

COD - Coefficient of Dispersion

A Measure of Dispersion Around a Median

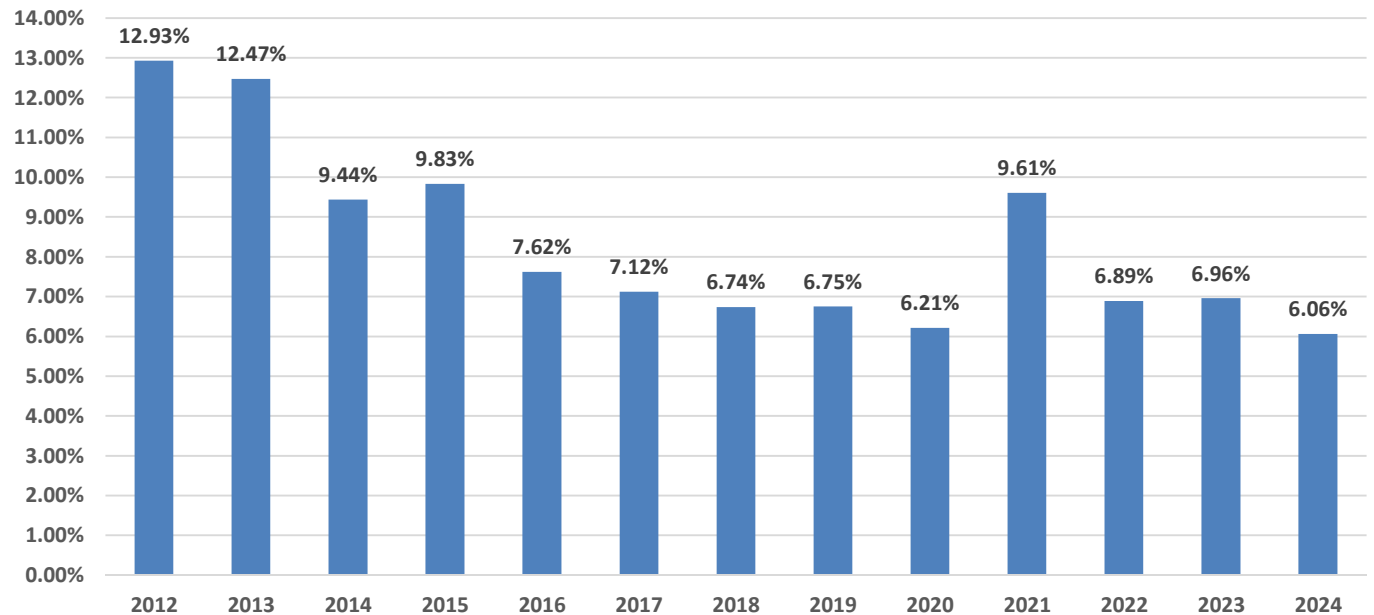
Improved Residential 1234,1537,2041,1246,1546,2046,1248,1548,2048,26,50
Annual C.O.D As measured by the 2024 Idaho State Tax Commissions Ratio Study

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%

2024 C.O.D. Rank By County

County	C.O.D	# of Sales
Canyon	6.06%	4559
Ada	6.78%	8361
Bingham	6.92%	129
Kootenai	7.66%	1634
Jefferson	9.03%	204
Bonneville	9.43%	1239
Teton	9.61%	15
Nezperce	9.67%	417
Madison	10.16%	183
Payette	10.23%	344

Canyon County Annual COD



https://tax.idaho.gov/wp-content/uploads/pubs/EPB00660/EPB00660_06-12-2025.pdf