

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Aitkin CO=01 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aitkin TWP	0001	95.1	97.3	.	.	.	.	10	0
Farm Islan	0008	99.6	98.5	.	.	.	.	14	0
Glen	0010	96.6	94.5	.	.	.	.	9	0
Hazelton	0012	102.5	97.1	.	.	.	.	9	0
Lakeside	0017	106.1	95.5	.	.	.	.	10	0
Nordland	0025	98.7	99.9	.	.	.	.	12	0
Shamrock	0030	93.1	84.5	.	.	.	.	13	0
Spencer	0032	98.6	94.6	.	.	.	.	15	0
Aitkin	0100	101.5	91.4	.	.	.	.	26	0
Hill City	0700	92.4	91.3	.	.	.	.	10	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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**City and Township Ratios by Property Type
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County_Name=Aitkin CO=01 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Islan	0008	94.9	95.1	.	.	.	.	20	0
Fleming	0009	110.9	105.2	.	.	.	.	11	0
Glen	0010	83.4	83.8	.	.	.	.	8	0
Hazelton	0012	98.2	95.8	.	.	.	.	21	0
Lakeside	0017	98.9	98.0	.	.	.	.	9	0
Nordland	0025	101.4	103.5	.	.	.	.	8	0
Shamrock	0030	93.2	95.9	92.0	12.6	15.3	1.01	40	0
Waukenabo	0036	100.4	97.4	7	0
Hill City	0700	98.2	85.3	9	0

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**City and Township Ratios by Property Type
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County_Name=Aitkin CO=01 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shamrock	0030	116.9	97.2	7	0

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**City and Township Ratios by Property Type
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County_Name=Aitkin CO=01 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aitkin TWP	0001	97.5	100.3	.	.	.	.	12	0
Farm Islan	0008	96.9	96.7	95.0	14.5	14.9	1.02	34	0
Fleming	0009	110.9	105.2	.	.	.	.	11	0
Glen	0010	90.4	92.8	.	.	.	.	17	0
Hazelton	0012	99.5	96.4	98.8	15.6	20.6	1.01	30	0
Hill Lake	0013	108.7	106.2	.	.	.	.	9	0
Jevne	0015	95.9	93.8	.	.	.	.	7	0
Lakeside	0017	102.7	95.5	.	.	.	.	19	0
Nordland	0025	99.8	101.6	.	.	.	.	20	0
Shamrock	0030	93.2	95.5	91.7	13.2	15.5	1.02	53	0
Spencer	0032	98.0	94.6	.	.	.	.	16	0
Turner	0033	92.0	78.5	.	.	.	.	6	0
Wagner	0035	90.7	89.4	.	.	.	.	8	0
Waukenabo	0036	98.3	98.2	.	.	.	.	10	0
Wealthwood	0037	102.3	94.7	7	0
Aitkin	0100	101.5	91.4	26	0
Hill City	0700	95.2	85.3	19	0

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**Countywide Ratios by Property Type
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CO=01 County_Name=Aitkin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.3	95.5	95.0	15.5	16.0	1.01	179	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.0	94.2	94.8	17.5	19.8	1.02	190	0
06	Commercial (with buildings)	106.6	94.5	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	108.5	103.6	102.4	27.7	29.7	1.05	35	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	95.2	94.9	16.5	18.0	1.02	369	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	103.5	97.1	98.8	22.5	22.4	1.01	32	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.7	97.6	99.4	22.2	22.0	1.01	33	0
94	Commercial/Industrial Aggregation	106.6	94.5	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.6	97.1	100.9	21.3	23.3	1.00	48	0

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**City and Township Ratios by Property Type
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County_Name=Anoka CO=02 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	92.8	92.4	93.0	7.0	8.5	1.00	57	57
Anoka	0100	94.4	93.9	94.4	7.7	9.1	1.00	186	186
Bethel	0200	93.6	89.4	.	.	.	.	7	7
Andover	0300	91.0	90.6	90.9	7.0	8.5	1.00	448	448
Centervill	0400	90.6	90.1	90.5	6.4	8.0	1.00	57	57
Columbia H	0500	92.6	92.2	91.3	8.7	10.4	1.01	312	312
Circle Pin	0600	93.3	92.8	92.7	8.9	10.6	1.00	86	86
Nowthen	0700	96.1	96.4	95.5	9.0	10.4	1.00	47	47
Fridley	0800	93.9	93.7	93.3	7.5	9.3	1.01	315	315
Lexington	0900	96.2	94.9	.	.	.	.	21	21
Coon Rapid	1000	92.0	91.3	92.2	6.9	8.3	1.00	887	887
Ramsey	1200	92.8	92.7	92.5	7.0	8.4	1.00	415	415
Lino Lakes	1300	93.5	93.1	93.4	7.0	8.4	1.00	275	275
East Bethe	1400	93.1	91.5	92.2	9.4	10.8	1.00	150	150
St. Franci	1600	91.1	90.2	90.5	7.6	8.7	1.00	128	128
Ham Lake	1700	94.7	93.9	93.8	8.7	9.8	1.00	155	155
Oak Grove	1800	92.6	91.0	92.4	10.7	12.6	1.00	94	94
Columbus	1900	96.2	98.4	95.4	6.2	8.8	1.01	34	34
Blaine	6200	93.2	92.1	92.9	6.5	7.8	1.00	1,056	1,056
Spring Lak	8700	94.9	93.4	94.8	8.1	10.1	1.00	68	68

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County_Name=Anoka CO=02 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Anoka	0100	85.3	85.5	9	0
Columbia H	0500	88.3	85.3	6	0
Fridley	0800	93.6	94.4	7	0

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County_Name=Anoka CO=02 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	95.7	97.7	9	0
Blaine	6200	91.7	97.3	9	0

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County_Name=Anoka CO=02 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	92.9	92.7	93.0	7.0	8.5	1.00	58	58
Anoka	0100	94.4	93.9	94.4	7.7	9.1	1.00	186	186
Bethel	0200	93.6	89.4	.	.	.	.	7	7
Andover	0300	91.0	90.6	90.9	7.0	8.5	1.00	448	448
Centerville	0400	90.6	90.1	90.5	6.4	8.0	1.00	57	57
Columbia H	0500	92.6	92.2	91.3	8.7	10.4	1.01	312	312
Circle Pin	0600	93.3	92.8	92.7	8.9	10.6	1.00	86	86
Nowthen	0700	96.1	96.4	95.5	9.0	10.4	1.00	47	47
Fridley	0800	93.9	93.7	93.3	7.5	9.3	1.01	315	315
Lexington	0900	96.2	94.9	.	.	.	.	21	21
Coon Rapid	1000	92.0	91.3	92.2	6.9	8.3	1.00	887	887
Ramsey	1200	92.8	92.7	92.5	7.0	8.4	1.00	415	415
Lino Lakes	1300	93.5	93.1	93.4	7.0	8.4	1.00	275	275
East Bethe	1400	93.1	91.5	92.2	9.4	10.8	1.00	150	150
St. Franci	1600	91.1	90.2	90.5	7.6	8.7	1.00	128	128
Ham Lake	1700	94.7	93.9	93.8	8.7	9.8	1.00	155	155
Oak Grove	1800	92.6	91.0	92.4	10.7	12.6	1.00	94	94
Columbus	1900	96.2	98.4	95.4	6.2	8.8	1.01	34	34
Blaine	6200	93.2	92.1	92.9	6.5	7.8	1.00	1,056	1,056
Spring Lak	8700	94.9	93.4	94.8	8.1	10.1	1.00	68	68

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**City and Township Ratios by Property Type
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County_Name=Anoka CO=02 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	94.3	96.0	14	0
Blaine	6200	92.8	97.0	14	0

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**Countywide Ratios by Property Type
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CO=02 County_Name=Anoka

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.8	92.1	92.6	7.4	8.9	1.00	4,798	4,798
02	Apartment (4 or more units)	87.9	87.5	.	.	.	.	28	0
06	Commercial (with buildings)	97.7	97.6	76.6	17.9	22.4	1.29	41	0
07	Industrial (with buildings)	92.3	95.5	.	.	.	.	26	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.2	95.5	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	92.8	92.1	92.6	7.4	8.9	1.00	4,799	4,799

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**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burlington	0003	90.0	88.9	.	.	.	.	17	17
Cormorant	0006	95.5	96.3	.	.	.	.	16	16
Detroit	0008	95.8	93.6	.	.	.	.	23	23
Erie	0009	92.1	90.9	.	.	.	.	19	19
Holmesvill	0015	89.3	89.8	.	.	.	.	6	6
Lake Eunic	0016	95.4	92.2	93.8	.	.	.	32	32
Lake Park	0017	94.1	93.6	.	.	.	.	6	6
Lake View	0018	91.3	84.7	.	.	.	.	25	25
Osage	0020	110.2	108.5	.	.	.	.	9	9
Richwood	0023	96.5	97.3	.	.	.	.	6	6
Audubon	0100	103.3	106.3	.	.	.	.	7	7
Detroit La	0300	98.7	90.7	91.0	17.9	13.3	1.02	202	202
Frazee	0400	93.3	88.2	20	20
Lake Park	0500	90.2	90.2	15	15

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**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TW	0002	93.2	97.0	.	.	.	.	7	7
Cormorant	0006	88.7	86.8	.	.	.	.	12	12
Lake Eunic	0016	99.2	93.5	23	23
Lake View	0018	89.0	84.2	12	12
Detroit La	0300	82.9	79.2	12	12

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County_Name=Becker CO=03 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit La	0300	79.3	81.5	9	0

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**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TW	0002	96.9	99.5	.	.	.	.	12	12
Burlington	0003	89.0	88.2	.	.	.	.	20	20
Cormorant	0006	92.6	91.4	.	.	.	.	28	28
Detroit	0008	95.2	93.2	.	.	.	.	26	26
Erie	0009	91.3	90.3	.	.	.	.	20	20
Green Vall	0012	122.6	97.8	.	.	.	.	7	7
Holmesvill	0015	91.3	95.6	.	.	.	.	9	9
Lake Eunic	0016	97.0	93.3	94.4	14.5	14.6	1.01	55	55
Lake Park	0017	95.5	95.6	.	.	.	.	7	7
Lake View	0018	90.6	84.7	87.1	13.7	17.7	1.04	37	37
Osage	0020	107.9	108.4	.	.	.	.	12	12
Richwood	0023	96.5	97.3	.	.	.	.	6	6
Round Lake	0024	105.3	106.3	.	.	.	.	7	7
Sugar Bush	0031	94.5	94.5	.	.	.	.	8	8
Toad Lake	0032	113.3	111.3	.	.	.	.	7	7
Two Inlets	0033	92.3	82.1	.	.	.	.	7	7
Audubon	0100	103.3	106.3	.	.	.	.	7	7
Detroit La	0300	97.8	90.4	89.9	17.7	13.5	1.02	214	214
Frazee	0400	93.3	88.2	20	20
Lake Park	0500	90.2	90.2	15	15

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County_Name=Becker CO=03 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Vall	0012	103.8	87.0	7	0

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**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Vall	0012	103.8	87.0	7	0
Walworth	0034	91.6	89.5	6	0

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County_Name=Becker CO=03 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Vall	0012	103.8	87.0	7	0
Richwood	0023	100.5	101.5	6	0
Walworth	0034	91.6	89.5	6	0

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**Countywide Ratios by Property Type
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CO=03 County_Name=Becker

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	91.5	92.1	16.1	17.5	1.02	459	459
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	93.5	91.7	16.5	17.5	1.04	107	107
06	Commercial (with buildings)	90.3	90.8	.	.	.	.	21	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	177.3	103.4	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	91.8	92.0	16.2	17.5	1.02	566	566
92	Rural Vacant Land (34.5 or more acres) Aggregation	133.5	96.5	.	.	.	.	28	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	122.2	95.5	101.3	46.1	22.8	1.00	47	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.6	94.6	99.0	39.5	22.2	1.01	61	0

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**City and Township Ratios by Property Type
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County_Name=Beltrami CO=04 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TW	0003	92.5	91.5	92.8	10.9	13.5	1.00	32	31
Eckles	0010	91.7	90.1	.	.	.	.	21	21
Frohn	0011	98.6	90.7	.	.	.	.	15	9
Grant Vall	0012	95.5	93.9	.	.	.	.	29	24
Lammers	0019	91.8	90.5	.	.	.	.	6	6
Northern	0027	91.0	88.8	89.2	14.2	16.5	1.02	81	72
Port Hope	0029	93.8	89.0	.	.	.	.	8	3
Turtle Lak	0040	91.2	92.8	.	.	.	.	15	8
Turtle Riv	0041	92.1	89.6	.	.	.	.	17	14
Bemidji	0100	98.8	96.1	96.6	15.6	16.1	1.00	183	176
Blackduck	0200	109.6	90.2	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Beltrami CO=04 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Port Hope	0029	105.1	91.8	.	.	.	.	6	2
Ten Lake	0039	98.6	104.9	.	.	.	.	8	1

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Beltrami CO=04 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	84.1	85.6	.	.	.	.	15	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Beltrami CO=04 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TW	0003	92.3	91.5	92.4	10.8	13.4	1.00	33	31
Eckles	0010	91.7	90.1	.	.	.	.	21	21
Frohn	0011	95.8	89.7	.	.	.	.	16	9
Grant Vall	0012	95.5	93.9	.	.	.	.	29	24
Lammers	0019	91.8	90.5	.	.	.	.	6	6
Liberty	0022	85.9	86.6	.	.	.	.	6	3
Northern	0027	90.9	88.8	89.0	14.1	16.4	1.02	83	72
Port Hope	0029	98.6	89.0	.	.	.	.	14	5
Ten Lake	0039	95.7	93.5	.	.	.	.	13	3
Turtle Lak	0040	90.3	90.6	.	.	.	.	20	8
Turtle Riv	0041	92.2	91.0	.	.	.	.	18	14
Bemidji	0100	98.6	96.1	96.4	15.6	16.0	1.00	185	176
Blackduck	0200	109.6	90.2	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Beltrami CO=04 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	84.9	86.2	.	.	.	.	16	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=04 County_Name=Beltrami

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	93.4	92.7	15.7	16.2	1.01	472	418
03	Non-Commercial Seasonal Recreational Residential (with buildings)	89.8	86.0	83.6	24.7	26.9	1.01	45	10
06	Commercial (with buildings)	91.4	86.2	.	.	.	.	20	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.9	90.1	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	92.8	91.9	16.4	17.4	1.01	517	428
92	Rural Vacant Land (34.5 or more acres) Aggregation	94.3	89.2	.	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.2	88.3	99.5	25.7	28.1	1.04	38	0
94	Commercial/Industrial Aggregation	91.7	86.7	.	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.4	88.0	96.6	24.1	26.9	1.04	49	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Benton CO=05 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	91.1	88.8	.	.	.	.	6	6
Granite Le	0005	93.1	91.0	.	.	.	.	7	7
Langola	0006	99.2	97.7	.	.	.	.	9	7
Minden	0009	91.6	91.6	.	.	.	.	17	17
St. George	0010	94.3	91.1	.	.	.	.	8	8
Sauk Rapid	0011	90.9	90.4	.	.	.	.	10	10
Watab	0012	91.7	92.4	91.3	10.3	12.9	1.00	39	23
Foley	0200	94.8	93.4	94.6	8.0	10.4	1.00	45	45
Rice	0600	95.6	94.3	94.8	7.5	9.3	1.00	36	36
Sauk Rapid	0900	96.1	95.2	95.1	8.3	9.0	1.01	203	200
Sartell	8600	95.2	92.2	.	.	.	.	19	19
St. Cloud	9200	92.7	90.2	87.7	9.7	9.8	1.01	49	49

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Benton CO=05 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	91.1	88.8	.	.	.	.	6	6
Granite Le	0005	93.1	91.0	.	.	.	.	7	7
Langola	0006	100.7	102.5	.	.	.	.	10	7
Minden	0009	91.6	91.6	.	.	.	.	17	17
St. George	0010	94.3	91.1	.	.	.	.	8	8
Sauk Rapid	0011	90.9	90.4	.	.	.	.	10	10
Watab	0012	90.9	91.6	90.9	10.5	13.1	1.00	42	23
Foley	0200	94.8	93.4	94.6	8.0	10.4	1.00	45	45
Rice	0600	95.6	94.3	94.8	7.5	9.3	1.00	36	36
Sauk Rapid	0900	96.1	95.2	95.1	8.3	9.0	1.01	203	200
Sartell	8600	95.2	92.2	.	.	.	.	19	19
St. Cloud	9200	92.7	90.2	87.7	9.7	9.8	1.01	49	49

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=05 County_Name=Benton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	94.0	93.6	8.8	10.2	1.01	469	448
02	Apartment (4 or more units)	95.9	91.1	.	.	.	.	7	0
06	Commercial (with buildings)	106.5	99.0	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	81.1	83.6	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	94.0	93.5	8.8	10.3	1.01	473	448
92	Rural Vacant Land (34.5 or more acres) Aggregation	89.8	90.0	.	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.8	102.3	.	.	.	.	14	0
94	Commercial/Industrial Aggregation	106.5	99.0	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.2	101.3	.	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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**12 month study
Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=05 County=Benton without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.0	94.1	94.2	8.7	10.2	1.01	420
Commercial (with buildings)	109.3	99.0	.	.	.	.	9
Agricultural Bare Land (less than 34.5 acres) Aggregation	81.1	83.6	.	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	94.9	94.1	94.1	8.8	10.3	1.01	424
Rural Vacant Land (34.5 or more acres) Aggregation	89.8	90.0	.	.	.	.	9
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.8	102.3	.	.	.	.	14
Commercial/Industrial Aggregation	109.3	99.0	.	.	.	.	9
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.2	101.3	.	.	.	.	27

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Big Stone CO=06 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clinton	0300	121.0	108.0	.	.	.	.	6	0
Ortonville	0800	92.6	90.2	89.7	9.7	10.3	1.02	39	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Big Stone CO=06 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Foster	0006	103.8	102.2	.	.	.	.	6	0
Clinton	0300	121.0	108.0	.	.	.	.	6	0
Ortonville	0800	91.8	90.2	88.6	10.1	11.0	1.02	43	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=06 County_Name=Big Stone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	93.7	92.4	12.9	12.1	1.00	63	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.2	99.7	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.5	92.8	14.0	12.7	1.01	76	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.6	98.2	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.6	98.2	7	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Blue Earth CO=07 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	95.2	95.5	.	.	.	.	7	7
Jamestown	0008	90.7	89.0	.	.	.	.	8	8
Judson	0009	94.1	89.9	.	.	.	.	6	6
Le Ray	0010	88.3	92.4	.	.	.	.	9	9
Lime	0011	93.5	94.1	.	.	.	.	12	12
Mankato TW	0015	95.3	92.6	.	.	.	.	20	20
Rapidan	0019	94.0	93.4	.	.	.	.	7	7
South Bend	0021	99.1	97.2	.	.	.	.	14	14
Amboy	0100	101.0	105.7	.	.	.	.	6	6
Eagle Lake	0300	92.7	91.8	92.7	7.4	9.7	1.00	54	54
Good Thund	0500	106.8	104.4	.	.	.	.	6	6
Lake Cryst	0700	98.9	97.4	96.5	10.1	12.0	1.02	58	58
Madison La	0800	102.1	98.4	.	.	.	.	19	19
Mankato	0900	94.9	93.7	94.1	8.4	9.9	1.00	481	481
Mapleton	1000	93.2	90.9	.	.	.	.	28	28
St. Clair	1300	99.7	91.3	.	.	.	.	9	9
Vernon Cen	1400	92.9	89.6	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Blue Earth CO=07 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	86.5	84.9	6	0

All sales adjusted for time and terms
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*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Blue Earth CO=07 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	94.0	89.9	18	0

All sales adjusted for time and terms
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*** Indicate calculations were done without extreme ratios**
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Blue Earth CO=07 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	95.2	95.5	.	.	.	.	7	7
Jamestown	0008	90.7	89.0	.	.	.	.	8	8
Judson	0009	94.1	89.9	.	.	.	.	6	6
Le Ray	0010	88.3	92.4	.	.	.	.	9	9
Lime	0011	93.5	94.1	.	.	.	.	12	12
Mankato TW	0015	95.3	92.6	.	.	.	.	20	20
Rapidan	0019	94.0	93.4	.	.	.	.	7	7
South Bend	0021	99.1	97.2	.	.	.	.	14	14
Amboy	0100	101.0	105.7	.	.	.	.	6	6
Eagle Lake	0300	92.7	91.8	92.7	7.4	9.7	1.00	54	54
Good Thund	0500	106.8	104.4	.	.	.	.	6	6
Lake Cryst	0700	98.9	97.4	96.5	10.1	12.0	1.02	58	58
Madison La	0800	99.5	97.3	.	.	.	.	22	22
Mankato	0900	94.9	93.7	94.1	8.4	9.9	1.00	481	481
Mapleton	1000	93.2	90.9	.	.	.	.	28	28
St. Clair	1300	99.7	91.3	.	.	.	.	9	9
Vernon Cen	1400	92.9	89.6	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Blue Earth CO=07 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Danville	0005	90.1	100.3	.	.	.	.	7	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Blue Earth CO=07 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	94.5	91.0	.	.	.	.	19	0

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
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2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study
City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Blue Earth CO=07 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Danville	0005	90.1	100.3	7	0

All sales adjusted for time and terms
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*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County_Name=Blue Earth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	94.0	94.1	9.3	10.8	1.01	781	781
02	Apartment (4 or more units)	86.5	84.9	.	.	.	.	6	0
06	Commercial (with buildings)	98.3	91.7	.	.	.	.	23	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	82.6	92.3	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	94.0	94.1	9.3	10.8	1.01	784	784
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.5	92.2	92.0	11.4	16.4	1.01	36	0
94	Commercial/Industrial Aggregation	98.6	94.5	.	.	.	.	24	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	92.4	93.8	12.6	18.3	1.00	37	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Brown CO=08 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Ulm	0600	93.5	93.9	92.8	8.3	9.6	1.01	152	152
Sleepy Eye	0800	100.4	98.2	97.7	14.4	17.6	1.03	39	39
Springfiel	0900	89.3	88.6	.	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Brown CO=08 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Ulm	0600	93.5	93.9	92.8	8.3	9.6	1.01	152	152
Sleepy Eye	0800	100.4	98.2	97.7	14.4	17.6	1.03	39	39
Springfiel	0900	89.3	88.6	.	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=08 County_Name=Brown

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	94.7	93.5	11.0	13.8	1.01	237	237
06	Commercial (with buildings)	81.5	82.0	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	85.6	90.0	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	94.7	93.5	11.0	13.8	1.01	237	237
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.1	103.3	.	.	.	.	6	0
94	Commercial/Industrial Aggregation	88.0	82.0	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.2	102.5	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	95.2	94.9	.	.	.	.	15	9
Blackhoof	0005	93.2	92.6	.	.	.	.	10	8
Mahtowa	0013	95.8	94.2	.	.	.	.	11	11
Moose Lake	0014	89.6	83.1	.	.	.	.	11	10
Thomson TW	0023	92.9	93.0	92.9	8.9	11.3	1.00	62	58
Twin Lakes	0024	92.4	92.0	.	.	.	.	9	8
Barnum	0300	106.6	89.4	.	.	.	.	7	6
Carlton	0400	100.4	96.4	.	.	.	.	10	10
Cloquet	0500	94.8	93.1	92.8	12.8	13.7	1.01	161	161
Moose Lake	1200	92.4	93.9	.	.	.	.	16	14
Scanlon	1500	85.7	82.8	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	107.4	107.2	8	2

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	99.4	96.1	.	.	.	.	23	11
Blackhoof	0005	93.4	94.3	.	.	.	.	11	9
Eagle	0008	98.5	93.4	.	.	.	.	7	1
Mahtowa	0013	96.8	94.3	.	.	.	.	12	12
Moose Lake	0014	89.7	84.8	.	.	.	.	12	11
Perch Lake	0015	97.1	96.1	.	.	.	.	6	5
Thomson TW	0023	92.9	93.0	92.9	8.9	11.3	1.00	62	58
Twin Lakes	0024	96.3	93.3	.	.	.	.	10	8
Barnum	0300	106.6	89.4	.	.	.	.	7	6
Carlton	0400	100.4	96.4	.	.	.	.	10	10
Cloquet	0500	94.8	93.1	92.8	12.8	13.7	1.01	161	161
Moose Lake	1200	92.4	93.9	.	.	.	.	16	14
Scanlon	1500	85.7	82.8	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Skelton	0021	97.3	91.8	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=09 County_Name=Carlton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	92.9	92.5	11.5	12.9	1.01	365	341
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.2	103.7	.	.	.	.	28	14
06	Commercial (with buildings)	100.0	101.1	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	130.9	99.0	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	93.3	92.9	12.0	13.3	1.01	393	355
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.6	97.9	.	.	.	.	24	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.0	96.5	.	.	.	.	28	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.1	98.1	97.5	21.2	28.3	1.04	35	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Carver CO=10 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	93.5	92.6	.	.	.	.	9	9
Hollywood	0007	93.7	92.4	.	.	.	.	8	8
Laketown	0008	98.3	92.3	.	.	.	.	22	22
San Franci	0009	93.8	92.6	.	.	.	.	6	6
Waconia TW	0010	88.9	86.2	.	.	.	.	8	8
Watertown	0011	85.2	82.7	.	.	.	.	8	8
Carver	0200	95.1	95.0	93.9	8.2	8.8	1.00	92	92
Chaska	0400	94.9	94.6	94.9	8.4	9.7	1.00	422	422
Cologne	0500	96.5	99.7	96.1	9.8	10.4	1.00	41	41
Mayer	0700	96.0	94.4	96.0	7.7	9.3	1.00	61	61
New German	0800	99.3	96.6	.	.	.	.	9	9
Norwood-Yo	0900	92.4	91.1	92.4	11.1	10.3	0.99	62	62
Victoria	1000	94.1	94.6	93.0	9.2	10.3	1.01	166	166
Waconia	1100	94.0	93.9	94.2	7.0	7.9	0.99	252	252
Watertown	1200	96.1	93.2	95.6	8.2	8.8	1.00	70	70
Chanhassen	6300	94.1	92.4	93.6	8.7	9.0	1.00	462	462

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Carver CO=10 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chanhasen	6300	75.3	78.6	6	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carver CO=10 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	93.5	92.6	.	.	.	.	9	9
Hollywood	0007	93.7	92.4	.	.	.	.	8	8
Laketown	0008	98.3	92.3	.	.	.	.	22	22
San Franci	0009	93.8	92.6	.	.	.	.	6	6
Waconia TW	0010	88.9	86.2	.	.	.	.	8	8
Watertown	0011	85.2	82.7	.	.	.	.	8	8
Carver	0200	95.1	95.0	93.9	8.2	8.8	1.00	92	92
Chaska	0400	94.9	94.6	94.9	8.4	9.7	1.00	422	422
Cologne	0500	96.5	99.7	96.1	9.8	10.4	1.00	41	41
Mayer	0700	96.0	94.4	96.0	7.7	9.3	1.00	61	61
New German	0800	99.3	96.6	.	.	.	.	9	9
Norwood-Yo	0900	92.4	91.1	92.4	11.1	10.3	0.99	62	62
Victoria	1000	94.1	94.6	93.0	9.2	10.3	1.01	166	166
Waconia	1100	94.0	93.9	94.2	7.0	7.9	0.99	252	252
Watertown	1200	96.1	93.2	95.6	8.2	8.8	1.00	70	70
Chanhassen	6300	94.1	92.4	93.6	8.7	9.0	1.00	462	462

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carver CO=10 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chanhassen	6300	76.0	80.0	7	0

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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=10 County_Name=Carver

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	93.8	93.9	8.7	9.5	1.00	1,715	1,715
06	Commercial (with buildings)	79.3	79.7	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	93.8	93.9	8.7	9.5	1.00	1,715	1,715
94	Commercial/Industrial Aggregation	81.9	80.7	20	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	85.0	87.7	.	.	.	.	6	5
Crooked La	0012	88.2	86.8	.	.	.	.	6	0
Fairview	0015	94.7	93.1	.	.	.	.	16	9
Pine River	0032	89.6	84.0	.	.	.	.	13	11
Powers	0035	99.8	101.9	.	.	.	.	11	5
Shingobee	0039	92.1	97.7	.	.	.	.	18	11
Sylvan	0042	91.4	91.1	88.3	11.8	15.2	1.03	30	25
Wabedo	0047	117.3	117.8	.	.	.	.	9	1
Wilson	0051	100.4	100.3	.	.	.	.	7	6
Woodrow	0052	94.3	96.4	.	.	.	.	9	1
Backus	0200	95.5	103.1	.	.	.	.	6	6
East Gull	0500	92.0	86.5	.	.	.	.	10	6
Lake Shore	1200	104.4	107.7	.	.	.	.	25	10
Pillager	1500	83.4	87.9	11	11
Pine River	1600	104.5	103.9	9	6
Walker	2300	101.1	100.3	17	13

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Lake	0005	127.5	112.6	.	.	.	.	13	0
Crooked La	0012	103.8	103.2	.	.	.	.	19	1
Fairview	0015	105.3	96.9	.	.	.	.	9	2
Hiram	0017	106.0	102.4	.	.	.	.	8	1
Kego	0020	99.2	93.6	.	.	.	.	12	0
Leech Lake	0022	105.1	108.7	.	.	.	.	7	0
Meadow Bro	0028	73.2	61.3	.	.	.	.	7	3
Ponto Lake	0033	102.8	104.7	.	.	.	.	18	4
Powers	0035	95.9	93.3	.	.	.	.	15	2
Shingobee	0039	102.8	100.6	.	.	.	.	15	1
Sylvan	0042	108.3	108.1	.	.	.	.	7	2
Thunder La	0043	107.8	105.0	.	.	.	.	14	2
Turtle Lak	0046	96.4	95.1	.	.	.	.	10	2
Wabedo	0047	104.7	97.9	.	.	.	.	16	2
Woodrow	0052	99.8	88.4	.	.	.	.	23	1
East Gull	0500	85.9	81.6	9	1
Lake Shore	1200	96.3	95.8	19	3
Walker	2300	106.3	97.8	14	2

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ponto Lake	0033	158.2	127.1	6	0
Shingobee	0039	143.2	111.3	6	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
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County_Name=Cass CO=11 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	85.0	87.7	.	.	.	.	6	5
Birch Lake	0005	120.5	111.1	.	.	.	.	17	2
Crooked La	0012	100.0	100.9	.	.	.	.	25	1
Fairview	0015	98.5	94.6	.	.	.	.	25	11
Hiram	0017	99.3	97.0	.	.	.	.	12	3
Inguadona	0019	99.0	98.3	.	.	.	.	8	3
Kego	0020	99.9	93.9	.	.	.	.	17	3
Leech Lake	0022	100.6	96.1	.	.	.	.	12	3
Loon Lake	0024	82.8	80.8	.	.	.	.	8	6
Meadow Bro	0028	73.2	61.3	.	.	.	.	7	3
Pine Lake	0031	98.5	100.2	.	.	.	.	7	3
Pine River	0032	90.6	84.2	.	.	.	.	17	15
Ponto Lake	0033	101.4	100.2	.	.	.	.	20	5
Powers	0035	97.5	99.3	.	.	.	.	26	7
Shingobee	0039	97.0	99.5	102.8	.	.	.	33	12
Sylvan	0042	94.6	95.1	92.1	12.5	16.0	1.03	37	27
Thunder La	0043	106.7	104.5	.	.	.	.	15	2
Torrey	0044	99.3	100.1	.	.	.	.	8	1
Trelipe	0045	97.6	97.3	.	.	.	.	6	2
Turtle Lak	0046	94.5	93.1	.	.	.	.	15	2

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wabedo	0047	109.2	111.4	.	.	.	.	25	3
Wilson	0051	108.9	100.3	.	.	.	.	9	7
Woodrow	0052	98.3	91.0	93.3	20.3	23.2	1.05	32	2
Backus	0200	93.4	103.1	.	.	.	.	8	6
East Gull	0500	89.1	85.5	.	.	.	.	19	7
Longville	1000	93.4	91.0	.	.	.	.	7	3
Lake Shore	1200	100.9	98.9	101.3	13.2	16.1	1.00	44	13
Pillager	1500	83.4	87.9	.	.	.	.	11	11
Pine River	1600	108.7	104.8	10	6
Walker	2300	103.4	98.0	102.2	15.6	16.4	1.00	31	15
Chickamaw	2600	86.0	85.2	6	1

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* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
May	0026	88.9	92.4	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=11 County_Name=Cass

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	94.1	94.6	15.6	16.9	1.01	288	177
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.0	97.6	98.8	19.1	20.8	1.01	305	55
06	Commercial (with buildings)	97.0	90.2	.	.	.	.	18	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	110.7	100.0	99.2	34.4	30.5	1.03	77	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	95.8	96.8	17.4	19.0	1.01	593	232
92	Rural Vacant Land (34.5 or more acres) Aggregation	99.9	97.5	94.8	20.3	25.0	1.03	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.3	95.6	93.4	18.6	23.6	1.02	57	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.3	96.7	96.0	17.6	22.0	1.01	70	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chippewa CO=12 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sparta	0013	94.1	92.3	.	.	.	.	6	0
Clara City	0100	91.7	94.3	14	0
Montevideo	0600	98.2	95.1	93.5	13.5	15.2	1.03	72	0
Granite Fa	7000	97.1	96.4	10	0

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Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chippewa CO=12 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sparta	0013	93.9	92.2	.	.	.	.	7	0
Clara City	0100	91.7	94.3	.	.	.	.	14	0
Montevideo	0600	98.2	95.1	93.5	13.5	15.2	1.03	72	0
Granite Fa	7000	97.1	96.4	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=12 County_Name=Chippewa

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	94.8	92.9	12.9	15.4	1.03	120	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.6	92.9	12.8	15.3	1.03	121	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	95.0	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.1	95.0	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chisago CO=13 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amador	0001	90.9	97.1	.	.	.	.	6	6
Chisago La	0003	91.7	92.0	90.6	9.8	11.4	1.01	45	45
Fish Lake	0004	96.6	97.6	.	.	.	.	19	19
Franconia	0005	99.3	103.2	.	.	.	.	13	13
Lent	0006	95.7	95.6	96.0	6.1	7.9	1.00	34	34
Nessel	0007	97.7	100.2	.	.	.	.	22	22
Shafer TWP	0009	95.0	94.2	.	.	.	.	11	11
Sunrise	0010	88.0	87.4	.	.	.	.	22	22
Center Cit	0200	99.4	99.5	.	.	.	.	12	12
Chisago Ci	0300	94.5	94.7	93.8	8.4	10.9	1.01	73	73
Harris	0400	86.1	83.8	.	.	.	.	11	11
Lindstrom	0500	93.4	92.2	93.2	8.9	10.3	1.00	91	91
North Bran	0600	93.8	93.8	93.7	7.3	10.0	1.00	161	161
Rush City	0700	90.4	88.1	.	.	.	.	29	29
Shafer	0800	89.8	88.8	.	.	.	.	23	23
Stacy	0900	91.8	91.6	.	.	.	.	23	23
Taylors Fa	1100	102.6	97.7	.	.	.	.	13	13
Wyoming	1200	93.3	92.4	93.0	6.9	8.7	1.00	120	120

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chisago CO=13 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amador	0001	90.9	97.1	.	.	.	.	6	6
Chisago La	0003	91.8	92.0	90.6	9.7	11.3	1.01	47	47
Fish Lake	0004	96.5	97.2	.	.	.	.	22	22
Franconia	0005	97.6	102.7	.	.	.	.	14	14
Lent	0006	95.7	95.6	96.0	6.1	7.9	1.00	34	34
Nessel	0007	99.1	100.5	.	.	.	.	27	27
Shafer TWP	0009	95.0	94.2	.	.	.	.	11	11
Sunrise	0010	88.0	87.4	.	.	.	.	22	22
Center Cit	0200	99.4	99.5	.	.	.	.	12	12
Chisago Ci	0300	94.8	95.1	94.0	8.6	11.3	1.01	74	74
Harris	0400	86.1	83.8	.	.	.	.	11	11
Lindstrom	0500	93.4	92.2	93.2	8.9	10.3	1.00	91	91
North Bran	0600	93.8	93.8	93.7	7.3	10.0	1.00	161	161
Rush City	0700	90.4	88.1	.	.	.	.	29	29
Shafer	0800	89.8	88.8	.	.	.	.	23	23
Stacy	0900	91.8	91.6	.	.	.	.	23	23
Taylors Fa	1100	102.6	97.7	.	.	.	.	13	13
Wyoming	1200	93.3	92.4	93.0	6.9	8.7	1.00	120	120

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=13 County_Name=Chisago

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.6	93.0	93.2	8.4	10.4	1.00	731	731
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.4	100.5	.	.	.	.	12	12
06	Commercial (with buildings)	90.9	92.8	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	87.8	89.1	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	93.7	93.2	93.3	8.5	10.4	1.01	743	743
92	Rural Vacant Land (34.5 or more acres) Aggregation	80.7	78.9	.	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	83.9	85.5	.	.	.	.	13	0
94	Commercial/Industrial Aggregation	90.9	92.8	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.9	89.8	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glyndon TW	0010	103.3	90.2	.	.	.	.	6	6
Oakport	0023	89.6	91.1	.	.	.	.	8	8
Riverton	0025	76.9	75.6	.	.	.	.	7	7
Barnesvill	0300	95.7	92.1	94.1	12.9	12.6	1.00	48	48
Dilworth	0700	89.1	90.1	89.3	7.7	10.3	1.00	79	79
Glyndon	1100	95.9	89.7	.	.	.	.	27	27
Hawley	1200	92.6	92.8	92.3	7.7	10.4	1.00	40	40
Moorhead	1600	96.1	95.5	96.2	8.7	10.7	1.00	659	659
Sabin	1800	95.5	95.6	.	.	.	.	14	14
Ulen	1900	87.9	81.3	.	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	95.8	103.3	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	94.0	96.7	10	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glyndon TW	0010	103.3	90.2	.	.	.	.	6	6
Oakport	0023	89.6	91.1	.	.	.	.	8	8
Riverton	0025	76.9	75.6	.	.	.	.	7	7
Barnesvill	0300	95.7	92.1	94.1	12.9	12.6	1.00	48	48
Dilworth	0700	89.1	90.1	89.3	7.7	10.3	1.00	79	79
Glyndon	1100	95.9	89.7	.	.	.	.	27	27
Hawley	1200	92.6	92.8	92.3	7.7	10.4	1.00	40	40
Moorhead	1600	96.1	95.5	96.2	8.7	10.7	1.00	659	659
Sabin	1800	95.5	95.6	.	.	.	.	14	14
Ulen	1900	87.9	81.3	.	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kragnes	0018	107.8	115.9	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kragnes	0018	107.8	115.9	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=14 County_Name=Clay

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.8	94.1	94.4	9.9	11.6	1.00	957	953
02	Apartment (4 or more units)	95.1	91.5	.	.	.	.	16	0
06	Commercial (with buildings)	89.3	89.9	.	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	94.1	94.3	9.9	11.7	1.00	958	953
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.1	109.2	112.5	14.4	19.9	0.96	33	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.5	109.1	112.1	14.6	20.0	0.96	34	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=14 County=Clay without Moorhead

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	91.9	90.9	90.4	12.0	12.8	1.01	298
Commercial (with buildings)	83.5	80.4	.	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	91.8	90.9	90.3	12.0	12.8	1.01	299
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.1	109.2	112.5	14.4	19.9	0.96	33
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.5	109.1	112.1	14.6	20.0	0.96	34

All sales adjusted for time and terms

Based on sales from October 2015 through September 2016

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created FINAL

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clearwater CO=15 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Copley	0003	85.7	85.9	.	.	.	.	16	0
Nora	0015	89.5	85.3	.	.	.	.	7	0
Popple	0017	84.6	79.9	6	0
Bagley	0200	90.2	95.0	14	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clearwater CO=15 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Copley	0003	85.7	85.9	.	.	.	.	16	0
Nora	0015	89.5	85.3	.	.	.	.	7	0
Pine Lake	0016	78.8	82.0	.	.	.	.	7	0
Popple	0017	84.6	79.9	6	0
Bagley	0200	90.2	95.0	14	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=15 County_Name=Clearwater

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	88.9	88.1	82.9	16.4	19.6	1.06	79	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	77.8	75.3	.	.	.	.	13	0
06	Commercial (with buildings)	76.6	81.4	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.4	88.1	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	87.3	86.3	82.5	17.1	20.2	1.05	92	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	92.7	88.8	.	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.8	95.1	.	.	.	.	26	0
94	Commercial/Industrial Aggregation	76.6	81.4	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.3	95.1	94.8	13.1	17.0	1.02	34	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Ran	0092	97.5	99.9	12	4
Grand Mara	0100	92.0	94.9	15	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	101.4	97.5	.	.	.	.	9	8
Lutsen	0002	108.1	106.5	17	7
Unorg. Ran	0090	92.5	92.5	6	6
Unorg. Ran	0091	100.0	99.6	10	7

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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	105.9	99.2	.	.	.	.	10	8
Lutsen	0002	105.7	102.8	.	.	.	.	22	8
Unorg. Ran	0090	95.3	92.6	.	.	.	.	9	8
Unorg. Ran	0091	97.9	99.2	.	.	.	.	15	8
Unorg. Ran	0092	98.7	100.8	17	7
Grand Mara	0100	92.0	94.5	20	2

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Ran	0094	95.9	98.2	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Ran	0094	95.9	98.2	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Ran	0094	95.9	98.2	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=16 County_Name=Cook

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	98.1	99.3	9.3	10.5	0.99	49	11
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.4	100.0	98.2	14.3	15.6	1.01	59	38
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	142.4	115.6	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	99.1	98.8	98.7	12.2	13.5	1.00	108	49
92	Rural Vacant Land (34.5 or more acres) Aggregation	103.2	98.2	.	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.2	98.2	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	98.2	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain L	0400	97.3	99.7	.	.	.	.	19	0
Westbrook	0600	105.7	105.7	.	.	.	.	9	0
Windom	0700	97.4	99.3	98.2	10.9	13.4	0.99	53	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Windom	0700	71.1	65.0	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain L	0400	97.3	99.7	.	.	.	.	19	0
Westbrook	0600	105.7	105.7	.	.	.	.	9	0
Windom	0700	97.4	99.3	98.2	10.9	13.4	0.99	53	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=17 County_Name=Cottonwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.8	99.3	97.2	16.1	17.7	1.02	101	0
06	Commercial (with buildings)	67.1	64.4	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	99.3	97.2	16.1	17.7	1.02	101	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	98.8	.	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.4	99.1	.	.	.	.	11	10

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	97.0	94.5	.	.	.	.	11	4
Center	0003	103.3	100.1	.	.	.	.	18	13
Crow Wing	0004	97.9	99.0	100.9	10.1	14.0	0.97	34	32
Deerwood T	0007	92.3	93.8	.	.	.	.	9	2
Fort Riple	0010	91.7	87.5	.	.	.	.	9	6
Garrison T	0012	100.9	92.4	.	.	.	.	13	5
Ideal	0013	93.2	94.6	.	.	.	.	15	7
Irondale	0014	96.1	93.4	.	.	.	.	8	6
Lake Edwar	0016	100.8	98.5	.	.	.	.	19	9
Long Lake	0018	92.9	92.5	.	.	.	.	17	13
Maple Grov	0019	98.2	99.7	.	.	.	.	7	4
Mission	0020	93.3	97.5	.	.	.	.	11	4
Nokay Lake	0021	104.1	100.0	.	.	.	.	18	10
Oak Lawn	0022	95.6	96.8	.	.	.	.	29	23
Pelican	0023	96.3	95.7	.	.	.	.	6	2
St. Mathia	0029	98.5	91.8	.	.	.	.	6	5
Unorg. 1st	0099	100.9	99.8	100.3	8.6	10.7	1.01	95	71
Baxter	0100	99.2	97.2	97.4	9.2	9.9	1.00	155	143
Brainerd	0200	101.6	99.0	98.9	12.0	13.8	1.02	198	195
Crosby	0300	97.5	94.5	.	.	.	.	28	24

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Deerwood	0600	97.0	87.3	.	.	.	.	7	7
Jenkins	1200	99.2	98.9	.	.	.	.	14	14
Nisswa	1600	98.6	95.9	96.2	11.0	12.6	1.02	35	23
Breezy Poi	1900	90.0	87.8	89.1	8.9	10.6	1.01	55	49
Pequot Lak	2000	98.6	97.0	.	.	.	.	27	23
Emily	2400	100.0	98.6	.	.	.	.	10	4
Crosslake	2500	93.4	93.4	92.3	11.8	14.8	1.01	50	21

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	97.6	94.1	94.4	.	.	.	30	3
Center	0003	93.6	95.9	.	.	.	.	7	1
Garrison T	0012	97.1	94.6	.	.	.	.	6	1
Ideal	0013	96.5	93.5	.	.	.	.	25	0
Jenkins TW	0015	115.8	116.0	.	.	.	.	7	0
Lake Edwar	0016	103.6	98.6	.	.	.	.	16	1
Long Lake	0018	104.9	103.9	.	.	.	.	6	1
Mission	0020	98.1	95.1	.	.	.	.	9	0
Roosevelt	0027	87.2	84.5	.	.	.	.	9	3
Ross Lake	0028	98.5	95.8	.	.	.	.	11	2
Unorg. 1st	0099	103.6	92.6	.	.	.	.	13	2
Fifty Lake	0700	86.5	90.8	.	.	.	.	6	0
Nisswa	1600	96.3	100.0	.	.	.	.	13	2
Breezy Poi	1900	95.8	98.2	.	.	.	.	29	17
Pequot Lak	2000	104.5	102.6	.	.	.	.	9	1
Emily	2400	97.8	95.3	.	.	.	.	15	4
Crosslake	2500	95.1	93.9	90.2	11.0	12.2	1.04	43	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	107.7	104.0	11	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	97.4	94.5	94.7	16.2	18.6	1.02	41	7
Center	0003	100.6	98.9	.	.	.	.	25	14
Crow Wing	0004	97.9	99.0	100.9	10.1	14.0	0.97	34	32
Deerwood T	0007	89.8	90.8	.	.	.	.	13	3
Fort Riple	0010	92.8	90.6	.	.	.	.	10	6
Garrison T	0012	99.7	93.4	.	.	.	.	19	6
Ideal	0013	95.2	93.6	93.8	11.9	15.0	1.01	40	7
Irondale	0014	93.2	87.6	.	.	.	.	10	6
Jenkins TW	0015	109.8	104.3	.	.	.	.	12	2
Lake Edwar	0016	102.1	98.5	99.8	12.5	12.6	1.01	35	10
Long Lake	0018	96.0	95.4	.	.	.	.	23	14
Maple Grov	0019	97.2	99.7	.	.	.	.	11	4
Mission	0020	95.4	96.3	.	.	.	.	20	4
Nokay Lake	0021	100.7	98.7	.	.	.	.	21	10
Oak Lawn	0022	95.7	97.7	96.3	11.4	13.6	0.99	30	23
Pelican	0023	88.8	88.2	.	.	.	.	10	2
Roosevelt	0027	87.3	86.4	.	.	.	.	12	5
Ross Lake	0028	100.4	103.1	.	.	.	.	14	3
St. Mathia	0029	98.0	94.6	7	5
Wolford	0034	96.8	97.2	7	2

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. 1st	0099	101.2	98.8	100.7	9.8	11.2	1.01	108	73
Baxter	0100	99.2	97.2	97.4	9.2	9.9	1.00	155	143
Brainerd	0200	101.6	99.0	98.9	12.0	13.8	1.02	198	195
Crosby	0300	97.5	94.8	.	.	.	.	29	24
Deerwood	0600	97.0	87.3	.	.	.	.	7	7
Fifty Lake	0700	88.1	92.3	.	.	.	.	11	3
Jenkins	1200	100.6	100.6	.	.	.	.	15	15
Nisswa	1600	98.0	96.8	95.4	11.0	11.9	1.01	48	25
Breezy Poi	1900	92.0	90.2	90.5	11.4	14.3	1.02	84	66
Pequot Lak	2000	100.1	98.8	100.4	10.3	13.9	1.00	36	24
Emily	2400	98.7	96.7	25	8
Crosslake	2500	94.2	93.9	91.3	11.4	13.7	1.03	93	30

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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=18 County_Name=Crow Wing

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.4	96.8	96.6	11.3	13.3	1.01	949	749
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.0	95.0	94.1	14.4	16.4	1.02	290	53
06	Commercial (with buildings)	95.2	96.9	83.3	25.4	30.8	1.12	36	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.0	94.2	.	.	.	.	27	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	96.5	95.9	12.0	14.1	1.01	1,239	802
92	Rural Vacant Land (34.5 or more acres) Aggregation	104.8	93.5	94.8	32.0	25.7	1.01	38	38
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.3	94.8	95.4	30.1	24.8	1.01	41	41
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.7	94.8	96.9	26.9	23.0	1.00	49	41

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Roc	0002	97.2	96.6	.	.	.	.	10	10
Douglas	0003	101.5	95.2	.	.	.	.	8	8
Empire	0005	97.1	97.2	96.9	7.3	8.7	1.00	54	54
Eureka	0006	91.5	94.0	.	.	.	.	7	7
Marshan	0012	98.1	99.9	.	.	.	.	8	8
Ravenna	0016	91.0	92.6	.	.	.	.	26	26
Waterford	0020	98.4	92.6	.	.	.	.	8	8
Farmington	0200	93.7	93.4	93.6	6.4	8.2	1.00	459	459
Hampton	0300	91.0	87.2	.	.	.	.	18	18
Inver Grov	0500	93.3	92.7	93.3	7.3	8.5	1.00	411	411
Lakeville	0600	94.3	94.2	94.1	6.7	7.8	1.00	1,043	1,043
Randolph	0900	89.1	89.0	.	.	.	.	7	7
Rosemount	1000	95.4	94.3	95.6	6.8	8.1	1.00	429	429
South St.	1100	93.3	91.5	92.5	9.3	11.2	1.01	273	273
West St. P	1300	92.6	91.2	92.8	10.0	11.4	1.00	264	264
Lilydale	1400	99.0	99.7	.	.	.	.	13	13
Mendota He	1600	94.6	93.3	94.1	9.8	11.9	1.01	172	172
Burnsville	1800	94.1	93.2	94.1	7.9	9.4	1.00	934	934
Apple Vall	1900	93.7	93.2	93.7	6.5	7.8	1.00	967	967
Eagan	2000	94.0	93.4	94.4	7.1	8.5	1.00	897	897

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hastings	7500	93.4	93.3	93.8	8.9	10.4	1.00	381	381
Northfield	9700	93.6	91.4	.	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Inver Grov	0500	86.6	88.4	.	.	.	.	7	0
Lakeville	0600	80.3	88.8	.	.	.	.	7	0
West St. P	1300	94.2	97.7	.	.	.	.	8	0
Burnsville	1800	91.3	93.2	.	.	.	.	27	0
Eagan	2000	93.3	95.4	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more

County_Name=Dakota CO=19 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Roc	0002	97.2	96.6	.	.	.	.	10	10
Douglas	0003	101.5	95.2	.	.	.	.	8	8
Empire	0005	97.1	97.2	96.9	7.3	8.7	1.00	54	54
Eureka	0006	91.5	94.0	.	.	.	.	7	7
Marshan	0012	98.1	99.9	.	.	.	.	8	8
Ravenna	0016	91.0	92.6	.	.	.	.	26	26
Waterford	0020	98.4	92.6	.	.	.	.	8	8
Farmington	0200	93.7	93.4	93.6	6.4	8.2	1.00	459	459
Hampton	0300	91.0	87.2	.	.	.	.	18	18
Inver Grov	0500	93.3	92.7	93.3	7.3	8.5	1.00	411	411
Lakeville	0600	94.3	94.2	94.1	6.7	7.8	1.00	1,043	1,043
Randolph	0900	89.1	89.0	.	.	.	.	7	7
Rosemount	1000	95.4	94.3	95.6	6.8	8.1	1.00	429	429
South St.	1100	93.3	91.5	92.5	9.3	11.2	1.01	273	273
West St. P	1300	92.6	91.2	92.8	10.0	11.4	1.00	264	264
Lilydale	1400	99.0	99.7	.	.	.	.	13	13
Mendota He	1600	94.6	93.3	94.1	9.8	11.9	1.01	172	172
Burnsville	1800	94.1	93.2	94.1	7.9	9.4	1.00	934	934
Apple Vall	1900	93.7	93.2	93.7	6.5	7.8	1.00	967	967
Eagan	2000	94.0	93.4	94.4	7.1	8.5	1.00	897	897

All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
*** Indicate calculations were done without extreme ratios**
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hastings	7500	93.4	93.3	93.8	8.9	10.4	1.00	381	381
Northfield	9700	93.6	91.4	.	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Inver Grov	0500	81.6	84.5	.	.	.	.	8	0
Lakeville	0600	84.0	90.0	.	.	.	.	8	0
West St. P	1300	94.2	97.7	.	.	.	.	8	0
Burnsville	1800	92.7	95.7	90.1	12.8	16.7	1.03	31	0
Eagan	2000	95.6	95.4	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=19 County_Name=Dakota

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.0	93.4	94.0	7.5	9.0	1.00	6,445	6,445
02	Apartment (4 or more units)	82.7	82.4	.	.	.	.	18	18
06	Commercial (with buildings)	90.2	90.1	83.2	16.2	20.4	1.08	82	0
07	Industrial (with buildings)	98.2	102.4	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.3	112.9	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	93.4	94.0	7.5	9.0	1.00	6,445	6,445
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.3	102.1	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dodge CO=20 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hayfield T	0006	96.6	98.7	.	.	.	.	7	7
Mantorvill	0007	89.9	93.5	.	.	.	.	19	19
Claremont	0100	111.5	106.4	.	.	.	.	9	9
Dodge Cent	0200	94.8	93.0	93.4	10.5	10.6	1.00	43	43
Hayfield	0300	98.1	97.7	.	.	.	.	24	24
Kasson	0400	94.1	92.8	94.2	6.8	8.5	1.00	94	94
Mantorvill	0500	85.9	81.6	.	.	.	.	16	16
West Conco	0600	90.5	95.0	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dodge CO=20 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hayfield T	0006	96.6	98.7	.	.	.	.	7	7
Mantorvill	0007	89.9	93.5	.	.	.	.	19	19
Claremont	0100	111.5	106.4	.	.	.	.	9	9
Dodge Cent	0200	94.8	93.0	93.4	10.5	10.6	1.00	43	43
Hayfield	0300	98.1	97.7	.	.	.	.	24	24
Kasson	0400	94.1	92.8	94.2	6.8	8.5	1.00	94	94
Mantorvill	0500	85.9	81.6	.	.	.	.	16	16
West Conco	0600	90.5	95.0	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=20 County_Name=Dodge

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	93.1	92.3	10.7	11.4	1.01	242	242
91	Seasonal Recreational Residential/Residential Aggregation	94.3	93.1	92.3	10.7	11.4	1.01	242	242
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.0	100.6	.	.	.	.	12	12
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.6	102.6	.	.	.	.	13	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Douglas CO=21 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria	0001	92.3	92.8	92.1	6.0	7.2	1.01	43	43
Brandon TW	0003	93.4	89.6	.	.	.	.	6	6
Carlos TWP	0004	94.7	94.6	.	.	.	.	24	24
Hudson	0007	95.7	93.7	.	.	.	.	15	15
Ida	0008	95.3	95.7	.	.	.	.	16	16
La Grand	0009	93.5	93.6	93.5	6.3	8.0	1.00	72	72
Lake Mary	0010	89.8	89.2	.	.	.	.	8	8
Miltona TW	0014	92.7	92.6	.	.	.	.	12	12
Moe	0015	92.9	95.2	.	.	.	.	8	8
Alexandria	0100	97.8	98.0	97.8	7.9	9.4	1.00	170	170
Brandon	0200	94.0	95.3	.	.	.	.	7	7
Carlos	0300	95.0	93.9	.	.	.	.	9	9
Evansville	0400	92.2	87.2	6	6
Osakis	8200	99.0	98.2	21	21

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Douglas CO=21 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria	0001	107.0	105.1	.	.	.	.	9	9
Carlos TWP	0004	97.1	99.4	.	.	.	.	8	8
Ida	0008	97.6	95.2	.	.	.	.	19	19
La Grand	0009	98.5	99.9	.	.	.	.	11	11
Leaf Valle	0011	99.7	99.8	.	.	.	.	8	8
Milona TW	0014	108.4	109.2	.	.	.	.	10	10
Urness	0020	96.9	99.4	6	6
Alexandria	0100	87.7	92.1	10	10

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Douglas CO=21 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria	0001	94.9	93.7	93.9	7.8	8.6	1.01	52	52
Brandon TW	0003	96.3	94.9	.	.	.	.	8	8
Carlos TWP	0004	95.3	95.0	95.2	6.0	7.3	1.00	32	32
Holmes Cit	0006	95.2	92.6	.	.	.	.	6	6
Hudson	0007	96.7	93.7	.	.	.	.	19	19
Ida	0008	96.5	95.2	95.8	8.8	8.9	1.01	35	35
La Grand	0009	94.2	93.9	94.1	6.7	8.4	1.00	83	83
Lake Mary	0010	89.8	88.6	.	.	.	.	13	13
Leaf Valle	0011	97.7	99.3	.	.	.	.	13	13
Miltona TW	0014	99.8	98.2	.	.	.	.	22	22
Moe	0015	97.0	97.4	.	.	.	.	9	9
Osakis TWP	0017	98.8	95.6	.	.	.	.	7	7
Uress	0020	94.9	96.1	.	.	.	.	8	8
Alexandria	0100	97.2	97.3	96.6	8.2	9.8	1.00	180	180
Brandon	0200	94.0	95.3	.	.	.	.	7	7
Carlos	0300	95.0	93.9	.	.	.	.	9	9
Evansville	0400	92.2	87.2	.	.	.	.	6	6
Osakis	8200	99.0	98.2	.	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=21 County_Name=Douglas

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.5	94.7	95.0	7.7	9.2	1.00	452	452
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.9	99.4	96.9	9.8	12.0	1.02	101	101
06	Commercial (with buildings)	91.5	93.9	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.3	85.4	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	95.2	95.4	8.2	9.9	1.01	553	553
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.8	93.0	.	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.1	93.7	.	.	.	.	19	0
94	Commercial/Industrial Aggregation	91.5	93.9	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.9	97.3	.	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	98.8	96.5	93.9	19.7	24.3	1.05	46	0
Elmore	0500	130.9	126.0	.	.	.	.	9	0
Kiester	0900	132.8	105.5	.	.	.	.	8	0
Wells	1200	109.3	96.4	28	0
Winnebago	1300	81.6	83.3	16	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	98.8	96.5	93.9	19.7	24.3	1.05	46	0
Elmore	0500	130.9	126.0	.	.	.	.	9	0
Kiester	0900	132.8	105.5	.	.	.	.	8	0
Wells	1200	109.3	96.4	.	.	.	.	28	0
Winnebago	1300	81.6	83.3	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lura	0012	97.3	92.3	6	6

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lura	0012	97.3	92.3	6	6

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=22 County_Name=Faribault

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.6	96.1	92.2	24.4	23.9	1.05	154	0
06	Commercial (with buildings)	108.6	99.9	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.5	99.3	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	101.5	95.8	92.1	24.3	23.8	1.05	155	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.7	96.1	97.1	10.1	12.3	1.01	36	36
94	Commercial/Industrial Aggregation	107.2	96.4	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	96.5	98.1	11.3	13.7	1.01	38	36

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canton	0100	109.0	107.8	.	.	.	.	6	6
Fountain	0300	97.4	94.2	.	.	.	.	14	14
Harmony	0500	88.4	88.9	.	.	.	.	24	24
Lanesboro	0600	102.5	98.7	.	.	.	.	17	17
Mabel	0700	99.4	94.6	.	.	.	.	17	17
Preston	1000	100.6	99.0	.	.	.	.	25	25
Rushford	1200	99.9	101.1	.	.	.	.	20	20
Spring Val	1300	99.8	92.8	90.5	23.2	17.8	1.01	55	55
Wykoff	1500	98.8	101.2	.	.	.	.	7	7
Rushford V	1600	87.7	82.0	7	7
Chatfield	6400	101.8	100.2	24	24

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canton	0100	109.0	107.8	.	.	.	.	6	6
Fountain	0300	97.4	94.2	.	.	.	.	14	14
Harmony	0500	88.4	88.9	.	.	.	.	24	24
Lanesboro	0600	102.5	98.7	.	.	.	.	17	17
Mabel	0700	99.4	94.6	.	.	.	.	17	17
Preston	1000	97.1	95.3	.	.	.	.	27	27
Rushford	1200	99.9	101.1	.	.	.	.	20	20
Spring Val	1300	99.8	92.8	90.5	23.2	17.8	1.01	55	55
Wykoff	1500	98.8	101.2	.	.	.	.	7	7
Rushford V	1600	86.7	81.9	8	8
Chatfield	6400	101.8	100.2	24	24

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=23 County_Name=Fillmore

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	93.2	91.9	18.4	18.6	1.03	256	256
06	Commercial (with buildings)	86.4	96.3	.	.	.	.	13	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	73.6	63.7	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	92.9	91.5	18.7	19.1	1.03	260	260
92	Rural Vacant Land (34.5 or more acres) Aggregation	88.5	67.8	.	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.7	88.6	.	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	87.3	.	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0001	96.6	94.0	.	.	.	.	7	0
Bancroft	0003	101.4	94.4	.	.	.	.	10	0
Albert Lea	0100	96.8	94.4	94.0	15.2	18.0	1.02	280	0
Alden	0200	98.7	96.7	.	.	.	.	7	0
Geneva	0800	81.7	81.0	.	.	.	.	8	0
Glenville	0900	98.6	97.3	.	.	.	.	11	0
Hartland	1100	78.6	77.0	6	0
Hollandale	1300	87.8	87.3	7	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	145.1	100.7	13	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0001	96.6	94.0	.	.	.	.	7	0
Bancroft	0003	101.4	94.4	.	.	.	.	10	0
Albert Lea	0100	96.8	94.4	94.0	15.2	18.0	1.02	280	0
Alden	0200	98.7	96.7	.	.	.	.	7	0
Geneva	0800	81.7	81.0	.	.	.	.	8	0
Glenville	0900	98.6	97.3	11	0
Hartland	1100	78.6	77.0	6	0
Hollandale	1300	87.8	87.3	7	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Freeborn T	0006	97.6	95.0	7	7

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Freeborn T	0006	97.6	95.0	7	7

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=24 County_Name=Freeborn

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	94.6	93.5	15.9	19.0	1.03	398	0
06	Commercial (with buildings)	131.0	100.8	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	94.6	93.5	15.9	19.0	1.03	398	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.2	99.8	102.6	.	.	.	30	30
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.0	101.7	102.6	.	.	.	32	30

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Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cannon Fal	0004	89.9	90.2	.	.	.	.	13	13
Florence	0008	94.4	90.2	.	.	.	.	13	13
Hay Creek	0010	101.6	101.3	.	.	.	.	6	6
Stanton	0017	102.0	102.4	.	.	.	.	10	9
Vasa	0018	91.6	93.4	.	.	.	.	6	6
Cannon Fal	0200	94.5	92.5	93.4	13.0	13.9	1.00	75	75
Goodhue	0500	93.4	92.2	.	.	.	.	25	25
Kenyon	0600	96.9	92.0	.	.	.	.	28	28
Red Wing	0800	97.1	95.4	95.3	10.7	11.7	1.01	265	265
Wanamingo	1200	99.7	90.3	.	.	.	.	7	7
Zumbrota	1400	93.3	92.1	92.4	9.7	11.7	1.01	63	63
Lake City	7700	96.3	99.9	.	.	.	.	14	0
Pine Islan	9500	90.9	87.7	89.7	11.2	14.9	1.01	47	47

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cannon Fal	0004	89.9	90.2	.	.	.	.	13	13
Florence	0008	94.4	90.2	.	.	.	.	13	13
Hay Creek	0010	101.6	101.3	.	.	.	.	6	6
Stanton	0017	102.0	102.4	.	.	.	.	10	9
Vasa	0018	91.6	93.4	.	.	.	.	6	6
Cannon Fal	0200	94.5	92.5	93.4	13.0	13.9	1.00	75	75
Goodhue	0500	93.4	92.2	.	.	.	.	25	25
Kenyon	0600	96.9	92.0	.	.	.	.	28	28
Red Wing	0800	97.0	95.4	95.3	10.7	11.7	1.01	267	267
Wanamingo	1200	99.7	90.3	.	.	.	.	7	7
Zumbrota	1400	93.3	92.1	92.4	9.7	11.7	1.01	63	63
Lake City	7700	99.3	101.3	.	.	.	.	18	0
Pine Islan	9500	90.9	87.7	89.7	11.2	14.9	1.01	47	47

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Wing	0800	98.1	94.3	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=25 County_Name=Goodhue

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.4	94.0	94.0	11.1	12.5	1.01	612	593
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.1	104.6	.	.	.	.	7	2
06	Commercial (with buildings)	95.3	87.5	.	.	.	.	15	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.8	93.9	.	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	95.5	94.1	94.1	11.1	12.5	1.01	619	595
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.3	90.3	.	.	.	.	12	0
94	Commercial/Industrial Aggregation	95.0	89.1	.	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.4	91.2	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Grant CO=26 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barrett	0200	103.5	102.5	.	.	.	.	6	0
Elbow Lake	0300	100.6	100.0	.	.	.	.	17	0
Hoffman	0600	101.6	104.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Grant CO=26 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pelican La	0012	87.3	90.5	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Grant CO=26 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Erdahl	0004	97.3	101.0	.	.	.	.	8	0
Pelican La	0012	97.4	100.0	.	.	.	.	12	0
Barrett	0200	103.5	102.5	.	.	.	.	6	0
Elbow Lake	0300	98.0	97.5	.	.	.	.	18	0
Hoffman	0600	101.6	104.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=26 County_Name=Grant

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.5	98.9	94.0	19.7	19.6	1.02	60	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.5	88.2	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	96.5	92.8	20.2	20.8	1.01	72	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.0	89.9	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.0	89.9	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn C	0100	94.8	92.7	93.7	9.9	10.1	1.00	387	387
Champlin	0200	92.7	92.7	92.7	7.9	8.6	1.00	377	377
Crystal	0300	96.2	93.6	94.4	11.8	12.3	1.01	381	381
Deephaven	0500	98.5	98.1	93.9	9.4	10.6	1.04	56	56
Edina	0700	93.0	93.0	92.8	9.3	11.7	1.00	869	869
Excelsior	0900	92.8	92.9	92.7	16.1	18.1	1.03	36	36
Golden Val	1100	92.4	91.1	91.8	9.8	11.9	1.01	352	352
Hopkins	1400	93.5	93.3	93.5	8.7	10.9	1.00	221	221
Long Lake	1600	95.1	92.3	.	.	.	.	19	19
Loretto	1700	93.7	96.1	.	.	.	.	12	12
Maple Plai	1800	92.4	93.6	.	.	.	.	22	22
Minnetonka	1900	97.1	91.6	.	.	.	.	12	12
Mound	2100	93.6	94.1	91.6	10.6	12.4	1.02	217	217
Osseo	2300	88.8	88.1	.	.	.	.	26	26
Richfield	2500	92.4	90.5	91.6	8.9	10.2	1.01	577	577
Robbinsdal	2600	90.6	89.2	89.6	10.8	12.9	1.01	254	254
Rogers	2800	92.8	93.2	92.2	6.3	7.4	1.00	181	181
St. Bonifa	2900	95.6	94.2	94.8	8.3	9.6	1.00	50	50
St. Louis	3000	95.7	95.0	95.2	9.2	10.8	1.00	921	921
Spring Par	3200	93.8	92.4	25	25

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	92.1	94.9	.	.	.	.	26	26
Wayzata	3400	91.8	92.9	91.9	12.8	13.7	1.01	86	86
Woodland	3700	98.5	101.3	.	.	.	.	9	9
Bloomington	4100	94.2	93.1	93.8	9.2	10.5	1.00	1,152	1,152
New Hope	4200	92.6	91.7	92.8	8.6	8.4	1.00	212	212
Maple Grov	4400	94.4	93.9	94.6	6.1	7.1	1.00	1,258	1,258
Medina	4500	101.2	98.5	101.1	10.9	10.0	1.00	97	97
Orono	4600	96.0	96.6	96.1	9.1	12.0	1.00	145	145
Plymouth	4700	95.5	95.4	95.6	7.5	9.0	1.00	1,225	1,225
Brooklyn P	4900	94.2	93.2	93.8	9.4	9.9	1.00	1,154	1,154
Greenwood	5000	87.7	81.1	.	.	.	.	9	9
Minnetonka	5200	95.2	94.4	95.2	9.8	11.4	1.00	874	874
Shorewood	5300	92.7	93.9	93.4	9.1	11.7	0.99	134	134
Independen	5400	93.7	93.5	91.7	10.9	14.4	1.02	37	37
Greenfield	5500	92.8	93.1	93.3	.	.	.	30	30
Corcoran	5600	93.1	92.8	92.7	8.1	10.3	1.00	61	61
Minnetrist	5800	97.8	96.8	97.0	9.3	11.2	1.00	124	124
Eden Prair	6000	94.7	94.2	94.8	7.2	8.1	1.00	1,098	1,098
Dayton	6600	92.8	94.0	93.5	10.5	11.8	0.99	45	45

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083
St. Anthon	9100	94.9	94.6	94.1	8.9	11.5	1.01	81	81

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Richfield	2500	91.8	90.5	.	.	.	.	6	6
Bloomington	4100	91.9	92.7	.	.	.	.	10	10
Minneapolis	8800	94.8	94.5	89.8	15.7	17.4	1.03	89	89

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Champlin	0200	98.9	100.2	.	.	.	.	10	10
Golden Val	1100	92.0	91.4	.	.	.	.	8	8
Robbinsdal	2600	100.8	93.4	.	.	.	.	9	9
Rogers	2800	94.6	93.0	.	.	.	.	9	9
Bloomington	4100	104.7	97.0	.	.	.	.	15	15
New Hope	4200	89.6	91.9	.	.	.	.	9	9
Maple Grov	4400	95.8	95.6	95.4	7.5	9.1	1.00	36	36
Orono	4600	98.9	102.6	.	.	.	.	6	6
Shorewood	5300	101.6	98.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Louis	3000	88.3	88.8	.	.	.	.	6	6
Bloominto	4100	95.4	93.5	.	.	.	.	7	7
Plymouth	4700	81.4	87.5	.	.	.	.	8	8
Brooklyn P	4900	102.9	91.7	.	.	.	.	6	6
Minnetonka	5200	86.6	91.8	.	.	.	.	10	10
Eden Prair	6000	93.5	95.3	.	.	.	.	12	12
Minneapolis	8800	92.1	91.1	77.8	22.4	24.8	1.15	96	96

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bloomington	4100	94.7	92.2	.	.	.	.	10	10
Plymouth	4700	85.7	81.1	.	.	.	.	9	9
Brooklyn P	4900	94.2	90.6	.	.	.	.	6	6
Eden Prair	6000	92.3	93.0	.	.	.	.	10	10
Minneapolis	8800	98.1	95.4	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn C	0100	94.8	92.7	93.7	9.9	10.1	1.00	387	387
Champlin	0200	92.9	93.1	92.8	7.9	8.6	1.00	387	387
Crystal	0300	96.3	93.8	94.5	11.8	12.3	1.01	383	383
Deephaven	0500	99.3	98.4	95.2	9.9	10.5	1.03	58	58
Edina	0700	93.0	93.0	92.8	9.3	11.7	1.00	869	869
Excelsior	0900	92.8	92.9	92.7	16.1	18.1	1.03	36	36
Golden Val	1100	92.4	91.1	91.8	9.9	12.1	1.01	360	360
Hopkins	1400	93.5	93.3	93.5	8.7	10.8	1.00	223	223
Long Lake	1600	95.1	92.3	.	.	.	.	19	19
Loretto	1700	93.7	96.1	.	.	.	.	12	12
Maple Plai	1800	92.4	93.6	.	.	.	.	22	22
Minnetonka	1900	99.5	92.4	.	.	.	.	13	13
Mound	2100	93.5	93.5	91.4	10.7	12.4	1.02	219	219
Osseo	2300	88.8	88.1	.	.	.	.	26	26
Richfield	2500	92.4	90.5	91.6	9.0	10.2	1.01	578	578
Robbinsdal	2600	91.0	89.4	89.8	11.1	12.8	1.01	263	263
Rogers	2800	92.8	93.1	92.3	6.4	7.5	1.00	190	190
St. Bonifa	2900	95.6	94.2	94.8	8.3	9.6	1.00	50	50
St. Louis	3000	95.7	95.0	95.2	9.2	10.8	1.00	921	921
Spring Par	3200	93.9	92.4	.	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	92.1	94.9	.	.	.	.	26	26
Wayzata	3400	92.2	93.1	92.4	12.6	13.6	1.01	90	90
Woodland	3700	98.6	100.7	.	.	.	.	10	10
Bloomington	4100	94.3	93.2	93.8	9.3	10.6	1.00	1,167	1,167
New Hope	4200	92.5	91.7	92.7	8.7	8.4	1.00	221	221
Maple Grov	4400	94.5	93.9	94.6	6.1	7.2	1.00	1,294	1,294
Medina	4500	101.1	98.2	101.0	10.9	10.0	1.00	98	98
Orono	4600	96.1	96.7	96.4	9.2	12.2	1.00	151	151
Plymouth	4700	95.5	95.4	95.6	7.5	9.0	1.00	1,225	1,225
Brooklyn P	4900	94.2	93.2	93.8	9.4	9.9	1.00	1,155	1,155
Greenwood	5000	87.7	81.1	.	.	.	.	9	9
Minnetonka	5200	95.2	94.5	95.2	9.8	11.4	1.00	875	875
Shorewood	5300	93.1	94.0	93.8	9.1	11.8	0.99	140	140
Independen	5400	93.4	93.5	91.8	11.0	14.3	1.01	41	41
Greenfield	5500	92.8	93.1	93.3	.	.	.	30	30
Corcoran	5600	93.1	92.8	92.7	8.1	10.3	1.00	61	61
Minnetrist	5800	97.7	96.8	96.8	9.3	11.3	1.00	126	126
Eden Prair	6000	94.7	94.2	94.8	7.2	8.1	1.00	1,099	1,099
Dayton	6600	92.1	93.5	93.0	11.1	11.8	0.99	46	46

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083
St. Anthon	9100	94.9	94.6	94.1	8.9	11.5	1.01	81	81

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edina	0700	101.5	98.7	.	.	.	.	9	9
Golden Val	1100	94.8	95.2	.	.	.	.	9	9
Rogers	2800	86.9	86.4	.	.	.	.	8	8
St. Louis	3000	84.5	84.2	.	.	.	.	10	10
Bloomington	4100	95.0	92.9	.	.	.	.	17	17
New Hope	4200	92.7	92.8	.	.	.	.	6	6
Maple Grov	4400	96.5	97.4	.	.	.	.	10	10
Brooklyn P	4900	98.6	91.0	.	.	.	.	12	12
Minnetonka	5200	86.6	91.8	.	.	.	.	10	10
Eden Prair	6000	93.0	93.7	.	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County_Name=Hennepin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	93.9	94.0	9.8	11.3	1.00	17,949	17,940
02	Apartment (4 or more units)	94.7	94.5	94.0	12.4	14.8	0.99	127	127
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	96.9	98.1	10.8	11.9	0.99	138	138
06	Commercial (with buildings)	92.7	92.6	84.7	17.0	20.1	1.08	202	202
07	Industrial (with buildings)	93.1	91.8	87.7	13.4	17.8	1.06	78	68
91	Seasonal Recreational Residential/Residential Aggregation	94.7	93.9	94.1	9.8	11.3	1.00	18,087	18,078

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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12 month study

**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=27 County=Hennepin without Minneapolis

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.3	93.8	94.1	8.9	10.3	1.00	12,857
Apartment (4 or more units)	94.5	94.7	95.7	4.7	6.3	0.99	38
Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	96.9	98.1	10.8	11.9	0.99	138
Commercial (with buildings)	93.2	93.4	90.9	12.2	14.9	1.02	106
Industrial (with buildings)	92.3	91.7	88.0	13.0	17.5	1.04	68
Seasonal Recreational Residential/Residential Aggregation	94.3	93.8	94.1	8.9	10.3	1.00	12,995

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescen	0008	100.9	91.1	.	.	.	.	16	16
Mound Prai	0011	93.1	92.1	.	.	.	.	6	6
Caledonia	0200	90.7	90.7	89.8	13.1	14.5	1.00	49	49
Eitzen	0300	98.2	93.8	.	.	.	.	6	6
Houston	0600	99.3	99.4	.	.	.	.	16	16
Spring Gro	1000	101.4	93.1	.	.	.	.	27	27
La Crescen	9000	94.0	93.2	93.5	12.9	16.0	0.99	82	79

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia	0200	105.0	89.3	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescen	0008	100.9	91.1	.	.	.	.	16	16
Mound Prai	0011	93.1	92.1	.	.	.	.	6	6
Caledonia	0200	90.7	90.7	89.8	13.1	14.5	1.00	49	49
Eitzen	0300	98.2	93.8	.	.	.	.	6	6
Houston	0600	99.3	99.4	.	.	.	.	16	16
Spring Gro	1000	101.4	93.1	.	.	.	.	27	27
La Crescen	9000	94.5	93.2	94.0	13.3	16.5	0.99	83	79

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=28 County_Name=Houston

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	91.6	89.8	15.4	15.6	1.01	231	228
06	Commercial (with buildings)	101.3	86.6	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	92.4	90.4	15.7	16.3	1.01	234	230
92	Rural Vacant Land (34.5 or more acres) Aggregation	84.8	94.3	.	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	101.1	.	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.0	101.1	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	97.4	97.7	.	.	.	.	6	0
Crow Wing	0006	93.6	93.0	.	.	.	.	7	0
Guthrie	0009	93.1	87.8	.	.	.	.	7	0
Helga	0011	96.2	94.9	.	.	.	.	18	0
Henrietta	0013	101.2	94.8	.	.	.	.	11	0
Hubbard	0014	104.6	104.2	.	.	.	.	11	0
Lake Emma	0016	102.6	100.2	.	.	.	.	10	0
Mantrap	0020	110.5	109.5	.	.	.	.	7	0
Nevis TWP	0021	103.4	105.0	.	.	.	.	12	0
Straight R	0024	93.0	90.7	.	.	.	.	12	0
Todd	0026	111.9	111.6	.	.	.	.	18	0
Nevis	1200	96.0	97.8	.	.	.	.	9	0
Park Rapid	1300	96.4	94.6	95.7	12.8	16.5	1.01	49	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	97.8	98.4	.	.	.	.	12	0
Crow Wing	0006	116.5	110.7	.	.	.	.	7	0
Henrietta	0013	102.9	101.8	.	.	.	.	9	0
Hubbard	0014	97.7	86.4	.	.	.	.	7	0
Lake Emma	0016	100.8	97.8	.	.	.	.	19	0
Nevis TWP	0021	88.9	86.0	.	.	.	.	18	0
White Oak	0027	85.9	83.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Akeley TWP	0001	103.5	104.3	.	.	.	.	6	0
Arago	0002	97.7	98.1	.	.	.	.	18	0
Clover	0005	95.4	91.5	.	.	.	.	6	0
Crow Wing	0006	105.1	101.7	.	.	.	.	14	0
Farden	0007	111.4	111.8	.	.	.	.	6	0
Guthrie	0009	93.1	87.8	.	.	.	.	7	0
Helga	0011	96.2	94.9	.	.	.	.	18	0
Hendrickso	0012	111.1	108.3	.	.	.	.	6	0
Henrietta	0013	101.9	100.2	.	.	.	.	20	0
Hubbard	0014	101.9	99.5	.	.	.	.	18	0
Lake Emma	0016	101.4	97.8	.	.	.	.	29	0
Lakeport	0019	121.5	125.2	.	.	.	.	9	0
Mantrap	0020	114.9	116.0	.	.	.	.	12	0
Nevis TWP	0021	94.7	92.7	92.2	.	.	.	30	0
Straight R	0024	98.6	90.7	.	.	.	.	16	0
Todd	0026	111.3	110.1	.	.	.	.	23	0
White Oak	0027	88.0	87.5	.	.	.	.	7	0
Steamboat	0028	102.0	103.3	.	.	.	.	8	0
Nevis	1200	96.1	97.4	.	.	.	.	10	0
Park Rapid	1300	96.6	94.5	96.0	12.9	16.6	1.01	54	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Oak	0027	99.1	97.6	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Oak	0027	99.1	97.6	6	6

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Oak	0027	99.1	97.6	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=29 County_Name=Hubbard

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.2	97.5	98.6	14.4	17.3	1.01	217	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.7	99.6	101.0	19.6	20.2	1.01	130	0
06	Commercial (with buildings)	83.8	83.8	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	77.0	74.7	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	101.5	98.2	99.6	16.5	18.5	1.01	347	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	97.9	97.4	94.7	13.2	17.3	1.03	34	34
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.1	96.8	94.2	13.3	17.5	1.03	36	36
94	Commercial/Industrial Aggregation	83.8	83.8	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.2	97.1	97.8	13.8	17.6	1.00	39	36

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Isanti CO=30 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	90.8	87.5	.	.	.	.	18	18
Bradford	0002	97.3	95.8	95.9	13.9	17.2	1.01	41	32
Cambridge	0003	97.1	88.6	.	.	.	.	28	27
Dalbo	0004	86.9	90.8	.	.	.	.	6	6
Isanti TWP	0005	92.8	93.9	.	.	.	.	22	19
North Bran	0007	104.1	99.7	.	.	.	.	12	12
Oxford	0008	99.8	98.8	.	.	.	.	8	8
Spencer Br	0009	99.9	95.0	.	.	.	.	16	12
Spring Val	0010	96.5	97.1	.	.	.	.	22	22
Stanchfiel	0011	89.3	88.3	.	.	.	.	8	8
Stanford	0012	99.8	102.7	.	.	.	.	24	21
Wyanett	0013	103.2	102.5	.	.	.	.	23	17
Cambridge	0200	90.4	91.8	90.5	12.3	15.1	1.00	152	152
Isanti	0500	91.7	90.6	91.6	8.8	11.4	1.00	124	124
Braham	6000	93.4	95.7	.	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Isanti CO=30 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	90.8	87.5	.	.	.	.	18	18
Bradford	0002	97.6	95.9	96.2	13.5	16.8	1.01	44	32
Cambridge	0003	96.7	88.4	.	.	.	.	29	27
Dalbo	0004	101.1	91.4	.	.	.	.	7	6
Isanti TWP	0005	92.8	93.9	.	.	.	.	22	19
North Bran	0007	104.1	99.7	.	.	.	.	12	12
Oxford	0008	96.6	98.5	.	.	.	.	10	8
Spencer Br	0009	98.9	94.7	.	.	.	.	17	12
Spring Val	0010	96.5	97.1	.	.	.	.	22	22
Stanchfiel	0011	89.3	88.3	.	.	.	.	8	8
Stanford	0012	99.8	102.7	.	.	.	.	24	21
Wyanett	0013	102.6	98.7	.	.	.	.	24	18
Cambridge	0200	90.4	91.8	90.5	12.3	15.1	1.00	152	152
Isanti	0500	91.7	90.6	91.6	8.8	11.4	1.00	124	124
Braham	6000	93.4	95.7	.	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=30 County_Name=Isanti

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	93.0	94.3	12.2	14.9	0.99	524	498
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.1	92.9	.	.	.	.	9	1
06	Commercial (with buildings)	89.6	75.8	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.7	86.5	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	94.1	93.0	94.3	12.4	14.9	0.99	533	499
92	Rural Vacant Land (34.5 or more acres) Aggregation	101.2	103.0	.	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.9	102.9	.	.	.	.	23	0
94	Commercial/Industrial Aggregation	88.2	77.1	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.5	102.9	94.9	.	.	.	31	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	88.4	88.6	.	.	.	.	10	4
Goodland	0014	103.5	95.6	.	.	.	.	6	3
Harris	0018	96.7	97.3	96.8	13.4	17.5	1.00	48	16
Lawrence	0022	105.9	111.7	.	.	.	.	7	6
Lone Pine	0024	93.0	90.6	.	.	.	.	10	10
Trout Lake	0038	99.1	100.8	.	.	.	.	8	4
Unorg. 54-	0064	92.8	87.6	.	.	.	.	9	2
Unorg. 56-	0068	94.0	92.3	.	.	.	.	14	5
Unorg. 57-	0070	93.6	92.7	.	.	.	.	9	7
Bovey	0600	90.5	93.0	.	.	.	.	10	0
Cohasset	0900	89.5	89.0	94.4	14.4	18.0	0.95	30	15
Coleraine	1000	92.4	92.8	.	.	.	.	27	6
Deer River	1300	94.0	88.1	.	.	.	.	11	0
Grand Rapi	1600	95.3	93.4	94.7	14.0	14.7	1.00	139	9
La prairie	2100	98.3	96.1	.	.	.	.	11	0
Marble	2300	97.3	89.7	.	.	.	.	9	0
Nashwauk	2600	122.3	96.7	.	.	.	.	8	0
Taconite	3500	99.9	95.7	.	.	.	.	6	3

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Harris	0018	108.2	101.4	.	.	.	.	6	6
Unorg. 54-	0064	102.4	98.3	.	.	.	.	7	3
Unorg. 147	0096	88.9	77.0	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	90.7	89.1	.	.	.	.	12	6
Balsam	0004	117.6	114.5	.	.	.	.	9	4
Bigfork TW	0007	119.7	110.9	.	.	.	.	8	4
Bowstring	0009	116.5	89.8	.	.	.	.	6	3
Deer River	0011	98.9	106.0	.	.	.	.	6	4
Goodland	0014	103.7	96.2	.	.	.	.	9	4
Greenway	0017	93.0	88.8	.	.	.	.	7	4
Harris	0018	97.9	97.4	97.6	14.5	17.1	1.00	54	22
Kinghurst	0020	89.7	90.9	.	.	.	.	6	1
Lake Jessi	0021	89.9	84.0	.	.	.	.	6	1
Lawrence	0022	102.0	111.7	.	.	.	.	9	6
Lone Pine	0024	93.6	94.3	.	.	.	.	11	11
Marcell	0025	102.3	95.2	.	.	.	.	8	5
Sand Lake	0034	90.7	94.2	.	.	.	.	8	7
Stokes	0036	87.1	83.1	.	.	.	.	7	4
Third Rive	0037	100.6	100.7	.	.	.	.	6	5
Trout Lake	0038	99.1	100.8	.	.	.	.	8	4
Wabana	0039	99.9	99.1	.	.	.	.	10	5
Unorg. 54-	0064	97.0	95.6	.	.	.	.	16	5
Unorg. 56-	0068	92.7	91.1	.	.	.	.	16	7

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. 57-	0070	105.2	98.8	.	.	.	.	13	11
Unorg. 147	0096	88.8	82.4	.	.	.	.	11	10
Bovey	0600	90.5	93.0	.	.	.	.	10	0
Cohasset	0900	89.7	90.7	94.4	13.5	17.4	0.95	32	17
Coleraine	1000	92.4	92.8	.	.	.	.	27	6
Deer River	1300	94.0	88.1	.	.	.	.	11	0
Grand Rapi	1600	95.3	93.4	94.7	14.0	14.7	1.00	139	9
La prairie	2100	98.3	96.1	.	.	.	.	11	0
Marble	2300	97.3	89.7	.	.	.	.	9	0
Nashwauk	2600	122.3	96.7	.	.	.	.	8	0
Taconite	3500	99.2	94.6	.	.	.	.	7	4

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=31 County_Name=Itasca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	93.9	94.7	15.6	16.9	1.00	488	138
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.0	99.1	102.3	19.3	19.1	0.99	97	73
06	Commercial (with buildings)	109.4	106.0	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	118.6	100.0	109.0	39.2	42.0	1.07	45	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	94.5	95.9	16.3	17.3	1.00	585	211
92	Rural Vacant Land (34.5 or more acres) Aggregation	93.4	90.0	.	.	.	.	29	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.7	92.2	95.3	11.8	15.3	0.98	31	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.0	93.7	95.4	10.9	14.5	0.99	35	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Jackson CO=32 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Heron Lake	0200	92.0	94.1	.	.	.	.	7	0
Jackson	0300	89.9	92.9	90.8	10.9	13.8	0.99	43	0
Lakefield	0400	96.1	90.5	93.3	15.1	13.3	1.00	38	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Jackson CO=32 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Heron Lake	0200	92.0	94.1	.	.	.	.	7	0
Jackson	0300	89.9	92.9	90.8	10.9	13.8	0.99	43	0
Lakefield	0400	96.1	90.5	93.3	15.1	13.3	1.00	38	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Jackson CO=32 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Petersburg	0014	92.4	91.9	.	.	.	.	6	6
Rost	0015	104.8	99.9	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Jackson CO=32 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Petersburg	0014	92.4	91.9	6	6
Rost	0015	105.7	100.2	8	7

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=32 County_Name=Jackson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	92.9	93.7	15.0	15.0	1.00	110	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	92.9	93.7	15.0	15.0	1.00	110	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	98.9	98.8	11.7	14.9	1.03	33	33
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.8	99.4	99.0	11.7	14.8	1.03	34	33

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ann Lake	0001	91.9	93.7	.	.	.	.	6	6
Arthur	0002	91.0	89.9	.	.	.	.	17	17
Brunswick	0003	93.3	95.8	.	.	.	.	6	6
Comfort	0004	102.5	100.3	.	.	.	.	12	12
Hillman	0008	97.3	89.4	.	.	.	.	6	6
Knife Lake	0010	91.1	88.0	.	.	.	.	20	20
Peace	0012	98.2	93.9	.	.	.	.	6	6
Whited	0015	88.6	79.7	.	.	.	.	8	8
Mora	0200	93.0	90.2	91.6	10.5	12.8	1.02	68	68
Ogilvie	0300	90.1	97.4	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Knife Lake	0010	95.3	90.2	7	7

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ann Lake	0001	92.8	94.7	.	.	.	.	7	7
Arthur	0002	90.0	88.5	.	.	.	.	18	18
Brunswick	0003	85.6	85.6	.	.	.	.	9	9
Comfort	0004	102.5	101.5	.	.	.	.	14	14
Hillman	0008	98.8	91.0	.	.	.	.	7	7
Knife Lake	0010	92.2	89.5	.	.	.	.	27	27
Peace	0012	104.9	101.2	.	.	.	.	9	9
Pomroy	0013	102.0	106.5	.	.	.	.	9	9
Whited	0015	88.6	79.7	.	.	.	.	8	8
Mora	0200	93.0	90.2	91.6	10.5	12.8	1.02	68	68
Ogilvie	0300	90.1	97.4	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Whited	0015	114.6	109.4	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=33 County_Name=Kanabec

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.3	90.5	90.5	13.3	15.9	1.03	179	179
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.9	91.0	.	.	.	.	28	28
06	Commercial (with buildings)	106.5	103.3	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.8	106.7	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	93.4	90.5	90.1	14.3	16.7	1.03	207	207
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.2	101.9	.	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.2	100.9	.	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.1	99.6	100.2	14.8	18.1	0.99	37	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	99.6	95.3	.	.	.	.	8	0
Dovre	0004	97.7	95.2	.	.	.	.	17	0
Green Lake	0009	100.9	101.0	.	.	.	.	10	0
Lake Andre	0014	96.7	93.1	.	.	.	.	9	0
New London	0018	100.2	96.6	97.0	12.5	13.5	1.02	31	0
Atwater	0100	94.5	93.0	.	.	.	.	8	0
Lake Lilli	0500	100.0	106.1	.	.	.	.	7	0
New London	0600	96.6	97.7	.	.	.	.	13	0
Pennock	0700	92.5	94.7	.	.	.	.	8	0
Raymond	0900	96.7	96.3	.	.	.	.	9	0
Spicer	1200	97.4	94.6	.	.	.	.	14	0
Willmar	1500	97.1	95.3	96.4	12.2	13.2	1.00	247	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Andre	0014	100.5	102.4	8	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	94.3	93.0	9	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	99.2	95.3	.	.	.	.	10	0
Dovre	0004	97.1	93.9	.	.	.	.	18	0
Fahlun	0007	94.6	98.4	.	.	.	.	6	0
Green Lake	0009	98.4	95.5	.	.	.	.	14	0
Harrison	0010	92.1	93.4	.	.	.	.	9	0
Irving	0012	100.5	94.3	.	.	.	.	6	0
Lake Andre	0014	98.5	96.6	.	.	.	.	17	0
New London	0018	97.7	94.2	95.3	12.9	13.9	1.02	36	0
Atwater	0100	94.5	93.0	.	.	.	.	8	0
Lake Lilli	0500	100.0	106.1	.	.	.	.	7	0
New London	0600	96.6	97.7	.	.	.	.	13	0
Pennock	0700	92.5	94.7	.	.	.	.	8	0
Raymond	0900	96.7	96.3	.	.	.	.	9	0
Spicer	1200	97.4	94.6	.	.	.	.	14	0
Willmar	1500	97.1	95.3	96.4	12.2	13.2	1.00	247	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	94.1	92.8	10	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=34 County_Name=Kandiyohi

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.3	95.7	96.4	11.7	12.9	1.00	424	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.9	90.6	.	.	.	.	29	0
06	Commercial (with buildings)	95.7	93.4	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	95.4	96.1	11.6	12.8	1.00	453	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.6	97.1	.	.	.	.	24	0
94	Commercial/Industrial Aggregation	96.8	93.4	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.6	97.1	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kittson CO=35 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	98.0	98.5	.	.	.	.	14	0
Karlstad	0600	88.0	81.6	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kittson CO=35 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	98.0	98.5	14	0
Karlstad	0600	88.0	81.6	11	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=35 County_Name=Kittson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.3	93.1	88.7	19.3	25.6	1.02	42	0
91	Seasonal Recreational Residential/Residential Aggregation	90.2	90.8	88.6	19.2	24.9	1.02	45	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	74.2	72.6	.	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	77.9	81.5	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	78.8	81.5	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #00	0096	100.2	98.4	.	.	.	.	23	0
Internatio	1100	92.8	91.9	89.7	15.2	18.3	1.03	62	0
Ranier	2000	91.2	91.6	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #00	0096	106.0	105.1	12	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #00	0096	102.2	98.9	97.8	16.5	17.7	1.03	35	0
Unorg. #00	0097	107.6	104.7	.	.	.	.	6	0
Unorg. #00	0098	100.9	105.7	.	.	.	.	8	0
Internatio	1100	92.8	91.9	89.7	15.2	18.3	1.03	62	0
Ranier	2000	91.2	91.6	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=36 County_Name=Koochiching

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	95.3	92.8	15.8	18.9	1.02	105	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.1	103.5	.	.	.	.	23	0
06	Commercial (with buildings)	103.4	94.4	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	113.2	95.4	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	96.8	93.7	16.3	18.9	1.03	128	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.6	93.3	.	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.7	94.6	.	.	.	.	12	0
94	Commercial/Industrial Aggregation	103.4	94.4	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.3	93.3	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lac Qui Parle CO=37 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	89.4	86.5	.	.	.	.	12	0
Madison	0500	105.9	104.2	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lac Qui Parle CO=37 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	89.4	86.5	.	.	.	.	12	0
Madison	0500	105.9	104.2	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **189**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=37 County_Name=Lac Qui Parle

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.2	91.1	91.9	18.0	13.4	1.02	44	0
91	Seasonal Recreational Residential/Residential Aggregation	99.2	91.1	91.9	18.0	13.4	1.02	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.8	100.8	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.8	100.8	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake CO=38 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beaver Bay	0001	92.2	86.9	.	.	.	.	6	0
Silver Cre	0004	107.6	97.8	.	.	.	.	12	0
Unorg. #2	0098	89.9	92.7	89.7	11.7	16.5	1.00	31	0
Two Harbor	0900	101.2	94.8	95.7	.	.	.	57	0
Silver Bay	1000	108.3	100.0	94.2	27.4	23.1	1.08	35	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake CO=38 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fall Lake	0003	96.3	84.7	.	.	.	.	14	0
Silver Cre	0004	106.2	111.3	.	.	.	.	7	0
Unorg. #2	0098	99.1	90.9	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake CO=38 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beaver Bay	0001	98.0	94.2	.	.	.	.	8	0
Fall Lake	0003	99.5	88.3	.	.	.	.	19	0
Silver Cre	0004	107.0	101.1	.	.	.	.	19	0
Unorg. #2	0098	91.6	91.8	90.7	13.2	15.7	1.00	38	0
Beaver Bay	0100	93.0	86.4	.	.	.	.	6	0
Two Harbor	0900	101.2	94.8	95.7	.	.	.	57	0
Silver Bay	1000	110.2	100.0	94.8	29.1	23.1	1.08	36	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake CO=38 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Silver Cre	0004	139.7	160.2	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=38 County_Name=Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.4	94.8	93.6	20.0	19.0	1.03	153	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.2	90.9	92.9	26.7	36.4	1.06	35	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	91.1	92.1	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	101.3	94.6	93.5	21.3	24.3	1.04	188	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	118.1	96.3	.	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	118.1	96.3	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	119.8	103.9	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake of the Woods CO=39 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baudette	0100	101.5	98.6	26	5

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake of the Woods CO=39 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Angle	0001	117.0	114.7	.	.	.	.	9	7
Wheeler	0020	87.7	89.8	.	.	.	.	8	4

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lake of the Woods CO=39 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Angle	0001	112.9	111.7	.	.	.	.	11	9
Wabanica	0018	93.0	92.9	.	.	.	.	7	3
Wheeler	0020	85.3	87.0	.	.	.	.	9	4
Baudette	0100	101.5	98.6	.	.	.	.	26	5

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=39 County_Name=Lake of the Woods

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.3	94.2	89.5	17.2	21.2	1.03	53	15
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.7	92.7	99.5	.	.	.	30	15
91	Seasonal Recreational Residential/Residential Aggregation	96.7	93.7	93.1	20.5	21.0	1.03	83	30
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.2	107.2	.	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.8	108.4	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.8	108.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Le Sueur CO=40 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland	0001	92.0	87.6	.	.	.	.	9	1
Elysian TW	0004	101.4	94.6	.	.	.	.	16	2
Kasota TWP	0005	92.8	91.0	.	.	.	.	17	12
Lanesburgh	0007	94.4	93.3	.	.	.	.	10	10
Washington	0013	104.5	99.4	.	.	.	.	9	1
Waterville	0014	96.5	95.6	.	.	.	.	9	3
Cleveland	0100	102.4	98.3	.	.	.	.	15	15
Le Center	0600	96.5	95.7	94.1	10.8	13.0	1.02	34	34
Le Sueur	0700	97.1	94.2	94.9	11.5	12.2	1.02	44	44
Montgomery	0800	91.8	90.7	90.2	12.1	15.4	1.01	69	69
Waterville	1100	96.3	92.9	.	.	.	.	28	24
Elysian	6800	104.3	98.0	.	.	.	.	11	7
New Prague	8000	94.6	94.1	94.2	6.3	8.6	1.00	58	58

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Le Sueur CO=40 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland	0001	99.7	98.2	.	.	.	.	6	0
Elysian TW	0004	103.7	97.6	.	.	.	.	12	0
Washington	0013	105.3	109.8	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Le Sueur CO=40 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland	0001	95.1	92.7	.	.	.	.	15	1
Elysian TW	0004	102.4	95.4	.	.	.	.	28	2
Kasota TWP	0005	93.1	91.3	.	.	.	.	18	12
Lanesburgh	0007	94.4	93.3	.	.	.	.	10	10
Washington	0013	104.9	102.3	.	.	.	.	19	1
Waterville	0014	96.5	95.6	.	.	.	.	9	3
Cleveland	0100	102.4	98.3	.	.	.	.	15	15
Le Center	0600	96.5	95.7	94.1	10.8	13.0	1.02	34	34
Le Sueur	0700	97.1	94.2	94.9	11.5	12.2	1.02	44	44
Montgomery	0800	91.8	90.7	90.2	12.1	15.4	1.01	69	69
Waterville	1100	95.6	91.7	93.5	13.9	16.1	1.03	31	24
Elysian	6800	102.1	98.0	.	.	.	.	12	7
New Prague	8000	94.6	94.1	94.2	6.3	8.6	1.00	58	58

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Le Sueur CO=40 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kilkenny T	0006	112.5	107.5	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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09:19 Tuesday, June 27, 2017 203

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=40 County_Name=Le Sueur

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	93.6	93.7	11.9	13.3	1.02	365	315
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.4	101.2	96.2	16.4	18.6	1.05	34	0
06	Commercial (with buildings)	117.6	106.4	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	93.9	93.9	12.5	14.0	1.02	399	315
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.2	97.0	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.7	106.9	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lincoln CO=41 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hendricks	0200	89.1	92.3	.	.	.	.	7	0
Ivanhoe	0300	120.2	110.7	.	.	.	.	7	0
Lake Bento	0400	102.5	97.6	.	.	.	.	9	0
Tyler	0500	97.8	96.1	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lincoln CO=41 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hendricks	0200	89.1	92.3	.	.	.	.	7	0
Ivanhoe	0300	120.2	110.7	.	.	.	.	7	0
Lake Bento	0400	102.5	97.6	.	.	.	.	9	0
Tyler	0500	97.8	96.1	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=41 County_Name=Lincoln

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.9	98.2	96.3	14.0	16.3	1.03	49	0
91	Seasonal Recreational Residential/Residential Aggregation	99.4	97.8	94.4	14.7	17.3	1.03	52	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	116.2	117.3	.	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.3	117.3	.	.	.	.	13	11

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lyon CO=42 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0400	99.9	102.3	.	.	.	.	18	18
Ghent	0700	91.9	89.2	.	.	.	.	9	9
Lynd	0900	92.1	88.3	.	.	.	.	6	6
Marshall	1000	94.6	93.7	94.0	7.7	9.1	1.00	169	169
Minneota	1100	103.9	99.4	.	.	.	.	14	14
Tracy	1400	98.5	98.3	.	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lyon CO=42 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0400	99.9	102.3	.	.	.	.	18	18
Ghent	0700	91.9	89.2	.	.	.	.	9	9
Lynd	0900	92.1	88.3	.	.	.	.	6	6
Marshall	1000	94.6	93.7	94.0	7.7	9.1	1.00	169	169
Minneota	1100	103.9	99.4	.	.	.	.	14	14
Tracy	1400	98.5	98.3	.	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=42 County_Name=Lyon

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.2	94.1	93.6	9.7	11.9	1.01	266	266
06	Commercial (with buildings)	102.7	104.4	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	94.1	93.6	9.7	11.9	1.01	266	266
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.3	100.5	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.8	99.9	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=McLeod CO=43 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	96.0	98.4	.	.	.	.	11	10
Glencoe TW	0004	88.3	84.0	.	.	.	.	8	8
Hale	0005	79.3	80.1	.	.	.	.	11	11
Hassan Val	0006	101.2	101.3	.	.	.	.	9	9
Helen	0007	97.2	97.7	.	.	.	.	7	7
Hutchinson	0008	99.1	104.3	.	.	.	.	7	7
Brownton	0200	81.0	78.8	.	.	.	.	14	14
Glencoe	0300	99.3	93.9	95.6	16.9	14.8	1.01	86	86
Hutchinson	0400	98.2	95.5	95.7	12.8	13.5	1.01	258	255
Lester Pra	0500	95.7	96.9	.	.	.	.	29	29
Silver Lak	0800	89.3	86.3	.	.	.	.	17	17
Stewart	0900	101.3	100.6	.	.	.	.	9	9
Winsted	1000	104.2	105.4	102.1	11.6	13.7	1.01	44	44

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=McLeod CO=43 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	96.0	98.4	.	.	.	.	11	10
Glencoe TW	0004	88.3	84.0	.	.	.	.	8	8
Hale	0005	79.3	80.1	.	.	.	.	11	11
Hassan Val	0006	101.2	101.3	.	.	.	.	9	9
Helen	0007	97.2	97.7	.	.	.	.	7	7
Hutchinson	0008	99.1	104.3	.	.	.	.	7	7
Brownton	0200	81.0	78.8	.	.	.	.	14	14
Glencoe	0300	99.3	93.9	95.6	16.9	14.8	1.01	86	86
Hutchinson	0400	98.2	95.5	95.7	12.8	13.5	1.01	258	255
Lester Pra	0500	95.7	96.9	.	.	.	.	29	29
Silver Lak	0800	89.3	86.3	.	.	.	.	17	17
Stewart	0900	101.3	100.6	.	.	.	.	9	9
Winsted	1000	104.2	105.4	102.1	11.6	13.7	1.01	44	44

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=McLeod CO=43 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hutchinson	0400	124.8	130.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=43 County_Name=McLeod

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	95.2	94.8	13.9	14.4	1.01	539	534
02	Apartment (4 or more units)	85.7	85.9	.	.	.	.	6	0
06	Commercial (with buildings)	100.3	97.5	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	95.2	94.8	13.9	14.4	1.01	539	534
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.3	101.7	.	.	.	.	13	0
94	Commercial/Industrial Aggregation	103.7	101.1	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.0	104.8	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mahnomen CO=44 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Island Lak	0007	92.0	87.4	.	.	.	.	14	0
Mahnomen	0300	105.6	94.8	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mahnomen CO=44 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Island Lak	0007	90.4	87.2	15	0
Mahnomen	0300	105.6	94.8	17	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=44 County_Name=Mahnomen

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.7	93.4	91.7	19.2	19.7	1.04	45	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	107.2	101.3	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	93.2	91.2	19.4	20.1	1.04	46	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	85.8	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.1	90.3	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Marshall CO=45 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Argyle	0200	98.8	98.8	.	.	.	.	8	0
Stephen	1200	103.3	84.0	.	.	.	.	9	0
Warren	1500	94.5	89.5	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Marshall CO=45 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Argyle	0200	98.8	98.8	.	.	.	.	8	0
Stephen	1200	103.3	84.0	.	.	.	.	9	0
Warren	1500	94.5	89.5	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Marshall CO=45 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Viking TWP	0043	134.3	128.8	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Marshall CO=45 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Viking TWP	0043	134.3	128.8	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=45 County_Name=Marshall

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.2	87.8	90.2	21.8	19.0	1.03	63	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	87.8	90.0	23.0	19.3	1.03	65	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	110.3	102.4	.	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.6	101.9	100.5	.	.	.	30	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.7	101.4	100.0	17.0	22.1	1.05	36	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	99.6	96.1	96.4	14.5	16.5	1.02	154	154
Sherburn	0900	92.6	93.5	.	.	.	.	11	11
Truman	1200	94.3	93.4	.	.	.	.	20	20
Welcome	1300	106.0	98.7	.	.	.	.	14	14
Trimont	1400	97.2	97.4	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	101.8	109.5	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	99.6	96.1	96.4	14.5	16.5	1.02	154	154
Sherburn	0900	92.6	93.5	.	.	.	.	11	11
Truman	1200	94.3	93.4	.	.	.	.	20	20
Welcome	1300	106.0	98.7	14	14
Trimont	1400	97.2	97.4	14	14

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	103.7	115.7	7	0

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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=46 County_Name=Martin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	95.4	93.2	16.3	18.9	1.03	248	243
06	Commercial (with buildings)	91.9	101.0	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	95.4	93.1	16.5	19.1	1.03	250	243
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	94.1	.	.	.	.	25	25
94	Commercial/Industrial Aggregation	92.4	101.0	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.7	95.6	27	25

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Meeker CO=47 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	94.3	97.5	.	.	.	.	11	11
Darwin TWP	0006	98.0	96.7	.	.	.	.	8	8
Dassel TWP	0007	91.4	91.0	.	.	.	.	13	13
Ellsworth	0008	101.4	98.4	.	.	.	.	10	10
Forest Pra	0010	99.1	88.9	.	.	.	.	12	12
Kingston T	0013	91.0	88.1	.	.	.	.	6	6
Litchfield	0014	97.0	97.3	.	.	.	.	7	7
Darwin	0400	89.6	91.6	.	.	.	.	6	6
Dassel	0500	101.6	99.4	.	.	.	.	29	29
Grove City	0700	109.8	118.2	.	.	.	.	11	11
Litchfield	0800	96.6	93.2	96.4	11.2	12.8	1.00	89	89
Watkins	0900	88.6	86.5	.	.	.	.	14	14
Eden Valle	6700	92.5	88.6	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Meeker CO=47 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dassel TWP	0007	101.6	95.3	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Meeker CO=47 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	94.6	97.0	.	.	.	.	13	13
Darwin TWP	0006	99.5	96.7	.	.	.	.	12	12
Dassel TWP	0007	94.6	92.8	.	.	.	.	19	19
Ellsworth	0008	104.0	103.2	.	.	.	.	12	12
Forest Pra	0010	99.1	88.9	.	.	.	.	12	12
Greenleaf	0011	104.9	111.3	.	.	.	.	6	6
Kingston T	0013	85.0	83.6	.	.	.	.	9	9
Litchfield	0014	97.9	97.8	.	.	.	.	8	8
Darwin	0400	89.6	91.6	.	.	.	.	6	6
Dassel	0500	101.6	99.4	.	.	.	.	29	29
Grove City	0700	109.8	118.2	.	.	.	.	11	11
Litchfield	0800	96.6	93.2	96.4	11.2	12.8	1.00	89	89
Watkins	0900	88.6	86.5	.	.	.	.	14	14
Eden Valle	6700	92.5	88.6	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Meeker CO=47 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Manannah	0015	87.8	85.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Meeker CO=47 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Manannah	0015	87.8	85.2	7	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County_Name=Meeker

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.5	93.5	94.8	14.6	16.3	1.01	262	262
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	94.3	.	.	.	.	22	22
06	Commercial (with buildings)	93.0	88.6	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	162.8	70.9	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	93.5	94.6	14.8	16.9	1.01	284	284
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.1	89.4	.	.	.	.	25	0
94	Commercial/Industrial Aggregation	93.0	88.6	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.2	87.4	.	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Broo	0001	85.8	85.2	.	.	.	.	20	18
Borgholm	0002	89.1	83.0	.	.	.	.	17	15
East Side	0005	99.7	95.0	.	.	.	.	7	2
Greenbush	0006	92.1	86.8	.	.	.	.	20	20
Hayland	0007	85.8	84.3	.	.	.	.	6	3
Milaca TWP	0011	106.9	97.0	.	.	.	.	25	24
Milo	0012	90.8	87.5	.	.	.	.	26	21
Onamia TWP	0014	94.4	98.8	.	.	.	.	6	6
Page	0015	92.9	92.2	.	.	.	.	19	18
Princeton	0016	92.4	87.4	89.9	13.5	18.8	1.03	40	37
South Harb	0017	109.3	96.1	.	.	.	.	7	6
Foreston	0200	102.5	91.2	.	.	.	.	10	10
Isle	0300	117.2	102.4	.	.	.	.	16	12
Milaca	0500	100.4	98.0	98.4	13.9	15.1	1.01	55	51
Onamia	0600	93.1	79.4	.	.	.	.	7	7
Princeton	9600	95.8	91.4	93.0	13.4	13.6	1.01	86	86

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
East Side	0005	102.9	102.2	.	.	.	.	14	5
Kathio	0009	143.4	145.4	.	.	.	.	11	9
South Harb	0017	102.8	95.9	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Broo	0001	85.8	85.2	.	.	.	.	20	18
Borgholm	0002	89.1	83.0	.	.	.	.	17	15
East Side	0005	101.8	100.1	.	.	.	.	21	7
Greenbush	0006	91.4	86.4	.	.	.	.	21	21
Hayland	0007	85.8	84.3	.	.	.	.	6	3
Kathio	0009	133.2	114.7	.	.	.	.	15	12
Milaca TWP	0011	106.9	97.0	.	.	.	.	25	24
Milo	0012	90.8	87.5	.	.	.	.	26	21
Onamia TWP	0014	94.8	95.9	.	.	.	.	8	8
Page	0015	92.9	92.2	.	.	.	.	19	18
Princeton	0016	92.4	87.4	89.9	13.5	18.8	1.03	40	37
South Harb	0017	105.2	96.1	.	.	.	.	19	6
Foreston	0200	102.5	91.2	.	.	.	.	10	10
Isle	0300	114.7	102.4	.	.	.	.	18	13
Milaca	0500	100.4	98.0	98.4	13.9	15.1	1.01	55	51
Onamia	0600	93.1	79.4	.	.	.	.	7	7
Wahkon	0900	101.5	101.3	.	.	.	.	8	4
Princeton	9600	95.8	91.4	93.0	13.4	13.6	1.01	86	86

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=48 County_Name=Mille Lacs

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	91.6	92.0	17.0	18.3	1.03	386	354
03	Non-Commercial Seasonal Recreational Residential (with buildings)	112.1	99.5	102.9	30.2	23.7	1.02	53	24
06	Commercial (with buildings)	103.9	93.3	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	89.9	77.5	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	92.2	93.3	18.9	19.1	1.03	439	378
92	Rural Vacant Land (34.5 or more acres) Aggregation	115.9	84.0	.	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.2	86.2	.	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.9	99.8	100.0	27.2	25.0	0.99	45	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Agram	0001	97.8	98.6	.	.	.	.	6	3
Belle Prai	0002	95.4	94.4	.	.	.	.	8	8
Elmdale TW	0010	97.2	95.6	.	.	.	.	8	5
Green Prai	0012	93.1	92.3	.	.	.	.	9	6
Little Fal	0016	94.1	97.8	.	.	.	.	19	13
Ripley	0027	97.1	95.1	.	.	.	.	10	10
Scandia Va	0029	100.2	98.0	.	.	.	.	17	7
Two Rivers	0032	95.2	99.3	.	.	.	.	7	7
Buckman	0200	147.0	92.3	.	.	.	.	11	11
Little Fal	1000	97.5	95.0	94.6	13.5	14.7	1.02	123	115
Pierz	1200	101.8	98.5	.	.	.	.	19	19
Randall	1300	98.4	94.2	.	.	.	.	9	9
Royalton	1400	91.0	84.3	.	.	.	.	21	18
Upsala	1700	102.7	103.0	.	.	.	.	10	10
Motley	7900	92.4	89.9	.	.	.	.	10	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Scandia Va	0029	106.1	95.0	22	3

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Agram	0001	98.7	99.3	.	.	.	.	7	3
Belle Prai	0002	95.4	94.4	.	.	.	.	8	8
Bellevue	0003	100.1	98.9	.	.	.	.	6	3
Elmdale TW	0010	97.2	95.6	.	.	.	.	8	5
Green Prai	0012	93.1	92.3	.	.	.	.	9	6
Little Fal	0016	94.1	97.8	.	.	.	.	19	13
Richardson	0026	98.0	102.8	.	.	.	.	7	2
Ripley	0027	97.1	95.1	.	.	.	.	10	10
Scandia Va	0029	103.5	96.7	97.4	18.8	14.8	1.01	39	10
Two Rivers	0032	95.2	99.3	.	.	.	.	7	7
Buckman	0200	147.0	92.3	.	.	.	.	11	11
Little Fal	1000	97.5	95.0	94.6	13.5	14.7	1.02	123	115
Pierz	1200	101.8	98.5	.	.	.	.	19	19
Randall	1300	98.4	94.2	.	.	.	.	9	9
Royalton	1400	91.0	84.3	.	.	.	.	21	18
Upsala	1700	102.7	103.0	.	.	.	.	10	10
Motley	7900	92.4	89.9	.	.	.	.	10	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=49 County_Name=Morrison

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.4	94.3	93.5	16.2	32.8	1.04	349	305
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.7	102.8	98.1	18.1	15.2	1.03	33	3
06	Commercial (with buildings)	108.4	104.7	.	.	.	.	14	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.7	91.6	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	94.6	94.1	16.4	31.6	1.04	382	308
92	Rural Vacant Land (34.5 or more acres) Aggregation	92.0	90.4	.	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.0	90.2	87.0	.	.	.	37	0
94	Commercial/Industrial Aggregation	108.8	105.7	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.9	90.3	89.3	19.9	27.0	1.02	48	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	107.7	91.5	.	.	.	.	9	9
Lansing	0008	91.3	84.5	.	.	.	.	8	8
Lyle TWP	0011	108.3	107.4	.	.	.	.	6	6
Red Rock	0016	97.5	95.0	.	.	.	.	9	9
Windom	0020	90.5	94.3	.	.	.	.	6	6
Adams	0100	95.2	95.6	.	.	.	.	6	6
Austin	0200	99.4	97.4	95.6	12.5	13.5	1.03	392	392
Brownsdale	0300	86.7	84.4	.	.	.	.	10	10
Dexter	0400	97.6	90.7	.	.	.	.	6	6
Grand Mead	0600	97.1	98.5	.	.	.	.	27	27
Le Roy	0800	99.0	98.3	.	.	.	.	17	17
Lyle	0900	105.1	111.4	.	.	.	.	9	9
Racine	1600	89.8	88.8	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin	0200	94.8	97.9	8	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	107.7	91.5	.	.	.	.	9	9
Lansing	0008	91.3	84.5	.	.	.	.	8	8
Lyle TWP	0011	108.3	107.4	.	.	.	.	6	6
Red Rock	0016	97.5	95.0	.	.	.	.	9	9
Windom	0020	90.5	94.3	.	.	.	.	6	6
Adams	0100	95.2	95.6	.	.	.	.	6	6
Austin	0200	99.4	97.4	95.6	12.5	13.5	1.03	392	392
Brownsdale	0300	86.7	84.4	.	.	.	.	10	10
Dexter	0400	97.6	90.7	.	.	.	.	6	6
Grand Mead	0600	97.1	98.5	.	.	.	.	27	27
Le Roy	0800	99.0	98.3	.	.	.	.	17	17
Lyle	0900	105.1	111.4	.	.	.	.	9	9
Racine	1600	89.8	88.8	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin	0200	94.4	95.6	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=50 County_Name=Mower

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.5	96.9	94.2	13.7	14.7	1.03	548	548
06	Commercial (with buildings)	93.3	100.1	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	98.5	96.9	94.2	13.7	14.7	1.03	548	548
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.6	98.0	.	.	.	.	20	20
94	Commercial/Industrial Aggregation	94.3	100.3	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.7	99.5	23	20

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Murray CO=51 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	116.5	111.8	.	.	.	.	6	0
Fulda	0500	95.7	96.6	.	.	.	.	13	0
Slayton	1000	101.1	98.1	97.4	16.4	18.3	1.02	31	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Murray CO=51 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	109.7	108.3	.	.	.	.	10	0
Fulda	0500	95.7	96.6	.	.	.	.	13	0
Slayton	1000	101.1	98.1	97.4	16.4	18.3	1.02	31	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=51 County_Name=Murray

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	92.6	96.2	16.7	19.4	1.00	73	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	95.1	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	92.6	95.4	16.5	19.1	1.01	83	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.4	98.0	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.4	98.0	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	99.6	100.4	.	.	.	.	7	7
Courtland	0100	94.7	93.5	.	.	.	.	8	8
Nicollet	0400	98.1	99.2	.	.	.	.	10	10
St. Peter	0600	95.9	94.4	94.7	9.1	11.0	1.01	131	131
North Mank	8800	96.2	94.4	94.9	9.9	10.7	1.01	247	247

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Peter	0600	94.5	85.3	8	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	99.6	100.4	.	.	.	.	7	7
Courtland	0100	94.7	93.5	.	.	.	.	8	8
Nicollet	0400	98.1	99.2	.	.	.	.	10	10
St. Peter	0600	95.9	94.4	94.7	9.1	11.0	1.01	131	131
North Mank	8800	96.2	94.4	94.9	9.9	10.7	1.01	247	247

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=52 County_Name=Nicollet

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.1	94.4	94.8	9.7	11.0	1.01	432	432
06	Commercial (with buildings)	82.1	80.1	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	121.9	128.8	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.4	94.8	9.7	11.0	1.01	432	432
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.5	105.7	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.5	105.7	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
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Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nobles CO=53 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	107.9	107.3	.	.	.	.	16	0
Ellsworth	0500	81.4	81.0	.	.	.	.	7	0
Round Lake	1000	114.8	101.1	.	.	.	.	6	0
Worthingto	1300	102.0	101.7	101.2	14.1	15.4	1.00	132	132

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nobles CO=53 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	107.9	107.3	.	.	.	.	16	0
Ellsworth	0500	81.4	81.0	.	.	.	.	7	0
Round Lake	1000	114.8	101.1	.	.	.	.	6	0
Worthingto	1300	102.0	101.7	101.2	14.1	15.4	1.00	132	132

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
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Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nobles CO=53 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elk	0004	107.2	96.0	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
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County_Name=Nobles CO=53 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elk	0004	107.2	96.0	9	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=53 County_Name=Nobles

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.8	100.7	99.4	16.5	17.0	1.00	187	132
91	Seasonal Recreational Residential/Residential Aggregation	101.8	100.7	99.4	16.5	17.0	1.00	187	132
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.6	96.0	93.8	18.8	16.7	1.03	46	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.6	96.0	93.8	18.8	16.7	1.03	46	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Norman CO=54 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	95.4	87.8	91.1	24.4	23.1	1.00	43	43
Halstad	0500	111.3	114.2	.	.	.	.	7	7
Hendrum	0600	95.1	92.3	.	.	.	.	10	10
Twin Valle	1100	83.5	82.4	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Norman CO=54 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	95.4	87.8	91.1	24.4	23.1	1.00	43	43
Halstad	0500	111.3	114.2	.	.	.	.	7	7
Hendrum	0600	95.1	92.3	.	.	.	.	10	10
Twin Valle	1100	83.5	82.4	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=54 County_Name=Norman

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	90.5	92.1	23.3	24.9	1.00	97	97
91	Seasonal Recreational Residential/Residential Aggregation	94.5	90.5	92.1	23.3	24.9	1.00	97	97
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.4	94.5	.	.	.	.	24	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	94.5	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	96.4	95.5	.	.	.	.	17	17
High Fores	0006	93.8	95.4	.	.	.	.	11	11
Haverhill	0007	94.3	93.7	.	.	.	.	7	7
Kalmar	0008	85.8	80.8	.	.	.	.	7	7
Marion	0009	95.8	93.2	93.2	9.2	9.7	1.02	47	47
Oronoco TW	0012	95.9	95.7	.	.	.	.	25	25
Rochester	0015	97.5	98.6	.	.	.	.	20	20
Salem	0017	94.9	92.9	.	.	.	.	8	8
Byron	0100	95.5	95.3	95.9	6.3	7.6	1.00	117	117
Dover	0500	95.5	98.6	.	.	.	.	12	12
Eyota	0600	97.5	97.8	96.5	11.2	13.6	1.01	33	33
Rochester	0800	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104
Stewartvil	1000	96.3	95.4	95.7	7.8	9.3	1.00	94	94
Oronoco	1200	99.3	96.4	.	.	.	.	15	15
Chatfield	6400	98.2	93.6	.	.	.	.	28	28
Pine Islan	9500	95.4	95.7	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	84.5	87.7	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	90.8	94.8	86.2	18.4	24.8	1.02	44	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	96.4	95.5	.	.	.	.	17	17
High Fores	0006	93.8	95.4	.	.	.	.	11	11
Haverhill	0007	94.3	93.7	.	.	.	.	7	7
Kalmar	0008	85.8	80.8	.	.	.	.	7	7
Marion	0009	95.8	93.2	93.2	9.2	9.7	1.02	47	47
Oronoco TW	0012	95.9	95.7	.	.	.	.	25	25
Rochester	0015	97.5	98.6	.	.	.	.	20	20
Salem	0017	94.9	92.9	.	.	.	.	8	8
Byron	0100	95.5	95.3	95.9	6.3	7.6	1.00	117	117
Dover	0500	95.5	98.6	.	.	.	.	12	12
Eyota	0600	97.5	97.8	96.5	11.2	13.6	1.01	33	33
Rochester	0800	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104
Stewartvil	1000	96.3	95.4	95.7	7.8	9.3	1.00	94	94
Oronoco	1200	99.3	96.4	.	.	.	.	15	15
Chatfield	6400	98.2	93.6	.	.	.	.	28	28
Pine Islan	9500	95.4	95.7	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	90.2	94.1	86.0	18.6	24.6	1.01	46	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=55 County_Name=Olmsted

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	93.1	93.4	9.1	10.4	1.00	2,582	2,582
02	Apartment (4 or more units)	91.6	89.3	.	.	.	.	29	0
06	Commercial (with buildings)	91.2	93.4	86.4	19.1	24.2	1.01	58	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	83.9	86.6	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	93.9	93.1	93.4	9.1	10.4	1.00	2,582	2,582
92	Rural Vacant Land (34.5 or more acres) Aggregation	126.6	103.2	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.1	103.2	.	.	.	.	22	0
94	Commercial/Industrial Aggregation	90.7	93.2	86.2	19.2	24.1	1.01	60	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.9	103.2	94.4	.	.	.	30	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=55 County=Olmsted without Rochester

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	96.3	95.5	95.4	8.5	10.2	1.01	478
Commercial (with buildings)	92.3	92.0	.	.	.	.	14
Agricultural Bare Land (less than 34.5 acres) Aggregation	83.9	86.6	.	.	.	.	12
Seasonal Recreational Residential/Residential Aggregation	96.3	95.5	95.4	8.5	10.2	1.01	478
Rural Vacant Land (34.5 or more acres) Aggregation	124.2	102.9	.	.	.	.	6
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.5	102.9	.	.	.	.	21
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.6	102.9	.	.	.	.	29

All sales adjusted for time and terms

Based on sales from October 2015 through September 2016

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created FINAL

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	96.4	95.1	.	.	.	.	23	23
Candor	0008	94.2	90.5	.	.	.	.	6	6
Clitherall	0010	102.2	100.5	.	.	.	.	6	6
Corliss	0012	91.3	92.0	.	.	.	.	6	6
Dead Lake	0014	107.6	107.3	.	.	.	.	7	7
Dunn	0017	88.2	91.7	.	.	.	.	13	13
Elizabeth	0022	98.5	86.6	.	.	.	.	8	8
Everts	0025	114.1	95.5	.	.	.	.	8	8
Girard	0029	104.9	105.9	.	.	.	.	9	9
Hobart	0032	95.0	94.1	.	.	.	.	6	6
Leaf Lake	0035	105.8	105.0	.	.	.	.	6	6
Lida	0037	96.1	101.5	.	.	.	.	7	7
Maine	0038	102.7	99.0	.	.	.	.	7	7
Ottertail	0046	104.5	89.4	.	.	.	.	6	6
Pelican	0050	95.3	90.9	.	.	.	.	9	9
Perham TWP	0051	98.6	97.3	.	.	.	.	6	6
Pine Lake	0052	100.6	94.1	.	.	.	.	11	11
Rush Lake	0053	91.2	92.4	.	.	.	.	9	9
Sverdrup	0057	107.4	103.8	.	.	.	.	6	6
Tumuli	0060	102.1	111.2	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Battle Lak	0200	100.5	98.8	.	.	.	.	21	21
Dalton	0700	116.1	102.9	.	.	.	.	7	7
Dent	0900	86.2	84.4	.	.	.	.	6	6
Fergus Fal	1300	98.9	95.1	93.6	16.8	16.2	1.02	250	250
Henning	1400	104.8	89.4	.	.	.	.	8	8
New York M	1600	114.4	110.7	.	.	.	.	20	20
Ottertail	1700	101.9	97.1	.	.	.	.	8	8
Parkers Pr	1800	104.2	106.0	.	.	.	.	24	24
Pelican Ra	1900	111.7	99.8	.	.	.	.	25	25
Perham	2000	94.0	93.8	92.5	12.4	15.0	1.01	48	48
Underwood	2200	112.1	101.4	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amor	0002	99.2	99.3	.	.	.	.	6	6
Clitherall	0010	106.2	106.8	.	.	.	.	9	9
Dead Lake	0014	97.1	95.0	.	.	.	.	12	12
Dora	0016	85.8	87.5	.	.	.	.	6	6
Dunn	0017	100.6	99.5	.	.	.	.	25	25
Edna	0020	92.2	89.9	.	.	.	.	14	14
Everts	0025	91.9	91.3	.	.	.	.	16	16
Girard	0029	90.8	86.2	.	.	.	.	11	11
Lida	0037	93.6	92.3	.	.	.	.	21	21
Maine	0038	83.6	82.3	.	.	.	.	7	7
Ottertail	0046	95.9	93.9	.	.	.	.	16	16
Otto	0047	86.5	85.6	.	.	.	.	6	6
Rush Lake	0053	102.9	102.3	.	.	.	.	18	18
Scambler	0055	114.5	106.4	.	.	.	.	10	10
Sverdrup	0057	100.6	97.9	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amor	0002	100.5	99.3	.	.	.	.	10	10
Aurdal	0003	95.3	94.8	.	.	.	.	24	24
Candor	0008	100.4	93.4	.	.	.	.	8	8
Clitherall	0010	104.6	106.8	.	.	.	.	15	15
Corliss	0012	92.0	92.5	.	.	.	.	11	11
Dane Prair	0013	93.2	90.1	.	.	.	.	9	9
Dead Lake	0014	101.0	96.4	.	.	.	.	19	19
Dora	0016	92.4	93.4	.	.	.	.	11	11
Dunn	0017	96.4	94.9	91.8	19.8	18.9	1.04	38	38
Edna	0020	92.4	90.7	.	.	.	.	18	18
Elizabeth	0022	95.8	86.0	.	.	.	.	11	11
Everts	0025	99.3	91.3	.	.	.	.	24	24
Girard	0029	97.1	93.3	.	.	.	.	20	20
Hobart	0032	88.7	87.8	.	.	.	.	11	11
Leaf Lake	0035	100.7	99.5	.	.	.	.	11	11
Lida	0037	94.2	93.6	.	.	.	.	28	28
Maine	0038	93.2	91.1	.	.	.	.	14	14
Ottertail	0046	98.2	92.4	.	.	.	.	22	22
Otto	0047	90.9	84.3	.	.	.	.	9	9
Pelican	0050	90.7	90.6	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Perham TWP	0051	96.9	95.7	.	.	.	.	7	7
Pine Lake	0052	100.9	100.2	.	.	.	.	15	15
Rush Lake	0053	99.0	97.4	.	.	.	.	27	27
Scambler	0055	108.6	101.1	.	.	.	.	14	14
Sverdrup	0057	103.7	103.7	.	.	.	.	13	13
Tordenskjø	0058	99.5	97.1	.	.	.	.	9	9
Tumuli	0060	102.1	111.2	.	.	.	.	6	6
Battle Lak	0200	100.2	98.8	.	.	.	.	23	23
Dalton	0700	116.1	102.9	.	.	.	.	7	7
Dent	0900	86.2	84.4	.	.	.	.	6	6
Fergus Fal	1300	98.9	95.1	93.7	16.7	16.1	1.02	252	252
Henning	1400	104.8	89.4	.	.	.	.	8	8
New York M	1600	114.4	110.7	.	.	.	.	20	20
Ottertail	1700	101.9	97.6	.	.	.	.	12	12
Parkers Pr	1800	104.2	106.0	.	.	.	.	24	24
Pelican Ra	1900	110.4	98.9	.	.	.	.	26	26
Perham	2000	94.0	93.8	92.5	12.4	15.0	1.01	48	48
Underwood	2200	112.1	101.4	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blowers	0004	103.3	108.1	.	.	.	.	6	0
Inman	0034	82.1	82.2	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blowers	0004	101.4	108.0	.	.	.	.	9	0
Inman	0034	83.7	93.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County_Name=Otter Tail

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.8	95.3	95.4	17.2	17.1	1.01	699	694
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	93.6	95.1	16.9	18.9	1.01	249	249
06	Commercial (with buildings)	86.0	79.6	.	.	.	.	23	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	82.6	76.0	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	94.9	95.3	17.2	17.6	1.01	948	943
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.3	94.2	91.2	26.3	24.1	1.00	56	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.3	96.4	92.1	24.3	24.1	1.03	84	0
94	Commercial/Industrial Aggregation	82.3	78.0	.	.	.	.	26	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.8	95.7	95.6	23.1	25.8	1.01	115	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	82.7	84.8	.	.	.	.	7	4
Thief Rive	0600	95.6	94.7	95.4	11.7	13.8	1.00	125	116

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief Rive	0600	87.0	88.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	82.7	84.8	.	.	.	.	7	4
Thief Rive	0600	95.6	94.7	95.4	11.7	13.8	1.00	125	116

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief Rive	0600	81.3	87.0	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=57 County_Name=Pennington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	93.6	93.5	12.1	14.2	1.00	155	142
06	Commercial (with buildings)	83.8	87.0	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.6	93.5	12.1	14.2	1.00	155	142
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.7	100.9	.	.	.	.	18	0
94	Commercial/Industrial Aggregation	79.2	81.4	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.7	100.9	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatan	0009	88.6	86.6	.	.	.	.	12	12
Dell Grove	0013	101.2	101.4	.	.	.	.	9	9
Mission Cr	0021	90.1	88.9	.	.	.	.	7	7
Munch	0022	106.8	101.7	.	.	.	.	6	6
Pine City	0028	84.8	82.0	.	.	.	.	18	18
Pokegama	0030	106.1	99.5	.	.	.	.	26	26
Sandstone	0033	85.1	79.5	.	.	.	.	9	9
Windemere	0036	89.6	90.3	.	.	.	.	19	19
Askov	0100	118.8	116.5	.	.	.	.	6	6
Hinckley	1200	98.4	97.5	.	.	.	.	18	18
Pine City	1700	100.7	96.3	96.9	12.9	13.0	1.02	53	53
Sandstone	2100	91.7	93.8	.	.	.	.	10	10
Willow Riv	2300	101.1	104.1	.	.	.	.	7	7
Rock Creek	2400	91.4	90.4	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pine City	0028	105.1	92.9	.	.	.	.	7	7
Pokegama	0030	92.3	92.5	.	.	.	.	29	29
Windemere	0036	99.7	102.4	.	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatan	0009	94.7	91.0	.	.	.	.	17	17
Dell Grove	0013	100.8	100.1	.	.	.	.	10	10
Kerrick TW	0019	103.8	93.7	.	.	.	.	6	6
Kettle Riv	0020	70.1	76.7	.	.	.	.	7	7
Mission Cr	0021	90.1	88.9	.	.	.	.	7	7
Munch	0022	106.8	101.7	.	.	.	.	6	6
Ogema	0025	120.0	114.5	.	.	.	.	6	6
Pine City	0028	90.5	83.9	.	.	.	.	25	25
Pine Lake	0029	94.3	93.1	.	.	.	.	8	8
Pokegama	0030	98.8	93.9	96.6	19.0	17.3	1.02	55	55
Sandstone	0033	85.1	79.5	.	.	.	.	9	9
Windemere	0036	95.2	92.9	94.4	15.7	18.8	1.02	43	43
Askov	0100	118.8	116.5	.	.	.	.	6	6
Hinckley	1200	98.4	97.5	.	.	.	.	18	18
Pine City	1700	100.5	96.0	96.6	12.9	13.0	1.02	54	54
Sandstone	2100	91.7	93.8	.	.	.	.	10	10
Willow Riv	2300	101.1	104.1	.	.	.	.	7	7
Rock Creek	2400	90.7	90.2	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brook Park	0007	115.9	101.1	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brook Park	0007	115.9	101.1	.	.	.	.	7	0
Finlayson	0015	97.7	95.0	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pine CO=58 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brook Park	0007	115.9	101.1	.	.	.	.	7	0
Finlayson	0015	97.5	95.4	.	.	.	.	10	0
Partridge	0027	94.4	94.2	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=58 County_Name=Pine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	94.2	93.1	15.6	16.4	1.03	281	281
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.7	92.9	91.8	18.5	18.8	1.03	107	107
06	Commercial (with buildings)	98.1	99.0	.	.	.	.	13	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.2	93.8	.	.	.	.	25	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	93.4	92.7	16.4	17.1	1.03	388	388
92	Rural Vacant Land (34.5 or more acres) Aggregation	93.6	90.7	86.5	23.1	25.8	1.00	50	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.6	94.7	89.6	22.2	25.4	0.98	64	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.6	94.9	95.5	20.2	23.3	0.98	93	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pipestone CO=59 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	97.0	93.1	.	.	.	.	10	0
Pipestone	0700	97.4	96.3	94.5	12.0	13.0	1.01	54	0
Jasper	7600	87.0	90.2	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pipestone CO=59 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	97.0	93.1	.	.	.	.	10	0
Pipestone	0700	97.4	96.3	94.5	12.0	13.0	1.01	54	0
Jasper	7600	87.0	90.2	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=59 County_Name=Pipestone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.2	95.2	93.5	14.4	17.9	1.02	93	0
91	Seasonal Recreational Residential/Residential Aggregation	96.2	95.2	93.5	14.4	17.9	1.02	93	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.7	94.0	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.6	94.2	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crookston	0011	138.6	102.3	.	.	.	.	8	8
Gentilly	0021	100.3	95.1	.	.	.	.	6	6
Crookston	0400	93.9	93.2	89.8	19.4	19.7	1.01	91	91
East Grand	0500	89.9	89.3	90.2	10.9	11.1	0.99	122	122
Fertile	0900	90.2	81.8	.	.	.	.	7	7
Fosston	1100	101.3	100.0	19	19
McIntosh	1600	85.9	86.2	6	6

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Polk CO=60 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	80.8	82.1	12	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Polk CO=60 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crookston	0011	138.6	102.3	.	.	.	.	8	8
Gentilly	0021	100.3	95.1	.	.	.	.	6	6
Godfrey	0022	86.9	81.6	.	.	.	.	6	1
Woodside	0059	82.8	85.0	.	.	.	.	14	0
Crookston	0400	93.9	93.2	89.8	19.4	19.7	1.01	91	91
East Grand	0500	89.9	89.3	90.2	10.9	11.1	0.99	122	122
Fertile	0900	90.2	81.8	.	.	.	.	7	7
Fosston	1100	101.3	100.0	19	19
McIntosh	1600	85.9	86.2	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=60 County_Name=Polk

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.6	90.1	88.9	19.4	19.5	1.02	327	319
03	Non-Commercial Seasonal Recreational Residential (with buildings)	85.1	83.3	.	.	.	.	22	0
06	Commercial (with buildings)	75.0	81.0	.	.	.	.	17	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.7	101.7	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	93.1	89.7	88.4	19.4	19.5	1.02	349	319
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.4	99.1	92.0	21.7	19.4	1.01	41	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.2	99.0	91.6	21.0	19.6	1.02	50	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pope CO=61 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood T	0007	92.3	90.3	.	.	.	.	10	6
White Bear	0020	108.3	101.6	.	.	.	.	6	4
Glenwood	0300	95.5	91.8	92.4	.	.	.	30	28
Long Beach	0400	97.1	96.4	.	.	.	.	6	3
Lowry	0500	89.4	89.3	.	.	.	.	8	8
Starbuck	0800	104.1	102.6	.	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pope CO=61 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood T	0007	97.4	96.4	6	1

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pope CO=61 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood T	0007	94.2	93.9	.	.	.	.	16	7
Minnewaska	0013	93.3	93.9	.	.	.	.	6	2
White Bear	0020	106.6	101.6	.	.	.	.	8	6
Glenwood	0300	94.9	91.8	92.1	11.4	12.3	1.01	32	29
Long Beach	0400	95.7	94.8	.	.	.	.	7	3
Lowry	0500	89.4	89.3	8	8
Starbuck	0800	104.1	102.6	17	17

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=61 County_Name=Pope

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	94.8	95.1	12.1	14.4	1.01	99	85
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.7	96.4	.	.	.	.	23	4
91	Seasonal Recreational Residential/Residential Aggregation	97.0	95.2	95.2	11.8	14.4	1.01	122	89
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.8	102.5	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	94.7	94.7	95.2	9.4	11.0	1.00	174	174
New Bright	0100	93.9	94.5	94.0	8.6	10.4	1.00	227	227
North St.	0200	96.5	96.6	95.8	9.1	11.2	1.01	140	140
Roseville	0400	95.8	94.8	95.6	9.6	11.8	1.00	386	386
Falcon Hei	0500	93.8	94.3	92.9	8.8	11.2	1.01	39	39
Lauderdale	0600	104.6	97.7	.	.	.	.	26	26
Arden Hill	0700	95.1	94.9	94.5	9.7	12.0	1.00	83	83
Little Can	0800	93.4	94.5	94.5	9.9	12.3	0.99	126	126
North Oaks	1000	101.5	101.7	100.7	9.6	12.2	0.99	73	67
Maplewood	1100	96.6	97.1	96.7	8.3	10.2	1.00	438	438
Shoreview	1200	96.5	96.4	96.0	8.8	10.9	1.01	381	381
Vadnais He	1300	94.9	94.6	95.0	8.1	10.0	1.00	168	168
Mounds Vie	1700	94.5	97.0	94.2	8.3	10.8	1.00	113	113
St. Paul	8900	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043
St. Anthon	9100	94.4	92.4	94.5	.	.	.	30	30
White Bear	9400	95.7	93.5	95.5	9.0	9.9	1.01	283	283

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **300**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	99.3	98.9	95.4	14.2	17.6	1.03	109	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 301

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Roseville	0400	99.3	102.5	.	.	.	.	12	12
Maplewood	1100	88.6	93.4	.	.	.	.	8	8
St. Paul	8900	92.8	91.9	87.7	17.6	20.9	1.03	35	35
White Bear	9400	105.9	102.9	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **302**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	94.6	87.9	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 303

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	94.7	94.7	95.2	9.4	11.0	1.00	174	174
New Bright	0100	93.9	94.5	94.0	8.6	10.4	1.00	227	227
North St.	0200	96.5	96.6	95.8	9.1	11.2	1.01	140	140
Roseville	0400	95.8	94.8	95.6	9.6	11.8	1.00	386	386
Falcon Hei	0500	93.8	94.3	92.9	8.8	11.2	1.01	39	39
Lauderdale	0600	104.6	97.7	.	.	.	.	26	26
Arden Hill	0700	95.1	94.9	94.5	9.7	12.0	1.00	83	83
Little Can	0800	93.4	94.5	94.5	9.9	12.3	0.99	126	126
North Oaks	1000	101.5	101.7	100.7	9.6	12.2	0.99	73	67
Maplewood	1100	96.6	97.1	96.7	8.3	10.2	1.00	438	438
Shoreview	1200	96.5	96.4	96.0	8.8	10.9	1.01	381	381
Vadnais He	1300	94.9	94.6	95.0	8.1	10.0	1.00	168	168
Mounds Vie	1700	94.5	97.0	94.2	8.3	10.8	1.00	113	113
St. Paul	8900	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043
St. Anthon	9100	94.4	92.4	94.5	.	.	.	30	30
White Bear	9400	95.7	93.5	95.5	9.0	9.9	1.01	283	283

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **304**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Bright	0100	86.4	87.0	.	.	.	.	6	4
Roseville	0400	99.3	102.5	.	.	.	.	12	12
Maplewood	1100	89.7	93.4	.	.	.	.	10	8
Vadnais He	1300	90.5	91.8	.	.	.	.	6	4
St. Paul	8900	93.1	91.3	88.5	18.3	21.9	1.03	44	35

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 305

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=62 County_Name=Ramsey

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.7	95.1	95.1	10.8	12.7	1.00	5,732	5,726
02	Apartment (4 or more units)	98.4	98.8	93.8	13.7	17.0	1.03	125	0
06	Commercial (with buildings)	95.9	94.3	86.3	18.2	19.3	1.08	79	79
07	Industrial (with buildings)	93.7	88.9	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	95.7	95.1	95.1	10.8	12.7	1.00	5,732	5,726

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

09:19 Tuesday, June 27, 2017 **306**

**12 month study
Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=62 County=Ramsey without St. Paul

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.8	95.5	95.9	9.1	11.1	1.00	2,689
Apartment (4 or more units)	91.8	94.7	.	.	.	.	16
Commercial (with buildings)	98.4	100.0	86.0	18.2	17.9	1.10	44
Industrial (with buildings)	92.9	89.9	.	.	.	.	11
Seasonal Recreational Residential/Residential Aggregation	95.8	95.5	95.9	9.1	11.1	1.00	2,689

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 307

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Red Lake CO=63 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oklee	0400	108.1	106.4	.	.	.	.	10	0
Red Lake F	0600	98.4	90.5	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **308**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Red Lake CO=63 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oklee	0400	108.1	106.4	.	.	.	.	10	0
Red Lake F	0600	98.4	90.5	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **309**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=63 County_Name=Red Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	88.6	87.2	25.8	22.8	1.06	41	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	88.6	87.2	25.8	22.8	1.06	41	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 310

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Redwood CO=64 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belview	0100	91.9	89.1	.	.	.	.	7	7
Lamberton	0400	114.5	100.6	.	.	.	.	10	10
Morgan	0700	113.7	106.9	.	.	.	.	14	14
Redwood Fa	0900	97.0	96.0	94.2	13.2	17.7	1.03	82	82
Sanborn	1100	100.7	98.4	.	.	.	.	6	6
Wabasso	1400	90.1	81.2	.	.	.	.	13	13
Walnut Gro	1500	92.1	96.3	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 311

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Redwood CO=64 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belview	0100	91.9	89.1	.	.	.	.	7	7
Lamberton	0400	114.5	100.6	.	.	.	.	10	10
Morgan	0700	113.7	106.9	.	.	.	.	14	14
Redwood Fa	0900	97.0	96.0	94.2	13.2	17.7	1.03	82	82
Sanborn	1100	100.7	98.4	.	.	.	.	6	6
Wabasso	1400	90.1	81.2	.	.	.	.	13	13
Walnut Gro	1500	92.1	96.3	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 312

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=64 County_Name=Redwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.3	94.9	92.1	16.6	18.8	1.04	190	190
06	Commercial (with buildings)	88.2	85.8	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.3	94.9	92.1	16.6	18.8	1.04	190	190
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.6	105.9	.	.	.	.	17	17
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	106.8	.	.	.	.	18	17

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 313

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Islan	0100	98.2	97.2	.	.	.	.	12	12
Buffalo La	0200	102.1	102.4	.	.	.	.	7	7
Danube	0300	97.2	96.0	.	.	.	.	11	11
Fairfax	0400	88.9	82.5	.	.	.	.	8	8
Hector	0600	98.9	97.1	.	.	.	.	8	8
Olivia	0800	93.0	96.3	.	.	.	.	25	25
Renville	0900	107.7	101.1	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 314

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Islan	0100	98.2	97.2	.	.	.	.	12	12
Buffalo La	0200	102.1	102.4	.	.	.	.	7	7
Danube	0300	97.2	96.0	.	.	.	.	11	11
Fairfax	0400	88.9	82.5	.	.	.	.	8	8
Hector	0600	98.9	97.1	.	.	.	.	8	8
Olivia	0800	93.0	96.3	.	.	.	.	25	25
Renville	0900	107.7	101.1	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 315

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sacred Hea	0023	111.7	111.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 316

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sacred Hea	0023	111.7	111.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 317

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=65 County_Name=Renville

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.9	98.5	95.0	12.9	15.1	1.02	121	120
91	Seasonal Recreational Residential/Residential Aggregation	97.7	98.4	94.6	12.9	15.2	1.02	123	120
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.7	98.2	98.0	8.2	9.8	1.00	36	36
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.7	98.2	98.0	8.2	9.8	1.00	36	36

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 318

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	95.1	92.1	.	.	.	.	15	15
Cannon Cit	0002	98.0	95.4	.	.	.	.	11	11
Erin	0003	101.5	99.6	.	.	.	.	6	6
Forest	0004	93.0	94.2	.	.	.	.	9	9
Northfield	0006	105.6	103.6	.	.	.	.	11	11
Shieldsvil	0008	100.0	97.9	.	.	.	.	17	17
Walcott	0009	99.8	95.4	.	.	.	.	8	8
Warsaw	0010	94.1	91.6	.	.	.	.	13	13
Webster	0011	92.7	95.5	.	.	.	.	15	15
Wells	0012	90.1	89.2	.	.	.	.	18	18
Wheatland	0013	95.4	97.1	.	.	.	.	7	7
Dundas	0200	89.1	93.6	88.8	12.3	12.7	1.01	35	35
Faribault	0300	96.4	91.4	92.2	17.4	14.8	1.00	304	304
Lonsdale	0400	94.1	90.6	92.6	11.6	11.1	1.00	108	108
Morristown	0500	90.4	89.5	.	.	.	.	16	16
Nerstrand	0600	103.0	98.7	.	.	.	.	9	9
Northfield	9700	92.8	91.5	92.2	12.0	12.7	1.00	255	255

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 319

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wells	0012	73.3	70.9	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 320

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Faribault	0300	101.1	103.0	.	.	.	.	13	0
Northfield	9700	72.0	68.6	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 321

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	95.1	92.1	.	.	.	.	15	15
Cannon Cit	0002	98.0	95.4	.	.	.	.	11	11
Erin	0003	98.8	88.0	.	.	.	.	7	7
Forest	0004	85.4	88.0	.	.	.	.	13	13
Northfield	0006	105.6	103.6	.	.	.	.	11	11
Shieldsvil	0008	100.0	97.9	.	.	.	.	17	17
Walcott	0009	99.8	95.4	.	.	.	.	8	8
Warsaw	0010	95.4	93.5	.	.	.	.	14	14
Webster	0011	92.7	95.5	.	.	.	.	15	15
Wells	0012	85.9	87.8	.	.	.	.	25	25
Wheatland	0013	95.4	97.1	.	.	.	.	7	7
Dundas	0200	89.1	93.6	88.8	12.3	12.7	1.01	35	35
Faribault	0300	96.4	91.4	92.2	17.4	14.8	1.00	304	304
Lonsdale	0400	94.1	90.6	92.6	11.6	11.1	1.00	108	108
Morristown	0500	90.4	89.5	.	.	.	.	16	16
Nerstrand	0600	103.0	98.7	.	.	.	.	9	9
Northfield	9700	92.8	91.5	92.2	12.0	12.7	1.00	255	255

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 322

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wells	0012	99.2	101.0	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 323

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Webster	0011	77.5	75.8	.	.	.	.	6	0
Wells	0012	99.5	101.3	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=66 County_Name=Rice

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	91.9	92.9	14.0	13.9	1.00	866	866
03	Non-Commercial Seasonal Recreational Residential (with buildings)	75.7	72.1	.	.	.	.	13	13
06	Commercial (with buildings)	88.0	90.4	80.4	28.0	35.0	1.09	31	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.1	90.5	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	91.9	92.7	14.1	14.1	1.00	879	879
92	Rural Vacant Land (34.5 or more acres) Aggregation	87.7	92.5	.	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.6	94.0	.	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.7	92.5	86.7	20.3	26.2	1.09	38	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 325

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	97.6	97.9	.	.	.	.	12	12
Luverne	0900	88.9	90.0	87.2	12.4	14.4	1.02	76	76

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	70.2	67.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	97.6	97.9	.	.	.	.	12	12
Luverne	0900	88.9	90.0	87.2	12.4	14.4	1.02	76	76

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 328

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	70.2	67.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=67 County_Name=Rock

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	89.2	90.0	86.7	14.0	16.9	1.03	117	117
06	Commercial (with buildings)	74.9	68.5	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	89.2	90.0	86.7	14.0	16.9	1.03	117	117
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.5	98.5	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.5	98.5	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Roseau CO=68 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moranville	0021	96.2	89.2	.	.	.	.	7	0
Ross	0028	95.0	94.1	.	.	.	.	6	0
Lake	0035	103.8	102.2	.	.	.	.	15	0
Greenbush	0200	104.2	102.6	.	.	.	.	8	0
Roseau	0900	105.7	101.9	101.0	14.5	13.9	1.02	43	0
Warroad	1600	97.9	97.1	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Roseau CO=68 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moranville	0021	96.2	89.2	.	.	.	.	7	0
Ross	0028	95.0	94.1	.	.	.	.	6	0
Lake	0035	101.1	97.4	.	.	.	.	17	0
Greenbush	0200	104.2	102.6	.	.	.	.	8	0
Roseau	0900	105.7	101.9	101.0	14.5	13.9	1.02	43	0
Warroad	1600	97.9	97.1	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Roseau CO=68 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jadis	0015	100.8	103.8	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=68 County_Name=Roseau

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.2	98.5	97.3	17.6	17.1	1.02	143	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	96.0	.	.	.	.	6	0
06	Commercial (with buildings)	104.0	101.0	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	108.8	97.3	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	102.0	98.5	97.0	17.5	17.0	1.02	149	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	87.2	88.8	.	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.0	83.0	82.7	20.1	24.9	1.04	36	0
94	Commercial/Industrial Aggregation	101.3	101.0	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.5	83.9	80.8	20.2	24.7	1.07	46	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balkan	0008	96.3	96.2	.	.	.	.	9	8
Biwabik TW	0011	104.7	99.9	.	.	.	.	7	5
Breitung	0012	87.2	89.8	.	.	.	.	6	3
Canosia	0014	97.1	96.4	.	.	.	.	24	21
Duluth TWP	0021	97.9	100.1	.	.	.	.	21	19
Fayal	0026	86.2	86.3	.	.	.	.	10	6
Fredenberg	0030	86.2	84.2	.	.	.	.	10	8
French	0031	105.0	108.2	.	.	.	.	6	1
Gnesen	0032	92.5	87.0	.	.	.	.	14	9
Grand Lake	0033	90.1	88.8	88.8	13.3	15.6	1.00	33	19
Lakewood	0040	98.3	92.6	.	.	.	.	24	24
Midway	0047	93.7	93.1	.	.	.	.	19	19
Morse	0050	90.8	90.9	.	.	.	.	17	14
Normanna	0054	99.0	91.3	.	.	.	.	7	7
Solway	0063	92.3	89.9	.	.	.	.	12	12
White	0071	111.9	107.4	.	.	.	.	12	10
Greenwood	0074	92.5	92.9	.	.	.	.	14	0
Unorg. 05	0090	89.9	93.5	.	.	.	.	6	2
Unorg. 07	0092	100.0	90.6	.	.	.	.	8	2
Unorg. 08	0093	95.8	92.4	.	.	.	.	9	8

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurora	0600	122.6	107.4	.	.	.	.	19	19
Biwabik	0900	103.0	88.0	.	.	.	.	15	15
Buhl	1300	105.7	95.5	.	.	.	.	15	15
Chisholm	1800	100.7	94.0	89.4	24.7	19.8	1.05	44	44
Cook	1900	79.7	86.9	.	.	.	.	7	7
Ely	2500	94.4	88.5	88.3	20.1	20.6	1.05	52	51
Eveleth	2700	93.5	86.3	.	.	.	.	29	29
Gilbert	3500	115.7	100.8	.	.	.	.	21	21
Hermantown	3600	92.5	93.2	91.9	9.9	15.3	1.01	100	100
Hibbing	3800	101.6	95.5	93.8	19.4	18.2	1.04	167	167
Mountain I	5400	92.8	90.6	.	.	.	.	15	14
Proctor	5900	98.9	92.5	94.4	17.3	12.4	1.00	46	46
Rice Lake	6100	93.6	90.1	89.8	16.4	14.2	1.00	41	41
Virginia	6900	111.1	102.1	98.2	29.3	20.4	1.05	103	103
Hoyt Lakes	7200	105.2	100.2	93.4	29.2	29.5	1.08	33	30
Babbitt	7300	97.1	97.0	.	.	.	.	26	26
Duluth	9000	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	103.4	99.6	15	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	83.0	85.3	.	.	.	.	14	1
Breitung	0012	89.1	87.7	.	.	.	.	6	0
Fayal	0026	85.8	82.6	.	.	.	.	6	2
French	0031	105.6	102.7	.	.	.	.	6	0
Morse	0050	78.8	78.3	.	.	.	.	10	5
Greenwood	0074	103.8	100.3	.	.	.	.	18	1
Eagles Nes	0077	77.6	79.5	.	.	.	.	6	1
Unorg. 10	0095	79.7	78.4	.	.	.	.	6	3
Unorg. 12	0097	119.1	93.7	.	.	.	.	8	4

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ely	2500	110.6	97.0	8	0
Duluth	9000	88.0	89.2	14	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth TWP	0021	122.4	108.4	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balkan	0008	91.1	96.1	.	.	.	.	11	10
Beatty	0010	85.9	86.6	.	.	.	.	19	2
Biwabik TW	0011	104.7	99.9	.	.	.	.	7	5
Breitung	0012	88.1	89.8	.	.	.	.	12	3
Canosia	0014	97.1	96.4	.	.	.	.	24	21
Clinton	0017	78.5	72.6	.	.	.	.	6	5
Duluth TWP	0021	97.0	100.0	.	.	.	.	22	19
Embarrass	0024	95.6	84.7	.	.	.	.	6	6
Fayal	0026	86.1	85.7	.	.	.	.	16	8
Fredenberg	0030	84.5	82.1	.	.	.	.	11	8
French	0031	105.3	102.8	.	.	.	.	12	1
Gnesen	0032	92.9	88.2	.	.	.	.	15	9
Grand Lake	0033	93.0	89.5	89.8	15.9	15.4	1.00	36	19
Lakewood	0040	98.3	92.6	.	.	.	.	24	24
Midway	0047	93.7	93.1	.	.	.	.	19	19
Morse	0050	86.3	87.1	.	.	.	.	27	19
Normanna	0054	99.0	91.3	.	.	.	.	7	7
Northland	0055	94.0	85.9	.	.	.	.	6	1
Solway	0063	95.8	91.5	13	13
White	0071	109.0	104.5	14	11

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenwood	0074	98.8	98.1	94.1	.	.	.	32	1
Eagles Nes	0077	77.7	78.2	.	.	.	.	8	1
Unorg. 05	0090	86.5	89.3	.	.	.	.	9	2
Unorg. 06	0091	98.8	92.7	.	.	.	.	7	4
Unorg. 07	0092	105.4	100.2	.	.	.	.	10	3
Unorg. 08	0093	99.8	97.9	.	.	.	.	10	8
Unorg. 09	0094	93.7	92.7	.	.	.	.	6	0
Unorg. 10	0095	91.2	79.6	.	.	.	.	9	6
Unorg. 12	0097	126.0	100.1	.	.	.	.	9	5
Aurora	0600	122.6	107.4	.	.	.	.	19	19
Biwabik	0900	108.3	88.7	.	.	.	.	19	15
Buhl	1300	105.7	95.5	.	.	.	.	15	15
Chisholm	1800	100.7	94.0	89.4	24.7	19.8	1.05	44	44
Cook	1900	79.7	86.9	.	.	.	.	7	7
Ely	2500	94.4	88.5	88.3	20.1	20.6	1.05	52	51
Eveleth	2700	93.5	86.3	.	.	.	.	29	29
Gilbert	3500	115.7	100.8	.	.	.	.	21	21
Hermantown	3600	92.0	93.2	91.6	10.4	16.5	1.00	101	101
Hibbing	3800	101.6	95.5	93.8	19.4	18.2	1.04	167	167
Mountain I	5400	92.1	90.6	16	15

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Proctor	5900	98.9	92.5	94.4	17.3	12.4	1.00	46	46
Rice Lake	6100	93.4	89.8	89.7	16.2	14.1	1.00	42	42
Virginia	6900	111.1	102.1	98.2	29.3	20.4	1.05	103	103
Hoyt Lakes	7200	105.2	100.2	93.4	29.2	29.5	1.08	33	30
Babbitt	7300	97.9	97.3	.	.	.	.	27	27
Duluth	9000	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colvin	0018	98.0	87.4	.	.	.	.	6	0
White	0071	104.4	88.6	.	.	.	.	6	0
Unorg. 11	0096	83.0	74.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colvin	0018	98.0	87.4	.	.	.	.	6	0
White	0071	104.4	88.6	.	.	.	.	6	0
Unorg. 11	0096	83.0	74.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ely	2500	110.6	97.0	.	.	.	.	8	0
Duluth	9000	88.0	89.2	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 346

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colvin	0018	98.0	87.4	.	.	.	.	6	0
White	0071	104.4	88.6	.	.	.	.	6	0
Unorg. 11	0096	83.0	74.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 347

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=69 County_Name=St. Louis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	92.9	91.9	17.1	17.4	1.02	2,271	2,152
02	Apartment (4 or more units)	100.6	96.9	.	.	.	.	18	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.2	92.2	89.6	24.1	23.1	1.04	170	51
06	Commercial (with buildings)	97.6	91.5	93.4	25.1	22.7	0.97	43	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	97.0	90.5	90.4	33.6	40.3	1.07	85	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	92.9	91.7	17.5	17.8	1.02	2,441	2,203
92	Rural Vacant Land (34.5 or more acres) Aggregation	96.6	91.8	89.3	27.2	30.1	1.06	116	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	92.3	89.4	27.4	30.1	1.06	117	0
94	Commercial/Industrial Aggregation	97.3	91.5	93.1	24.4	22.2	0.98	45	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	92.3	88.6	27.2	30.0	1.07	120	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

09:19 Tuesday, June 27, 2017 **348**

**12 month study
Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=69 County=St. Louis without Duluth

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	99.4	93.5	92.0	20.4	19.6	1.03	1,126
Non-Commercial Seasonal Recreational Residential (with buildings)	97.2	92.2	89.6	24.1	23.1	1.04	170
Commercial (with buildings)	102.3	91.5	.	.	.	.	29
Agricultural Bare Land (less than 34.5 acres) Aggregation	97.0	90.5	90.4	33.6	40.3	1.07	85
Seasonal Recreational Residential/Residential Aggregation	99.1	93.4	91.6	20.7	20.1	1.04	1,296
Rural Vacant Land (34.5 or more acres) Aggregation	96.6	91.8	89.3	27.2	30.1	1.06	116
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	92.3	89.4	27.4	30.1	1.06	117
Commercial/Industrial Aggregation	101.4	91.5	94.3	.	.	.	31
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	92.3	88.6	27.2	30.0	1.07	120

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Scott CO=70 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belle Plai	0001	100.3	100.8	.	.	.	.	12	12
Cedar Lake	0003	90.8	90.8	89.4	9.1	11.1	1.01	35	35
Credit Riv	0004	101.4	99.7	101.0	11.0	11.9	1.00	63	63
Helena	0007	93.7	90.5	.	.	.	.	16	16
Louisville	0009	98.0	97.8	.	.	.	.	13	13
New Market	0010	99.5	97.4	99.5	12.7	15.2	1.00	47	47
Sand Creek	0012	90.5	97.4	.	.	.	.	9	9
Spring Lak	0013	95.8	97.2	95.8	.	.	.	32	32
Belle Plai	0100	96.2	95.4	95.1	9.2	10.4	1.00	144	144
Jordan	0400	94.4	92.2	93.4	11.0	11.5	0.99	89	89
Elko New M	0600	93.2	94.2	92.8	9.0	11.0	1.00	89	89
Prior Lake	0800	92.4	92.6	92.0	9.9	12.2	1.01	520	520
Savage	0900	95.1	94.5	94.9	6.5	7.6	1.00	562	562
Shakopee	1000	93.1	93.0	92.6	7.2	8.8	1.00	667	667
New Prague	8000	95.0	95.0	95.1	7.8	8.8	1.00	71	71

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 350

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Scott CO=70 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Savage	0900	118.9	122.3	.	.	.	.	6	0
Shakopee	1000	84.9	87.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 351

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Scott CO=70 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	95.0	95.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Scott CO=70 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belle Plai	0001	100.3	100.8	.	.	.	.	12	12
Cedar Lake	0003	90.6	90.1	89.3	9.1	11.0	1.01	36	36
Credit Riv	0004	101.4	99.7	101.0	11.0	11.9	1.00	63	63
Helena	0007	93.7	90.5	.	.	.	.	16	16
Louisville	0009	98.0	97.8	.	.	.	.	13	13
New Market	0010	99.5	97.4	99.5	12.7	15.2	1.00	47	47
Sand Creek	0012	90.5	97.4	.	.	.	.	9	9
Spring Lak	0013	96.0	98.2	95.9	.	.	.	33	33
Belle Plai	0100	96.2	95.4	95.1	9.2	10.4	1.00	144	144
Jordan	0400	94.4	92.2	93.4	11.0	11.5	0.99	89	89
Elko New M	0600	93.2	94.2	92.8	9.0	11.0	1.00	89	89
Prior Lake	0800	92.4	92.5	92.0	9.9	12.2	1.01	521	521
Savage	0900	95.1	94.5	94.9	6.5	7.6	1.00	562	562
Shakopee	1000	93.1	93.0	92.6	7.2	8.8	1.00	667	667
New Prague	8000	95.0	95.0	95.1	7.8	8.8	1.00	71	71

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Scott CO=70 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	93.2	95.0	.	.	.	.	7	0
Prior Lake	0800	89.4	91.2	.	.	.	.	6	0
Savage	0900	108.0	99.1	.	.	.	.	9	0
Shakopee	1000	82.7	86.2	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=70 County_Name=Scott

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	93.9	93.9	8.4	10.2	1.00	2,376	2,376
02	Apartment (4 or more units)	85.1	77.6	.	.	.	.	6	0
06	Commercial (with buildings)	96.9	90.9	.	.	.	.	21	0
07	Industrial (with buildings)	88.5	95.0	.	.	.	.	16	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.9	84.8	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	94.1	93.9	93.9	8.4	10.2	1.00	2,379	2,379
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.1	101.1	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	94.1	92.1	93.3	10.1	10.6	1.00	79	79
Becker TWP	0002	93.1	93.3	93.1	7.4	8.6	1.00	69	69
Big Lake T	0003	92.5	91.8	91.4	7.9	10.1	1.01	101	101
Blue Hill	0004	94.2	92.8	.	.	.	.	26	26
Clear Lake	0005	95.1	95.5	.	.	.	.	13	13
Haven	0007	98.7	100.2	.	.	.	.	24	24
Livonia	0008	93.8	92.9	94.3	8.6	10.2	1.00	73	73
Orrock	0009	87.7	89.5	88.5	8.7	9.6	1.00	45	45
Palmer	0010	99.4	97.0	99.3	7.5	9.2	1.00	32	32
Santiago	0011	92.7	94.5	.	.	.	.	19	19
Becker	0100	94.0	92.9	93.9	5.4	6.7	1.00	93	93
Big Lake	0200	92.4	92.3	92.1	5.6	7.1	1.00	187	187
Clear Lake	0300	102.2	102.2	.	.	.	.	17	17
Elk River	0400	93.3	93.3	93.6	7.2	9.0	1.00	345	345
Zimmerman	0500	89.7	90.8	90.4	8.8	8.0	1.00	121	121
St. Cloud	9200	94.7	91.3	90.3	12.3	11.3	1.02	72	71

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sherburne CO=71 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Palmer	0010	108.4	105.8	10	10

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	94.1	92.0	93.0	11.1	10.8	1.00	82	82
Becker TWP	0002	93.1	93.3	93.1	7.4	8.6	1.00	69	69
Big Lake T	0003	92.7	91.9	91.5	8.0	10.1	1.01	103	103
Blue Hill	0004	94.2	92.8	.	.	.	.	26	26
Clear Lake	0005	94.3	95.5	.	.	.	.	15	15
Haven	0007	99.2	101.2	.	.	.	.	26	26
Livonia	0008	93.8	92.9	94.3	8.6	10.2	1.00	73	73
Orrock	0009	87.1	88.8	88.0	9.1	10.7	1.00	47	47
Palmer	0010	101.5	98.9	101.0	8.9	11.3	1.01	42	42
Santiago	0011	92.7	94.5	.	.	.	.	19	19
Becker	0100	94.0	92.9	93.9	5.4	6.7	1.00	93	93
Big Lake	0200	92.4	92.2	92.1	5.6	7.1	1.00	190	190
Clear Lake	0300	102.2	102.2	.	.	.	.	17	17
Elk River	0400	93.3	93.3	93.6	7.2	9.0	1.00	345	345
Zimmerman	0500	89.6	90.7	90.3	8.8	8.1	1.00	122	122
St. Cloud	9200	94.7	91.3	90.3	12.3	11.3	1.02	72	71

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=71 County_Name=Sherburne

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.2	92.6	93.0	7.9	9.2	1.00	1,318	1,317
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.1	98.1	.	.	.	.	25	25
06	Commercial (with buildings)	91.2	98.3	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	93.3	92.7	93.1	8.1	9.4	1.00	1,343	1,342
94	Commercial/Industrial Aggregation	92.2	99.0	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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12 month study

**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=71 County=Sherburne without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.1	92.7	93.1	7.7	9.1	1.00	1,246
Non-Commercial Seasonal Recreational Residential (with buildings)	98.1	98.1	.	.	.	.	25
Commercial (with buildings)	91.2	98.3	.	.	.	.	13
Seasonal Recreational Residential/Residential Aggregation	93.2	92.7	93.1	7.9	9.3	1.00	1,271
Commercial/Industrial Aggregation	92.2	99.0	.	.	.	.	18

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0002	89.7	88.2	.	.	.	.	7	7
Arlington	0100	93.4	89.4	92.5	18.0	19.1	1.01	39	39
Gaylord	0200	86.1	83.1	.	.	.	.	21	21
Gibbon	0300	97.4	97.8	.	.	.	.	11	11
Green Isle	0400	100.1	96.9	.	.	.	.	12	12
Henderson	0500	91.1	92.2	.	.	.	.	17	17
Winthrop	0700	101.8	97.0	.	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gaylord	0200	73.6	69.5	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 362

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0002	89.7	88.2	.	.	.	.	7	7
Arlington	0100	93.4	89.4	92.5	18.0	19.1	1.01	39	39
Gaylord	0200	86.1	83.1	.	.	.	.	21	21
Gibbon	0300	97.4	97.8	.	.	.	.	11	11
Green Isle	0400	100.1	96.9	.	.	.	.	12	12
Henderson	0500	91.1	92.2	.	.	.	.	17	17
Winthrop	0700	101.8	97.0	.	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gaylord	0200	73.6	69.5	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **364**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=72 County_Name=Sibley

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	91.6	91.7	18.8	20.4	1.01	161	161
06	Commercial (with buildings)	81.9	70.5	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	91.6	91.7	18.8	20.4	1.01	161	161
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.8	109.3	.	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.5	107.4	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	93.6	92.8	.	.	.	.	13	13
Brockway	0004	97.0	98.2	.	.	.	.	23	23
Collegevil	0005	93.9	95.0	.	.	.	.	8	8
Eden Lake	0008	91.6	90.2	.	.	.	.	15	15
Fair Haven	0009	87.4	90.3	.	.	.	.	7	7
LeSauk	0017	91.6	90.1	.	.	.	.	12	12
Lynden	0019	95.0	94.7	.	.	.	.	21	21
Maine Prai	0020	95.4	95.5	.	.	.	.	12	12
Munson	0023	88.5	89.4	.	.	.	.	13	13
Paynesvill	0026	99.7	101.8	.	.	.	.	8	8
St. Joseph	0031	98.7	100.6	.	.	.	.	10	10
St. Wendel	0033	96.4	96.3	.	.	.	.	9	9
Sauk Centr	0034	88.4	88.5	.	.	.	.	9	9
Wakefield	0036	90.6	89.2	90.3	9.9	12.2	1.00	31	31
Albany	0100	96.2	95.0	95.4	6.7	7.1	1.00	33	33
Avon	0200	95.4	96.3	.	.	.	.	26	26
Belgrade	0300	103.7	108.4	.	.	.	.	6	6
Brooten	0400	101.8	104.6	.	.	.	.	6	6
Cold Sprin	0500	95.4	97.3	94.4	8.1	9.9	1.01	69	69
Freeport	1000	89.2	90.9	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Holdingfor	1300	92.3	89.3	.	.	.	.	17	17
Kimball	1400	86.6	89.6	.	.	.	.	13	13
Melrose	1700	97.7	96.4	95.6	8.4	10.2	1.02	35	35
Paynesvill	1900	98.1	94.8	96.1	12.1	10.9	1.01	32	32
Richmond	2100	94.9	93.3	.	.	.	.	20	20
Rockville	2200	95.2	94.5	94.5	8.2	10.1	1.01	32	32
St. Joseph	2600	95.5	94.7	95.0	7.4	8.7	1.00	78	78
St. Stephe	2900	93.6	93.3	.	.	.	.	8	8
Sauk Centr	3100	94.6	92.2	94.2	9.9	11.4	1.00	56	56
Waite Park	3300	99.6	96.9	97.2	11.0	10.4	1.01	84	84
St. August	3400	92.8	93.6	91.9	7.5	9.0	1.01	40	40
Sartell	8600	94.3	93.8	93.2	6.6	7.7	1.01	244	244
St. Cloud	9200	93.9	92.8	92.4	9.4	10.1	1.01	725	722

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	91.8	91.9	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eden Lake	0008	97.1	93.0	.	.	.	.	17	17
Maine Prai	0020	100.5	92.3	.	.	.	.	7	7
Munson	0023	93.5	91.9	.	.	.	.	9	9
Paynesvill	0026	98.8	96.2	.	.	.	.	7	7
Wakefield	0036	103.0	112.5	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	98.7	97.5	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	94.3	92.9	.	.	.	.	16	16
Brockway	0004	97.0	98.2	.	.	.	.	23	23
Collegevil	0005	99.4	97.6	.	.	.	.	11	11
Eden Lake	0008	94.5	91.2	92.2	15.1	15.9	1.01	32	32
Fair Haven	0009	91.0	94.0	.	.	.	.	11	11
LeSauk	0017	91.6	90.1	.	.	.	.	12	12
Lynden	0019	95.3	94.7	.	.	.	.	23	23
Maine Prai	0020	97.2	95.0	.	.	.	.	19	19
Munson	0023	90.6	90.6	.	.	.	.	22	22
Paynesvill	0026	99.3	98.7	.	.	.	.	15	15
St. Joseph	0031	98.7	100.6	.	.	.	.	10	10
St. Wendel	0033	95.1	94.4	.	.	.	.	10	10
Sauk Centr	0034	88.7	88.5	.	.	.	.	11	11
Wakefield	0036	92.9	90.9	92.3	11.7	13.8	1.01	38	38
Albany	0100	96.2	95.0	95.4	6.7	7.1	1.00	33	33
Avon	0200	95.4	96.3	.	.	.	.	26	26
Belgrade	0300	103.7	108.4	.	.	.	.	6	6
Brooten	0400	101.8	104.6	.	.	.	.	6	6
Cold Sprin	0500	95.4	97.3	94.4	8.1	9.9	1.01	69	69
Freeport	1000	89.2	90.9	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Holdingfor	1300	92.3	89.3	.	.	.	.	17	17
Kimball	1400	86.6	89.6	.	.	.	.	13	13
Melrose	1700	97.7	96.4	95.6	8.4	10.2	1.02	35	35
Paynesvill	1900	98.1	94.8	96.1	12.1	10.9	1.01	32	32
Richmond	2100	94.9	93.3	.	.	.	.	20	20
Rockville	2200	95.8	96.0	95.2	8.0	9.8	1.01	36	36
St. Joseph	2600	95.5	94.7	95.0	7.4	8.7	1.00	78	78
St. Stephe	2900	93.6	93.3	.	.	.	.	8	8
Sauk Centr	3100	94.6	92.2	94.2	9.9	11.4	1.00	56	56
Waite Park	3300	99.6	96.9	97.2	11.0	10.4	1.01	84	84
St. August	3400	92.8	93.6	91.9	7.5	9.0	1.01	40	40
Sartell	8600	94.3	93.8	93.2	6.6	7.7	1.01	244	244
St. Cloud	9200	93.9	92.8	92.4	9.4	10.1	1.01	725	722

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	100.1	99.6	19	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brockway	0004	101.7	98.8	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=73 County_Name=Stearns

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	93.3	93.4	9.1	10.1	1.01	1,787	1,784
02	Apartment (4 or more units)	92.7	92.6	.	.	.	.	18	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.4	98.5	97.5	13.5	13.8	0.99	66	66
06	Commercial (with buildings)	96.1	97.4	84.7	17.2	21.6	1.15	42	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.9	96.1	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	93.4	93.5	9.2	10.3	1.01	1,853	1,850
92	Rural Vacant Land (34.5 or more acres) Aggregation	91.1	87.4	.	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.6	94.5	.	.	.	.	22	0
94	Commercial/Industrial Aggregation	97.3	99.3	93.7	16.9	21.4	1.05	45	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.7	93.6	95.6	.	.	.	31	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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**12 month study
Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=73 County=Stearns without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.0	93.8	93.9	8.8	10.1	1.01	1,062
Non-Commercial Seasonal Recreational Residential (with buildings)	98.4	98.5	97.5	13.5	13.8	0.99	66
Commercial (with buildings)	94.1	96.0	.	.	.	.	24
Agricultural Bare Land (less than 34.5 acres) Aggregation	88.9	96.1	.	.	.	.	10
Seasonal Recreational Residential/Residential Aggregation	95.2	93.9	94.1	9.1	10.4	1.01	1,128
Rural Vacant Land (34.5 or more acres) Aggregation	91.1	87.4	.	.	.	.	9
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.6	94.5	.	.	.	.	22
Commercial/Industrial Aggregation	95.3	98.1	.	.	.	.	26
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.7	93.6	95.6	.	.	.	31

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ellendale	0300	92.2	86.4	.	.	.	.	8	8
Medford	0500	107.2	93.1	.	.	.	.	21	21
Owatonna	0700	94.2	93.4	93.6	9.1	10.8	1.00	375	373
Blooming P	7100	99.6	93.3	96.6	17.6	19.7	1.03	39	39

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	92.1	94.2	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ellendale	0300	92.2	86.4	.	.	.	.	8	8
Medford	0500	107.2	93.1	.	.	.	.	21	21
Owatonna	0700	94.2	93.4	93.6	9.1	10.8	1.00	375	373
Blooming P	7100	99.6	93.3	96.6	17.6	19.7	1.03	39	39

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	109.5	93.9	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County_Name=Steele

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.5	93.4	94.1	10.5	12.0	1.00	475	473
02	Apartment (4 or more units)	92.1	94.2	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.5	93.4	94.1	10.5	12.1	1.01	477	473
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.2	99.0	.	.	.	.	13	13
94	Commercial/Industrial Aggregation	108.7	94.1	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.3	98.5	.	.	.	.	14	13

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stevens CO=75 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	96.2	93.3	.	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stevens CO=75 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	96.2	93.3	.	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=75 County_Name=Stevens

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	96.4	96.6	7.3	8.0	1.01	40	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	96.3	96.6	7.1	7.9	1.01	41	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.0	99.6	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.0	99.6	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Swift CO=76 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	101.6	97.6	.	.	.	.	8	0
Benson	0200	99.1	99.2	97.6	9.6	10.7	1.01	32	0
Kerkhoven	0700	96.3	90.9	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Swift CO=76 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	101.6	97.6	.	.	.	.	8	0
Benson	0200	99.1	99.2	97.6	9.6	10.7	1.01	32	0
Kerkhoven	0700	96.3	90.9	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Swift CO=76 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pillsbury	0015	95.9	96.1	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=76 County_Name=Swift

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.9	95.2	92.9	12.7	14.4	1.02	72	0
91	Seasonal Recreational Residential/Residential Aggregation	95.9	95.2	92.9	12.7	14.4	1.02	72	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.7	96.4	.	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.6	96.4	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	91.0	91.6	.	.	.	.	9	0
Fawn Lake	0008	96.4	94.2	.	.	.	.	7	0
Grey Eagle	0011	92.9	95.1	.	.	.	.	7	0
Hartford	0012	96.1	104.0	.	.	.	.	6	0
Kandota	0014	90.9	90.6	.	.	.	.	9	0
Leslie	0015	82.7	81.8	.	.	.	.	6	0
Long Prair	0018	92.2	89.9	.	.	.	.	13	0
Staples TW	0022	100.8	101.3	.	.	.	.	8	0
Villard	0025	99.6	96.3	.	.	.	.	8	0
Browervill	0200	101.2	101.1	.	.	.	.	10	0
Clarissa	0400	92.0	92.4	.	.	.	.	9	0
Eagle Bend	0500	82.4	72.3	.	.	.	.	7	0
Long Prair	0900	99.9	97.8	98.3	10.8	14.4	1.02	41	0
Staples	9300	98.2	96.6	96.7	17.3	19.4	1.04	38	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 PT=03 Property=Non-Commercial Seaonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Leslie	0015	104.1	102.5	.	.	.	.	10	0
Little Sau	0017	100.3	98.5	.	.	.	.	6	0
Turtle Cre	0024	99.1	104.4	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 390

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	89.2	86.1	.	.	.	.	14	0
Bruce	0004	99.3	100.3	.	.	.	.	6	0
Burnhamvil	0006	87.3	90.2	.	.	.	.	10	0
Fawn Lake	0008	94.8	92.6	.	.	.	.	8	0
Gordon	0010	83.5	80.6	.	.	.	.	7	0
Grey Eagle	0011	93.7	93.6	.	.	.	.	10	0
Hartford	0012	101.3	104.3	.	.	.	.	7	0
Kandota	0014	88.7	90.1	.	.	.	.	12	0
Leslie	0015	96.1	94.4	.	.	.	.	16	0
Little Sau	0017	98.8	98.5	.	.	.	.	10	0
Long Prair	0018	91.1	89.4	.	.	.	.	14	0
Staples TW	0022	100.5	98.1	.	.	.	.	9	0
Turtle Cre	0024	96.0	95.7	.	.	.	.	11	0
Villard	0025	99.6	96.3	.	.	.	.	8	0
Browervill	0200	101.2	101.1	.	.	.	.	10	0
Clarissa	0400	92.0	92.4	.	.	.	.	9	0
Eagle Bend	0500	82.4	72.3	.	.	.	.	7	0
Long Prair	0900	99.9	97.8	98.3	10.8	14.4	1.02	41	0
Osakis	8200	105.1	102.3	.	.	.	.	8	8
Staples	9300	98.2	96.6	96.7	17.3	19.4	1.04	38	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=77 County_Name=Todd

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.4	94.2	91.2	15.7	18.2	1.04	231	5
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.9	96.1	94.4	18.3	19.9	1.03	59	3
06	Commercial (with buildings)	106.8	92.6	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.5	87.4	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	95.9	94.8	92.0	16.2	18.5	1.03	290	8
92	Rural Vacant Land (34.5 or more acres) Aggregation	99.9	100.2	97.5	.	.	.	30	30
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.7	99.0	92.4	17.1	21.5	1.03	47	47
94	Commercial/Industrial Aggregation	106.8	92.6	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.8	99.0	92.7	15.7	20.0	1.03	66	47

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Traverse CO=78 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Browns Val	0100	107.1	97.7	.	.	.	.	6	0
Wheaton	0500	93.3	97.7	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Traverse CO=78 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Browns Val	0100	107.1	97.7	6	0
Wheaton	0500	93.3	97.7	12	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=78 County_Name=Traverse

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	95.2	.	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	95.2	27	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wabasha CO=79 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	94.3	97.2	.	.	.	.	21	19
Mazeppa TW	0009	92.3	90.2	.	.	.	.	10	10
Minneiska	0010	85.9	78.6	.	.	.	.	6	5
Elgin	0100	85.5	83.6	.	.	.	.	16	16
Kellogg	0300	98.4	94.8	.	.	.	.	9	9
Mazeppa	0500	112.2	107.5	.	.	.	.	11	11
Plainview	0800	92.5	90.1	90.3	11.6	11.6	1.00	75	75
Wabasha	1100	108.5	100.4	101.2	17.1	11.1	1.01	37	36
Zumbro Fal	1300	99.8	99.3	.	.	.	.	7	7
Lake City	7700	95.0	92.7	92.0	12.5	14.7	1.03	83	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wabasha CO=79 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	98.9	99.7	.	.	.	.	24	21
Mazeppa TW	0009	92.3	90.2	.	.	.	.	10	10
Minneiska	0010	85.9	78.6	.	.	.	.	6	5
Elgin	0100	85.5	83.6	.	.	.	.	16	16
Kellogg	0300	98.4	94.8	.	.	.	.	9	9
Mazeppa	0500	112.2	107.5	.	.	.	.	11	11
Plainview	0800	92.5	90.1	90.3	11.6	11.6	1.00	75	75
Wabasha	1100	108.2	100.1	101.2	16.6	10.9	1.01	38	37
Zumbro Fal	1300	99.8	99.3	.	.	.	.	7	7
Lake City	7700	94.6	92.7	91.2	12.7	14.6	1.03	85	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=79 County_Name=Wabasha

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	92.7	92.4	14.4	14.6	1.02	311	223
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.5	97.9	.	.	.	.	8	5
06	Commercial (with buildings)	90.5	96.3	.	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	92.8	92.1	14.8	14.6	1.02	319	228
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.4	89.5	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.1	100.0	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	110.8	107.9	.	.	.	.	9	0
Thomastown	0013	102.4	104.8	.	.	.	.	15	0
Wadena TWP	0014	90.0	85.6	.	.	.	.	7	0
Menahga	0200	94.5	93.6	.	.	.	.	24	0
Sebeka	0400	98.3	96.3	.	.	.	.	11	0
Verndale	0500	84.8	84.9	.	.	.	.	7	0
Staples	9300	103.7	101.3	.	.	.	.	15	0
Wadena	9500	95.5	92.5	91.0	16.9	18.7	1.03	64	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	109.3	105.7	.	.	.	.	10	0
Thomastown	0013	102.4	104.8	.	.	.	.	15	0
Wadena TWP	0014	90.0	85.6	.	.	.	.	7	0
Menahga	0200	94.5	93.6	.	.	.	.	24	0
Sebeka	0400	98.3	96.3	.	.	.	.	11	0
Verndale	0500	84.8	84.9	.	.	.	.	7	0
Staples	9300	103.7	101.3	.	.	.	.	15	0
Wadena	9500	95.5	92.5	91.0	16.9	18.7	1.03	64	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lyons	0006	114.4	90.4	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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09:19 Tuesday, June 27, 2017 **401**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lyons	0006	114.4	90.4	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Huntersvil	0004	112.5	99.8	.	.	.	.	6	0
Lyons	0006	114.4	90.4	6	0
Wing River	0015	83.0	90.7	6	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **403**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County_Name=Wadena

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	96.2	95.4	16.7	19.0	1.01	174	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	85.2	85.1	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	75.0	64.7	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	95.4	94.9	16.7	19.0	1.01	181	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	94.4	93.8	88.4	.	.	.	30	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.9	91.4	80.0	.	.	.	34	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.4	93.4	88.0	22.0	27.1	0.96	41	0

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Waseca CO=81 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blooming G	0002	88.5	89.3	.	.	.	.	7	7
Iosco	0005	93.4	95.9	.	.	.	.	8	7
Woodville	0012	96.9	92.0	.	.	.	.	10	10
Janesville	0200	95.6	93.8	93.7	9.0	9.5	1.01	46	46
New Richla	0400	95.9	96.2	12	12
Waseca	0800	98.0	94.1	94.2	14.0	13.8	1.02	134	131

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**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Waseca CO=81 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blooming G	0002	88.5	89.3	.	.	.	.	7	7
Iosco	0005	93.4	95.9	.	.	.	.	8	7
Woodville	0012	96.9	92.0	.	.	.	.	10	10
Janesville	0200	95.6	93.8	93.7	9.0	9.5	1.01	46	46
New Richla	0400	95.9	96.2	.	.	.	.	12	12
Waseca	0800	98.0	94.1	94.2	14.0	13.8	1.02	134	131

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=81 County_Name=Waseca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	93.6	93.1	12.2	12.9	1.01	235	231
06	Commercial (with buildings)	91.4	82.6	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	93.6	93.1	12.2	12.9	1.01	235	231
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.4	96.0	.	.	.	.	12	12
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.4	98.6	.	.	.	.	14	12

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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09:19 Tuesday, June 27, 2017 407

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	97.9	98.2	.	.	.	.	23	23
Denmark	0004	94.7	99.7	.	.	.	.	17	17
May	0009	99.8	94.1	.	.	.	.	26	26
Stillwater	0014	93.2	91.7	.	.	.	.	21	21
West Lakel	0017	100.6	100.6	98.1	8.8	10.9	1.03	45	45
Afton	0100	95.7	94.9	94.5	12.2	14.2	1.01	37	37
Bayport	0200	90.8	91.1	90.7	9.8	12.3	1.00	35	35
Birchwood	0300	100.2	96.6	.	.	.	.	12	12
Scandia	0400	98.0	96.8	.	.	.	.	26	26
Dellwood	0500	103.3	98.8	.	.	.	.	12	12
Forest Lak	0600	95.1	94.1	95.1	8.8	10.6	1.00	315	315
Hugo	0700	93.0	92.8	92.6	6.3	7.3	1.00	307	307
Lake Elmo	0800	95.6	96.1	96.6	7.8	10.1	0.99	79	79
Mahtomedi	1000	93.5	91.1	92.4	10.7	12.7	1.01	99	99
Marine-On-	1100	88.0	90.4	.	.	.	.	15	15
Newport	1200	93.4	91.6	.	.	.	.	28	28
St. Paul P	1300	96.1	94.8	95.6	6.9	9.0	1.00	52	52
Stillwater	1500	93.8	93.8	92.1	8.3	9.5	1.01	254	254
Willernie	1600	104.6	95.4	.	.	.	.	12	12
Oak Park H	1700	98.8	99.0	99.1	7.4	8.9	1.00	63	63

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Mary's	1800	81.1	90.5	.	.	.	.	7	7
Lakeland	1900	94.3	93.1	.	.	.	.	23	23
Lake St. C	2000	98.7	99.0	.	.	.	.	17	17
Cottage Gr	2200	95.0	94.0	94.8	7.5	8.7	1.00	528	528
Woodbury	2500	94.4	93.8	94.5	6.1	6.9	1.00	1,204	1,204
Oakdale	2600	96.0	95.3	95.3	7.1	8.3	1.00	440	440
Grant	2700	100.1	98.6	95.9	11.4	14.2	1.02	43	43

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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09:19 Tuesday, June 27, 2017 **409**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oakdale	2600	110.7	103.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 410

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	97.9	98.2	.	.	.	.	23	23
Denmark	0004	94.7	99.7	.	.	.	.	17	17
May	0009	99.8	94.1	.	.	.	.	26	26
Stillwater	0014	93.2	91.7	.	.	.	.	21	21
West Lakel	0017	100.6	100.6	98.1	8.8	10.9	1.03	45	45
Afton	0100	95.7	94.9	94.5	12.2	14.2	1.01	37	37
Bayport	0200	90.8	91.1	90.7	9.8	12.3	1.00	35	35
Birchwood	0300	100.2	96.6	.	.	.	.	12	12
Scandia	0400	98.7	98.7	.	.	.	.	28	28
Dellwood	0500	103.3	98.8	.	.	.	.	12	12
Forest Lak	0600	95.1	94.1	95.1	8.8	10.6	1.00	316	316
Hugo	0700	93.0	92.8	92.6	6.3	7.3	1.00	307	307
Lake Elmo	0800	95.6	96.1	96.6	7.8	10.1	0.99	79	79
Mahtomedi	1000	93.7	91.4	92.5	10.8	12.7	1.01	100	100
Marine-On-	1100	88.0	90.4	.	.	.	.	15	15
Newport	1200	93.4	91.6	.	.	.	.	28	28
St. Paul P	1300	96.1	94.8	95.6	6.9	9.0	1.00	52	52
Stillwater	1500	93.8	93.8	92.1	8.3	9.5	1.01	254	254
Willernie	1600	104.6	95.4	.	.	.	.	12	12
Oak Park H	1700	98.8	99.0	99.1	7.4	8.9	1.00	63	63

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 411

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Mary's	1800	81.1	90.5	.	.	.	.	7	7
Lakeland	1900	94.3	93.1	.	.	.	.	23	23
Lake St. C	2000	98.7	99.0	.	.	.	.	17	17
Cottage Gr	2200	95.0	94.0	94.8	7.5	8.7	1.00	528	528
Woodbury	2500	94.4	93.8	94.5	6.1	6.9	1.00	1,204	1,204
Oakdale	2600	96.0	95.3	95.3	7.1	8.3	1.00	440	440
Grant	2700	100.1	98.6	95.9	11.4	14.2	1.02	43	43

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 412

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Stillwater	1500	91.7	92.5	.	.	.	.	6	0
Oakdale	2600	108.4	100.4	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **413**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County_Name=Washington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	94.1	94.5	7.7	9.4	1.00	3,754	3,754
02	Apartment (4 or more units)	87.3	89.5	.	.	.	.	7	0
06	Commercial (with buildings)	103.1	100.0	115.4	.	.	.	31	0
07	Industrial (with buildings)	94.9	94.9	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	79.2	78.2	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	94.9	94.2	94.5	7.7	9.4	1.00	3,758	3,758
94	Commercial/Industrial Aggregation	101.4	98.0	112.1	12.2	15.7	1.05	39	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	89.3	86.6	89.7	17.1	20.4	1.00	31	31
St. James	0800	98.2	94.9	93.9	21.1	21.3	1.02	50	50

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 415

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	89.3	86.6	89.7	17.1	20.4	1.00	31	31
St. James	0800	98.2	94.9	93.9	21.1	21.3	1.02	50	50

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 416

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Antrim	0002	96.4	86.6	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Antrim	0002	102.4	87.1	.	.	.	.	7	6

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=83 County_Name=Watonwan

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	93.4	94.4	20.7	21.9	1.01	102	102
06	Commercial (with buildings)	97.9	104.8	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.5	94.7	20.6	21.8	1.01	103	103
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.1	104.9	.	.	.	.	19	19
94	Commercial/Industrial Aggregation	97.9	104.8	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.0	104.9	.	.	.	.	20	19

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **419**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wilkin CO=84 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenrid	0100	92.6	92.4	.	.	.	.	28	0
Rothsay	8500	97.0	91.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wilkin CO=84 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenrid	0100	92.6	92.4	.	.	.	.	28	0
Rothsay	8500	97.0	91.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 421

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=84 County_Name=Wilkin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.3	89.2	87.7	12.8	16.7	1.03	52	0
91	Seasonal Recreational Residential/Residential Aggregation	90.3	89.2	87.7	12.8	16.7	1.03	52	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 422

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	97.1	98.0	.	.	.	.	23	23
New Hartfo	0008	91.7	83.7	.	.	.	.	8	8
Richmond	0011	93.2	93.2	.	.	.	.	9	9
Rollingsto	0012	89.1	91.0	.	.	.	.	11	11
Wilson	0018	94.2	91.0	.	.	.	.	10	10
Altura	0100	102.7	99.9	.	.	.	.	7	7
Dakota	0200	82.7	81.3	.	.	.	.	7	7
Goodview	0500	98.7	93.9	94.2	12.7	11.8	1.00	39	39
Lewiston	0700	96.3	95.8	.	.	.	.	18	18
Rollingsto	0900	96.2	95.3	.	.	.	.	7	7
St. Charle	1000	95.3	93.0	92.9	14.8	16.6	1.01	74	74
Stockton	1100	93.7	93.3	.	.	.	.	6	6
Utica	1200	79.2	78.1	.	.	.	.	6	6
Winona	1300	98.5	95.3	95.0	13.3	11.8	1.00	351	351

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	93.5	85.0	7	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	87.2	87.9	8	0

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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	97.1	98.0	.	.	.	.	23	23
New Hartfo	0008	91.7	83.7	.	.	.	.	8	8
Richmond	0011	95.2	98.1	.	.	.	.	10	10
Rollingsto	0012	89.1	91.0	.	.	.	.	11	11
Wilson	0018	89.7	88.5	.	.	.	.	11	11
Altura	0100	102.7	99.9	.	.	.	.	7	7
Dakota	0200	82.7	81.3	.	.	.	.	7	7
Goodview	0500	98.7	93.9	94.2	12.7	11.8	1.00	39	39
Lewiston	0700	96.3	95.8	.	.	.	.	18	18
Rollingsto	0900	96.2	95.3	.	.	.	.	7	7
St. Charle	1000	95.3	93.0	92.9	14.8	16.6	1.01	74	74
Stockton	1100	93.7	93.3	.	.	.	.	6	6
Utica	1200	79.2	78.1	.	.	.	.	6	6
Winona	1300	98.5	95.3	95.0	13.3	11.8	1.00	351	351

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	87.2	87.9	8	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 427

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County_Name=Winona

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	94.1	94.3	13.2	13.0	1.00	607	607
02	Apartment (4 or more units)	93.5	85.0	.	.	.	.	7	0
06	Commercial (with buildings)	91.2	94.1	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	94.1	94.3	13.3	13.0	1.00	609	609
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	86.3	.	.	.	.	6	0
94	Commercial/Industrial Aggregation	90.5	93.8	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.4	100.5	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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**2016 Assessment Sales Ratio Study
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12 month study**

09:19 Tuesday, June 27, 2017 428

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	93.8	91.5	.	.	.	.	9	9
Buffalo TW	0002	94.8	94.6	.	.	.	.	10	10
Chatham	0003	104.3	104.2	.	.	.	.	6	6
Clearwater	0004	92.7	91.1	.	.	.	.	9	9
Cokato TWP	0005	92.0	90.8	.	.	.	.	11	11
Corinna	0006	98.7	96.9	.	.	.	.	27	27
Franklin	0008	98.3	97.7	.	.	.	.	17	17
French Lak	0009	96.2	95.3	.	.	.	.	7	7
Maple Lake	0010	94.5	97.5	.	.	.	.	17	17
Middlevill	0012	97.7	95.9	.	.	.	.	8	8
Monticello	0013	88.2	87.0	.	.	.	.	19	19
Rockford T	0015	97.0	97.2	.	.	.	.	22	22
Silver Cre	0016	95.7	94.7	.	.	.	.	19	19
Southside	0017	89.4	89.1	.	.	.	.	13	13
Stockholm	0018	103.9	104.0	.	.	.	.	6	6
Victor	0019	96.1	92.4	.	.	.	.	7	7
Albertvill	0100	92.5	91.6	92.7	6.1	7.5	1.00	140	140
Annandale	0200	95.0	95.3	92.7	9.8	11.6	1.02	51	51
Buffalo	0300	91.7	92.1	91.5	6.7	8.2	1.00	262	262
Cokato	0500	98.2	98.3	97.6	7.6	9.1	1.00	37	37

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
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source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Delano	0600	102.2	97.1	97.8	11.0	46.0	1.05	70	70
Howard Lak	1000	100.7	100.2	.	.	.	.	24	24
Maple Lake	1100	95.9	94.7	.	.	.	.	29	29
Monticello	1200	93.2	92.6	93.2	5.6	7.1	1.00	235	235
Montrose	1300	92.4	92.5	92.5	5.9	7.4	1.00	87	87
St. Michael	1600	96.0	95.9	96.4	6.2	7.8	1.00	259	259
Waverly	1800	91.5	92.4	90.8	7.3	8.0	1.00	33	33
Otsego	1900	93.5	93.5	93.8	6.6	7.6	1.00	336	336
Clearwater	7200	98.4	98.0	.	.	.	.	29	29
Hanover	7400	91.0	92.9	91.2	5.4	7.1	1.00	38	38
Rockford	8300	93.7	91.5	93.4	7.0	8.5	1.00	47	47

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Corinna	0006	98.7	97.2	.	.	.	.	28	28
Maple Lake	0010	94.6	94.0	.	.	.	.	6	6
Southside	0017	97.1	100.9	.	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	98.0	91.0	.	.	.	.	14	14
Buffalo TW	0002	94.8	94.6	.	.	.	.	10	10
Chatham	0003	104.3	104.2	.	.	.	.	6	6
Clearwater	0004	94.1	94.0	.	.	.	.	12	12
Cokato TWP	0005	92.0	90.8	.	.	.	.	11	11
Corinna	0006	98.7	97.1	99.2	8.5	12.1	0.99	55	55
Franklin	0008	98.3	97.7	.	.	.	.	17	17
French Lak	0009	95.8	95.3	.	.	.	.	11	11
Maple Lake	0010	94.5	97.0	.	.	.	.	23	23
Middlevill	0012	97.7	95.9	.	.	.	.	8	8
Monticello	0013	88.2	87.0	.	.	.	.	19	19
Rockford T	0015	97.0	97.2	.	.	.	.	22	22
Silver Cre	0016	96.1	95.1	.	.	.	.	23	23
Southside	0017	94.3	93.0	92.3	14.5	13.9	1.01	35	35
Stockholm	0018	102.1	100.4	.	.	.	.	7	7
Victor	0019	96.1	92.4	.	.	.	.	7	7
Albertvill	0100	92.5	91.6	92.7	6.1	7.5	1.00	140	140
Annandale	0200	95.0	95.3	92.7	9.8	11.6	1.02	51	51
Buffalo	0300	91.7	92.1	91.5	6.7	8.2	1.00	262	262
Cokato	0500	98.2	98.3	97.6	7.6	9.1	1.00	37	37

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 432

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Delano	0600	102.2	97.1	97.8	11.0	46.0	1.05	70	70
Howard Lak	1000	100.9	100.8	.	.	.	.	26	26
Maple Lake	1100	95.9	94.7	.	.	.	.	29	29
Monticello	1200	93.2	92.6	93.2	5.6	7.1	1.00	235	235
Montrose	1300	92.4	92.5	92.5	5.9	7.4	1.00	87	87
St. Michael	1600	96.0	95.9	96.3	6.2	7.8	1.00	261	261
Waverly	1800	91.5	92.4	90.8	7.3	8.0	1.00	33	33
Otsego	1900	93.5	93.5	93.8	6.6	7.6	1.00	336	336
Clearwater	7200	98.4	98.0	.	.	.	.	29	29
Hanover	7400	91.0	92.9	91.2	5.4	7.1	1.00	38	38
Rockford	8300	93.7	91.5	93.4	7.0	8.5	1.00	47	47

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **433**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Michael	1600	73.5	72.2	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **434**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=86 County_Name=Wright

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	94.0	94.3	7.0	12.7	1.00	1,900	1,900
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.0	97.2	97.0	12.7	14.3	1.00	77	77
06	Commercial (with buildings)	100.9	98.6	.	.	.	.	24	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	85.2	87.2	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	94.0	94.4	7.2	12.7	1.00	1,977	1,977
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	94.1	.	.	.	.	13	0
94	Commercial/Industrial Aggregation	97.1	93.8	.	.	.	.	28	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.8	93.9	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Yellow Medicine CO=87 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	94.8	91.9	.	.	.	.	24	0
Clarkfield	0300	97.1	103.9	.	.	.	.	9	0
Granite Fa	7000	94.3	97.1	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Yellow Medicine CO=87 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	94.8	91.9	.	.	.	.	24	0
Clarkfield	0300	97.1	103.9	.	.	.	.	9	0
Granite Fa	7000	94.3	97.1	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=87 County_Name=Yellow Medicine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	92.9	92.6	13.7	16.6	1.02	86	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	92.9	92.6	13.7	16.6	1.02	86	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.4	104.7	.	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.4	104.7	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **438**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **439**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	94.8	94.5	89.8	15.7	17.4	1.03	89	89

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	92.1	91.1	77.8	22.4	24.8	1.15	96	96

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **441**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	98.1	95.4	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=88 County_Name=Minneapolis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083
02	Apartment (4 or more units)	94.8	94.5	89.8	15.7	17.4	1.03	89	89
06	Commercial (with buildings)	92.1	91.1	77.8	22.4	24.8	1.15	96	96
07	Industrial (with buildings)	98.1	95.4	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	94.2	93.9	12.1	13.5	1.00	5,092	5,083

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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09:19 Tuesday, June 27, 2017 **444**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	99.3	98.9	95.4	14.2	17.6	1.03	109	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	92.8	91.9	87.7	17.6	20.9	1.03	35	35

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	94.6	87.9	9	0

**All sales adjusted for time and terms
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	93.1	91.3	88.5	18.3	21.9	1.03	44	35

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=89 County_Name=St. Paul

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043
02	Apartment (4 or more units)	99.3	98.9	95.4	14.2	17.6	1.03	109	0
06	Commercial (with buildings)	92.8	91.9	87.7	17.6	20.9	1.03	35	35
07	Industrial (with buildings)	94.6	87.9	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.6	94.6	94.4	12.3	14.1	1.00	3,043	3,043
94	Commercial/Industrial Aggregation	93.1	91.3	88.5	18.3	21.9	1.03	44	35

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	103.4	99.6	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	88.0	89.2	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	88.0	89.2	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=90 County_Name=Duluth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131
02	Apartment (4 or more units)	103.4	99.6	.	.	.	.	15	0
06	Commercial (with buildings)	88.0	89.2	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	92.7	91.8	13.9	14.6	1.01	1,145	1,131
94	Commercial/Industrial Aggregation	88.0	89.2	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	84.5	87.7	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	90.8	94.8	86.2	18.4	24.8	1.02	44	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **460**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **461**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	90.2	94.1	86.0	18.6	24.6	1.01	46	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **462**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=91 County_Name=Rochester

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104
02	Apartment (4 or more units)	84.5	87.7	.	.	.	.	24	0
06	Commercial (with buildings)	90.8	94.8	86.2	18.4	24.8	1.02	44	0
91	Seasonal Recreational Residential/Residential Aggregation	93.4	92.5	92.8	9.2	10.4	1.00	2,104	2,104
94	Commercial/Industrial Aggregation	90.2	94.1	86.0	18.6	24.6	1.01	46	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **463**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	93.9	92.6	92.0	9.6	10.2	1.01	846	842

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **464**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	92.0	92.4	.	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **465**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	98.2	97.5	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **466**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
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County_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	93.9	92.6	92.0	9.6	10.2	1.01	846	842

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
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**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **467**

**City and Township Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	99.5	99.6	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2016 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

09:19 Tuesday, June 27, 2017 **468**

**Countywide Ratios by Property Type
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016
Ratios reported only for jurisdictions with 6 sales or more**

CO=92 County_Name=St. Cloud

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	92.6	92.0	9.6	10.2	1.01	846	842
02	Apartment (4 or more units)	92.0	92.4	.	.	.	.	19	0
06	Commercial (with buildings)	98.2	97.5	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	93.9	92.6	92.0	9.6	10.2	1.01	846	842
94	Commercial/Industrial Aggregation	99.5	99.6	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2015 through September 2016
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**