

**CORTLANDVILLE TOWN BOARD  
AGENDA  
MAY 20, 2020 - 5:00 P.M.**

**Pledge Allegiance to the Flag**

- A. CALL THE MEETING TO ORDER**
- B. APPROVE MINUTES**
  - B-1 Town Board Minutes of April 15, 2020 (emailed to you on May 11)
  - B-2 Town Board Minutes of May 6, 2020 (emailed to you on May 11)
- C. PURCHASE ORDERS**
- D. AUTHORIZATION TO PAY THE BILLS**
- E. PRIVILEGE OF THE FLOOR - Suspended per COVID-19 Emergency**
- F. REPORTS**
  - F-1 Receive & file Monthly Report of Cortland Community SPCA for April 2020
- G. COMMUNICATIONS**
  - G-1 Receive & file the correspondence dated May 15, 2020 from Charter Communications regarding programing
- H. OLD BUSINESS**
- I. NEW BUSINESS**
  - I-1 Town Clerk
  - I-2 Town Attorney
  - I-3 Town Board Member(s) Report(s)
  - I-4 Town Supervisor
  - I-5 Authorization to send the Town Board Agenda with supporting documentation to the Town Supervisor, Town Board Members & Town Attorney electronically unless a hard copy is requested otherwise
  - I-6 Receive & file the correspondences from NYS Agriculture & Markets regarding the Final Notice of Intent to Undertake an Action within an Agricultural District, Nextera for the following projects:
    - a.) Cortlandville 3 Solar – Riley Road – dated May 11, 2020
    - b.) Cortlandville 1 Solar – East River Road – dated May 15, 2020
  - I-7 Receive & file the correspondence from Young/Sommer LLC Attorneys at Law regarding the application of EDF Renewables Development, Inc. – Construction of the Homer Solar Energy Center

- I-8 Receive & file the final Homer to Cortland CNY Peacemaker Trail Map. (1 map received & will be filed in the Town Clerk's Office)
- I-9 Receive & file the" Notice of Orders" from NYS DOT regarding the placement of EXEMPT Railroad signs on Delaware Street & McLean Road west of NYS Route 281
- I-10 Resolution to establish the Standard Work Day for Elected & Appointed Officials of the Town of Cortlandville for the year 2020
- I-11 Receive & file the Certificate of Final State Equalization Rate for 2020 Assessment Roll

**J. ADJOURN**

Cortland Community SPCA  
Humane Law Enforcement Division

F-1

879 McLean Road  
Cortland, NY 13045  
607-753-9386

**Cortlandville/Including Village of McGraw  
Monthly Report • April 2020**

<b>Dogs Impounded</b>	<b>1</b>
Citizen	0
CCSD	0
SPCA	1
OS	0

<b>Dispositions</b>	<b>1</b>
Redeemed	0
Adopted	0
Euthanized	0
DOA	1
Still at Shelter	0
Transferred	0

**YTD: 31**

<b>Complaints</b>	<b>11</b>
<b>Dog Control:</b>	
Dog at Large	4
Unlicensed	0
Unvaccinated	0
Nuisance	1
Harass/Barking/Loud	0
Unable to Care for	0
Bite	2

Animal Control	0
Other	0

<b>Animal Cruelty:</b>	
Dog/Cat Abandonment	0
Dog/Cat Abuse	0
Dog/Cat Neglect	0
Dog/Cat Sick or Injured	1
Loose Farm Animal	0
Animal Neglect/Cruelty	1
Inappropriate Shelter	0
Hot/Cold Vehicle	2

<b>Tickets Issued:</b>		
<u>#</u>	<u>Appear Date</u>	<u>Charge</u>

<b>Dispositions:</b>	
Compliance Order	1
Report Not Valid	0
Completed	4
Unable to Locate	1
Animal Picked Up	1
Returned to Owner	0
Transferred to Owner	1
Pending Investigation	1
Charges/Arrest	0

Tickets Issued:	0
Dogs Impounded this month:	1
Cats Impounded this month:	7
Citizen Assist / Lost Animal:	2

Tickets Issued YTD:	0
Dogs Impounded YTD:	11
Cats Impounded YTD:	10



G-1

May 15, 2020

Re: Charter Communications – Upcoming Changes

Dear Municipal Official:

This letter will serve as notice that on or around June 15, 2020, Charter Communications (“Charter”), locally known as Spectrum, will launch Up TV, channel 124 on Spectrum Lifestyle and TV Essentials.

Also, on or around June 16, 2020, Charter Communications will launch Hallmark Drama HD, channel 127, on Digital Tier 1/Silver.

To view a current Spectrum channel lineup visit [www.spectrum.com/channels](http://www.spectrum.com/channels).

If you have any questions about this change, please feel free to contact me at 585-340-8188 or via email at [lauren.kelly@charter.com](mailto:lauren.kelly@charter.com).

Sincerely,

A handwritten signature in black ink that reads "Lauren E. Kelly". The signature is written in a cursive, flowing style.

Lauren E. Kelly  
Director, Government Affairs – Finger Lakes  
Charter Communications





# Agriculture and Markets

RECEIVED MAY 13 2020

1-6 a

ANDREW M. CUOMO  
Governor

RICHARD A. BALL  
Commissioner

May 11, 2020

Candace Rossi, Program Manager  
NY Sun- NYSERDA  
17 Columbia Circle  
Albany, NY 12203

Re: Final Notice of Intent to Undertake an Action within an Agricultural District, Nextera, Cortlandville 3 Solar in the Town of Cortlandville, Cortland County Agricultural District No. 1

Dear Ms. Rossi:

Riley Rd

Pursuant to Agriculture and Markets Law (AML) §305(4), the Department of Agriculture and Markets has completed its review of the Notice of Intent (NOI) submitted by the New York State Energy Research and Development Authority (NYSERDA) for the advance of public funds for the construction of a 5.0 mW solar array facility, located in the Town of Cortlandville within Cortland County Agricultural District No. 1.

The Final Notice of Intent was sent to the Commissioner of Environmental Conservation (DEC), the Advisory Council on Agriculture (ACA) and the Cortland County Agricultural and Farmland Protection Board (AFPB) for their review of the proposed action. The DEC, ACA and the AFPB did not submit any comments.

Based on all relevant information before me, I have determined that the proposed action would not have an unreasonably adverse effect on the continuing viability of farm enterprises within the district or State environmental plans, policies and objectives. This determination is due, in part, to NYSERDA's NOI filing, including the Project Company's commitment to adhere to the Department's *Guidelines for Agricultural Mitigation for Solar Energy Projects* (10/18/19), in its entirety, and its commitment to return the affected parcel to its current condition once the project is decommissioned. This determination is also due to NYSERDA's commitment, as represented by its NOI filing, to require that the Project Company comply with the agreed upon mitigation.

Please be advised that in order to complete its filing obligations under §305(4), NYSERDA must certify to me at least ten days prior to advancing the funds to construct the solar arrays, that it has made an explicit finding that the requirements of §305(4) have been met, and to the maximum extent practicable, adverse agricultural impacts revealed in the Notice of Intent process will be minimized or avoided. The certification shall set forth the reasons in support of the finding and is more fully set forth in AML §305(4)(f).

Candace Rossi, Program Manager  
NY Sun- NYSERDA  
2 | Page

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Ball". The signature is fluid and cursive, with a large initial 'R'.

Richard A. Ball  
Commissioner

cc: McCrea Burnham, NYS Department of Environmental Conservation  
ACA Members  
Mike McMahan, Chair, Cortland County AFPB  
Tom Williams, Supervisor, Town of Cortlandville  
Janet Ward, DG New York CS LLC

File: AP 20/044-NOI



# Agriculture and Markets

RECEIVED MAY 18 2020

1-6 b

ANDREW M. CUOMO  
Governor

RICHARD A. BALL  
Commissioner

May 15, 2020

Candace Rossi, Program Manager  
NY Sun- NYSERDA  
17 Columbia Circle  
Albany, NY 12203

Re: Final Notice of Intent to Undertake an Action within an Agricultural District, Nextera,  
**Cortlandville 1 Solar** in the Town of Cortlandville, Cortland County Agricultural District No. 1  
*East River Rd*

Dear Ms. Rossi:

Pursuant to Agriculture and Markets Law (AML) §305(4), the Department of Agriculture and Markets has completed its review of the Notice of Intent (NOI) submitted by the New York State Energy Research and Development Authority (NYSERDA) for the advance of public funds for the construction of a 5.0 mW solar array facility, located in the Town of Cortlandville within Cortland County Agricultural District No. 1.

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Candace Rossi, Program Manager  
NY Sun- NYSERDA  
2 | Page

Sincerely,

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Richard A. Ball  
Commissioner

cc: McCrea Burnham, NYS Department of Environmental Conservation  
ACA Members  
Mike McMahon, Chair, Cortland County AFPB  
Tom Williams, Supervisor, Town of Cortlandville  
Janet Ward, DG New York CS LLC

File: AP 20/043-NOI



# Young / Sommer LLC

ATTORNEYS AT LAW

EXECUTIVE WOODS, FIVE PALISADES DRIVE, ALBANY, NY 12205  
Phone: 518-438-9907 • Fax: 518-438-9914

[www.youngsommer.com](http://www.youngsommer.com)

Writer's Telephone Extension: 274  
[swilson@youngsommer.com](mailto:swilson@youngsommer.com)

April 9, 2020

Mr. Thomas A. Williams  
Supervisor  
Town of Cortlandville  
3577 Terrace Road  
Cortland, New York 13045

**Re: Case 19-F-0588: Application of EDF Renewables Development, Inc. for a Certificate of Environmental Compatibility and Public Need Pursuant to Article 10 of the Public Service Law for Construction of the Homer Solar Energy Center in the Towns of Homer, Cortlandville, and Solon, Cortland County.**

*Notice of Submission of Homer Solar Energy Center  
Preliminary Scoping Statement*

Dear Supervisor Williams,

As you may be aware, EDF Renewables Development, Inc. ("Applicant"), a subsidiary of EDF Renewables, Inc., is proposing to construct a major solar electric generating facility up to 90 Megawatts ("MW") in capacity in the Towns of Homer, Cortlandville and Solon, Cortland County, New York (the "Homer Solar Energy Center" or the "Facility"). To construct the Facility, the Applicant must obtain a Certificate of Environmental Compatibility and Public Need ("CECPN") from the New York State Board on Electric Generating Siting and the Environment ("Siting Board") pursuant to Article 10 of the Public Service Law and the Siting Board's rules (16 NYCRR Part 1000).

The Siting Board's rules require that, at least ninety (90) days before filing its application for a CECPN, the Applicant file a Preliminary Scoping Statement ("PSS"). The PSS provides an overview of the proposed Project and the scope and methodology of studies that EDF intends to conduct, the results of which will be included in EDF's application to the Siting Board. The Siting Board's rules further require that, at least three (3) days' before filing the PSS, the Applicant provide notice of filing to stakeholders and the community by publishing a notification in local newspapers of general circulation, and undertaking other measures contained in the Siting Board's rules (16 NYCRR §1005[e]).

Accordingly, enclosed please find a Notice advising that the PSS will be filed on or about April 13, 2020. The filing of the PSS will start a 21-day public comment period on the scope and methodology of the studies proposed. A further description of the PSS, including instructions on how to submit comments, is provided in the Notice.

Sincerely,

*/s/ Steven D. Wilson*

Steven D. Wilson  
Young/Sommer LLC

*Attorneys for EDF Renewables  
Development, Inc.*

Enclosure

# Homer Solar Energy Center Cortland County, New York

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## **NOTICE OF SUBMISSION OF PRELIMINARY SCOPING STATEMENT**

EDF Renewables Development, Inc. (“Applicant”), a subsidiary of EDF Renewables, Inc., is proposing to construct a major solar electric generating facility up to 90 Megawatts (“MW”) in capacity in the Towns of Homer, Cortlandville and Solon, Cortland County, New York (the “Homer Solar Energy Center” or the “Facility”). To construct the Facility, the Applicant must obtain a Certificate of Environmental Compatibility and Public Need (“CECPN”) from the New York State Board on Electric Generating Siting and the Environment (“Siting Board”) pursuant to Article 10 of the Public Service Law and the Siting Board’s rules (16 NYCRR Part 1000). This notice announces that on or about April 13, 2020, the Applicant will file a Preliminary Scoping Statement (“PSS”), pursuant to 16 NYCRR 1000.5, which is designed to gather input from the public and interested agencies on the scope and methodology of studies to be conducted in support of a future Application. The filing of the PSS will start a 21-day public comment period on the scope and methodology of the studies proposed.

The PSS filing marks the beginning of a formal public scoping process. The PSS document will, among other things, describe and identify: the environmental setting in the area where the Facility is proposed, the potential environmental and community impacts from construction and operation of the Facility, and anticipated benefits of the Facility on the environment and local community, as well as on the State’s achievement of its renewable energy generation goals. The PSS will identify and describe the proposed environmental studies it plans to conduct during the Article 10 process in order to assess potential impacts to land uses in the Facility area; public health and safety; ecological resources, protected species and habitats, and water resources; communications, transportation, and utilities; cultural, historical and recreational resources; visual impacts and screening; sound; and impacts on the statewide electrical system, among other things. Further, the PSS will outline potential measures to minimize environmental impacts from the Facility, as well as reasonable alternatives, other required permits/authorizations, and other relevant information to be provided in the Article 10 Application.

The Facility is proposed to include the installation of arrays of photovoltaic (“PV”) panels, approximately 9 feet in height and arranged in discrete subarrays dispersed throughout the Facility Site, as well as associated electrical collection lines, inverters, a potential energy storage system, interconnection substation, fencing, access roads and an operations and maintenance building. Power generated at the Facility will be stepped up to the interconnection voltage (115 kV) at the Facility substation. The Facility will interconnect to the New York electrical grid via a new Point of Interconnection, located on National Grid’s Cortland to Fenner 115-kV transmission line. The Project substation will be a new facility and located within the Facility Area. More information on the proposed Facility can be found on the Siting Board’s website under Case 19-F-0588, on the project’s dedicated website ([www.homersolar.com](http://www.homersolar.com)), and at the local document repositories listed at the end of this notice.

Within 21 days after filing of the PSS, any person, agency or municipality may submit comments on the PSS by serving such comments on the Applicant and filing a copy with the Secretary to the Siting Board at the addresses provided below. The Applicant will prepare a summary of the material comments and its reply to those comments within 21 days after the closing of the comment period. The scoping process is overseen and mediated by a Hearing Examiner. The Hearing Examiner will schedule a pre-application meeting, which will commence the stipulations negotiation process and will allow for the discussion and award of intervenor funding. Additional notice of the pre-application meeting will be published by the Examiners.

To facilitate participation by local municipalities and community groups, the Applicant will provide \$31,500 (or \$350 per MW) toward an intervenor fund, which is disbursed by the Hearing Examiners to groups seeking assistance with expenses associated with their participation in the Article 10 process during the pre-application review phase. By law, at least fifty percent of these intervenor funds are reserved for host municipalities. Once the PSS is filed, the Hearing Examiners will issue a notice that such intervenor funds are available, will describe the kinds of expenditures which are eligible for receipt of those monies, and will provide instructions and a schedule for interested groups to apply for pre-application intervenor funds. Later in the Article 10 process, when the formal Article 10 Application is submitted, additional application-phase intervenor funding will be made available to facilitate municipal and party participation in the Application and Hearing phase.

### **Contact Information**

To obtain information regarding the Project, please contact:

STATE OF NEW YORK – DEPARTMENT OF TRANSPORTATION  
TRAFFIC OPERATIONS BUREAU

1-9

NOTICE OF ORDER

STUDY NO.: 3190042  
FILE: 1106 local  
TROOP: C

THE DEPARTMENT OF TRANSPORTATION HAS FILED AN ORDER WITH THE SECRETARY OF STATE WHEREBY:

SECTION: 231106 SUBDIVISION: a PARAGRAPH: (2)

OF THE DEPARTMENT'S REGULATION IS  ADDED  AMENDED to read as follows:  REPEALED

McLean Road (CR120) west of Route 281 with EXEMPT signs on approaches from the north and south

The above order will be effective upon the installation, modification or removal of the necessary traffic control device(s) required by and conforming to the State Manual of Uniform Traffic Control Devices.

3/12/19 (DATE) APPROVED BY: Original Signed by Elizabeth H. Parmley (SIGNATURE) Regional Traffic Engineer (TITLE)

DESCRIPTION:  
Order establishes and exempt RR grade crossing as described above.

COUNTY: Cortland LOCALITY: Cortlandville  
OTHER RELATED ACTIONS  NONE  \_\_\_\_\_  
(Identify)

- cc:  CITY
- VILLAGE
- TOWN
- COUNTY SUPT.
- SHERIFF
- STATE POLICE
- PERMITTEE
- POLICE DEPARTMENT
- REGION 3 TRAFFIC ENGINEER
- OTHER - Specify:

CC: Conit/Huy  
MAY - 4 2020

STATE OF NEW YORK - DEPARTMENT OF TRANSPORTATION - TRAFFIC OPERATIONS BUREAU

STUDY NO.: 3190043-46

FILE: 110116ca

TROOP: C

NOTICE OF ORDER

SECTION: 2811.01

SECTION: 2811.01 SUBDIVISION: (a)

THE DEPARTMENT OF TRANSPORTATION HAS FILED AN ORDER WITH THE SECRETARY OF STATE WHEREBY:

SECTION: 2811.01

SUBDIVISION: (a)

PARAGRAPH: (1) (2) (3) (4)

OF THE DEPARTMENT'S REGULATION IS  ADDED  AMENDED to read as follows:  REPEALED

Section: 2811.01 City of Cortland

(a) Crossing the NYS&W Railroad Cortland Industrial Track with

(1) Route 13 (SH 60-4) between Levydale Park and Pearl Street with EXEMPT signs on approaches from the north and south

(2) Route 215 (CITY ST) between Yates Place and Squires Street with EXEMPT signs on approaches from the north and south

(3) Main Street (CR 122) between South Ave and Crawford Street with EXEMPT signs on approaches from the north and south

(4) Delaware Street, a town highway, between Taylor Street and Squires Street with EXEMPT signs on approaches from the north and south

The above order will be effective upon the installation, modification or removal of the necessary traffic control device(s) required by and conforming to the State Manual of Uniform Traffic Control Devices.

8/2/19

(DATE)

APPROVED BY

Original Signed by Elizabeth H. Parmley

(SIGNATURE)

Regional Traffic Engineer

(TITLE)

DESCRIPTION:

Order establishes and exempt RR grade crossing as described above.

COUNTY: Cortland

LOCALITY: Cortland

OTHER RELATED ACTIONS

NONE

(Identify)

cc:  CITY

Cortland POLICE DEPARTMENT

VILLAGE

SHERIFF

REGION 3 TRAFFIC ENGINEER

TOWN

STATE POLICE

OTHER - Specify:

COUNTY SUPT.

PERMITTEE

cc: Court/Hwy

MAY 14 2020



Certificate of the Final State Equalization Rate  
for the 2020 Assessment Roll

Mr. Richard C. Tupper , Supervisor  
Town of Cortlandville  
Raymond Thorpe Munic Bldg  
3577 Terrace Road  
Cortland, NY 13045 3552

County of Cortland  
Town of Cortlandville  
Municipal Code: 112200  
Final State Equalization Rate: \* 89.00 \*  
\*\*\*\*\*

I, Brian F. Moon, hereby certify that on May 18, 2020 the State Office of Real Property Tax Services established a final State equalization rate of 89.00 for the above named municipality.



Brian F. Moon  
Real Property Analyst 2

Note: Since your locally stated level of assessment has been confirmed, it has been established as the final state equalization rate pursuant to RPTL § 1211. Notice of final rate will be filed with the clerk of the county legislative body and in the office of the State Comptroller.

Mr. David W. Briggs , Appointed Assessor  
Town of Cortlandville  
The Raymond G. Thorpe Municipal Building  
3577 Terrace Rd.  
Cortland, NY 13045 3552

Central  
County of Cortland

New York State Department of Taxation and Finance  
Office of Real Property Tax Services  
WA Harriman State Campus  
Albany, New York 12227  
2020 Equalization Rate Status

Page: 1 of 1  
Date: May 18, 2020  
Time: 11:10 AM

Municipal Code	Municipal Name	(A) 2019 State Equalization Rate	(B) 2020 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
110200	City of Cortland	89.00	92.00 Final	-3.26%
112000	Town of Cincinnatus	84.00	No Rate Yet	
112200	Town of Cortlandville	92.00	89.00 Final	3.37%
112400	Town of Cuyler	96.00	94.00 Final	2.13%
112600	Town of Freetown	100.00	100.00 Final	0.00%
112800	Town of Harford	85.00	No Rate Yet	
113000	Town of Homer	94.00	95.00 Final	-1.05%
114000	Town of Solon	90.50	85.50 Final	5.85%
114200	Town of Taylor	80.00	No Rate Yet	
114400	Town of Truxton	93.00	93.00 Final	0.00%
114600	Town of Virgil	95.00	92.00 Final	3.26%
114800	Town of Willet	87.00	85.00 Final	2.35%
119902	Cortland County C.A.P. #2	94.00	No Rate Yet	
119903	Cortland County C.A.P. #3	89.00	No Rate Yet	

Column C is the percentage change in the estimate of full value between the 2019 State equalization rate and the 2020 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as other rates are established in the county. You will be sent a complete report when we have established 2020 State equalization rates for all municipalities in your county.

Measured Roll = 2017 Non-reassessment  
2020 Local Stated Level of Assessment: 89.00%

Estimated 2020 Full Value of All Locally Assessed Property on the 2019 Assessment Roll: 690,509,296 (A)  
Quantity Change Factor for the 2020 Assessment Roll: 0.9985 (B)  
Estimated 2020 Full Value of All Locally Assessed Property on the 2020 Assessment Roll (A \* B): 689,473,532

\* \* \* \* 2020 Roll \* \* \* \*  
Locally Assessed Property: (Excluding Isolated Properties)  
Isolated Properties:  
None

2020 Roll Assessed Value	2020 Full Value 2020 Roll
587,969,960	689,473,532

Total: 587,969,960 689,473,532 (3)

Local Estimate of Full Value: 587,969,960 660,640,404 (1)

(C) 2020 Total Assessed Value	(D) 2020 Full Value	(C/D)*100 Equalization Rate
587,969,960	660,640,404 (2)	89.00

Equalization Rate Computation for 2020 Roll

(1) The local estimate of full value is computed by dividing the total assessed value by the local stated level of assessment expressed as a decimal.  
(2) The difference between the original ORPTS estimate of full value (3) and the local estimate of full value (1) computed by dividing the total assessed value on the 2020 roll by the locally stated level of assessment on the 2020 assessment roll is less than 5 percent and thus the local estimate of full value is used to compute the State equalization rate. The locally stated level of assessment then becomes the 2020 State equalization rate.

Assessed Roll: 2017 Nonreassessment

20 Local Stated Level of Assessment: 89.00%

Major Type	Measured Roll Year	ORPTS Full Value Methodology	Measured Roll Assessed Value	Base Market Value	Aggr Adjustment Factors				Measured Roll Estimated Market Value	Quantity Change Factors				Estimated Market Value 2019 Roll	2019 Roll Assessed Value	Market Value Ratio 2019 Roll
					2016 (1)	2017 (1)	2018 (1)	2019 (1)		2020 (1)	2015 (2)	2016 (2)	2017 (2)			
Residential Ratio	2019	Residential Ratio	341,482,000													
ORPS observations	2017	ORPS observations	182,197,300	211,540,659	1.00	1.02		215,771,472	1.0195	1.0088			398,254,061	341,482,000	85.74	
Unsampled	2019	Unsampled	34,184,000										221,920,959	187,392,200	84.44	
Unsampled	2019	Unsampled	25,795,816											34,184,000		
Implied Type Totals (3)			523,679,300				614,025,533						620,175,020	528,874,200	85.28	

Type Totals			583,659,116	680,128,996			684,359,809						690,509,296	588,854,016	85.28
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Number of Parcels (For All Major Types):

Total Assessed Value for the 2019 Assessment Roll Quantities: 3,835

Market Value Ratio: 588,854,016

Estimated Full Value as of July 1, 2019 for 2019 Assessment Roll Quantities: 85.28

The aggregate market adjustment factor is the percent increase or decrease that the major type estimated market value is adjusted between years.

An asterisk (\*) following a quantity change factor indicates there was a five percent or more change in level of assessment between the measured roll and the 2019 roll for the major type(s), and the quantity change factor shown is based on the annual assessor's report data for that roll year for the major type(s). When no asterisk appears, there was a less than five percent change in level of assessment between the measured roll and the 2019 roll for the major type(s), and the quantity change factor shown is the assessed value for that roll year for the major type(s) divided by the assessed value from the prior roll year for the major type(s).

For un-sampled major types, the ratio is the summed assessed value divided by the summed market value of all the types that are not un-sampled, and this ratio is divided into the un-sampled total assessed value to determine the estimated market value for the un-sampled major types.