Trend From Last Year to the Current Year by Major Type		
	A Residential	B Commercial	C Vacant
	Change in Value		
	Current Year FVM Trend		
	Difference		

4	Explanation of differences (only necessary if difference in table above > +/- 10 percentage points)
	The difference for Major Type A can be explained by...
	The difference for Major Type B can be explained by...
	The difference for Major Type C can be explained by...

4) b. Complex (Large) Parcel Review - For Major Types A, B and/or C

Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit that has a complex (large) parcel. All parcels in the same Major Type that fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Appendix B.

[Respond Y/N/NA or as appropriate.]

1	Record the following values for any parcel(s) or economic units that represent 5% or more of the total market value or 5% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 5% criteria but are valued at \$5,000,000 or more.)				
	Major Type (A, B or C)		(A) ORPS' Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
(D) Total Dollar Difference:				0	
2	Describe the source of ORPS' Opinion of Value given above in Question #1:				
	1				
	2				
3	In the table above, if the "ORPS' Determination of Value" does not equal the "Local Assessed Value", indicate below with an X the source of the Local Value determination.				
	Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)	
	1				
	2				
4	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

4) b. Complex Parcel Review - For Major Types A, B and/or C (Cont.)

5	<p>Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
6	<p>Were acceptable valuation practices employed for the above parcels? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
7	<p>Is the value of any of the above parcels currently in litigation? [Y/N]</p> <p>If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.</p>	
8	<p>Enter the total ORPS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)</p>	
9	<p>Calculate and enter 5% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)</p>	
10	<p>Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]</p>	
<p>If the answer to Question 10 is Y, then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.</p>		

4) c. Statistical Analysis of Results - Major Types A, B, and C

Enter appropriate data below.

1a	CAMA Ratio Study Statistics for Major Type A
1) Total Major Type A Parcels	
2) Number of Parcels in Study	
3) Minimum Ratio	
4) Maximum Ratio	
5) Standard Deviation	
6) Price Related Differential (PRD)	
7) Coefficient of Dispersion (COD)	
8) Mean Ratio	
9) Median Ratio	
10) Weighted Mean Ratio (WM)	
11) Average 2007 Total Assessed Value	
12) Average Model Estimate	

1b	Conclusion of CAMA Ratio Analysis For Major Type A
	<p>[Select and modify as appropriate] The indicated level of assessment (LOA) using the weighted mean subjects ratio is <u>XXX.XXXX</u>. This ratio <u>is/is not</u> within five percent of the municipality's stated LOA of <u>100%</u>. We <u>can/cannot</u> confirm Major Type A at <u>100%</u> using the CAMA ratio analysis.</p>

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2	Is a statistically valid sales ratio available? [Y/N]	
	If "Y", continue to 2a. If "N", go to sales ratio conclusion 2f.	

Enter appropriate data below.

2a	Sale Ratio Study Statistics for Major Type A	
1) Years of Sales		
2) Number of Sales		
3) Minimum AV/TASP Ratio		
4) Maximum AV/TASP Ratio		
5) Standard Deviation		
6) Price Related Differential (PRD)		
7) Coefficient Of Dispersion (COD)		
8) Mean Ratio		
9) Median Ratio		
10) Weighted Mean Ratio (WM)		
11) Weighted Mean x .95		
12) Confidence Level Tested < 95%? Enter "N" or alternate %		
13) Weighted Mean Confidence Interval Low Limit		
14) Low Limit > 95% of WM? Enter (Y/N)		
15) Weighted Mean x 1.05		
16) Weighted Mean Confidence Interval High Limit		
17) Hi Limit < 105% of WM? Enter (Y/N)		
18) Average 2007 Total Assessed Value		
19) Average Sale Price		
20) Average Time Adjusted Sale Price		

2b	Compare the CAMA weighted mean ratio and the Sale ratio weighted mean confidence interval low limit.	
1) Enter CAMA weighted mean ratio (item 4c., 1a, 10)		
2) Enter Sale ratio weighted mean confidence interval Low Limit (item 4c., 2a, 13)		
If (1) is less than (2), then complete sections (4c., 2c-2f); otherwise, skip to Sale Ratio Conclusion (4 c., 2f)		

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

Enter appropriate data below.

2c Sale Price Dependent Assessed Values (SPDAV) for Major Type A.				
	Sold	Unsold	Difference	SPDAV (Y/N)
Parcel Count			NA	NA
A.) Percent With Assessment Changes				
Chi-Square Test – Exact Significance		NA	NA	NA
B.) Average Percent of Change				
Mann-Whitney Test – “Z” Value		NA	NA	NA
C.) Regression Coefficient				
“t-value” of Regression Coefficient		NA	NA	NA

2d Conclusion of SPDAV Analysis.	
<p>[Select and modify as appropriate]</p> <p>SPDAV may be indicated if the percentage of sold properties with assessment changes is five points, or more, higher than the percentage of unsold properties with assessment changes. Based on this test, SPDAV does/does not exist for this reassessment. SPDAV may be indicated if the average percent change of sold properties is five points, or more, higher than the average percent change of unsold properties. Based on this test, SPDAV does/does not exist for this reassessment. SPDAV may be indicated using a regression model if the Sold variable enters the model with an unstandardized coefficient greater than .05, and has a t-value greater than 2. Based on this test, SPDAV does/does not exist for this reassessment.</p> <p>Based on all the tests performed, this reviewer concludes that SPDAV does/does not exist for this reassessment.</p>	

If SPDAV exists, continue with Alternate Sales Ratio Statistics (2e); otherwise, go to Conclusion of Sales Ratio Analysis for Major Type A (2f).

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2e	Alternate Sales Ratio Statistics for Major Type A
	1) Sales Ratio Adjusted by Regression Coefficient
	2) Sales Ratio Adjusted by Average Percent of Change
	3) Alternate sales ratio, adjusted by change-in-level, derived from assessments that are not affected by SPDAV.

2f	Conclusion of Sales Ratio Analysis for Major Type A
	<p>[Select and modify as appropriate]</p> <p><u>If a statistically valid sales ratio does not exist:</u> We cannot confirm the Major Type A ratio using sales ratio analysis because:</p> <ul style="list-style-type: none"> a. There are an inadequate number of sales. <li style="text-align: center;">Or b. The sales ratio did not meet any confidence tests. <p><u>If a statistically valid sales ratio and SPDAV exists:</u> The sales ratio, 2e, 3, is/<u>is not</u> within 5 % of sales ratios 2e, 1-2. Therefore, it <u>can/cannot</u> be concluded that the sales ratio (2e, 3) is indicative of the true sales ratio (LOA) of the municipality.</p> <p><u>If a statistically valid sales ratio and no SPDAV exists:</u> The indicated level of assessment (LOA) using the weighted mean sales ratio of <u>XXX.XXXX</u> is statistically valid, passes at the <u>XX%</u> confidence level and SPDAV does not exist. The sales ratio <u>is/is not</u> within 5% of the municipality's stated LOA of <u>100%</u>. We <u>can/cannot</u> confirm Major Type A at <u>100%</u> using the sales ratio analysis.</p>

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

3	Sales Analysis for Major Types B and C (Answer the first question and then enter results only if statistical confidence tests are met)	
Statistical Measure	B Commercial	C Vacant
Did the ratio meet statistical confidence tests? (Y/N)		
Number of Sales		
P.R.D.		
C.O.D.		
Average Assessed Value		
Average Sale Price		
Median Ratio		
Z-Value for Uniform Percent		

(1) All sales used in the Z-Test analysis are valid, ratio usable and are from a one year period consistent with the one year period used for sales ratio analysis used for Major Type A. Assessed values are from the reassessment roll. Sales in a major type with 40 or more sales have been trimmed to remove the highest (2.5%) and lowest (2.5%) ratio sales.

4) c. Statistical Analysis of Results – Major Types A, B, and C (Cont.)

4	Conformity with Uniformity Acceptability	
	a. Referring to the Sales Ratio C.O.D. and P.R. D. figures on the previous pages for Major Types A, B, and C, do the local reassessment values meet IAAO ratio study performance standards for assessment uniformity? [Y/N/NA] NA means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was not [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? [Y/N/NA] NA means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates Uniformity acceptability. Include a description of that alternative procedure.	
	<p>(For MT A) ORPS' staff analyzed assessed value per square foot statistics stratified by neighborhood, building style, age and condition and finds that this municipality was consistent and uniform in applying values to its residential parcels.</p> <p>(For MT B) ORPS' staff collaborated with the municipality in the development of a commercial valuation factor file using sales and economic data from this municipality and other comparable municipalities. This valuation factor file was uniformly applied to the municipality's commercial and light industrial descriptions. The resulting values were not changed substantially during value review, thereby retaining the uniformity of the results.</p> <p>The municipality developed a study of value per unit of measure per individual used-as code and per neighborhood. Consistency was maintained by developing central tendency statistics and then evaluating outliers, thereby ensuring the uniformity of the values.</p> <p>(For MT C) ORPS' staff collaborated with the municipality in the development of land schedules using sales data from this municipality and other comparable municipalities. These land schedules were uniformly applied to the municipality's land descriptions. The resulting land values were not changed substantially during value review, thereby retaining the uniformity of the results.</p> <p>The municipality developed a study of value per unit of measure per individual land type and per neighborhood. Consistency was maintained by developing central tendency statistics and then evaluating outliers, thereby ensuring the uniformity of the values.</p>	

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

5	Conformity with Level Acceptability	
	<p>a. Referring to the statistics (Mean Ratio, Median Ratio, Weighted Mean Ratio, etc.) on the previous pages for Major Types A, B, and C, do the local reassessment values conform with the locality's stated uniform percentage of value in accordance with IAAO ratio study performance standards? [Y/N/NA] NA means that not enough data was available to draw conclusions directly from this analysis.</p>	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	<p>b. If the answer to the previous question was <u>not</u> [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type conform with the stated uniform percentage of value using an alternate procedure? [Y/N/NA] NA means that the Major Type has already been confirmed in the previous question.</p>	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	<p>c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates Level acceptability. Include a description of that alternative procedure.</p>	
	<p>Taking into account the assessor's analysis and knowledge of the market, and the amount of change made to the assessments compared to the value trends independently developed by ORPS for Major Type X (see Sec. 4 a. questions 3 & 4), the reviewer accepts the local assessed value at the stated uniform percentage of value.</p>	
	<p>(Repeat this paragraph for each Major Type where the above answer to 5 b. is "Y".)</p>	

4) d. Alternate Uniform Percentage Recommendation

Test Of Level Of Assessment At An Alternate Uniform Percentage Of Value: Record the corresponding information in the table below only if an Alternate Uniform Percentage is being recommended and is supported by the z-value statistic generated with the SIMFVM analysis. Enter the reasons why an Alternate Uniform Percentage of Value is being recommended on the respective Major Type Reviewer's Summary.

Major Type	Alternate Uniform Percentage	No. of Sales	Z-Value For Alternate Uniform Percentage
A			
B			
C			
ORPS' Regional Reviewer:			Date:

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT

Reviewer's Summary - Major Type A

Recommendation for Major Type A – Residential			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS' Regional Reviewer:		Date:	

Reviewer's Summary - Major Type B

Recommendation for Major Type B - Commercial/Industrial			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS' Regional Reviewer:		Date:	

Reviewer's Summary - Major Type C

Recommendation for Major Type C - Vacant/Farm/Private Forest			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS' Regional Reviewer:		Date:	

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Taxable State Owned Land

Recommendation for Taxable State Owned Land (TSOL)			
If no TSOL exists in this assessing unit, enter NA.			
If TSOL exists in this assessing unit, has the TSOL Unit accepted the local reassessment values at the Stated Uniform Percentage of value for this assessing unit? [Y/N] Enter appropriate explanations below.			
ORPS' Regional Reviewer:		Date:	

6) FULL VALUE MEASUREMENT ATTESTATION

Major Types A, B, C and Taxable State Owned Land

Approval Statement:

I have reviewed the attached materials and provide the corresponding recommendations for Major Types A, B, C and Taxable State Owned Land. I attest that the documentation for Major Types A, B, C and TSOL is complete.

Approve Disapprove

REGIONAL MANAGER SIGNATURE:		DATE:	
Regional Manager's Comments/Explanation:			

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

(Not to be used for Special Assessing Units)

- 1) Are the assessing unit's aggregate full values from the reassessment roll being used in Full Value Measurement at a Uniform Percentage of 100% for Major Types A, B, C and D?

YES [] NO []

If Yes, proceed to Question 6. If No, proceed to Question 2.

- 2) Are the assessing unit's aggregate full values from the reassessment roll being used at a Uniform Percentage of 100% for all but one Major Type of property?

YES [] NO []

If Yes, proceed to Question 3. If No, assessing unit does not meet uniformity criteria for State Aid purposes. Proceed to Determination and Signature page.

- 3) Calculate the percentage difference between the assessing unit's estimate of municipal full value on the reassessment roll (a) and ORPS' determination of municipal full value on the reassessment roll (b). (Refer to report entitled Report of Major Type Totals for the YYYY Full Value Measurement that is generated by the Simulator application developed by ESS. A copy of this report should be retained for documentation purposes. YYYY is the current rate year.)

Let a = assessing unit's estimate of municipal value on the reassessment roll

Let b = ORPS' determination of full value on the reassessment roll

Calculate: [(a-b)/b] x 100 = % Difference

[(_____ minus _____) / _____] X 100 = _____ % Difference

Is the calculated percentage difference two percent or less?

YES [] NO []

If Yes, proceed to Question 6. If No, proceed to Question 4.

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID
(Cont.)

4) Is the class in question Major Type A (Residential property)?

YES

NO

If Yes, assessing unit does NOT meet uniformity criteria for State Aid purposes. Proceed to the Determination and Signature page. If No, proceed to Question 5.

5) On which class of property is there disagreement? (Check one and go to 5a or 5b.)

Major Type B

Major Type C

Major Type D

a) If Major Type B or C, is the percentage difference calculated in question 3 equal to 10 percent or less?

YES

NO

If Yes, go to Question 6. If No, assessing unit does NOT meet uniformity criteria for State aid purposes. Proceed to Determination and Signature page.

b) If Major Type D, is the percentage difference calculated in question 3 equal to 20 percent or less?

YES

NO

If Yes, go to Question 6. If No, assessing unit does NOT meet uniformity criteria for State aid purposes. Proceed to Determination and Signature page.

6) Has the Taxable State Owned Land unit accepted the assessing unit's TSOL values?

YES

NO

NOT APPLICABLE

If Yes or Not Applicable, assessing unit meets uniformity criteria for State Aid purposes. If No, the application will be held in abeyance pending conclusion of a certiorari proceeding. Proceed to Determination and Signature page.

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

DETERMINATION AND SIGNATURE PAGE

Based on responses to the preceding questions, I have made the following determinations:
(Enter Y/N)

	Does this assessing unit meet the uniformity criteria for State Aid purposes?		
	Has the assessing unit substantially complied with statutes and rules as outlined in 9NYCRR 201-2?		
	Will the assessing unit's application be held in abeyance pending conclusion of a certiorari proceeding?		
ORPS' Regional Reviewer:		Date:	

Regional Manager's Summary of Findings and Recommendations:
[Select and modify as appropriate]

The Town/City of Name, County of Name (hereafter assessing unit) filed an Application for Review for the Maintenance of a System of Improved Real Property Tax Administration (1573-ANN-1) for State aid pursuant to Real Property Tax Law Section 1573 and 9 NYCRR 201 on its 200X assessment roll. That form and its attachments are incorporated by reference herein.

ORPS staff analyzed the reassessment implemented on the 200X assessment roll of the assessing unit and determined that the reassessment does/does not reflect a uniform percentage of value of 100%. This analysis is contained in this Local Reassessment Project Review and Analysis document.

It is determined that the City/Town of _____, _____ County;

qualifies for State Aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusion included herein.

does *not* qualify for State aid for its 200X assessment roll based upon the findings of staff and for the reasons discussed in my conclusions included herein.

APPENDIX A.1 – MINIMUM INVENTORY DATA ITEM CHECKLIST

Complete this two page Checklist only for assessing units that are *not* using RPSV4. Indicate with a Y or N whether each of the following data items is included in the assessing unit's database.

Property Characteristics (Residential/ Farm/Vacant)			
Land Characteristics		Residential Building Characteristics	
Land type code or description		Building style	
Land size		Exterior wall material	
Waterfront type(if appropriate)		Year built	
Soil rating (if appropriate)		Number of baths *	
Influence code and percent (if appropriate)		Fireplace (yes/no) *	
Site Characteristics (except for farms)		Sketch with Measurements	
Sewer (if not available to all)		Heat type *	
Water (if not available to all)		Basement type	
Utilities (if not available to all)		Overall condition	
Site desirability		Overall grade	
Neighborhood type (if used)		Square feet of living area	
Neighborhood rating (if used)		Improvements Characteristics	
Zoning (if used)		Structure code or description.	
		Size	
		Year built	
		Condition	

*Does not apply to New York City

APPENDIX A.1 – MINIMUM INVENTORY DATA ITEM CHECKLIST (Cont.)

Property Characteristics (Commercial/Industrial)			
Land Characteristics		Building Characteristics	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
Site Characteristics		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		Improvement Characteristics	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area			
All Parcels Except Apartments		All Apartments	
"Used as" code or description		"Used as" code or description	
Square feet of rentable area		Square feet of rentable area	
Unit code or measurement		Number of apartment units	
Additional Characteristics of Industrial Property			
Plot plan		Real property equipment	

Appendix A.2

New York State Office of Real Property Services

Local Reassessment Project Review and Analysis – Triennial SVS Segment

Assessing Unit:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

2007

Reviewer:

Review Completion Date:

1) General Description of Reassessment

1	Indicate whether advisory appraisals were requested for All, Some or No properties in Major Type D. [Answer A, S, or N]	
2	a) Has a UCARS effort already been completed in this assessing unit? [Y/N]	
	b) If "N", then in what assessment roll year does this assessing unit propose to complete its UCARS effort?	

2) a. Acquisition and Maintenance of Parcel Inventory Data

If Advisory Appraisals were requested and used, enter NA in the questions below

1	Does the assessing unit meet the standards for inventory and valuation data for utility properties as specified in 9NYCRR Part 190-1.1? Note: See Appendix SVS for list of data items. [Y/N/NA]	
---	---	--

SVS Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data (Major Type D)

2	For Major Type D, is the inventory information of sufficient quality and consistency for use in valuing complex public utility property? [Y/N/NA]	
	If answer is N, explain below.	
ORPS SVS Reviewer:		
		Date:

2) e. Applying Valuation Techniques – Prescriptives

Respond NA to the following question if advisory appraisals were not requested.

1	Were all of the ORPS' advisory appraisals for Major Type D that the assessing unit requested used in their entirety? [Y/N/NA]	
---	---	--

To be completed if advisory appraisals were not used in their entirety or not requested.

2	For Major Type D : State your conclusion(s) as to whether the methods utilized by the assessing unit for the prescriptive application of valuation techniques are adequate.	
ORPS' SVS Reviewer:		Date:

4) e. Utility Value Reconciliation [SVS Reviewer will input (cut and paste) an Excel spreadsheet if advisory appraisals were not used for all utility properties.]

5) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Major Type D (To be completed by SVS Reviewer)

Recommendation for Major Type D – Utility			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS' SVS Reviewer:		Date:	

6) FULL VALUE MEASUREMENT ATTESTATION

Major Type D

Approval Statement:

I have reviewed the attached materials and provide the corresponding recommendation for Major Type D.

Approve Disapprove

SVS MANAGER SIGNATURE:		DATE:	
SVS Manager's Comments/Explanation:			

8) c. APPENDIX SVS – MINIMUM INVENTORY DATA ITEM CHECKLIST

Complete this Checklist only for assessing units that are *not* using RPSV3 or RPSV4. Indicate with a Y or N whether each of the following data items is included in the assessing unit's property record card or database.

Utility Property Characteristics			
Land Characteristics		Building Characteristics	
Land type code or description		Cost model, or frame and wall material	
Land size		Effective Year Built	
Waterfront type (if appropriate)		Construction quality	
Soil rating (if appropriate)		Gross floor area or cubic feet	
Influence code and percent		Number of stories or cubic feet	
Site Characteristics		Story height or cubic feet	
"Used as" code or description		Basement type	
Overall desirability		Basement square feet	
Overall condition		Sketch	
Overall effective year built		Improvement Characteristics	
Overall grade		Structure code or description	
		Size	
		Year Built	
		Condition	
Rentable area		Additional Characteristics	
"Used as" code or description		Plot plan	
Square feet of rentable area		Real property equipment	
Unit code or measurement			

APPENDIX B

MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA: WEIGHTED COEFFICIENT OF DISPERSION

1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Services' 2007 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

$$(1) \text{ COD} = \frac{100}{R_m} \left[\frac{\sum_{i=1}^N |R_i - R_m|}{N} \right]$$

where:

COD = coefficient of dispersion, i.e., the average percent of dispersion around the median assessment ratio;

R_m = median assessment ratio;

R_i = observed assessment ratio for each parcel;

N = number of properties sampled.

This general formula is usually applied in estimating the COD from non-stratified sales data, where the true representativeness of each sale is unknown. Where a sales ratio analysis was used directly in the survey (residential property only), the formula above describes the residential COD calculation accurately. Where a stratified sample was used and the

representativeness of each sampled parcel is known, the formula can be modified by weighting each of the observed assessment ratios as follows:

Let i = the sampled parcel, j = the stratum, and R_{ij} = the assessment ratio of the i^{th} parcel in the j^{th} stratum.

Let w_j = p_j / s_j , where:

p_j = the total number of parcels on the assessment roll in the j^{th} stratum;

s_j = the number of sampled j^{th} stratum.

Let \bar{w} = the total number of parcels on the roll divided by the total number sampled (i.e., the reciprocal of the overall sampling ratio).

The weight (w_j) is calculated for each stratum, and is identical for all sampled parcels within it. For example, in a municipality where there are 600 residential parcels in the assessed value range of \$40,000 to \$80,000, and six of them are selected in a random sample, then each of the six sample ratios would have a weight of 100 because it is assumed to represent 100 of the parcels in that range (stratum).

Since i signifies the sampled parcel and j the stratum it was selected from, the assessment ratio for a given observation will thus be R_{ij} . As in the case of formula (1) above, we must calculate the absolute difference between R_{ij} and R_m . Then, these differences are adjusted to reflect the composition of the entire roll rather than the sample by applying to each the ratio w_j / \bar{w} . For all observations within each of the i strata, the formula for the weighted coefficient of dispersion around the median thus becomes:

$$(2) \text{COD}_w = \frac{100}{R_m} \left[\frac{\begin{array}{ccc|c} i & j & w_j & |R_{ij} - R_m| \\ \Sigma & \Sigma & \frac{w_j}{\bar{w}} & \\ 1 & 1 & \bar{w} & \end{array}}{N} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails the following steps.

1. Calculate the assessment ratio (R_{ij}) for each sample parcel by dividing the assessed value by the estimated market value.

B.3

2. Array the assessment ratios from lowest to highest within each assessing unit.
3. Calculate the weight (w_i) for each stratum and \bar{w} , representing the total number of parcels on the roll divided by the size of the sample.
4. Normalize the weight of each sampled parcel by dividing by (\bar{w}).
5. Select the median assessment ratio (R_m) from the weighted list (length of list equals the total number of parcels sampled.)
6. Apply equation (2) above.

It is important to note that the median assessment ratio as used in equation (2) will not necessarily be the same as the median of the sampled ratios, i.e., as used in equation (1). The former median, from the "weighted" list of appraisals, reflects the weighting applied to achieve equal representativeness in the population.

For cases where the stratification process is embedded even further, such as multiple school district portions within an assessing unit, the calculations embodied in these equations entail additional subscripts. However, the general form of the equation remains the same. Once again, the purpose of weighting is to correct, to some degree, the deficiencies of the sampling procedures from the standpoint of measuring uniformity, i.e., to construct a measure built upon equally-likely selection of each parcel from an assessment roll.

In instances where CAMA model estimates were used in lieu of regular appraisals (residential property only), the COD calculation procedure was modified as follows: (1) a residential COD was computed for the modeled residential parcels, according to the formula in equation (1) above; (2) a non-residential COD was computed for the remaining parcels using the formula given in equation (2) above; and (3) to compute an all-property weighted COD, these two COD estimates were combined through weighting them according to relative parcel numbers.

II. Computing the Price-Related Differential

The price-related differential (PRD) is used to determine if there is a price-related bias in a municipality's assessing practices. It compares the simple mean of the assessment ratios to the price-weighted mean ratio. If no bias exists, the two figures will be virtually equal and the PRD would be close to one (1.0), indicating assessment neutrality. If a municipality tends to over-assess higher valued properties, the price-weighted mean will be higher than the simple mean and an index of less than 1.0 will result (indicating progressivity). The opposite occurs

when higher-valued properties are consistently under-assessed. In this case, the price-weighted mean will be lower than the simple mean and the result will be an index which is greater than 1.0, indicating regressivity.

Example of Price-Related Differential Values

	<u>Regressive Greater than 1.03</u>	<u>Neutral 0.98 to 1.03</u>	<u>Progressive Less than 0.98</u>
Ratios:			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
Price-Related Differential (a / b)	1.21	1.03	0.82

The formula for the price-related differential uses the same weighting process previously described in relation to the coefficient of dispersion:

$$(3) \quad IR = \frac{\sum_{i=1}^i \sum_{j=1}^j \left(R_{ij} \cdot \frac{w_j}{w} \right)}{N} = \frac{\sum_{i=1}^i \sum_{j=1}^j \left(ASV_{ij} \cdot \frac{w_j}{w} \right)}{\sum_{i=1}^i \sum_{j=1}^j \left(APV_{ij} \cdot \frac{w_j}{w} \right)}$$

} Simple Mean
} Weighted Mean

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w_j = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$ = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);

- R_{ij} = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- ASV_{ij} = assessed value of the "ith" sampled property in the jth stratum; and
- EMV_{ij} = estimated market value of the "ith" sampled property in the jth stratum.

C.1

Appendix C

2007 Market Value Survey:

Coefficient of Dispersion and Price Related Differential

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C2
12/12/2007

County of Albany

Municipal Code	Municipal Name/ Category * Size	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
010100	Albany										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					100.00		
010300	Cohoes										
	C	2003	All Property	Sales/Appraisals	24.25	1.06	60.00	60.00			
	C	2006	Residential	Sales Only	18.41	1.05			55.42		
011800	Watervliet										
	C	2005	All Property	Sales/Appraisals	24.41	1.03	69.44	69.44			
	C	2006	Residential	Sales Only	23.58	1.08			63.98		
012000	Berne										
	A	2005	All Property	Sales/Appraisals	21.84	0.87	60.00	60.00			
	A	2006	Residential	Sales Only	17.48	1.05			57.84		
012200	Bethlehem										
	C	2006	All Property	Review of Reassessment			92.45	92.45			
	C	2006	Residential	Review of Reassessment					92.02		
012400	Coeymans										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
012600	Colonie										
	C	2003	All Property	Sales/Appraisals	16.20	0.86	61.01	100.00			
	C	2006	Residential	Sales Only	10.48	1.01			54.08		
012800	Green Island										
	C	2005	All Property	Sales/Appraisals	20.28	0.89	5.57	5.57			
	C	2006	Residential	Sales Only	17.16	1.04			4.58		
013000	Guilderland										
	C	2005	All Property	Review of Reassessment			80.44	100.00			
	C	2005	Residential	Review of Reassessment					79.96		
013200	Knox										
	A	2005	All Property	CAMA/Appraisals	32.26	1.11	55.00	55.00			
	A	2006	Residential	CAMA	14.43	1.02			54.61		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C3
12/12/2007

County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
013400	New Scotland										
	B	2006	All Property	Review of Reassessment			95.00	95.00			
	B	2006	Residential	Review of Reassessment					91.36		
013600	Rensselaerville										
	A	2005	All Property	CAMA/Appraisals	24.32	1.08	54.50	54.50			
	A	2006	Residential	CAMA	23.17	1.08			52.27		
013800	Westerlo										
	A	2005	All Property	CAMA/Appraisals	31.07	1.29	0.83	1.02			
	A	2006	Residential	CAMA	21.17	1.05			0.71		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C4
 12/12/2007

County of Allegany											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
022000	Alfred										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
022200	Allen										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
022400	Alma										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
022600	Almond										
	A	2007	All Property	Review of Reassessment			91.64	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					88.30	2008	yes
022800	Amity										
	A	2005	All Property	Sales/Appraisals	19.46	0.83	75.00	75.00		2009	
	A	2005	Residential	Sales/Appraisals	18.20	1.06			68.65	2009	
023000	Andover										
	A	2007	All Property	Review of Reassessment			94.37	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					91.30	2008	yes
023200	Angelica										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
023400	Belfast										
	A	2005	All Property	CAMA/Appraisals	20.71	1.04	75.00	75.00		2008	
	A	2006	Residential	CAMA	18.05	1.02			74.66	2008	
023600	Birdsall										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
023800	Bolivar										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2007	Residential	Review of Reassessment					100.00	2009	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C5
12/12/2007

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
024000	Burns										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
024200	Caneadea										
	A	2005	All Property	Review of Reassessment			84.00	84.00		2008	yes
	A	2005	Residential	Review of Reassessment					79.18	2008	yes
024400	Centerville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
024600	Clarksville										
	A	2005	All Property	CAMA/Appraisals	18.02	1.06	73.00	73.00		2009	
	A	2006	Residential	CAMA	16.70	1.00			75.13	2009	
024800	Cuba										
	A	2005	All Property	CAMA/Appraisals	14.05	1.02	78.00	78.00			
	A	2006	Residential	CAMA	14.59	1.02			79.67		
025000	Friendship										
	A	2005	All Property	CAMA/Appraisals	24.49	1.08	77.00	77.00			
	A	2006	Residential	CAMA	22.16	1.05			83.32		
025200	Genesee										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
025400	Granger										
	A	2005	All Property	Review of Reassessment			93.00	93.00			
	A	2005	Residential	Review of Reassessment					92.32		
025600	Grove										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
025800	Hume										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C6
 12/12/2007

County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
026000	Independence										
	A	2005	All Property	Review of Reassessment			85.00	85.00			
	A	2005	Residential	Review of Reassessment					71.36		
026200	New Hudson										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
026400	Rushford										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
026600	Scio										
	A	2005	All Property	CAMA/Appraisals	16.88	1.02	76.00	76.00			
	A	2006	Residential	CAMA	17.32	1.03			72.40		
026800	Ward										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
027000	Wellsville										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
027200	West Almond										
	A	2005	All Property	Sales/Appraisals	10.50	0.99	89.09	100.00		2009	
	A	2005	Residential	Sales/Appraisals	9.11	1.01			90.66	2009	
027400	Willing										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
027600	Wirt										
	A	2005	All Property	Sales/Appraisals	17.18	1.05	74.00	74.00		2008	
	A	2005	Residential	Sales/Appraisals	11.37	1.01			72.70	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C7
 12/12/2007

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
030200	Binghamton										
	C	2005	All Property	CAMA/Appraisals	17.46	1.05	87.92	100.00			
	C	2006	Residential	CAMA	16.82	1.06			85.54		
032000	Barker										
	A	2005	All Property	Sales/Appraisals	24.16	1.06	76.20	76.20			
	A	2005	Residential	Sales/Appraisals	26.90	1.17			73.63		
032200	Binghamton										
	B	2005	All Property	CAMA/Appraisals	19.16	1.00	80.40	80.40			
	B	2006	Residential	CAMA	16.98	1.05			77.15		
032400	Chenango										
	B	2004	All Property	Sales/Appraisals	15.48	1.01	80.00	80.00			
	B	2006	Residential	Sales Only	14.39	1.04			73.66		
032600	Colesville										
	A	2005	All Property	CAMA/Appraisals	29.08	1.19	8.90	8.90			
	A	2006	Residential	CAMA	22.65	1.07			8.52		
032800	Conklin										
	B	2005	All Property	Sales/Appraisals	19.09	1.02	73.80	73.80			
	B	2006	Residential	Sales Only	19.36	1.08			66.59		
033000	Dickinson										
	C	2005	All Property	CAMA/Appraisals	16.62	1.05	81.00	81.00			
	C	2006	Residential	CAMA	16.67	1.05			80.13		
033200	Fenton										
	B	2005	All Property	CAMA/Appraisals	15.79	1.05	80.00	80.00			
	B	2006	Residential	CAMA	15.95	1.04			78.60		
033400	Kirkwood										
	B	2005	All Property	Sales/Appraisals	21.84	1.02	87.00	87.00			
	B	2006	Residential	Sales Only	22.04	1.10			76.51		
033600	Lisle										
	A	2005	All Property	CAMA/Appraisals	28.86	0.97	77.00	77.00			
	A	2006	Residential	CAMA	27.30	1.11			76.26		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C8
12/12/2007

County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
033800	Maine										
	B	2005	All Property	CAMA/Appraisals	16.47	1.04	68.93	75.00			
	B	2006	Residential	CAMA	16.74	1.05			67.97		
034000	Nanticoke										
	A	2005	All Property	CAMA/Appraisals	28.86	0.97	77.00	77.00			
	A	2006	Residential	CAMA	27.30	1.11			76.26		
034200	Sanford										
	A	2005	All Property	CAMA/Appraisals	19.60	1.04	74.00	74.00			
	A	2006	Residential	CAMA	18.39	1.04			69.39		
034400	Triangle										
	A	2005	All Property	CAMA/Appraisals	12.95	1.02	71.50	71.50			
	A	2006	Residential	CAMA	17.85	1.04			69.60		
034600	Union										
	C	2005	All Property	CAMA/Appraisals	17.67	1.04	5.00	5.00			
	C	2006	Residential	CAMA	17.38	1.05			4.48		
034800	Vestal										
	C	2005	All Property	CAMA/Appraisals	13.37	1.03	4.44	4.44		2009	
	C	2006	Residential	CAMA	13.30	1.03			4.05	2009	
035000	Windsor										
	A	2005	All Property	CAMA/Appraisals	17.16	1.07	75.00	75.00			
	A	2006	Residential	CAMA	18.13	1.03			71.26		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C9
 12/12/2007

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
041200	Olean										
	C	2005	All Property	Sales/Appraisals	21.35	1.03	8.00	8.00		2009	
	C	2006	Residential	Sales Only	22.46	1.09			7.33	2009	
041600	Salamanca										
	C	2005	All Property	CAMA/Appraisals	20.28	1.00	21.00	21.00			
	C	2006	Residential	CAMA	18.97	1.00			20.32		
042000	Allegany										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
042200	Ashford										
	A	2003	All Property	CAMA/Appraisals	15.46	0.99	70.00	70.00			
	A	2006	Residential	CAMA	12.84	1.01			69.87		
042400	Carrollton										
	A	2004	All Property	Review of Reassessment			90.00	90.00			
	A	2004	Residential	Review of Reassessment					92.67		
042600	Cold Spring										
	A	2005	All Property	Sales/Appraisals	24.38	0.97	81.00	81.00			
	A	2005	Residential	Sales/Appraisals	13.41	1.00			79.53		
042800	Conewango										
	A	2005	All Property	CAMA/Appraisals	16.95	1.07	73.00	73.00			
	A	2006	Residential	CAMA	20.52	1.06			77.99		
043000	Dayton										
	A	2005	All Property	CAMA/Appraisals	16.84	1.06	85.00	85.00			
	A	2006	Residential	CAMA	18.12	1.07			88.95		
043200	East Otto										
	A	2004	All Property	Sales/Appraisals	17.99	1.03	79.00	79.00			
	A	2004	Residential	Sales/Appraisals	13.48	1.07			75.46		
043600	Ellicottville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C10
 12/12/2007

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
043800	Farmersville										
	A	2004	All Property	Sales/Appraisals	21.33	1.03	70.00	70.00		2008	
	A	2004	Residential	Sales/Appraisals	20.12	1.01			69.59	2008	
044000	Franklinville										
	A	2005	All Property	Sales/Appraisals	24.10	1.05	85.00	85.00			
	A	2006	Residential	Sales Only	17.16	1.07			87.95		
044200	Freedom										
	A	2005	All Property	Sales/Appraisals	32.68	1.18	5.65	5.65			
	A	2005	Residential	Sales/Appraisals	23.36	1.10			5.46		
044400	Great Valley										
	A	2005	All Property	Sales/Appraisals	29.41	1.17	2.40	2.40			
	A	2005	Residential	Sales/Appraisals	26.98	1.12			2.24		
044600	Hinsdale										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
044800	Humphrey										
	A	2006	All Property	Sales/Appraisals	30.37	1.06	57.00	57.00		2008	
	A	2006	Residential	Sales/Appraisals	32.91	1.08			63.21	2008	
045000	Ischua										
	A	2005	All Property	Sales/Appraisals	36.06	1.20	9.50	9.50			
	A	2005	Residential	Sales/Appraisals	39.14	1.20			9.21		
045200	Leon										
	A	2005	All Property	CAMA/Appraisals	22.82	0.95	68.00	68.00			
	A	2006	Residential	CAMA	22.24	1.07			70.50		
045400	Little Valley										
	A	2004	All Property	Sales/Appraisals	16.24	1.07	82.00	82.00			
	A	2006	Residential	Sales Only	15.65	1.06			81.41		
045600	Lyndon										
	A	2005	All Property	Sales/Appraisals	24.10	1.05	85.00	85.00			
	A	2006	Residential	Sales Only	17.16	1.07			87.95		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C11
12/12/2007

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
045800	Machias										
	A	2003	All Property	Sales/Appraisals	19.51	1.08	77.00	77.00			
	A	2006	Residential	Sales Only	17.72	1.06			74.99		
046000	Mansfield										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
046200	Napoli										
	A	2005	All Property	CAMA/Appraisals	32.59	1.15	70.00	70.00			
	A	2006	Residential	CAMA	24.11	1.05			74.22		
046400	New Albion										
	A	2003	All Property	CAMA/Appraisals	20.69	1.00	85.00	85.00			
	A	2006	Residential	CAMA	18.97	1.03			85.19		
046600	Olean										
	A	2005	All Property	Sales/Appraisals	12.96	1.00	85.00	85.00			
	A	2006	Residential	Sales Only	12.64	1.03			80.33		
046800	Otto										
	A	2005	All Property	CAMA/Appraisals	22.83	1.07	82.00	82.00			
	A	2006	Residential	CAMA	25.78	1.12			87.82		
047000	Perrysburg										
	A	2004	All Property	Sales/Appraisals	14.49	0.96	80.00	80.00			
	A	2006	Residential	Sales Only	15.13	1.04			80.34		
047200	Persia										
	B	2005	All Property	CAMA/Appraisals	20.60	1.15	85.00	85.00			
	B	2006	Residential	CAMA	14.29	1.04			86.25		
047400	Portville										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
047600	Randolph										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					97.92		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C12
12/12/2007

County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
047800	Red House										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
048000	Salamanca										
	A	2005	All Property	Sales/Appraisals	13.78	1.08	88.00	88.00		2008	
	A	2005	Residential	Sales/Appraisals	13.91	1.07			85.22	2008	
048200	South Valley										
	A	2005	All Property	Sales/Appraisals	25.26	1.13	85.00	85.00			
	A	2005	Residential	Sales/Appraisals	28.11	1.16			68.75		
048400	Yorkshire										
	B	2005	All Property	Sales/Appraisals	25.72	1.25	20.00	20.00			
	B	2006	Residential	Sales Only	18.20	1.02			20.07		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C13
12/12/2007

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
050100	Auburn										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					93.74		
052000	Aurelius										
	A	2006	All Property	Review of Reassessment			98.00	98.00			
	A	2006	Residential	Review of Reassessment					93.24		
052200	Brutus										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
052400	Cato										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					91.93		
052600	Conquest										
	A	2005	All Property	Sales/Appraisals	15.16	1.02	81.00	81.00			
	A	2006	Residential	Sales Only	13.34	1.03			81.40		
052800	Fleming										
	B	2003	All Property	CAMA/Appraisals	19.64	1.07	41.52	47.65			
	B	2006	Residential	CAMA	20.62	1.08			39.25		
053000	Genoa										
	A	2005	All Property	CAMA/Appraisals	13.29	1.03	80.00	80.00			
	A	2006	Residential	CAMA	17.05	1.05			73.63		
053200	Ira										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
053400	Ledyard										
	A	2005	All Property	CAMA/Appraisals	20.40	0.97	71.00	71.00			
	A	2006	Residential	CAMA	18.85	1.06			64.05		
053600	Locke										
	A	2005	All Property	Review of Reassessment			92.00	92.00			
	A	2005	Residential	Review of Reassessment					86.11		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C14
12/12/2007

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
053800	Mentz										
	B	2003	All Property	Sales/Appraisals	14.72	1.04	83.00	83.00			
	B	2003	Residential	Sales/Appraisals	14.57	1.04			77.11		
054000	Montezuma										
	A	2004	All Property	Review of Reassessment			92.00	92.00			
	A	2004	Residential	Review of Reassessment					84.98		
054200	Moravia										
	B	2003	All Property	CAMA/Appraisals	22.48	1.01	69.50	69.50		2009	
	B	2006	Residential	CAMA	19.00	1.05			63.88	2009	
054400	Niles										
	A	2005	All Property	Review of Reassessment			86.00	86.00			
	A	2005	Residential	Review of Reassessment					79.77		
054600	Owasco										
	B	2004	All Property	Review of Reassessment			83.00	83.00			
	B	2004	Residential	Review of Reassessment					78.77		
054800	Scipio										
	A	2006	All Property	Review of Reassessment			93.00	93.00			
	A	2006	Residential	Review of Reassessment					87.48		
055000	Sempronius										
	A	2003	All Property	Sales/Appraisals	29.01	0.97	39.70	39.70			
	A	2003	Residential	Sales/Appraisals	23.32	1.13			34.97		
055200	Sennett										
	B	2004	All Property	Review of Reassessment			88.00	88.00		2009	
	B	2004	Residential	Review of Reassessment					81.01	2009	
055400	Springport										
	B	2005	All Property	Review of Reassessment			98.00	98.00			
	B	2005	Residential	Review of Reassessment					95.82		
055600	Sterling										
	A	2004	All Property	Review of Reassessment			81.00	81.00		2008	
	A	2004	Residential	Review of Reassessment					79.96	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C15
 12/12/2007

County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
055800	Summerhill										
	A	2004	All Property	CAMA/Appraisals	24.85	1.10	70.00	70.00			
	A	2006	Residential	CAMA	34.64	1.19			61.11		
056000	Throop										
	A	2003	All Property	CAMA/Appraisals	13.59	0.97	70.50	70.50		2008	
	A	2006	Residential	CAMA	10.61	1.01			65.88	2008	
056200	Venice										
	A	2005	All Property	CAMA/Appraisals	13.55	1.01	84.00	84.00			
	A	2006	Residential	CAMA	19.31	1.04			76.26		
056400	Victory										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services

2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C16
12/12/2007

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
060300	Dunkirk										
	C	2004	All Property	CAMA/Appraisals	14.62	1.03	95.00	95.00			
	C	2006	Residential	CAMA	14.75	1.03			95.73		
060800	Jamestown										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
062000	Arkwright										
	A	2004	All Property	Sales/Appraisals	23.14	0.53	64.94	64.94			
	A	2004	Residential	Sales/Appraisals	16.29	1.01			55.72		
062200	Busti										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
062400	Carroll										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
062600	Charlotte										
	A	2004	All Property	Sales/Appraisals	12.76	0.97	84.10	84.10			
	A	2004	Residential	Sales/Appraisals	9.72	1.01			76.18		
062800	Chautauqua										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
063000	Cherry Creek										
	A	2004	All Property	Sales/Appraisals	14.00	0.97	87.30	87.30			
	A	2004	Residential	Sales/Appraisals	9.56	1.03			80.40		
063200	Clymer										
	A	2005	All Property	Review of Reassessment			89.00	89.00			
	A	2005	Residential	Review of Reassessment					83.95		
063400	Dunkirk										
	B	2004	All Property	Sales/Appraisals	11.25	0.96	85.00	85.00			
	B	2004	Residential	Sales/Appraisals	11.63	1.04			72.43		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C17
 12/12/2007

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
063600	Ellery										
	A	2006	All Property	Review of Reassessment			96.00	96.00			
	A	2006	Residential	Review of Reassessment					91.16		
063800	Ellicott										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
064000	Ellington										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
064200	French Creek										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
064400	Gerry										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.48		
064600	Hanover										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
064800	Harmony										
	A	2004	All Property	Review of Reassessment			93.00	93.00		2008	
	A	2004	Residential	Review of Reassessment					87.64	2008	
065000	Kiantone										
	A	2004	All Property	Review of Reassessment			93.00	93.00		2008	
	A	2004	Residential	Review of Reassessment					87.64	2008	
065200	Mina										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
065400	North Harmony										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					96.45		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C18
 12/12/2007

County of Chautauqua

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
065600	Poland										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
065800	Pomfret										
	B	2004	All Property	Sales/Appraisals	19.83	1.02	20.44	20.44			
	B	2006	Residential	Sales Only	20.52	1.04			19.51		
066000	Portland										
	B	2004	All Property	CAMA/Appraisals	18.43	1.05	64.31	68.00			
	B	2006	Residential	CAMA	16.83	1.02			67.31		
066200	Ripley										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
066400	Sheridan										
	A	2004	All Property	CAMA/Appraisals	23.50	0.85	74.00	74.00			
	A	2006	Residential	CAMA	12.79	1.01			73.58		
066600	Sherman										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
066800	Stockton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
067000	Villanova										
	A	2004	All Property	Sales/Appraisals	7.00	0.98	88.40	88.40			
	A	2004	Residential	Sales/Appraisals	5.40	1.01			83.44		
067200	Westfield										
	B	2005	All Property	Sales/Appraisals	18.97	0.92	91.00	91.00			
	B	2006	Residential	Sales Only	12.84	1.04			91.96		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C19
12/12/2007

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007	2007	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
070400	Elmira										
	C	2005	All Property	Sales/Appraisals	18.12	1.02	94.00	94.00			
	C	2006	Residential	Sales Only	17.88	1.05			86.16		
072000	Ashland										
	B	2005	All Property	Sales/Appraisals	85.80	1.86	2.12	2.12			
	B	2005	Residential	Sales/Appraisals	24.01	1.04			2.17		
072200	Baldwin										
	A	2005	All Property	CAMA/Appraisals	26.66	1.13	2.41	2.28			
	A	2006	Residential	CAMA	20.71	1.05			2.57		
072400	Big Flats										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
072600	Catlin										
	A	2004	All Property	Sales/Appraisals	19.75	0.88	76.00	76.00		2008	
	A	2006	Residential	Sales Only	14.59	1.03			76.89	2008	
072800	Chemung										
	A	2005	All Property	Sales/Appraisals	19.13	0.95	76.00	76.00		2008	
	A	2005	Residential	Sales/Appraisals	17.79	1.02			72.24	2008	
073000	Elmira										
	B	2005	All Property	Sales/Appraisals	15.04	1.02	78.00	78.00		2008	
	B	2006	Residential	Sales Only	14.66	1.03			74.22	2008	
073200	Erin										
	A	2004	All Property	CAMA/Appraisals	18.93	1.02	82.50	82.50			
	A	2006	Residential	CAMA	15.53	1.01			82.76		
073400	Horseheads										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
073600	Southport										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C20
12/12/2007

County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
073800	Van Etten										
	A	2005	All Property	CAMA/Appraisals	15.71	1.01	72.00	72.00		2008	
	A	2006	Residential	CAMA	16.41	1.00			71.62	2008	
074000	Veteran										
	A	2005	All Property	Sales/Appraisals	16.19	1.03	92.00	92.00			
	A	2006	Residential	Sales Only	14.84	1.06			87.14		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C21
 12/12/2007

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
081100	Norwich										
	C	2005	All Property	Sales/Appraisals	24.48	1.00	66.00	66.00			
	C	2006	Residential	Sales Only	22.69	1.07			57.56		
082000	Afton										
	A	2005	All Property	CAMA/Appraisals	17.07	1.03	76.02	76.02			
	A	2006	Residential	CAMA	22.24	1.06			72.97		
082200	Bainbridge										
	A	2005	All Property	CAMA/Appraisals	32.11	1.11	67.03	67.03			
	A	2006	Residential	CAMA	18.87	1.04			64.12		
082400	Columbus										
	A	2005	All Property	CAMA/Appraisals	31.05	1.25	53.00	53.00			
	A	2006	Residential	CAMA	32.75	1.08			50.54		
082600	Coventry										
	A	2005	All Property	Sales/Appraisals	18.12	1.04	87.50	87.50			
	A	2005	Residential	Sales/Appraisals	20.61	1.07			56.16		
082800	German										
	A	2005	All Property	Sales/Appraisals	28.05	1.07	52.00	52.00			
	A	2005	Residential	Sales/Appraisals	37.85	1.15			42.32		
083000	Greene										
	A	2005	All Property	Sales/Appraisals	22.41	1.04	55.00	55.00			
	A	2006	Residential	Sales Only	23.06	1.11			53.41		
083200	Guilford										
	A	2005	All Property	CAMA/Appraisals	18.22	1.10	60.60	60.60			
	A	2006	Residential	CAMA	18.27	1.03			58.90		
083400	Lincklaen										
	A	2005	All Property	CAMA/Appraisals	22.47	1.02	71.00	71.00			
	A	2006	Residential	CAMA	26.23	1.08			63.44		
083600	Mc Donough										
	A	2004	All Property	Review of Reassessment			83.00	83.00			
	A	2004	Residential	Review of Reassessment					76.77		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services

2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C22
12/12/2007

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
083800	New Berlin										
	A	2005	All Property	Sales/Appraisals	17.72	1.03	100.00	100.00			
	A	2006	Residential	Sales Only	16.47	1.06			93.00		
084000	North Norwich										
	A	2005	All Property	Sales/Appraisals	23.94	0.98	64.00	64.00			
	A	2005	Residential	Sales/Appraisals	15.97	1.02			62.16		
084200	Norwich										
	A	2005	All Property	CAMA/Appraisals	20.96	1.00	53.00	53.00			
	A	2006	Residential	CAMA	22.53	1.02			37.86		
084400	Otsellic										
	A	2005	All Property	Sales/Appraisals	35.97	1.07	48.00	48.00			
	A	2005	Residential	Sales/Appraisals	32.97	1.12			42.43		
084600	Oxford										
	A	2005	All Property	CAMA/Appraisals	22.97	0.99	70.00	70.00			
	A	2006	Residential	CAMA	18.31	1.03			67.95		
084800	Pharsalia										
	A	2005	All Property	CAMA/Appraisals	33.30	1.04	70.00	70.00			
	A	2006	Residential	CAMA	36.83	1.03			53.93		
085000	Pitcher										
	A	2004	All Property	Sales/Appraisals	30.01	1.03	47.00	47.00			
	A	2004	Residential	Sales/Appraisals	26.44	1.07			38.07		
085200	Plymouth										
	A	2005	All Property	CAMA/Appraisals	22.85	1.08	59.00	59.00			
	A	2006	Residential	CAMA	20.64	1.00			56.97		
085400	Preston										
	A	2005	All Property	CAMA/Appraisals	20.64	1.06	49.00	49.00			
	A	2006	Residential	CAMA	23.48	1.01			45.13		
085600	Sherburne										
	A	2004	All Property	Sales/Appraisals	14.59	1.02	80.00	80.00			
	A	2006	Residential	Sales Only	15.84	1.04			76.43		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C23
12/12/2007

County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007	2007	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
085800	Smithville										
	A	2004	All Property	CAMA/Appraisals	15.04	1.01	75.96	75.96			
	A	2006	Residential	CAMA	17.84	1.04			73.23		
086000	Smyrna										
	A	2005	All Property	CAMA/Appraisals	19.11	1.03	74.67	74.67			
	A	2006	Residential	CAMA	24.57	1.06			72.67		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C24
 12/12/2007

County of Clinton

Municipal Code	Municipal Name/ Category * Size	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
091300	Plattsburgh										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
092000	Altona										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
092200	Ausable										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
092400	Beekmantown										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
092600	Black Brook										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
092800	Champlain										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
093000	Chazy										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
093200	Clinton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
093400	Dannemora										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
093600	Ellenburg										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C25
12/12/2007

County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
093800	Mooers										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
094000	Peru										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
094200	Plattsburgh										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
094400	Saranac										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
094600	Schuyler Falls										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C26
 12/12/2007

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
100600	Hudson										
	C	2007	All Property	Review of Reassessment			78.92	100.00		2009	yes
	C	2007	Residential	Review of Reassessment					72.00	2009	yes
102000	Ancram										
	A	2004	All Property	Review of Reassessment			56.35	60.00		2008	
	A	2004	Residential	Review of Reassessment					53.62	2008	
102200	Austerlitz										
	A	2005	All Property	Review of Reassessment			69.27	75.00		2008	
	A	2005	Residential	Review of Reassessment					66.83	2008	
102400	Canaan										
	A	2007	All Property	Review of Reassessment			88.25	88.25			
	A	2007	Residential	Review of Reassessment					91.00		
102600	Chatham										
	A	2005	All Property	Review of Reassessment			65.00	65.00			
	A	2005	Residential	Review of Reassessment					61.22		
102800	Claverack										
	B	2004	All Property	Review of Reassessment			67.57	80.00			
	B	2004	Residential	Review of Reassessment					63.42		
103000	Clermont										
	A	2005	All Property	Review of Reassessment			73.09	67.00			
	A	2005	Residential	Review of Reassessment					70.95		
103200	Copake										
	A	2005	All Property	Review of Reassessment			66.62	74.00			
	A	2005	Residential	Review of Reassessment					61.55		
103400	Gallatin										
	A	2006	All Property	Review of Reassessment			90.00	90.00		2009	
	A	2006	Residential	Review of Reassessment					85.21	2009	
103600	Germantown										
	B	2005	All Property	Review of Reassessment			74.64	80.00			
	B	2005	Residential	Review of Reassessment					66.34		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C27
 12/12/2007

County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
103800	Ghent										
	B	2004	All Property	Review of Reassessment			63.03	63.03		2008	
	B	2004	Residential	Review of Reassessment					57.16	2008	
104000	Greenport										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2007	Residential	Review of Reassessment					100.00	2009	yes
104200	Hillsdale										
	A	2005	All Property	Review of Reassessment			68.18	75.00		2008	
	A	2005	Residential	Review of Reassessment					65.00	2008	
104400	Kinderhook										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
104600	Livingston										
	A	2004	All Property	Review of Reassessment			74.79	80.00		2009	
	A	2004	Residential	Review of Reassessment					63.52	2009	
104800	New Lebanon										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2005	All Property	Review of Reassessment			80.00	80.00			
	B	2005	Residential	Review of Reassessment					68.39		
105200	Stuyvesant										
	A	2005	All Property	Review of Reassessment			82.00	82.00		2009	
	A	2005	Residential	Review of Reassessment					81.31	2009	
105400	Taghkanic										
	A	2007	All Property	Review of Reassessment			88.43	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					87.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C28
 12/12/2007

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
110200	Cortland										
	C	2004	All Property	Sales/Appraisals	12.10	1.05	80.00	80.00		2008	
	C	2006	Residential	Sales Only	10.45	1.03			78.50	2008	
112000	Cincinnatus										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
112200	Cortlandville										
	B	2005	All Property	Review of Reassessment			90.00	90.00			
	B	2005	Residential	Review of Reassessment					86.28		
112400	Cuyler										
	A	2004	All Property	Review of Reassessment			84.00	84.00			
	A	2004	Residential	Review of Reassessment					76.00		
112600	Freetown										
	A	2005	All Property	Review of Reassessment			92.00	92.00			
	A	2005	Residential	Review of Reassessment					87.88		
112800	Harford										
	A	2005	All Property	Review of Reassessment			92.00	92.00			
	A	2005	Residential	Review of Reassessment					87.88		
113000	Homer										
	B	2005	All Property	Review of Reassessment			92.00	92.00			
	B	2005	Residential	Review of Reassessment					87.88		
113200	Lapeer										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
113400	Marathon										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
113600	Preble										
	A	2006	All Property	Review of Reassessment			88.00	88.00		2008	
	A	2006	Residential	Review of Reassessment					82.99	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C29
12/12/2007

County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
113800	Scott										
	A	2006	All Property	Review of Reassessment			88.00	88.00		2008	
	A	2006	Residential	Review of Reassessment					82.99	2008	
114000	Solon										
	A	2005	All Property	CAMA/Appraisals	15.62	1.00	86.00	86.00			
	A	2006	Residential	CAMA	16.84	1.02			80.77		
114200	Taylor										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
114400	Truxton										
	A	2005	All Property	Review of Reassessment			90.38	100.00			
	A	2005	Residential	Review of Reassessment					89.94		
114600	Virgil										
	A	2004	All Property	Review of Reassessment			86.00	86.00			
	A	2004	Residential	Review of Reassessment					80.44		
114800	Willet										
	A	2004	All Property	CAMA/Appraisals	15.48	1.01	75.00	75.00		2008	
	A	2006	Residential	CAMA	17.46	1.04			71.06	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C30
 12/12/2007

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
122000	Andes										
	A	2005	All Property	Sales/Appraisals	35.75	0.49	17.00	17.00		2008	
	A	2006	Residential	Sales Only	34.39	1.16			15.24	2008	
122200	Bovina										
	A	2004	All Property	Sales/Appraisals	30.05	1.00	27.37	27.37			
	A	2004	Residential	Sales/Appraisals	31.71	1.12			23.54		
122400	Colchester										
	A	2005	All Property	Sales/Appraisals	45.14	0.71	3.82	4.39			
	A	2006	Residential	Sales Only	45.05	1.31			2.45		
122600	Davenport										
	A	2004	All Property	Review of Reassessment			77.00	77.00			
	A	2004	Residential	Review of Reassessment					69.57		
122800	Delhi										
	A	2005	All Property	Sales/Appraisals	45.64	0.77	56.56	56.56			
	A	2006	Residential	Sales Only	23.71	1.10			48.00		
123000	Deposit										
	A	2005	All Property	Sales/Appraisals	31.68	0.93	5.69	10.00			
	A	2006	Residential	Sales Only	32.53	1.16			5.10		
123200	Franklin										
	A	2005	All Property	Review of Reassessment			87.00	87.00			
	A	2005	Residential	Review of Reassessment					82.40		
123400	Hamden										
	A	2005	All Property	Sales/Appraisals	30.98	1.20	16.83	16.83			
	A	2006	Residential	Sales Only	23.70	1.15			16.14		
123600	Hancock										
	A	2005	All Property	Sales/Appraisals	37.73	1.09	15.64	21.00			
	A	2006	Residential	Sales Only	36.76	1.18			15.56		
123800	Harpersfield										
	A	2005	All Property	Sales/Appraisals	46.46	1.14	25.47	30.00			
	A	2006	Residential	Sales Only	31.74	1.16			27.09		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services

2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C31
12/12/2007

County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
124000	Kortright										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
124200	Masonville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
124400	Meredith										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
124600	Middletown										
	A	2005	All Property	CAMA/Appraisals	14.99	1.03	55.00	55.00			
	A	2006	Residential	CAMA	13.83	1.03			44.65		
124800	Roxbury										
	A	2005	All Property	Sales/Appraisals	45.53	0.69	26.00	35.00			
	A	2006	Residential	Sales Only	25.68	1.12			21.60		
125000	Sidney										
	B	2005	All Property	Review of Reassessment			85.00	85.00		2008	yes
	B	2005	Residential	Review of Reassessment					81.22	2008	yes
125200	Stamford										
	A	2005	All Property	Sales/Appraisals	68.62	1.24	27.00	27.00			
	A	2006	Residential	Sales Only	25.40	1.12			23.41		
125400	Tompkins										
	A	2005	All Property	CAMA/Appraisals	26.98	1.08	3.73	6.00			
	A	2006	Residential	CAMA	26.42	1.03			2.57		
125600	Walton										
	A	2005	All Property	CAMA/Appraisals	22.26	0.96	27.47	27.47			
	A	2006	Residential	CAMA	21.94	1.03			25.40		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C32
 12/12/2007

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
130200	Beacon										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
131300	Poughkeepsie										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
132000	Amenia										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
132200	Beekman										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
132400	Clinton										
	B	2004	All Property	Sales/Appraisals	25.91	1.17	58.90	58.90			
	B	2006	Residential	Sales Only	13.40	1.02			54.41		
132600	Dover										
	B	2003	All Property	CAMA/Appraisals	17.32	1.00	37.00	37.00			
	B	2006	Residential	CAMA	10.67	0.99			35.18		
132800	East Fishkill										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
133000	Fishkill										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
133200	Hyde Park										
	C	2003	All Property	Sales/Appraisals	16.85	0.97	45.00	45.00			
	C	2006	Residential	Sales Only	13.95	0.99			41.42		
133400	La Grange										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

**New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C33
12/12/2007

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
133600	Milan										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
133800	Northeast										
	A	2006	All Property	Review of Reassessment			92.50	92.50			
	A	2006	Residential	Review of Reassessment					87.40		
134000	Pawling										
	B	2003	All Property	CAMA/Appraisals	13.56	0.99	32.90	32.90			
	B	2006	Residential	CAMA	13.15	1.00			30.71		
134200	Pine Plains										
	A	2003	All Property	CAMA/Appraisals	15.45	1.00	34.00	34.00			
	A	2006	Residential	CAMA	13.49	1.02			33.87		
134400	Pleasant Valley										
	B	2003	All Property	Sales/Appraisals	16.33	0.99	48.00	48.00			
	B	2006	Residential	Sales Only	12.75	1.00			44.30		
134600	Poughkeepsie										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
134800	Red Hook										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
135000	Rhinebeck										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
135200	Stanford										
	A	2005	All Property	Sales/Appraisals	28.26	0.94	47.00	47.00			
	A	2006	Residential	Sales Only	17.83	1.02			48.05		
135400	Union Vale										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C34
12/12/2007

County of Dutchess

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
135600	Wappinger										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
135800	Washington										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C35
12/12/2007

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
140200	Buffalo										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
140900	Lackawanna										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
141600	Tonawanda										
	C	2004	All Property	Sales/Appraisals	14.35	1.07	69.00	69.00		2008	
	C	2006	Residential	Sales Only	13.82	1.03			71.73	2008	
142000	Alden										
	B	2004	All Property	Sales/Appraisals	13.75	1.00	53.00	53.00			
	B	2006	Residential	Sales Only	13.10	1.02			50.31		
142200	Amherst										
	C	2006	All Property	Review of Reassessment			92.00	92.00		2009	
	C	2006	Residential	Review of Reassessment					92.14	2009	
142400	Aurora										
	B	2004	All Property	Sales/Appraisals	12.97	0.99	45.00	45.00			
	B	2006	Residential	Sales Only	12.66	1.01			43.40		
142600	Boston										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
142800	Brant										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
143000	Cheektowaga										
	C	2005	All Property	Review of Reassessment			61.58	61.58			
	C	2005	Residential	Review of Reassessment					57.61		
143200	Clarence										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C36
 12/12/2007

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
143400	Colden										
	A	2004	All Property	Sales/Appraisals	21.24	0.99	49.00	49.00			
	A	2006	Residential	Sales Only	16.80	1.05			48.31		
143600	Collins										
	B	2004	All Property	CAMA/Appraisals	20.82	1.02	70.00	70.00			
	B	2006	Residential	CAMA	19.19	1.04			75.75		
143800	Concord										
	B	2004	All Property	Sales/Appraisals	16.09	0.99	52.00	52.00			
	B	2006	Residential	Sales Only	14.85	1.03			49.54		
144000	Eden										
	B	2004	All Property	Sales/Appraisals	15.98	1.00	70.00	70.00			
	B	2006	Residential	Sales Only	13.41	1.03			70.98		
144200	Elma										
	B	2004	All Property	CAMA/Appraisals	9.62	1.00	5.15	5.15			
	B	2006	Residential	CAMA	9.60	1.00			5.04		
144400	Evans										
	C	2004	All Property	Sales/Appraisals	17.76	1.03	64.00	64.00		2008	
	C	2006	Residential	Sales Only	17.95	1.05			62.65	2008	
144600	Grand Island										
	C	2004	All Property	Sales/Appraisals	9.96	1.02	50.00	50.00			
	C	2006	Residential	Sales Only	9.69	1.01			48.25		
144800	Hamburg										
	C	2004	All Property	Sales/Appraisals	11.44	0.99	65.00	65.00			
	C	2006	Residential	Sales Only	11.23	1.03			61.06		
145000	Holland										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
145200	Lancaster										
	C	2006	All Property	Review of Reassessment			95.00	95.00			
	C	2006	Residential	Review of Reassessment					92.01		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C37
 12/12/2007

County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
145400	Marilla										
	B	2004	All Property	CAMA/Appraisals	10.58	0.99	49.00	49.00			
	B	2006	Residential	CAMA	9.40	1.01			48.19		
145600	Newstead										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
146000	Orchard Park										
	C	2004	All Property	Sales/Appraisals	11.72	1.00	60.00	60.00			
	C	2006	Residential	Sales Only	10.82	1.00			59.49		
146200	Sardinia										
	A	2004	All Property	CAMA/Appraisals	16.57	1.02	62.42	68.68			
	A	2006	Residential	CAMA	14.36	1.02			64.52		
146400	Tonawanda										
	C	2004	All Property	Sales/Appraisals	13.72	1.01	52.50	52.50			
	C	2006	Residential	Sales Only	13.65	1.03			49.41		
146600	Wales										
	A	2004	All Property	Sales/Appraisals	17.07	1.01	45.00	45.00			
	A	2006	Residential	Sales Only	16.07	1.05			44.75		
146800	West Seneca										
	C	2004	All Property	Sales/Appraisals	13.43	1.05	50.00	50.00			
	C	2006	Residential	Sales Only	12.75	1.03			49.85		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C38
12/12/2007

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
152000	Chesterfield										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
152200	Crown Point										
	A	2007	All Property	Review of Reassessment			85.35	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					81.00	2008	yes
152400	Elizabethtown										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
152600	Essex										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
152800	Jay										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
153000	Keene										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
153200	Lewis										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
153400	Minerva										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
153600	Moriah										
	A	2007	All Property	Review of Reassessment			92.28	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					92.00	2008	yes
153800	Newcomb										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C39
12/12/2007

County of Essex

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
154000	North Elba										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
154200	North Hudson										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
154400	St. Armand										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2008	yes
	A	2006	Residential	Review of Reassessment					88.00	2008	yes
154600	Schroon										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
154800	Ticonderoga										
	A	2005	All Property	Review of Reassessment			80.29	100.00			
	A	2005	Residential	Review of Reassessment					75.09		
155000	Westport										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
155200	Willsboro										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
155400	Wilmington										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C40
 12/12/2007

County of Franklin

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
162000	Tupper Lake										
	A	2005	All Property	CAMA/Appraisals	21.34	1.13	63.69	70.00		2008	
	A	2006	Residential	CAMA	22.33	1.14			60.22	2008	
162200	Bangor										
	A	2006	All Property	Review of Reassessment			91.10	91.10			
	A	2006	Residential	Review of Reassessment					90.91		
162400	Bellmont										
	A	2005	All Property	Review of Reassessment			79.24	100.00		2008	
	A	2005	Residential	Review of Reassessment					76.20	2008	
162600	Bombay										
	A	2003	All Property	Sales/Appraisals	44.91	1.10	3.45	3.45		2009	
	A	2003	Residential	Sales/Appraisals	38.74	1.20			2.94	2009	
162800	Brandon										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
163000	Brighton										
	A	2006	All Property	Review of Reassessment			87.08	100.00			
	A	2006	Residential	Review of Reassessment					85.15		
163200	Burke										
	A	2004	All Property	Review of Reassessment			76.77	76.77			
	A	2004	Residential	Review of Reassessment					71.77		
163400	Chateaugay										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					88.78		
163600	Constable										
	A	2003	All Property	Sales/Appraisals	27.83	1.10	12.44	13.74			
	A	2003	Residential	Sales/Appraisals	24.89	1.12			11.64		
163800	Dickinson										
	A	2004	All Property	Review of Reassessment			70.00	70.00			
	A	2004	Residential	Review of Reassessment					64.94		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C41
12/12/2007

County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
164000	Duane										
	A	2006	All Property	Review of Reassessment			90.07	100.00			
	A	2006	Residential	Review of Reassessment					85.62		
164200	Fort Covington										
	A	2005	All Property	Review of Reassessment			86.25	86.25			
	A	2005	Residential	Review of Reassessment					83.85		
164400	Franklin										
	A	2005	All Property	CAMA/Appraisals	24.80	0.98	65.00	65.00		2009	
	A	2006	Residential	CAMA	19.41	0.98			57.08	2009	
164600	Harriestown										
	A	2006	All Property	Review of Reassessment			88.00	88.00			
	A	2006	Residential	Review of Reassessment					87.23		
164800	Malone										
	B	2005	All Property	Review of Reassessment			89.14	89.14			
	B	2005	Residential	Review of Reassessment					87.84		
165000	Moira										
	A	2005	All Property	Review of Reassessment			85.35	100.00			
	A	2005	Residential	Review of Reassessment					83.97		
165200	Santa Clara										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
165400	Waverly										
	A	2003	All Property	CAMA/Appraisals	25.01	1.04	69.42	69.42		2009	
	A	2006	Residential	CAMA	24.54	1.05			73.61	2009	
165600	Westville										
	A	2006	All Property	Review of Reassessment			92.81	100.00			
	A	2006	Residential	Review of Reassessment					93.33		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C42
 12/12/2007

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
170500	Gloversville										
	C	2004	All Property	CAMA/Appraisals	15.85	1.04	83.04	87.95			
	C	2006	Residential	CAMA	17.04	1.05			81.11		
170800	Johnstown										
	C	2004	All Property	CAMA/Appraisals	14.23	1.05	73.32	100.00			
	C	2006	Residential	CAMA	13.45	1.02			68.88		
172000	Bleecker										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
172200	Broadalbin										
	B	2005	All Property	Review of Reassessment			89.02	100.00			
	B	2005	Residential	Review of Reassessment					89.24		
172400	Caroga										
	A	2004	All Property	Sales/Appraisals	20.91	1.19	54.97	100.00			
	A	2004	Residential	Sales/Appraisals	22.82	1.11			53.30		
172600	Ephratah										
	A	2004	All Property	CAMA/Appraisals	18.28	1.05	63.07	73.33			
	A	2006	Residential	CAMA	20.00	1.04			49.00		
172800	Johnstown										
	B	2004	All Property	Review of Reassessment			74.00	74.00			
	B	2004	Residential	Review of Reassessment					67.72		
173000	Mayfield										
	B	2004	All Property	Review of Reassessment			75.00	75.00			
	B	2004	Residential	Review of Reassessment					70.59		
173200	Northampton										
	B	2004	All Property	Review of Reassessment			68.48	78.00			
	B	2004	Residential	Review of Reassessment					66.18		
173400	Oppenheim										
	A	2004	All Property	CAMA/Appraisals	16.88	1.06	59.77	72.87			
	A	2006	Residential	CAMA	22.12	1.04			57.39		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C43
12/12/2007

County of Fulton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
173600	Perth										
	B	2004	All Property	CAMA/Appraisals	13.58	1.03	55.49	65.00			
	B	2006	Residential	CAMA	13.29	1.02			53.92		
173800	Stratford										
	A	2005	All Property	Review of Reassessment			78.17	100.00			
	A	2005	Residential	Review of Reassessment					70.21		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C44
 12/12/2007

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
180200	Batavia										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
182000	Alabama										
	A	2005	All Property	Review of Reassessment			95.00	95.00		2008	
	A	2005	Residential	Review of Reassessment					95.21	2008	
182200	Alexander										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					96.18		
182400	Batavia										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
182600	Bergen										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
182800	Bethany										
	A	2005	All Property	Review of Reassessment			90.00	90.00		2008	
	A	2005	Residential	Review of Reassessment					86.66	2008	
183000	Byron										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
183200	Darien										
	A	2005	All Property	Review of Reassessment			90.00	90.00		2008	
	A	2005	Residential	Review of Reassessment					86.66	2008	
183400	Elba										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
183600	Le Roy										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C45
12/12/2007

County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
183800	Oakfield										
	B	2005	All Property	Review of Reassessment			90.00	90.00		2008	
	B	2005	Residential	Review of Reassessment					89.72	2008	
184000	Pavilion										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
184200	Pembroke										
	B	2005	All Property	Review of Reassessment			90.00	90.00		2008	
	B	2005	Residential	Review of Reassessment					86.66	2008	
184400	Stafford										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C46
 12/12/2007

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
192000	Ashland										
	A	2005	All Property	CAMA/Appraisals	17.05	1.10	57.00	57.00			
	A	2006	Residential	CAMA	13.63	1.01			56.68		
192200	Athens										
	B	2005	All Property	CAMA/Appraisals	11.21	1.05	65.25	65.25			
	B	2006	Residential	CAMA	12.78	1.02			56.19		
192400	Cairo										
	B	2005	All Property	Sales/Appraisals	24.68	1.07	60.50	60.50			
	B	2006	Residential	Sales Only	21.34	1.07			55.97		
192600	Catskill										
	B	2004	All Property	CAMA/Appraisals	16.21	1.00	62.47	62.47			
	B	2006	Residential	CAMA	15.92	1.03			52.13		
192800	Coxsackie										
	B	2005	All Property	Sales/Appraisals	22.36	1.06	64.50	64.50			
	B	2006	Residential	Sales Only	19.17	1.08			59.80		
193000	Durham										
	A	2005	All Property	CAMA/Appraisals	17.11	1.02	62.50	62.50			
	A	2006	Residential	CAMA	15.04	1.01			56.53		
193200	Greenville										
	A	2004	All Property	Review of Reassessment			69.50	69.50			
	A	2004	Residential	Review of Reassessment					63.49		
193400	Halcott										
	A	2004	All Property	CAMA/Appraisals	15.22	1.05	49.00	49.00			
	A	2006	Residential	CAMA	16.06	1.02			45.40		
193600	Hunter										
	A	2004	All Property	CAMA/Appraisals	16.78	1.00	49.20	49.20			
	A	2006	Residential	CAMA	15.70	1.02			47.05		
193800	Jewett										
	A	2006	All Property	Review of Reassessment			76.75	76.75			
	A	2006	Residential	Review of Reassessment					71.47		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C47
12/12/2007

County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
194000	Lexington										
	A	2004	All Property	Review of Reassessment			62.00	62.00			
	A	2004	Residential	Review of Reassessment					51.16		
194200	New Baltimore										
	A	2005	All Property	Sales/Appraisals	22.36	1.06	64.50	64.50			
	A	2006	Residential	Sales Only	19.17	1.08			59.80		
194400	Prattsville										
	A	2004	All Property	CAMA/Appraisals	20.00	1.08	55.00	55.00			
	A	2006	Residential	CAMA	21.11	1.05			51.39		
194600	Windham										
	A	2005	All Property	CAMA/Appraisals	20.99	1.00	64.92	64.92			
	A	2006	Residential	CAMA	18.72	1.01			59.45		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C48
 12/12/2007

County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
202000	Arietta										
	A	2006	All Property	Review of Reassessment			93.81	100.00		2008	yes
	A	2006	Residential	Review of Reassessment					88.50	2008	yes
202200	Benson										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
202400	Hope										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
202600	Indian Lake										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
202800	Inlet										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
203000	Lake Pleasant										
	A	2006	All Property	Review of Reassessment			89.55	100.00			
	A	2006	Residential	Review of Reassessment					87.51		
203200	Long Lake										
	A	2005	All Property	Review of Reassessment			82.15	100.00			
	A	2005	Residential	Review of Reassessment					73.59		
203400	Morehouse										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					89.00	2008	yes
203600	Wells										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C49
 12/12/2007

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
210900	Little Falls										
	C	2005	All Property	CAMA/Appraisals	21.82	0.99	22.00	22.00			
	C	2006	Residential	CAMA	18.87	1.01			19.43		
212000	Columbia										
	A	2007	All Property	Review of Reassessment			93.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					90.00	2008	yes
212200	Danube										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
212400	Fairfield										
	A	2005	All Property	Review of Reassessment			93.00	93.00			
	A	2005	Residential	Review of Reassessment					90.06		
212600	Frankfort										
	B	2005	All Property	CAMA/Appraisals	11.33	1.02	78.98	90.24			
	B	2006	Residential	CAMA	11.88	1.02			77.26		
212800	German Flatts										
	C	2005	All Property	Sales/Appraisals	20.20	1.05	76.87	76.87			
	C	2006	Residential	Sales Only	20.08	1.08			71.35		
213000	Herkimer										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
213200	Litchfield										
	A	2007	All Property	Review of Reassessment			93.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					90.00	2008	yes
213400	Little Falls										
	A	2005	All Property	CAMA/Appraisals	19.95	1.04	69.94	69.94			
	A	2006	Residential	CAMA	12.15	1.03			70.56		
213600	Manheim										
	B	2004	All Property	Review of Reassessment			80.00	80.00			
	B	2004	Residential	Review of Reassessment					69.88		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C50
 12/12/2007

County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
213800	Newport										
	A	2005	All Property	CAMA/Appraisals	16.59	0.96	72.80	72.80		2008	
	A	2006	Residential	CAMA	16.18	1.01			71.04	2008	
214000	Norway										
	A	2005	All Property	CAMA/Appraisals	12.07	1.04	74.30	74.30			
	A	2006	Residential	CAMA	14.59	1.02			73.45		
214200	Ohio										
	A	2003	All Property	Sales/Appraisals	26.57	1.13	6.60	10.00			
	A	2003	Residential	Sales/Appraisals	24.89	1.15			6.57		
214400	Russia										
	A	2005	All Property	CAMA/Appraisals	24.70	0.88	66.08	92.00			
	A	2006	Residential	CAMA	19.86	0.98			64.57		
214600	Salisbury										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
214800	Schuyler										
	A	2006	All Property	Review of Reassessment			95.00	95.00			
	A	2006	Residential	Review of Reassessment					87.97		
215000	Stark										
	A	2005	All Property	CAMA/Appraisals	25.91	0.93	67.00	67.00			
	A	2006	Residential	CAMA	20.75	1.06			69.68		
215200	Warren										
	A	2005	All Property	CAMA/Appraisals	19.64	1.07	70.73	70.73			
	A	2006	Residential	CAMA	14.84	1.01			68.06		
215400	Webb										
	A	2005	All Property	Review of Reassessment			83.00	83.00		2008	
	A	2005	Residential	Review of Reassessment					81.05	2008	
215600	Winfield										
	A	2007	All Property	Review of Reassessment			93.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					90.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C51
12/12/2007

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
221800	Watertown										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2009	yes
	C	2007	Residential	Review of Reassessment					100.00	2009	yes
222000	Adams										
	B	2004	All Property	Review of Reassessment			73.50	73.50			
	B	2004	Residential	Review of Reassessment					65.60		
222200	Alexandria										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
222400	Antwerp										
	A	2005	All Property	CAMA/Appraisals	15.95	1.04	64.00	64.00			
	A	2006	Residential	CAMA	18.90	1.05			58.81		
222600	Brownville										
	A	2005	All Property	Review of Reassessment			73.50	73.50			
	A	2005	Residential	Review of Reassessment					70.79		
222800	Cape Vincent										
	A	2004	All Property	Review of Reassessment			75.00	75.00		2009	
	A	2004	Residential	Review of Reassessment					69.39	2009	
223000	Champion										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
223200	Clayton										
	A	2004	All Property	CAMA/Appraisals	16.82	1.07	57.00	57.00		2008	yes
	A	2006	Residential	CAMA	23.23	1.10			53.67	2008	yes
223400	Ellisburg										
	A	2005	All Property	CAMA/Appraisals	17.29	0.97	73.00	73.00		2008	
	A	2006	Residential	CAMA	17.68	0.99			70.00	2008	
223600	Henderson										
	A	2005	All Property	Sales/Appraisals	15.92	1.07	66.00	66.00		2009	
	A	2006	Residential	Sales Only	15.94	1.08			62.96	2009	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C52
 12/12/2007

County of Jefferson

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
223800	Hounsfield										
	A	2005	All Property	CAMA/Appraisals	19.78	1.06	61.00	61.00		2009	
	A	2006	Residential	CAMA	20.21	1.06			56.25	2009	
224000	Le Ray										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
224200	Lorraine										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
224400	Lyme										
	A	2005	All Property	CAMA/Appraisals	28.45	1.05	36.50	36.50			
	A	2006	Residential	CAMA	34.97	1.09			33.94		
224600	Orleans										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2006	Residential	Review of Reassessment					90.18	2008	yes
224800	Pamelia										
	A	2005	All Property	CAMA/Appraisals	14.82	1.05	64.50	64.50			
	A	2006	Residential	CAMA	15.10	1.01			57.25		
225000	Philadelphia										
	A	2006	All Property	CAMA/Appraisals	14.97	1.12	60.00	60.00		2008	
	A	2006	Residential	CAMA	15.00	1.03			60.62	2008	
225200	Rodman										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
225400	Rutland										
	A	2005	All Property	Review of Reassessment			80.00	80.00			
	A	2005	Residential	Review of Reassessment					74.57		
225600	Theresa										
	A	2005	All Property	CAMA/Appraisals	14.17	1.01	62.00	62.00			
	A	2006	Residential	CAMA	18.29	1.01			58.65		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C53
12/12/2007

County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
225800	Watertown										
	B	2005	All Property	Sales/Appraisals	20.81	0.98	66.00	66.00			
	B	2006	Residential	Sales Only	14.49	1.05			55.45		
226000	Wilna										
	A	2005	All Property	Sales/Appraisals	24.99	0.93	70.00	70.00		2008	
	A	2006	Residential	Sales Only	23.58	1.10			59.00	2008	
226200	Worth										
	A	2005	All Property	Sales/Appraisals	20.52	1.00	28.00	28.00			
	A	2005	Residential	Sales/Appraisals	13.48	0.95			30.43		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C54
 12/12/2007

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
232000	Croghan										
	A	2003	All Property	CAMA/Appraisals	13.46	1.05	86.00	86.00			
	A	2006	Residential	CAMA	17.49	1.05			68.67		
232200	Denmark										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
232400	Diana										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
232600	Greig										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
232800	Harrisburg										
	A	2003	All Property	Sales/Appraisals	8.79	0.96	61.00	61.00			
	A	2003	Residential	Sales/Appraisals	11.75	1.05			50.07		
233200	Lewis										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
233400	Leyden										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
233600	Lowville										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2009	yes
	B	2007	Residential	Review of Reassessment					100.00	2009	yes
233800	Lyonsdale										
	A	2004	All Property	Review of Reassessment			80.00	80.00		2008	
	A	2004	Residential	Review of Reassessment					70.61	2008	
234000	Martinsburg										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C55
 12/12/2007

County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
234200	Montague										
	A	2003	All Property	Sales/Appraisals	18.04	1.05	73.00	73.00		2008	
	A	2003	Residential	Sales/Appraisals	14.05	1.00			61.88	2008	
234400	New Bremen										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
234600	Osceola										
	A	2004	All Property	CAMA/Appraisals	32.10	1.09	74.00	74.00		2008	
	A	2006	Residential	CAMA	30.82	1.11			62.33	2008	
234800	Pinckney										
	A	2004	All Property	Sales/Appraisals	20.53	1.01	51.00	51.00			
	A	2004	Residential	Sales/Appraisals	9.91	1.01			48.82		
235000	Turin										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
235200	Watson										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
235400	West Turin										
	A	2003	All Property	CAMA/Appraisals	19.10	1.01	6.58	6.58		2008	
	A	2006	Residential	CAMA	24.14	1.03			5.74	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C56
 12/12/2007

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
242000	Avon										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					98.70		
242200	Caledonia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					97.85		
242400	Conesus										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					97.06		
242600	Geneseo										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					94.72		
242800	Groveland										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.92		
243000	Leicester										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2006	Residential	Review of Reassessment					97.30	2009	
243200	Lima										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					98.10		
243400	Livonia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					96.69		
243600	Mount Morris										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.92		
243800	North Dansville										
	C	2006	All Property	Review of Reassessment			100.00	100.00			
	C	2006	Residential	Review of Reassessment					98.10		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services

2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C57
12/12/2007

County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
244000	Nunda										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.92		
244200	Ossian										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
244400	Portage										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.92		
244600	Sparta										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.10		
244800	Springwater										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					95.43		
245000	West Sparta										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					95.43		
245200	York										
	A	2006	All Property	Review of Reassessment			100.00	100.00		2009	
	A	2006	Residential	Review of Reassessment					97.30	2009	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C58
 12/12/2007

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
251200	Oneida										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					100.00		
252000	Brookfield										
	A	2006	All Property	Review of Reassessment			95.00	95.00			
	A	2006	Residential	Review of Reassessment					92.42		
252200	Cazenovia										
	B	2004	All Property	Review of Reassessment			81.00	81.00			
	B	2004	Residential	Review of Reassessment					77.24		
252400	De Ruyter										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
252600	Eaton										
	B	2004	All Property	Review of Reassessment			88.00	88.00			
	B	2004	Residential	Review of Reassessment					84.75		
252800	Fenner										
	A	2006	All Property	Review of Reassessment			95.00	95.00			
	A	2006	Residential	Review of Reassessment					93.07		
253000	Georgetown										
	A	2004	All Property	Review of Reassessment			88.00	88.00			
	A	2004	Residential	Review of Reassessment					84.75		
253200	Hamilton										
	B	2005	All Property	Review of Reassessment			82.00	82.00			
	B	2005	Residential	Review of Reassessment					76.56		
253400	Lebanon										
	A	2004	All Property	Review of Reassessment			88.00	88.00			
	A	2004	Residential	Review of Reassessment					84.75		
253600	Lenox										
	B	2005	All Property	Review of Reassessment			87.00	87.00		2008	
	B	2005	Residential	Review of Reassessment					81.89	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C59
 12/12/2007

County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
253800	Lincoln										
	A	2005	All Property	Review of Reassessment			87.00	87.00		2008	
	A	2005	Residential	Review of Reassessment					81.89	2008	
254000	Madison										
	A	2005	All Property	Review of Reassessment			94.00	94.00			
	A	2005	Residential	Review of Reassessment					90.99		
254200	Nelson										
	A	2006	All Property	Review of Reassessment			95.00	95.00			
	A	2006	Residential	Review of Reassessment					93.47		
254400	Smithfield										
	A	2006	All Property	Review of Reassessment			95.00	95.00			
	A	2006	Residential	Review of Reassessment					92.42		
254600	Stockbridge										
	A	2005	All Property	Review of Reassessment			87.00	87.00		2008	
	A	2005	Residential	Review of Reassessment					81.89	2008	
254800	Sullivan										
	B	2005	All Property	Review of Reassessment			90.00	90.00			
	B	2005	Residential	Review of Reassessment					86.53		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C60
12/12/2007

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
261400	Rochester										
	C	2004	All Property	Review of Reassessment			92.18	100.00		2008	
	C	2004	Residential	Review of Reassessment					90.44	2008	
262000	Brighton										
	C	2004	All Property	Sales/Appraisals	9.33	1.00	83.00	83.00		2008	
	C	2006	Residential	Sales Only	9.20	1.00			79.97	2008	
262200	Chili										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
262400	Clarkson										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
262600	Gates										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
262800	Greece										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
263000	Hamlin										
	B	2003	All Property	CAMA/Appraisals	10.61	1.03	47.00	47.00			
	B	2006	Residential	CAMA	10.69	1.03			48.39		
263200	Henrietta										
	C	2006	All Property	Review of Reassessment			100.00	100.00		2008	
	C	2006	Residential	Review of Reassessment					98.49	2008	
263400	Irondequoit										
	C	2005	All Property	Review of Reassessment			88.00	88.00		2008	
	C	2005	Residential	Review of Reassessment					86.65	2008	
263600	Mendon										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C61
 12/12/2007

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
263800	Ogden										
	C	2006	All Property	Review of Reassessment			96.00	96.00		2008	
	C	2006	Residential	Review of Reassessment					92.45	2008	
264000	Parma										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
264200	Penfield										
	C	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	C	2006	Residential	Review of Reassessment					90.65	2009	
264400	Perinton										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
264600	Pittsford										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
264800	Riga										
	B	2006	All Property	Review of Reassessment			99.00	99.00			
	B	2006	Residential	Review of Reassessment					94.99		
265000	Rush										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
265200	Sweden										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
265400	Webster										
	C	2004	All Property	Review of Reassessment			93.00	93.00			
	C	2004	Residential	Review of Reassessment					90.43		
265600	Wheatland										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C62
 12/12/2007

County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
265800	East Rochester										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services

2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C63
12/12/2007

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
270100	Amsterdam										
	C	2004	All Property	CAMA/Appraisals	10.52	1.01	71.59	81.89			
	C	2006	Residential	CAMA	11.52	1.02			68.33		
272000	Amsterdam										
	B	2004	All Property	Sales/Appraisals	26.47	0.93	10.00	10.00			
	B	2006	Residential	Sales Only	24.45	1.05			9.01		
272200	Canajoharie										
	A	2004	All Property	Sales/Appraisals	22.21	0.82	66.00	66.00			
	A	2006	Residential	Sales Only	24.77	1.10			62.76		
272400	Charleston										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
272600	Florida										
	A	2004	All Property	CAMA/Appraisals	20.73	0.98	60.73	90.00			
	A	2006	Residential	CAMA	15.67	1.02			53.49		
272800	Glen										
	A	2004	All Property	CAMA/Appraisals	14.04	1.01	64.19	64.19			
	A	2006	Residential	CAMA	13.62	1.01			58.13		
273000	Minden										
	A	2004	All Property	CAMA/Appraisals	19.97	1.06	70.37	80.00			
	A	2006	Residential	CAMA	17.46	1.02			71.43		
273200	Mohawk										
	B	2004	All Property	Sales/Appraisals	30.82	1.02	40.00	40.00			
	B	2006	Residential	Sales Only	26.62	1.11			36.88		
273400	Palatine										
	A	2004	All Property	CAMA/Appraisals	13.52	1.03	65.63	84.00			
	A	2006	Residential	CAMA	15.65	1.03			65.46		
273600	Root										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					93.20	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

**New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C64
12/12/2007

County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
273800	St Johnsville										
	B	2004	All Property	CAMA/Appraisals	17.74	0.95	39.66	45.00			
	B	2006	Residential	CAMA	17.62	1.00			33.92		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C65
 12/12/2007

County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
280000	Nassau County, County Roll										
	C	2007	1	Review of Reassessment			0.23	0.25		2008	yes
	C	2007	2	Review of Reassessment			1.00	1.00		2008	yes
	C	2007	3	Review of Reassessment			1.00	1.00		2008	yes
	C	2007	4	Review of Reassessment			1.00	1.00		2008	yes
280500	Glen Cove										
	C	2007	All Property	Review of Reassessment			90.07	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					88.73	2008	yes
280900	Long Beach										
	C	2003	All Property	Sales/Appraisals	17.81	0.97	3.48	5.00			
	C	2006	Residential	Sales Only	12.50	1.01			3.30		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C66
 12/12/2007

County of Niagara

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
290900	Lockport										
	C	2005	All Property	Review of Reassessment			90.00	90.00		2009	
	C	2005	Residential	Review of Reassessment					87.20	2009	
291100	Niagara Falls										
	C	2006	All Property	Review of Reassessment			93.00	93.00		2009	
	C	2006	Residential	Review of Reassessment					89.32	2009	
291200	North Tonawanda										
	C	2006	All Property	Review of Reassessment			93.00	93.00		2009	
	C	2006	Residential	Review of Reassessment					87.37	2009	
292000	Cambria										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
292200	Hartland										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
292400	Lewiston										
	C	2005	All Property	Review of Reassessment			90.00	90.00			
	C	2005	Residential	Review of Reassessment					87.76		
292600	Lockport										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
292800	Newfane										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
293000	Niagara										
	C	2005	All Property	Sales/Appraisals	16.00	1.22	62.00	62.00			
	C	2006	Residential	Sales Only	13.57	1.05			75.39		
293200	Pendleton										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C67
 12/12/2007

County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007	2007	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
293400	Porter										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
293600	Royalton										
	B	2005	All Property	CAMA/Appraisals	9.24	0.99	83.84	90.00		2008	
	B	2006	Residential	CAMA	8.37	1.01			86.41	2008	
293800	Somerset										
	A	2005	All Property	Sales/Appraisals	23.34	0.84	80.00	80.00			
	A	2006	Residential	Sales Only	16.71	1.05			78.54		
294000	Wheatfield										
	C	2005	All Property	CAMA/Appraisals	7.30	1.01	74.00	74.00			
	C	2006	Residential	CAMA	7.20	1.01			72.21		
294200	Wilson										
	B	2006	All Property	Review of Reassessment			93.00	93.00		2009	
	B	2006	Residential	Review of Reassessment					89.32	2009	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C68
 12/12/2007

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
301300	Rome										
	C	2003	All Property	CAMA/Appraisals	15.06	1.05	77.11	92.00			
	C	2006	Residential	CAMA	16.27	1.06			72.42		
301400	Sherrill										
	C	2003	All Property	CAMA/Appraisals	11.54	1.00	79.00	79.00			
	C	2006	Residential	CAMA	9.23	1.01			72.38		
301600	Utica										
	C	2003	All Property	CAMA/Appraisals	10.96	1.02	86.00	86.00			
	C	2006	Residential	CAMA	12.04	1.03			78.53		
302000	Annsville										
	A	2003	All Property	Sales/Appraisals	21.64	0.89	63.00	72.00			
	A	2003	Residential	Sales/Appraisals	18.88	1.05			53.11		
302200	Augusta										
	A	2003	All Property	Sales/Appraisals	18.64	1.03	80.50	80.50			
	A	2006	Residential	Sales Only	14.97	1.05			81.62		
302400	Ava										
	A	2003	All Property	Sales/Appraisals	14.80	1.00	13.60	15.00			
	A	2003	Residential	Sales/Appraisals	11.00	1.01			11.44		
302600	Boonville										
	A	2003	All Property	Sales/Appraisals	24.51	0.93	72.00	72.00			
	A	2006	Residential	Sales Only	25.82	1.13			67.87		
302800	Bridgewater										
	A	2003	All Property	Sales/Appraisals	20.75	1.00	7.50	7.50		2008	
	A	2003	Residential	Sales/Appraisals	15.25	1.08			7.25	2008	
303000	Camden										
	A	2003	All Property	CAMA/Appraisals	17.90	1.02	2.60	2.82			
	A	2006	Residential	CAMA	18.40	1.02			2.52		
303200	Deerfield										
	B	2003	All Property	Sales/Appraisals	21.15	0.57	17.00	17.00			
	B	2006	Residential	Sales Only	14.46	1.04			16.41		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C69
12/12/2007

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
303400	Florence										
	A	2003	All Property	Sales/Appraisals	49.07	1.18	23.00	23.00			
	A	2003	Residential	Sales/Appraisals	33.82	1.19			18.23		
303600	Floyd										
	B	2006	All Property	Review of Reassessment			98.00	98.00			
	B	2006	Residential	Review of Reassessment					93.78		
303800	Forestport										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
304000	Kirkland										
	B	2003	All Property	Sales/Appraisals	16.99	1.03	65.00	65.00			
	B	2006	Residential	Sales Only	16.05	1.05			61.80		
304200	Lee										
	B	2003	All Property	Sales/Appraisals	18.67	1.19	3.80	3.80			
	B	2003	Residential	Sales/Appraisals	17.60	1.06			3.50		
304400	Marcy										
	B	2003	All Property	Sales/Appraisals	16.77	0.52	80.00	80.00			
	B	2006	Residential	Sales Only	13.07	1.03			70.37		
304600	Marshall										
	A	2003	All Property	CAMA/Appraisals	15.00	0.98	67.50	67.50			
	A	2006	Residential	CAMA	15.02	1.02			63.66		
304800	New Hartford										
	C	2004	All Property	Review of Reassessment			87.00	87.00			
	C	2004	Residential	Review of Reassessment					79.98		
305000	Paris										
	B	2005	All Property	Review of Reassessment			91.50	91.50			
	B	2005	Residential	Review of Reassessment					86.60		
305200	Remsen										
	A	2003	All Property	Sales/Appraisals	10.60	1.02	72.00	72.00			
	A	2003	Residential	Sales/Appraisals	9.75	1.05			68.15		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C70
 12/12/2007

County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
305400	Sangerfield										
	A	2003	All Property	CAMA/Appraisals	29.37	1.13	79.80	79.80			
	A	2006	Residential	CAMA	20.27	1.04			76.13		
305600	Steuben										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
305800	Trenton										
	B	2005	All Property	Sales/Appraisals	18.31	1.20	72.00	72.00			
	B	2006	Residential	Sales Only	18.04	1.04			68.89		
306000	Vernon										
	B	2003	All Property	Sales/Appraisals	22.74	0.97	79.00	79.00			
	B	2006	Residential	Sales Only	15.47	1.04			68.46		
306200	Verona										
	A	2003	All Property	CAMA/Appraisals	12.21	1.00	78.80	78.80			
	A	2006	Residential	CAMA	13.57	1.01			73.08		
306400	Vienna										
	A	2003	All Property	Sales/Appraisals	26.03	1.09	65.00	65.00			
	A	2006	Residential	Sales Only	25.32	1.11			64.96		
306600	Western										
	A	2003	All Property	Sales/Appraisals	16.32	0.85	68.70	68.70			
	A	2003	Residential	Sales/Appraisals	8.92	1.05			64.14		
306800	Westmoreland										
	B	2003	All Property	Sales/Appraisals	20.91	1.06	74.00	74.00			
	B	2006	Residential	Sales Only	20.41	1.08			69.69		
307000	Whitestown										
	C	2003	All Property	CAMA/Appraisals	10.36	1.03	76.90	76.90			
	C	2006	Residential	CAMA	10.45	1.03			72.83		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C71
12/12/2007

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
311500	Syracuse										
	C	2004	All Property	Sales/Appraisals	13.92	1.02	90.50	90.50			
	C	2006	Residential	Sales Only	15.05	1.05			84.97		
312000	Camillus										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
312200	Cicero										
	C	2004	All Property	Sales/Appraisals	11.10	1.01	5.10	5.10			
	C	2006	Residential	Sales Only	10.77	1.01			4.89		
312400	Clay										
	C	2004	All Property	Sales/Appraisals	9.44	0.98	4.45	4.45			
	C	2006	Residential	Sales Only	9.11	1.00			4.24		
312600	Dewitt										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
312800	Elbridge										
	B	2005	All Property	Sales/Appraisals	18.15	1.07	81.00	81.00		2008	
	B	2006	Residential	Sales Only	18.30	1.08			82.62	2008	
313000	Fabius										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					90.85		
313200	Geddes										
	C	2005	All Property	Review of Reassessment			97.00	97.00			
	C	2005	Residential	Review of Reassessment					91.34		
313400	LaFayette										
	B	2006	All Property	Review of Reassessment			93.00	93.00			
	B	2006	Residential	Review of Reassessment					87.73		
313600	Lysander										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

**New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C72
12/12/2007

County of Onondaga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
313800	Manlius										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
314000	Marcellus										
	B	2003	All Property	Review of Reassessment			82.00	82.00		2008	
	B	2003	Residential	Review of Reassessment					78.47	2008	
314200	Onondaga										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
314400	Otisco										
	A	2004	All Property	Sales/Appraisals	32.25	0.46	2.83	2.83			
	A	2004	Residential	Sales/Appraisals	24.68	1.10			2.37		
314600	Pompey										
	A	2005	All Property	Review of Reassessment			95.00	95.00			
	A	2005	Residential	Review of Reassessment					90.85		
314800	Salina										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
315000	Skaneateles										
	B	2006	All Property	Review of Reassessment			90.00	90.00			
	B	2006	Residential	Review of Reassessment					86.08		
315200	Spafford										
	A	2005	All Property	CAMA/Appraisals	27.86	1.14	63.00	63.00		2008	
	A	2006	Residential	CAMA	31.85	1.16			61.53	2008	
315400	Tully										
	B	2004	All Property	Review of Reassessment			76.50	76.50		2008	
	B	2004	Residential	Review of Reassessment					73.00	2008	
315600	Van Buren										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C73
12/12/2007

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
320200	Canandaigua										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					100.00		
320500	Geneva										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
322000	Bristol										
	A	2005	All Property	Review of Reassessment			93.00	93.00		2008	
	A	2005	Residential	Review of Reassessment					89.02	2008	
322200	Canadice										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.21		
322400	Canandaigua										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
322600	East Bloomfield										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
322800	Farmington										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
323000	Geneva										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
323200	Gorham										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
323400	Hopewell										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					97.03		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C74
 12/12/2007

County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
323600	Manchester										
	B	2005	All Property	Review of Reassessment			95.00	95.00		2008	
	B	2005	Residential	Review of Reassessment					90.81	2008	
323800	Naples										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					98.92		
324000	Phelps										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
324200	Richmond										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
324600	South Bristol										
	A	2005	All Property	Review of Reassessment			96.00	96.00		2008	
	A	2005	Residential	Review of Reassessment					91.66	2008	
324800	Victor										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
325000	West Bloomfield										
	A	2006	All Property	Review of Reassessment			100.00	100.00			
	A	2006	Residential	Review of Reassessment					97.29		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C75
 12/12/2007

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
330900	Middletown										
	C	2004	All Property	Sales/Appraisals	21.73	0.94	12.00	12.00			
	C	2006	Residential	Sales Only	16.54	1.00			10.13		
331100	Newburgh										
	C	2004	All Property	Sales/Appraisals	25.31	1.00	20.00	20.00		2008	
	C	2006	Residential	Sales Only	17.44	1.04			18.36	2008	
331300	Port Jervis										
	C	2004	All Property	Sales/Appraisals	22.98	0.99	31.00	31.00			
	C	2006	Residential	Sales Only	14.28	1.02			27.11		
332000	Blooming Grove										
	C	2004	All Property	CAMA/Appraisals	10.48	0.99	12.90	12.90			
	C	2006	Residential	CAMA	10.39	0.99			11.75		
332200	Chester										
	C	2004	All Property	CAMA/Appraisals	8.26	0.99	50.00	50.00			
	C	2006	Residential	CAMA	7.73	0.99			45.30		
332400	Cornwall										
	C	2004	All Property	CAMA/Appraisals	11.86	1.00	49.60	49.60			
	C	2006	Residential	CAMA	11.31	0.99			46.56		
332600	Crawford										
	B	2004	All Property	Sales/Appraisals	18.60	0.97	27.00	27.00			
	B	2006	Residential	Sales Only	18.32	0.98			26.37		
332800	Deerpark										
	B	2004	All Property	Sales/Appraisals	25.25	1.06	40.00	40.00			
	B	2006	Residential	Sales Only	23.62	1.09			40.14		
333000	Goshen										
	B	2004	All Property	Sales/Appraisals	17.63	0.93	48.50	55.00			
	B	2006	Residential	Sales Only	14.59	0.98			45.03		
333200	Greenville										
	B	2004	All Property	Sales/Appraisals	14.90	1.01	47.75	47.75			
	B	2006	Residential	Sales Only	9.92	0.99			46.69		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C76
 12/12/2007

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
333400	Hamptonburgh										
	B	2004	All Property	Review of Reassessment			80.00	80.00			
	B	2004	Residential	Review of Reassessment					76.41		
333600	Highlands										
	C	2004	All Property	CAMA/Appraisals	10.40	1.01	47.06	54.04			
	C	2006	Residential	CAMA	9.80	1.01			45.49		
333800	Minisink										
	B	2004	All Property	CAMA/Appraisals	12.64	0.99	34.38	39.00			
	B	2006	Residential	CAMA	8.44	1.00			34.69		
334000	Monroe										
	C	2004	All Property	Sales/Appraisals	14.24	0.96	15.00	15.00			
	C	2006	Residential	Sales Only	13.06	1.00			13.63		
334200	Montgomery										
	C	2004	All Property	Sales/Appraisals	13.99	0.96	50.00	50.00			
	C	2006	Residential	Sales Only	13.21	0.99			48.64		
334400	Mount Hope										
	B	2004	All Property	Sales/Appraisals	14.63	0.99	45.00	45.00			
	B	2006	Residential	Sales Only	15.38	1.00			46.33		
334600	Newburgh										
	C	2004	All Property	CAMA/Appraisals	12.94	0.98	31.50	31.50			
	C	2006	Residential	CAMA	13.41	0.98			20.04		
334800	New Windsor										
	C	2004	All Property	Sales/Appraisals	18.07	0.93	13.58	15.73			
	C	2006	Residential	Sales Only	13.44	0.99			11.94		
335000	Tuxedo										
	A	2004	All Property	Sales/Appraisals	13.94	1.00	13.07	14.00			
	A	2006	Residential	Sales Only	12.94	1.01			12.45		
335200	Wallkill										
	B	2004	All Property	Sales/Appraisals	16.80	0.88	16.97	18.00			
	B	2006	Residential	Sales Only	13.08	1.00			15.05		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C77
 12/12/2007

County of Orange

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
335400	Warwick										
	B	2004	All Property	Sales/Appraisals	16.41	0.99	11.10	13.00			
	B	2006	Residential	Sales Only	13.45	0.98			10.69		
335600	Wawayanda										
	B	2004	All Property	Sales/Appraisals	14.18	0.98	50.00	50.00			
	B	2006	Residential	Sales Only	14.02	0.99			49.83		
335800	Woodbury										
	B	2004	All Property	CAMA/Appraisals	9.88	0.99	31.74	34.28			
	B	2006	Residential	CAMA	9.47	1.00			30.45		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C78
 12/12/2007

County of Orleans

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
342000	Albion										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
342200	Barre										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
342400	Carlton										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
342800	Gaines										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
343000	Kendall										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
343200	Murray										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
343400	Ridgeway										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
343600	Shelby										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
343800	Yates										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C79
 12/12/2007

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
350400	Fulton										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
351200	Oswego										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	
	C	2007	Residential	Review of Reassessment					100.00	2008	
352000	Albion										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
352200	Amboy										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
352400	Boylston										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
352600	Constantia										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
352800	Granby										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
353000	Hannibal										
	B	2006	All Property	Review of Reassessment			90.00	90.00		2008	yes
	B	2006	Residential	Review of Reassessment					85.87	2008	yes
353200	Hastings										
	B	2006	All Property	Review of Reassessment			95.00	95.00			
	B	2006	Residential	Review of Reassessment					91.77		
353400	Mexico										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C80
 12/12/2007

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
353600	Minetto										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
353800	New Haven										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
354000	Orwell										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
354200	Oswego										
	B	2003	All Property	CAMA/Appraisals	11.32	1.01	83.25	100.00		2008	
	B	2006	Residential	CAMA	11.52	1.01			80.50	2008	
354400	Palermo										
	A	2003	All Property	CAMA/Appraisals	12.60	0.99	85.82	100.00			
	A	2006	Residential	CAMA	11.17	1.00			83.25		
354600	Parish										
	A	2003	All Property	CAMA/Appraisals	16.52	1.03	77.69	100.00			
	A	2006	Residential	CAMA	17.18	1.03			73.34		
354800	Redfield										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
355000	Richland										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
355200	Sandy Creek										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
355400	Schroepfel										
	B	2006	All Property	Review of Reassessment			88.00	88.00			
	B	2006	Residential	Review of Reassessment					85.80		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

**New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C81
12/12/2007

County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
355600	Scriba										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
355800	Volney										
	B	2006	All Property	Review of Reassessment			95.00	95.00		2008	yes
	B	2006	Residential	Review of Reassessment					88.28	2008	yes
356000	West Monroe										
	B	2003	All Property	Sales/Appraisals	14.43	1.02	3.65	3.65			
	B	2006	Residential	Sales Only	13.66	1.04			3.56		
356200	Williamstown										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					86.81		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C82
12/12/2007

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
361200	Oneonta										
	C	2005	All Property	Review of Reassessment			67.16	100.00			
	C	2005	Residential	Review of Reassessment					60.56		
362000	Burlington										
	A	2004	All Property	Sales/Appraisals	24.45	1.15	56.00	56.00			
	A	2004	Residential	Sales/Appraisals	18.30	1.07			57.77		
362200	Butternuts										
	A	2004	All Property	Sales/Appraisals	25.63	1.09	67.00	67.00		2009	
	A	2004	Residential	Sales/Appraisals	19.57	1.04			63.00	2009	
362400	Cherry Valley										
	A	2004	All Property	Sales/Appraisals	28.54	1.16	41.35	41.35			
	A	2004	Residential	Sales/Appraisals	21.17	1.07			36.13		
362600	Decatur										
	A	2004	All Property	Sales/Appraisals	22.94	1.10	60.51	60.51		2008	
	A	2004	Residential	Sales/Appraisals	15.15	1.02			60.96	2008	
362800	Edmeston										
	A	2004	All Property	Sales/Appraisals	23.75	1.02	60.97	60.97			
	A	2004	Residential	Sales/Appraisals	18.98	1.05			61.03		
363000	Exeter										
	A	2004	All Property	CAMA/Appraisals	22.09	1.08	52.33	52.33			
	A	2006	Residential	CAMA	16.93	1.03			52.09		
363200	Hartwick										
	A	2004	All Property	Sales/Appraisals	32.30	1.22	36.35	44.00		2008	
	A	2004	Residential	Sales/Appraisals	27.16	1.13			36.39	2008	
363400	Laurens										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
363600	Maryland										
	A	2004	All Property	Sales/Appraisals	16.72	1.08	75.00	75.00		2008	
	A	2004	Residential	Sales/Appraisals	20.18	1.10			64.35	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C83
12/12/2007

County of Otsego

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
363800	Middlefield										
	A	2004	All Property	Review of Reassessment			78.00	78.00			
	A	2004	Residential	Review of Reassessment					72.23		
364000	Milford										
	A	2004	All Property	Sales/Appraisals	22.87	1.14	56.71	64.00			
	A	2004	Residential	Sales/Appraisals	24.21	1.10			53.74		
364200	Morris										
	A	2004	All Property	Sales/Appraisals	29.71	1.01	59.97	68.00			
	A	2004	Residential	Sales/Appraisals	25.59	1.11			61.33		
364400	New Lisbon										
	A	2004	All Property	Sales/Appraisals	21.99	1.00	48.13	59.00			
	A	2004	Residential	Sales/Appraisals	21.65	1.07			46.63		
364600	Oneonta										
	B	2004	All Property	Sales/Appraisals	25.41	1.00	61.85	61.85			
	B	2006	Residential	Sales Only	20.75	1.09			52.53		
364800	Otego										
	A	2004	All Property	CAMA/Appraisals	14.86	1.05	67.00	67.00			
	A	2006	Residential	CAMA	17.99	1.04			64.22		
365000	Otsego										
	A	2004	All Property	Sales/Appraisals	27.82	1.17	34.16	38.00		2008	
	A	2006	Residential	Sales Only	27.07	1.13			35.58	2008	
365200	Pittsfield										
	A	2003	All Property	Sales/Appraisals	33.86	1.28	55.79	64.00			
	A	2003	Residential	Sales/Appraisals	18.05	1.08			53.86		
365400	Plainfield										
	A	2003	All Property	Sales/Appraisals	38.17	1.13	78.00	78.00			
	A	2003	Residential	Sales/Appraisals	17.84	1.05			71.60		
365600	Richfield										
	A	2006	All Property	Review of Reassessment			97.00	97.00			
	A	2006	Residential	Review of Reassessment					92.11		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C84
12/12/2007

County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
365800	Roseboom										
	A	2004	All Property	Sales/Appraisals	14.34	1.00	60.00	60.00			
	A	2004	Residential	Sales/Appraisals	15.85	1.03			56.15		
366000	Springfield										
	A	2004	All Property	Review of Reassessment			65.00	65.00			
	A	2004	Residential	Review of Reassessment					55.25		
366200	Unadilla										
	A	2004	All Property	Sales/Appraisals	29.67	1.06	62.00	62.00			
	A	2006	Residential	Sales Only	29.13	1.13			59.96		
366400	Westford										
	A	2004	All Property	Sales/Appraisals	15.42	1.06	58.00	58.00			
	A	2004	Residential	Sales/Appraisals	19.32	1.06			52.80		
366600	Worcester										
	A	2004	All Property	Sales/Appraisals	27.62	1.05	66.00	66.00			
	A	2006	Residential	Sales Only	23.59	1.13			64.02		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C85
12/12/2007

County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
372000	Carmel										
	C	2004	All Property	Sales/Appraisals	12.35	0.98	45.80	45.80			
	C	2006	Residential	Sales Only	10.41	1.00			42.00		
372200	Kent										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
372400	Patterson										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
372600	Philipstown										
	B	2004	All Property	Sales/Appraisals	20.06	1.04	43.25	43.25			
	B	2006	Residential	Sales Only	15.28	1.01			40.07		
372800	Putnam Valley										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
373000	Southeast										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C86
12/12/2007

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
381400	Rensselaer										
	C	2003	All Property	Sales/Appraisals	29.72	0.90	28.50	28.50			
	C	2006	Residential	Sales Only	20.94	1.09			21.75		
381700	Troy										
	C	2003	All Property	Sales/Appraisals	36.11	1.04	16.00	16.00			
	C	2006	Residential	Sales Only	26.92	1.07			13.56		
382000	Berlin										
	A	2003	All Property	CAMA/Appraisals	17.48	1.05	27.25	27.25			
	A	2006	Residential	CAMA	18.73	1.02			26.27		
382200	Brunswick										
	B	2003	All Property	CAMA/Appraisals	8.99	1.00	26.00	26.00			
	B	2006	Residential	CAMA	9.00	1.00			24.06		
382400	East Greenbush										
	C	2003	All Property	Sales/Appraisals	18.33	0.92	25.50	25.50		2008	
	C	2006	Residential	Sales Only	11.67	1.01			22.52	2008	
382600	Grafton										
	A	2003	All Property	CAMA/Appraisals	20.32	1.02	8.75	8.75			
	A	2006	Residential	CAMA	22.22	1.07			8.25		
382800	Hoosick										
	B	2003	All Property	Sales/Appraisals	28.56	1.04	28.50	28.50			
	B	2006	Residential	Sales Only	30.05	1.12			27.14		
383000	Nassau										
	B	2004	All Property	Review of Reassessment			75.00	75.00			
	B	2004	Residential	Review of Reassessment					70.59		
383200	North Greenbush										
	C	2003	All Property	CAMA/Appraisals	9.60	1.00	26.25	26.25			
	C	2006	Residential	CAMA	9.49	1.00			23.38		
383400	Petersburgh										
	A	2005	All Property	CAMA/Appraisals	20.19	1.03	60.50	60.50		2008	
	A	2006	Residential	CAMA	15.58	1.02			56.55	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C87
12/12/2007

County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
383600	Pittstown										
	A	2003	All Property	CAMA/Appraisals	9.03	1.00	62.50	62.50			
	A	2006	Residential	CAMA	10.90	1.00			61.05		
383800	Poestenkill										
	B	2004	All Property	CAMA/Appraisals	11.01	1.00	23.90	25.50			
	B	2006	Residential	CAMA	10.56	1.00			23.54		
384000	Sand Lake										
	B	2003	All Property	CAMA/Appraisals	13.20	1.00	25.50	25.50		2008	
	B	2006	Residential	CAMA	13.11	1.00			24.44	2008	
384200	Schaghticoke										
	B	2003	All Property	Sales/Appraisals	32.78	0.69	24.50	24.50			
	B	2006	Residential	Sales Only	18.04	1.04			22.70		
384400	Schodack										
	B	2003	All Property	CAMA/Appraisals	9.65	1.00	25.50	25.50		2008	
	B	2006	Residential	CAMA	9.46	1.00			24.00	2008	
384600	Stephentown										
	A	2003	All Property	CAMA/Appraisals	18.75	1.03	32.00	32.00		2008	
	A	2006	Residential	CAMA	20.75	1.01			31.19	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C88
12/12/2007

County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
392000	Clarkstown										
	C	2004	All Property	Sales/Appraisals	11.18	0.94	25.75	25.75			
	C	2006	Residential	Sales Only	9.28	0.99			23.14		
392200	Haverstraw										
	C	2006	All Property	Review of Reassessment			99.30	99.30			
	C	2006	Residential	Review of Reassessment					90.07		
392400	Orangetown										
	C	2004	All Property	CAMA/Appraisals	8.07	0.99	41.35	41.35			
	C	2006	Residential	CAMA	6.97	1.00			34.56		
392600	Ramapo										
	C	2004	All Property	CAMA/Appraisals	10.42	0.98	12.38	12.38			
	C	2006	Residential	CAMA	8.14	0.99			11.04		
392800	Stony Point										
	C	2004	All Property	Sales/Appraisals	16.22	0.42	10.78	10.78			
	C	2006	Residential	Sales Only	9.89	1.01			8.89		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C89
12/12/2007

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
401200	Ogdensburg										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
402000	Brasher										
	A	2006	All Property	Review of Reassessment			97.00	97.00		2009	
	A	2006	Residential	Review of Reassessment					92.29	2009	
402200	Canton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
402400	Clare										
	A	2004	All Property	Sales/Appraisals	29.93	0.81	4.76	10.00			
	A	2004	Residential	Sales/Appraisals	24.01	1.02			3.56		
402600	Clifton										
	A	2007	All Property	Review of Reassessment			116.26	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
402800	Colton										
	A	2004	All Property	CAMA/Appraisals	28.75	0.95	4.27	6.00			
	A	2006	Residential	CAMA	26.16	1.06			2.27		
403000	Dekalb										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
403200	De Peyster										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					80.88		
403400	Edwards										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2006	Residential	Review of Reassessment					87.87	2009	
403600	Fine										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C90
12/12/2007

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
403800	Fowler										
	A	2004	All Property	Sales/Appraisals	175.45	1.12	19.50	19.50			
	A	2004	Residential	Sales/Appraisals	29.55	1.18			8.26		
404000	Gouverneur										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
404200	Hammond										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
404400	Hermon										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
404600	Hopkinton										
	A	2006	All Property	Review of Reassessment			93.50	93.50		2009	
	A	2006	Residential	Review of Reassessment					86.02	2009	
404800	Lawrence										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
405000	Lisbon										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
405200	Louisville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
405400	Macomb										
	A	2006	All Property	Review of Reassessment			82.00	82.00			
	A	2006	Residential	Review of Reassessment					75.25		
405600	Madrid										
	A	2005	All Property	Review of Reassessment			92.00	92.00			
	A	2005	Residential	Review of Reassessment					86.86		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C91
12/12/2007

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
405800	Massena										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
406000	Morristown										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
406200	Norfolk										
	A	2006	All Property	Review of Reassessment			95.00	95.00		2009	
	A	2006	Residential	Review of Reassessment					91.70	2009	
406400	Oswegatchie										
	A	2006	All Property	Review of Reassessment			86.50	86.50		2008	
	A	2006	Residential	Review of Reassessment					77.90	2008	
406600	Parishville										
	A	2004	All Property	Sales/Appraisals	31.97	0.77	6.00	6.00			
	A	2004	Residential	Sales/Appraisals	33.45	1.21			4.09		
406800	Piercefield										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
407000	Pierrepoint										
	A	2006	All Property	Review of Reassessment			98.00	98.00		2008	
	A	2006	Residential	Review of Reassessment					92.47	2008	
407200	Pitcairn										
	A	2004	All Property	Review of Reassessment			89.00	89.00			
	A	2004	Residential	Review of Reassessment					80.25		
407400	Potsdam										
	B	2006	All Property	Review of Reassessment			94.00	94.00		2008	
	B	2006	Residential	Review of Reassessment					86.34	2008	
407600	Rossie										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C92
12/12/2007

County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
407800	Russell										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
408000	Stockholm										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
408200	Waddington										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C93
12/12/2007

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
411000	Mechanicville										
	C	2003	All Property	CAMA/Appraisals	13.97	1.02	71.00	71.00			
	C	2006	Residential	CAMA	14.16	1.02			65.61		
411500	Saratoga Springs										
	C	2005	All Property	Review of Reassessment			83.00	83.00			
	C	2005	Residential	Review of Reassessment					76.67		
412000	Ballston										
	B	2006	All Property	Review of Reassessment			88.00	88.00			
	B	2006	Residential	Review of Reassessment					84.73		
412200	Charlton										
	B	2005	All Property	Review of Reassessment			70.00	70.00			
	B	2005	Residential	Review of Reassessment					67.56		
412400	Clifton Park										
	C	2003	All Property	CAMA/Appraisals	7.21	1.00	56.00	56.00			
	C	2006	Residential	CAMA	7.35	0.99			51.66		
412600	Corinth										
	B	2005	All Property	Review of Reassessment			75.00	75.00		2008	
	B	2005	Residential	Review of Reassessment					70.78	2008	
412800	Day										
	A	2004	All Property	Review of Reassessment			67.00	67.00			
	A	2004	Residential	Review of Reassessment					63.80		
413000	Edinburg										
	A	2003	All Property	CAMA/Appraisals	23.32	1.00	58.00	58.00			
	A	2006	Residential	CAMA	21.17	1.04			52.89		
413200	Galway										
	A	2003	All Property	CAMA/Appraisals	12.57	1.01	60.00	60.00			
	A	2006	Residential	CAMA	15.20	1.02			58.95		
413400	Greenfield										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C94
12/12/2007

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
413600	Hadley										
	A	2006	All Property	Review of Reassessment			90.00	90.00			
	A	2006	Residential	Review of Reassessment					75.62		
413800	Halfmoon										
	C	2003	All Property	Sales/Appraisals	14.04	0.95	58.00	58.00			
	C	2006	Residential	Sales Only	9.21	0.99			50.91		
414000	Malta										
	C	2005	All Property	Review of Reassessment			78.00	78.00		2008	
	C	2005	Residential	Review of Reassessment					73.85	2008	
414200	Milton										
	C	2006	All Property	Review of Reassessment			88.00	88.00			
	C	2006	Residential	Review of Reassessment					86.73		
414400	Moreau										
	B	2003	All Property	Sales/Appraisals	21.76	0.32	32.00	32.00			
	B	2006	Residential	Sales Only	16.16	1.01			24.37		
414600	Northumberland										
	B	2006	All Property	Review of Reassessment			92.00	92.00			
	B	2006	Residential	Review of Reassessment					86.63		
414800	Providence										
	A	2003	All Property	CAMA/Appraisals	27.21	1.06	21.50	21.50			
	A	2006	Residential	CAMA	20.19	1.01			20.54		
415000	Saratoga										
	B	2005	All Property	Review of Reassessment			68.00	68.00			
	B	2005	Residential	Review of Reassessment					63.95		
415200	Stillwater										
	B	2006	All Property	Review of Reassessment			93.00	93.00			
	B	2006	Residential	Review of Reassessment					88.34		
415400	Waterford										
	C	2003	All Property	CAMA/Appraisals	16.73	0.99	33.50	33.50			
	C	2006	Residential	CAMA	13.03	0.99			24.59		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
 2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C95
 12/12/2007

County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
415600	Wilton										
	B	2004	All Property	Review of Reassessment			71.00	71.00		2008	
	B	2004	Residential	Review of Reassessment					63.00	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C96
12/12/2007

County of Schenectady

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
421500	Schenectady										
	C	2004	All Property	Review of Reassessment			68.00	68.00		2009	
	C	2004	Residential	Review of Reassessment					62.03	2009	
422000	Duanesburg										
	A	2003	All Property	Sales/Appraisals	24.80	1.16	28.25	30.00			
	A	2006	Residential	Sales Only	18.39	1.03			27.77		
422200	Glenville										
	C	2006	All Property	Review of Reassessment			90.00	90.00			
	C	2006	Residential	Review of Reassessment					86.09		
422400	Niskayuna										
	C	2003	All Property	Sales/Appraisals	13.48	0.95	55.00	55.00		2008	
	C	2006	Residential	Sales Only	11.90	0.99			51.98	2008	
422600	Princetown										
	A	2003	All Property	CAMA/Appraisals	16.00	0.96	30.96	33.00			
	A	2006	Residential	CAMA	12.17	1.00			30.09		
422800	Rotterdam										
	C	2007	All Property	Review of Reassessment			100.00	100.00			
	C	2007	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C97
 12/12/2007

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
432000	Blenheim										
	A	2003	All Property	Sales/Appraisals	7.52	1.03	85.00	85.00			
	A	2003	Residential	Sales/Appraisals	9.05	1.03			62.30		
432200	Broome										
	A	2003	All Property	Sales/Appraisals	16.04	1.10	77.00	77.00			
	A	2003	Residential	Sales/Appraisals	16.89	1.08			58.72		
432400	Carlisle										
	A	2004	All Property	CAMA/Appraisals	27.36	1.09	90.00	90.00			
	A	2006	Residential	CAMA	23.22	1.06			68.24		
432600	Cobleskill										
	B	2004	All Property	CAMA/Appraisals	12.10	1.02	77.00	77.00			
	B	2006	Residential	CAMA	12.98	1.02			66.36		
432800	Conesville										
	A	2004	All Property	Sales/Appraisals	9.36	1.01	67.00	67.00			
	A	2004	Residential	Sales/Appraisals	11.06	0.99			59.02		
433000	Esperance										
	B	2004	All Property	CAMA/Appraisals	21.00	1.03	78.00	78.00			
	B	2006	Residential	CAMA	16.83	1.01			63.38		
433200	Fulton										
	A	2004	All Property	CAMA/Appraisals	15.26	1.01	60.56	73.00			
	A	2006	Residential	CAMA	20.62	1.04			57.23		
433400	Gilboa										
	A	2004	All Property	CAMA/Appraisals	22.04	1.15	1.98	2.15			
	A	2006	Residential	CAMA	22.25	1.07			1.29		
433600	Jefferson										
	A	2004	All Property	Sales/Appraisals	13.51	1.01	56.82	60.00			
	A	2006	Residential	Sales/Appraisals	11.71	1.02			54.52		
433800	Middleburgh										
	A	2004	All Property	CAMA/Appraisals	12.81	1.02	67.00	67.00			
	A	2006	Residential	CAMA	15.00	1.02			60.38		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C98
 12/12/2007

County of Schoharie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
434000	Richmondville										
	A	2007	All Property	Review of Reassessment			91.67	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					90.00	2008	yes
434200	Schoharie										
	B	2004	All Property	CAMA/Appraisals	21.00	1.03	78.00	78.00			
	B	2006	Residential	CAMA	16.83	1.01			63.38		
434400	Seward										
	A	2004	All Property	CAMA/Appraisals	27.36	1.09	90.00	90.00			
	A	2006	Residential	CAMA	23.22	1.06			68.24		
434600	Sharon										
	A	2004	All Property	CAMA/Appraisals	27.36	1.09	90.00	90.00			
	A	2006	Residential	CAMA	23.22	1.06			68.24		
434800	Summit										
	A	2004	All Property	CAMA/Appraisals	27.27	1.11	59.00	59.00			
	A	2006	Residential	CAMA	34.63	1.17			53.29		
435000	Wright										
	A	2004	All Property	CAMA/Appraisals	21.00	1.03	78.00	78.00			
	A	2006	Residential	CAMA	16.83	1.01			63.38		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

**New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page C99
12/12/2007

County of Schuylers

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
442000	Catharine										
	A	2004	All Property	Sales/Appraisals	20.07	1.08	75.00	75.00			
	A	2006	Residential	Sales Only	20.40	1.09			69.84		
442200	Cayuta										
	A	2004	All Property	CAMA/Appraisals	14.53	0.99	85.00	85.00		2008	
	A	2006	Residential	CAMA	18.88	1.01			80.68	2008	
442400	Dix										
	B	2004	All Property	Sales/Appraisals	23.29	1.10	75.00	75.00		2009	
	B	2006	Residential	Sales Only	21.36	1.07			66.41	2009	
442600	Hector										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
442800	Montour										
	B	2004	All Property	Sales/Appraisals	20.07	1.08	75.00	75.00			
	B	2006	Residential	Sales Only	20.40	1.09			69.84		
443000	Orange										
	A	2004	All Property	CAMA/Appraisals	14.67	1.01	75.26	88.00		2008	
	A	2006	Residential	CAMA	19.09	1.02			72.08	2008	
443200	Reading										
	A	2004	All Property	Sales/Appraisals	23.29	1.10	75.00	75.00		2009	
	A	2006	Residential	Sales Only	21.36	1.07			66.41	2009	
443400	Tyrone										
	A	2004	All Property	CAMA/Appraisals	22.30	1.10	65.00	65.00		2008	
	A	2006	Residential	CAMA	29.37	1.14			60.92	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C100
12/12/2007

County of Seneca

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
452000	Covert										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
452200	Fayette										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
452400	Junius										
	A	2004	All Property	Sales/Appraisals	17.99	0.85	75.00	75.00			
	A	2004	Residential	Sales/Appraisals	14.29	1.04			67.36		
452600	Lodi										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
452800	Ovid										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
453000	Romulus										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
453200	Seneca Falls										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
453400	Tyre										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
453600	Varick										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
453800	Waterloo										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C101
12/12/2007

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
460300	Coming										
	C	2006	All Property	Review of Reassessment			98.00	98.00		2008	
	C	2006	Residential	Review of Reassessment					91.14	2008	
460600	Hornell										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2009	
	C	2007	Residential	Review of Reassessment					100.00	2009	
462000	Addison										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
462200	Avoca										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
462400	Bath										
	B	2003	All Property	CAMA/Appraisals	13.81	1.01	54.00	54.00			
	B	2006	Residential	CAMA	14.53	1.01			52.84		
462600	Bradford										
	A	2006	All Property	Review of Reassessment			99.00	99.00			
	A	2006	Residential	Review of Reassessment					93.60		
462800	Cameron										
	A	2003	All Property	CAMA/Appraisals	17.26	1.02	72.00	72.00		2008	
	A	2006	Residential	CAMA	19.63	1.02			73.92	2008	
463000	Campbell										
	A	2003	All Property	CAMA/Appraisals	20.30	1.06	3.50	3.50			
	A	2006	Residential	CAMA	20.64	1.05			3.55		
463200	Canisteo										
	A	2003	All Property	CAMA/Appraisals	21.88	1.00	69.00	69.00			
	A	2006	Residential	CAMA	19.36	1.03			70.63		
463400	Caton										
	A	2003	All Property	Sales/Appraisals	28.98	0.94	64.00	64.00			
	A	2003	Residential	Sales/Appraisals	15.71	1.04			59.11		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C102
 12/12/2007

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
463600	Cohocton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	
	A	2007	Residential	Review of Reassessment					100.00	2008	
463800	Corning										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
464000	Dansville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
464200	Erwin										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
464400	Fremont										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
464600	Greenwood										
	A	2003	All Property	Sales/Appraisals	59.72	0.27	4.00	4.00			
	A	2003	Residential	Sales/Appraisals	36.22	1.15			2.90		
464800	Hartsville										
	A	2003	All Property	Sales/Appraisals	25.29	0.95	45.99	45.99		2008	
	A	2003	Residential	Sales/Appraisals	21.37	0.99			43.60	2008	
465000	Hornby										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
465200	Hornellsville										
	A	2003	All Property	CAMA/Appraisals	16.03	1.05	73.50	73.50		2008	
	A	2006	Residential	CAMA	16.91	1.05			70.17	2008	
465400	Howard										
	A	2003	All Property	CAMA/Appraisals	18.97	1.06	63.00	63.00			
	A	2006	Residential	CAMA	27.50	1.09			63.89		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C103
12/12/2007

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
465600	Jasper										
	A	2003	All Property	Sales/Appraisals	26.76	0.95	4.85	4.85			
	A	2003	Residential	Sales/Appraisals	26.25	1.17			4.19		
465800	Lindley										
	A	2003	All Property	Sales/Appraisals	37.00	0.65	4.00	4.00			
	A	2003	Residential	Sales/Appraisals	25.83	1.10			3.74		
466000	Prattsburg										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
466200	Pulteney										
	A	2003	All Property	CAMA/Appraisals	30.19	1.10	58.00	58.00			
	A	2006	Residential	CAMA	25.54	1.07			57.78		
466400	Rathbone										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
466600	Thurston										
	A	2003	All Property	Sales/Appraisals	34.47	1.13	5.00	5.00			
	A	2003	Residential	Sales/Appraisals	28.73	1.10			5.02		
466800	Troupsburg										
	A	2003	All Property	CAMA/Appraisals	21.39	0.97	63.00	63.00			
	A	2006	Residential	CAMA	16.86	1.01			69.28		
467000	Tuscarora										
	A	2003	All Property	Sales/Appraisals	33.18	0.49	5.00	5.00			
	A	2003	Residential	Sales/Appraisals	19.94	1.09			3.62		
467200	Urbana										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
467400	Wayland										
	B	2003	All Property	CAMA/Appraisals	17.51	1.04	72.00	72.00			
	B	2006	Residential	CAMA	16.59	1.05			71.67		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C104
12/12/2007

County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
467600	Wayne										
	A	2003	All Property	Sales/Appraisals	21.08	1.24	57.30	57.30		2008	
	A	2003	Residential	Sales/Appraisals	23.68	1.29			51.38	2008	
467800	West Union										
	A	2003	All Property	Sales/Appraisals	19.12	0.79	79.00	79.00			
	A	2003	Residential	Sales/Appraisals	23.45	1.03			70.97		
468000	Wheeler										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
468200	Woodhull										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C105
12/12/2007

County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment ****	Conducting Reassessment Annually *****
472000	Babylon										
	C	2003	All Property	Sales/Appraisals	25.16	0.94	0.94	1.03			
	C	2006	Residential	Sales Only	12.71	1.01			0.82		
472200	Brookhaven										
	C	2003	All Property	Sales/Appraisals	16.71	0.96	0.70	0.70			
	C	2006	Residential	Sales Only	14.36	1.00			0.66		
472400	East Hampton										
	B	2003	All Property	Sales/Appraisals	27.46	1.11	0.67	0.67			
	B	2006	Residential	Sales Only	23.94	1.08			0.66		
472600	Huntington										
	C	2003	All Property	Sales/Appraisals	27.58	0.28	0.77	0.77			
	C	2006	Residential	Sales Only	13.82	1.01			0.62		
472800	Islip										
	C	2003	All Property	Sales/Appraisals	15.72	0.86	9.64	10.68			
	C	2006	Residential	Sales Only	9.99	1.01			8.76		
473000	Riverhead										
	C	2003	All Property	Sales/Appraisals	23.11	0.96	10.60	11.54			
	C	2006	Residential	Sales Only	13.82	1.01			10.18		
473200	Shelter Island										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
473400	Smithtown										
	C	2003	All Property	Sales/Appraisals	17.01	0.95	1.12	1.18			
	C	2006	Residential	Sales Only	12.27	0.99			1.03		
473600	Southampton										
	B	2007	All Property	Review of Reassessment			89.70	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					90.00	2008	yes
473800	Southold										
	B	2003	All Property	Sales/Appraisals	27.12	1.10	0.95	1.12			
	B	2006	Residential	Sales Only	22.02	1.06			0.94		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C106
12/12/2007

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
482000	Bethel										
	A	2004	All Property	CAMA/Appraisals	28.73	1.01	49.00	49.00			
	A	2006	Residential	CAMA	20.18	1.03			51.39		
482200	Callicoon										
	A	2004	All Property	CAMA/Appraisals	21.03	1.01	51.00	51.00			
	A	2006	Residential	CAMA	18.99	1.04			49.16		
482400	Cochection										
	A	2004	All Property	CAMA/Appraisals	19.65	1.02	64.00	64.00			
	A	2006	Residential	CAMA	19.64	1.03			60.48		
482600	Delaware										
	A	2004	All Property	CAMA/Appraisals	17.02	1.09	53.00	53.00			
	A	2006	Residential	CAMA	18.64	1.03			53.00		
482800	Fallsburgh										
	B	2004	All Property	CAMA/Appraisals	14.59	1.03	49.00	49.00			
	B	2006	Residential	CAMA	15.37	1.00			45.00		
483000	Forestburgh										
	A	2004	All Property	Sales/Appraisals	72.36	0.31	8.04	9.00			
	A	2006	Residential	Sales Only	18.83	1.06			7.93		
483200	Fremont										
	A	2004	All Property	CAMA/Appraisals	24.68	1.10	61.00	61.00			
	A	2006	Residential	CAMA	27.28	1.10			60.06		
483400	Highland										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
483600	Liberty										
	B	2004	All Property	CAMA/Appraisals	13.35	1.01	62.75	62.75			
	B	2006	Residential	CAMA	13.42	1.02			58.78		
483800	Lumberland										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C107
12/12/2007

County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
484000	Mamakating										
	B	2004	All Property	Sales/Appraisals	20.47	1.04	45.25	48.00			
	B	2006	Residential	Sales Only	18.22	1.03			44.61		
484200	Neversink										
	A	2004	All Property	Sales/Appraisals	33.04	0.41	4.00	4.00			
	A	2006	Residential	Sales Only	30.28	1.16			1.87		
484400	Rockland										
	A	2004	All Property	CAMA/Appraisals	18.09	1.00	56.50	56.50			
	A	2006	Residential	CAMA	18.25	1.03			50.68		
484600	Thompson										
	B	2004	All Property	Review of Reassessment			72.40	72.40			
	B	2004	Residential	Review of Reassessment					63.80		
484800	Tusten										
	A	2004	All Property	CAMA/Appraisals	16.38	1.21	53.00	53.00			
	A	2006	Residential	CAMA	20.01	1.06			50.40		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C108
12/12/2007

County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
492000	Barton										
	B	2004	All Property	Sales/Appraisals	20.78	1.10	7.50	7.50		2008	
	B	2004	Residential	Sales/Appraisals	20.10	1.07			7.60	2008	
492200	Berkshire										
	A	2004	All Property	Sales/Appraisals	30.71	1.17	3.97	3.97			
	A	2004	Residential	Sales/Appraisals	30.16	1.16			3.88		
492400	Candor										
	A	2004	All Property	CAMA/Appraisals	17.30	1.05	7.90	9.00			
	A	2006	Residential	CAMA	15.10	1.03			7.89		
492600	Newark Valley										
	A	2004	All Property	Sales/Appraisals	20.08	1.01	80.00	80.00			
	A	2004	Residential	Sales/Appraisals	15.97	1.03			76.44		
492800	Nichols										
	A	2004	All Property	CAMA/Appraisals	20.76	1.02	28.29	30.00			
	A	2006	Residential	CAMA	14.93	1.02			27.80		
493000	Owego										
	B	2004	All Property	Review of Reassessment			80.00	80.00			
	B	2004	Residential	Review of Reassessment					70.59		
493200	Richford										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
493400	Spencer										
	A	2004	All Property	Sales/Appraisals	34.58	1.12	22.34	24.20			
	A	2004	Residential	Sales/Appraisals	23.01	1.09			22.38		
493600	Tioga										
	A	2004	All Property	CAMA/Appraisals	17.30	1.05	7.90	9.00			
	A	2006	Residential	CAMA	15.10	1.03			7.89		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C109
12/12/2007

County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
500700	Ithaca										
	C	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	C	2007	Residential	Review of Reassessment					85.00	2008	
502000	Caroline										
	A	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	A	2007	Residential	Review of Reassessment					85.00	2008	
502200	Danby										
	A	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	A	2007	Residential	Review of Reassessment					85.00	2008	
502400	Dryden										
	B	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	B	2007	Residential	Review of Reassessment					85.00	2008	
502600	Enfield										
	A	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	A	2007	Residential	Review of Reassessment					85.00	2008	
502800	Groton										
	B	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	B	2007	Residential	Review of Reassessment					85.00	2008	
503000	Ithaca										
	C	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	C	2007	Residential	Review of Reassessment					85.00	2008	
503200	Lansing										
	B	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	B	2007	Residential	Review of Reassessment					85.00	2008	
503400	Newfield										
	A	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	A	2007	Residential	Review of Reassessment					85.00	2008	
503600	Ulysses										
	B	2007	All Property	Review of Reassessment			85.00	85.00		2008	
	B	2007	Residential	Review of Reassessment					85.00	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C110
12/12/2007

County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
509901	Tompkins County Assessing Unit										
	B	2007	All Property	Review of Reassessment			85.00	85.00			
	B	2007	Residential	Review of Reassessment					85.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C111
 12/12/2007

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
510800	Kingston										
	C	2003	All Property	CAMA/Appraisals	14.29	1.02	20.82	24.00		2008	
	C	2006	Residential	CAMA	12.61	1.00			18.41	2008	
512000	Denning										
	A	2003	All Property	Sales/Appraisals	27.46	1.10	18.00	18.00			
	A	2003	Residential	Sales/Appraisals	19.65	0.98			16.89		
512200	Esopus										
	B	2005	All Property	Sales/Appraisals	19.84	0.98	60.00	60.00		2008	
	B	2006	Residential	Sales Only	17.49	1.01			55.94	2008	
512400	Gardiner										
	B	2004	All Property	Review of Reassessment			75.00	75.00		2009	
	B	2004	Residential	Review of Reassessment					73.10	2009	
512600	Hardenburgh										
	A	2003	All Property	Sales/Appraisals	12.59	1.06	64.00	64.00			
	A	2003	Residential	Sales/Appraisals	13.31	1.05			52.57		
512800	Hurley										
	B	2006	All Property	Review of Reassessment			90.00	90.00		2009	
	B	2006	Residential	Review of Reassessment					84.32	2009	
513000	Kingston										
	B	2005	All Property	Review of Reassessment			82.00	82.00			
	B	2005	Residential	Review of Reassessment					71.86		
513200	Lloyd										
	B	2006	All Property	Review of Reassessment			90.00	90.00		2009	
	B	2006	Residential	Review of Reassessment					88.43	2009	
513400	Marbletown										
	B	2005	All Property	Review of Reassessment			93.00	93.00			
	B	2005	Residential	Review of Reassessment					89.34		
513600	Marlborough										
	B	2005	All Property	Review of Reassessment			78.00	78.00		2008	
	B	2005	Residential	Review of Reassessment					77.15	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C112
12/12/2007

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
513800	New Paltz										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
514000	Olive										
	A	2006	All Property	Review of Reassessment			122.64	100.00			
	A	2006	Residential	Review of Reassessment					94.58		
514200	Plattekill										
	B	2005	All Property	Review of Reassessment			78.00	78.00			
	B	2005	Residential	Review of Reassessment					75.35		
514400	Rochester										
	A	2006	All Property	Review of Reassessment			90.00	90.00		2008	yes
	A	2006	Residential	Review of Reassessment					87.50	2008	yes
514600	Rosendale										
	B	2005	All Property	Review of Reassessment			82.00	82.00			
	B	2005	Residential	Review of Reassessment					81.20		
514800	Saugerties										
	B	2005	All Property	Review of Reassessment			79.93	79.93		2009	
	B	2005	Residential	Review of Reassessment					75.79	2009	
515000	Shandaken										
	A	2003	All Property	Sales/Appraisals	43.20	0.68	22.00	22.00			
	A	2006	Residential	Sales Only	24.45	1.09			15.90		
515200	Shawangunk										
	B	2003	All Property	Sales/Appraisals	26.05	1.11	15.00	15.00			
	B	2006	Residential	Sales Only	12.31	0.99			14.88		
515400	Ulster										
	C	2005	All Property	Sales/Appraisals	19.82	0.89	69.00	69.00			
	C	2006	Residential	Sales Only	16.57	1.02			56.23		
515600	Wawarsing										
	A	2003	All Property	Sales/Appraisals	41.29	0.33	1.75	1.75			
	A	2006	Residential	Sales Only	32.95	1.12			1.19		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C113
12/12/2007

County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
515800	Woodstock										
	A	2004	All Property	Review of Reassessment			79.00	79.00			
	A	2004	Residential	Review of Reassessment					76.99		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C114
 12/12/2007

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
520500	Glens Falls										
	C	2005	All Property	Review of Reassessment			79.00	79.00			
	C	2005	Residential	Review of Reassessment					71.96		
522000	Bolton										
	A	2004	All Property	Review of Reassessment			64.00	64.00			
	A	2004	Residential	Review of Reassessment					57.69		
522200	Lake George										
	B	2004	All Property	Review of Reassessment			64.00	64.00			
	B	2004	Residential	Review of Reassessment					57.69		
522400	Chester										
	A	2004	All Property	Review of Reassessment			65.00	65.00		2008	
	A	2004	Residential	Review of Reassessment					60.93	2008	
522600	Hague										
	A	2004	All Property	Review of Reassessment			70.50	70.50			
	A	2004	Residential	Review of Reassessment					65.13		
522800	Horicon										
	A	2004	All Property	Review of Reassessment			65.00	65.00		2008	
	A	2004	Residential	Review of Reassessment					60.93	2008	
523000	Johnsburg										
	A	2004	All Property	CAMA/Appraisals	39.74	0.99	2.15	2.15			
	A	2006	Residential	CAMA	18.06	1.04			1.70		
523200	Lake Luzerne										
	A	2006	All Property	Review of Reassessment			94.00	94.00			
	A	2006	Residential	Review of Reassessment					91.74		
523400	Queensbury										
	C	2005	All Property	Review of Reassessment			79.00	79.00			
	C	2005	Residential	Review of Reassessment					71.96		
523600	Stony Creek										
	A	2004	All Property	Sales/Appraisals	30.48	1.17	1.20	1.20			
	A	2004	Residential	Sales/Appraisals	22.73	1.08			0.98		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C115
12/12/2007

County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
523800	Thurman										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
524000	Warrensburg										
	A	2005	All Property	Review of Reassessment			80.00	80.00		2008	
	A	2005	Residential	Review of Reassessment					76.32	2008	

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C116
12/12/2007

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
532000	Argyle										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
532200	Cambridge										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
532400	Dresden										
	A	2003	All Property	CAMA/Appraisals	13.09	1.03	53.00	53.00			
	A	2006	Residential	CAMA	9.70	1.00			50.59		
532600	Easton										
	A	2005	All Property	Sales/Appraisals	21.76	0.99	2.10	2.75			
	A	2005	Residential	Sales/Appraisals	19.09	1.08			1.89		
532800	Fort Ann										
	A	2005	All Property	Review of Reassessment			77.00	77.00			
	A	2005	Residential	Review of Reassessment					77.00		
533000	Fort Edward										
	B	2006	All Property	Review of Reassessment			90.96	100.00			
	B	2006	Residential	Review of Reassessment					89.66		
533200	Granville										
	B	2005	All Property	Review of Reassessment			88.00	88.00		2010	
	B	2005	Residential	Review of Reassessment					86.93	2010	
533400	Greenwich										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
533600	Hampton										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
533800	Hartford										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C117
12/12/2007

County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
534000	Hebron										
	A	2005	All Property	Sales/Appraisals	23.07	1.10	48.30	65.00		2009	
	A	2005	Residential	Sales/Appraisals	27.62	1.16			45.09	2009	
534200	Jackson										
	A	2005	All Property	Sales/Appraisals	29.70	1.16	31.14	36.00			
	A	2005	Residential	Sales/Appraisals	24.15	1.12			29.45		
534400	Kingsbury										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
534600	Putnam										
	A	2003	All Property	CAMA/Appraisals	13.09	1.03	53.00	53.00			
	A	2006	Residential	CAMA	9.70	1.00			50.59		
534800	Salem										
	A	2005	All Property	CAMA/Appraisals	14.32	1.02	60.46	66.00			
	A	2006	Residential	CAMA	15.43	1.03			59.02		
535000	White Creek										
	A	2004	All Property	CAMA/Appraisals	13.15	1.00	59.83	75.00			
	A	2006	Residential	CAMA	13.82	1.02			55.60		
535200	Whitehall										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C118
 12/12/2007

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
542000	Arcadia										
	B	2006	All Property	Review of Reassessment			100.00	100.00			
	B	2006	Residential	Review of Reassessment					97.44		
542200	Butler										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2009	
	A	2004	Residential	Review of Reassessment					85.40	2009	
542400	Galen										
	A	2004	All Property	Review of Reassessment			93.00	93.00			
	A	2004	Residential	Review of Reassessment					93.41		
542600	Huron										
	A	2007	All Property	Review of Reassessment			100.00	100.00			
	A	2007	Residential	Review of Reassessment					100.00		
542800	Lyons										
	B	2004	All Property	Review of Reassessment			90.00	90.00		2008	
	B	2004	Residential	Review of Reassessment					86.02	2008	
543000	Macedon										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
543200	Marion										
	B	2005	All Property	Review of Reassessment			92.00	92.00		2008	
	B	2005	Residential	Review of Reassessment					88.39	2008	
543400	Ontario										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
543600	Palmyra										
	B	2004	All Property	Review of Reassessment			93.00	93.00		2008	
	B	2004	Residential	Review of Reassessment					92.23	2008	
543800	Rose										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through:2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C119
12/12/2007

County of Wayne

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
544000	Savannah										
	A	2004	All Property	Review of Reassessment			98.00	98.00		2009	yes
	A	2004	Residential	Review of Reassessment					90.80	2009	yes
544200	Sodus										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
544400	Walworth										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
544600	Williamson										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	B	2007	All Property	Review of Reassessment			100.00	100.00			
	B	2007	Residential	Review of Reassessment					100.00		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C120
 12/12/2007

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
550800	Mt Vernon										
	C	2005	All Property	Sales/Appraisals	25.34	0.93	2.55	2.99			
	C	2006	Residential	Sales Only	18.61	1.01			1.99		
551000	New Rochelle										
	C	2005	All Property	Sales/Appraisals	22.53	0.97	2.44	2.74			
	C	2006	Residential	Sales Only	18.95	0.99			2.29		
551200	Peekskill										
	C	2005	All Property	Sales/Appraisals	25.84	1.03	2.79	3.25			
	C	2006	Residential	Sales Only	13.15	1.01			2.33		
551400	Rye										
	C	2005	All Property	Sales/Appraisals	27.52	1.08	1.97	1.97			
	C	2006	Residential	Sales Only	13.72	1.01			1.73		
551700	White Plains										
	C	2005	All Property	Sales/Appraisals	28.93	0.84	2.75	3.24			
	C	2006	Residential	Sales Only	13.31	0.99			1.97		
551800	Yonkers										
	C	2005	All Property	Sales/Appraisals	22.68	1.00	2.27	2.94			
	C	2006	Residential	Sales Only	15.72	1.01			2.11		
552000	Bedford										
	C	2005	All Property	Sales/Appraisals	13.64	1.01	8.58	8.58			
	C	2006	Residential	Sales Only	12.03	1.02			8.01		
552200	Cortlandt										
	C	2005	All Property	Sales/Appraisals	15.49	0.98	1.52	1.52			
	C	2006	Residential	Sales Only	13.94	0.99			1.40		
552400	Eastchester										
	C	2005	All Property	Sales/Appraisals	20.59	1.10	1.38	1.47			
	C	2006	Residential	Sales Only	17.92	1.10			1.25		
552600	Greenburgh										
	C	2005	All Property	Sales/Appraisals	22.81	1.00	2.88	2.88			
	C	2006	Residential	Sales Only	12.43	1.01			2.40		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C121
 12/12/2007

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
552800	Harrison										
	C	2005	All Property	Sales/Appraisals	17.34	0.95	1.54	1.54			
	C	2006	Residential	Sales Only	13.47	0.98			1.37		
553000	Lewisboro										
	C	2005	All Property	Sales/Appraisals	14.22	0.99	8.46	8.46			
	C	2006	Residential	Sales Only	11.40	1.01			8.23		
553200	Mamaroneck										
	C	2005	All Property	Sales/Appraisals	21.10	1.05	1.62	1.79			
	C	2006	Residential	Sales Only	12.26	1.01			1.56		
553400	Mount Pleasant										
	C	2005	All Property	Sales/Appraisals	15.18	0.96	1.40	1.40			
	C	2006	Residential	Sales Only	11.69	1.00			1.23		
553600	New Castle										
	C	2005	All Property	Sales/Appraisals	12.16	1.02	16.45	16.45			
	C	2006	Residential	Sales Only	10.55	1.01			15.52		
553800	North Castle										
	C	2005	All Property	Sales/Appraisals	17.78	0.97	1.94	1.94			
	C	2006	Residential	Sales Only	14.46	0.99			1.77		
554000	North Salem										
	B	2005	All Property	Sales/Appraisals	14.44	1.01	8.11	8.71			
	B	2006	Residential	Sales Only	8.73	1.01			8.61		
554200	Ossining										
	C	2005	All Property	Sales/Appraisals	20.83	0.99	4.85	4.85			
	C	2006	Residential	Sales Only	12.45	0.99			4.17		
554400	Pelham										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
554600	Pound Ridge										
	B	2005	All Property	Sales/Appraisals	15.01	0.97	13.69	13.69			
	B	2006	Residential	Sales Only	10.03	1.01			13.33		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C122
12/12/2007

County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
554800	Rye										
	C	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	C	2007	Residential	Review of Reassessment					100.00	2008	yes
555000	Scarsdale										
	C	2005	All Property	Sales/Appraisals	10.12	1.02	1.53	1.53			
	C	2006	Residential	Sales Only	9.71	1.02			1.49		
555200	Somers										
	C	2005	All Property	Sales/Appraisals	17.15	1.04	10.80	10.80			
	C	2006	Residential	Sales Only	7.96	0.99			9.81		
555400	Yorktown										
	C	2005	All Property	Sales/Appraisals	15.15	1.03	1.97	1.97			
	C	2006	Residential	Sales Only	10.24	1.00			1.81		
555600	Mount Kisco										
	C	2005	All Property	Sales/Appraisals	42.86	1.03	17.30	17.30			
	C	2006	Residential	Sales Only	13.98	0.99			12.56		

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C123
12/12/2007

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
562000	Arcade										
	A	2004	All Property	Review of Reassessment			85.00	85.00			
	A	2004	Residential	Review of Reassessment					76.72		
562200	Attica										
	B	2006	All Property	Review of Reassessment			99.00	99.00		2009	
	B	2006	Residential	Review of Reassessment					93.58	2009	
562400	Bennington										
	A	2004	All Property	Sales/Appraisals	27.28	0.99	52.00	52.00			
	A	2006	Residential	Sales Only	18.91	1.08			53.85		
562600	Castile										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
562800	Covington										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
563000	Eagle										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
563200	Gainesville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
563400	Genesee Falls										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
563600	Java										
	A	2006	All Property	Review of Reassessment			96.00	96.00			
	A	2006	Residential	Review of Reassessment					90.58		
563800	Middlebury										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C124
12/12/2007

County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
564000	Orangeville										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
564200	Perry										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
564400	Pike										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
564600	Sheldon										
	A	2006	All Property	Review of Reassessment			96.00	96.00			
	A	2006	Residential	Review of Reassessment					90.58		
564800	Warsaw										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
565000	Wethersfield										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C125
 12/12/2007

County of Yates

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
572000	Barrington										
	A	2005	All Property	Review of Reassessment			85.00	85.00		2008	
	A	2005	Residential	Review of Reassessment					78.19	2008	
572200	Benton										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
572400	Italy										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
572600	Jerusalem										
	A	2004	All Property	Review of Reassessment			73.76	84.00		2008	
	A	2004	Residential	Review of Reassessment					71.54	2008	
572800	Middlesex										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
573000	Milo										
	B	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	B	2007	Residential	Review of Reassessment					100.00	2008	yes
573200	Potter										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes
573400	Starkey										
	B	2005	All Property	Review of Reassessment			85.00	85.00		2008	
	B	2005	Residential	Review of Reassessment					78.19	2008	
573600	Torrey										
	A	2007	All Property	Review of Reassessment			100.00	100.00		2008	yes
	A	2007	Residential	Review of Reassessment					100.00	2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.

New York State Board Of Real Property Services
2007 Market Value Survey: Coefficient of Dispersion and Price Related Differential

Page C126
 12/12/2007

		New York City									
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2007 State Eq. Rate	2007 Locally Stated Assmnt. Ratio ***	2007 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
650000	New York City										
	C	2007	1	Review of Reassessment			3.50	6.00		2008	yes
	C	2007	2	Review of Reassessment			28.80	45.00		2008	yes
	C	2007	3	Review of Reassessment			45.00	45.00		2008	yes
	C	2007	4	Review of Reassessment			36.04	45.00		2008	yes

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

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 12/3/2007 Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2010).

***** Data as of 12/3/2007 - Only 2007 Through 2010 Rolls Considered; Relates To Year Of Subsequent Reassessment Activity.