

COD - Coefficient of Dispersion

A Measure of Dispersion Around a Median

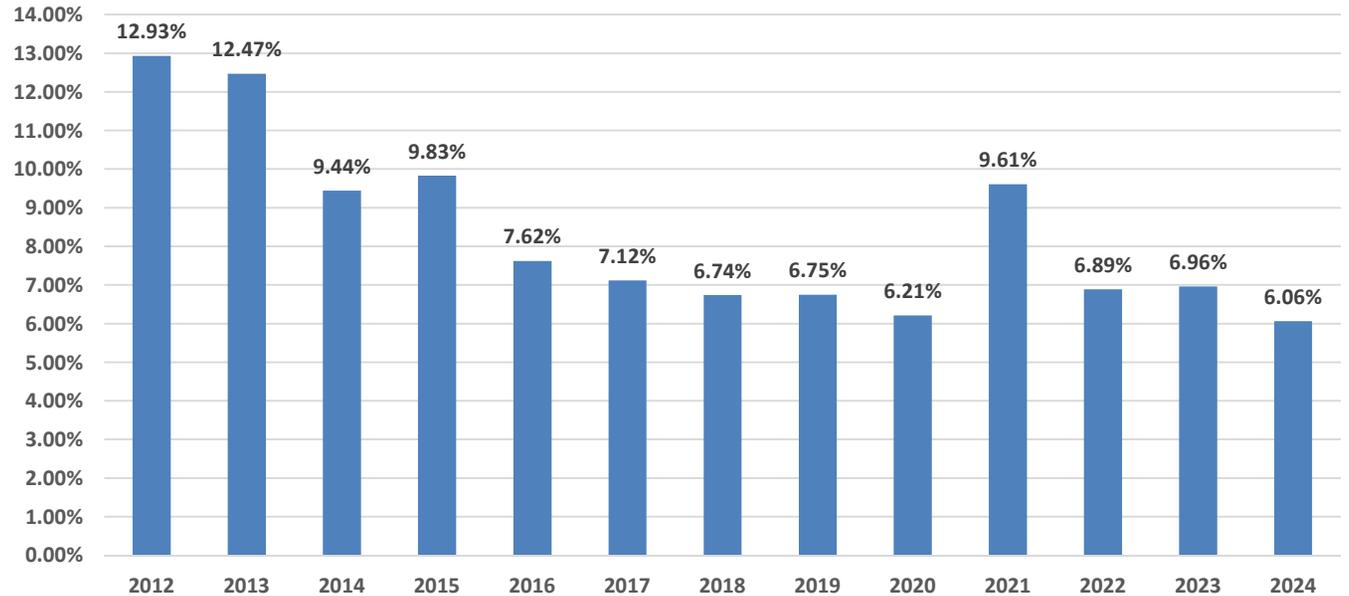
Improved Residential 1234,1537,2041,1246,1546,2046,1248,1548,2048,26,50
Annual C.O.D As measured by the Idaho State Tax Commissions Ratio Study

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
COD	12.93%	12.47%	9.44%	9.83%	7.62%	7.12%	6.74%	6.75%	6.21%	9.61%	6.89%	6.96%	6.06%

2023 C.O.D. Rank By County

County	COD	# of Sales
Teton	5.17%	24
Bingham	6.83%	128
Butte	6.83%	10
Canyon	6.96%	4500
Ada	7.65%	8370
Jefferson	8.53%	175
Kootenai	8.91%	1976
Bonneville	9.85%	1509
Nezperce	10.39%	451
Madison	10.62%	183

Canyon County Annual COD



https://tax.idaho.gov/wp-content/uploads/pubs/EPB00660/EPB00660_6-10-2024.pdf