

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.5	105.1	.	.	.	.	7	0
Farm Island	0008	96.2	96.8	.	.	.	.	10	0
Nordland	0025	84.0	81.5	.	.	.	.	7	0
Shamrock	0030	102.3	97.2	.	.	.	.	14	0
Aitkin	0100	107.9	100.7	.	.	.	.	10	0

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

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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 Island	0008	100.7	103.4	.	.	.	.	17	0
Fleming	0009	103.2	100.7	.	.	.	.	11	0
Hazelton	0012	88.9	77.4	12	0
Nordland	0025	96.7	97.6	11	0
Shamrock	0030	97.0	94.2	94.1	.	.	.	31	0

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County_Name=Aitkin CO=01 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
Aitkin	0100	101.0	110.5	6	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	102.9	105.1	.	.	.	.	11	0
Ball Bluff	0002	96.1	92.6	.	.	.	.	6	0
Farm Island	0008	99.0	99.9	.	.	.	.	27	0
Fleming	0009	104.7	101.2	.	.	.	.	12	0
Glen	0010	89.4	76.3	.	.	.	.	7	0
Hazelton	0012	87.4	80.2	.	.	.	.	16	0
Lakeside	0017	104.3	92.5	.	.	.	.	7	0
Malmo	0022	100.8	92.2	.	.	.	.	6	0
Nordland	0025	91.7	94.4	.	.	.	.	18	0
Shamrock	0030	98.6	95.9	95.5	13.1	12.0	1.01	45	0
Workman	0040	96.5	93.7	7	0
Aitkin	0100	107.9	100.7	10	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)	99.7	94.9	94.1	16.5	16.6	1.03	96	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.9	96.8	95.2	17.7	18.8	1.02	130	0
06	Commercial (with buildings)	107.0	100.0	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	103.1	103.5	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	96.0	94.7	17.3	17.8	1.02	226	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	90.6	85.6	.	.	.	.	27	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.6	85.6	.	.	.	.	27	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.3	86.2	93.4	24.3	28.2	1.00	30	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	99.8	96.1	97.7	12.3	12.6	1.00	44	44
Anoka	0100	93.7	93.5	92.9	7.5	9.2	1.01	137	137
Andover	0300	94.6	93.8	94.0	7.2	8.5	1.00	333	333
Centerville	0400	93.1	93.8	92.2	7.4	9.6	1.01	47	47
Columbia Heights	0500	93.7	92.4	92.6	9.1	10.7	1.01	191	191
Circle Pines	0600	94.0	94.2	93.9	8.3	10.1	1.00	60	60
Nowthen	0700	91.3	93.1	.	.	.	.	24	24
Fridley	0800	92.6	92.0	91.5	7.7	9.4	1.01	208	208
Lexington	0900	97.0	96.8	.	.	.	.	15	15
Coon Rapids	1000	94.3	93.8	94.3	6.4	7.6	1.00	532	532
Ramsey	1200	94.6	94.3	94.0	6.5	8.1	1.01	307	307
Lino Lakes	1300	93.2	92.6	92.3	7.6	8.9	1.01	188	188
East Bethel	1400	92.4	90.2	92.0	11.3	13.3	1.00	100	100
St. Francis	1600	93.2	93.2	92.2	8.3	9.9	1.01	97	97
Ham Lake	1700	93.9	93.3	93.3	7.6	9.5	1.01	108	108
Oak Grove	1800	95.1	95.3	94.6	8.7	10.6	1.01	78	78
Columbus	1900	95.0	94.5	.	.	.	.	21	21
Blaine	6200	94.9	93.8	94.2	7.6	8.4	1.00	733	733
Spring Lake Park	8700	92.6	90.9	92.3	9.7	11.7	1.00	55	55

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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
Columbia Heights	0500	83.1	87.1	6	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
Blaine	6200	79.8	73.9	7	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	99.8	96.1	97.7	12.3	12.6	1.00	44	44
Anoka	0100	93.7	93.5	92.9	7.5	9.2	1.01	137	137
Andover	0300	94.6	93.8	94.0	7.2	8.5	1.00	334	334
Centerville	0400	93.1	93.8	92.2	7.4	9.6	1.01	47	47
Columbia Heights	0500	93.7	92.4	92.6	9.1	10.7	1.01	191	191
Circle Pines	0600	94.0	94.2	93.9	8.3	10.1	1.00	60	60
Nowthen	0700	91.3	93.1	.	.	.	.	24	24
Fridley	0800	92.5	92.0	91.5	7.7	9.4	1.01	209	209
Lexington	0900	97.0	96.8	.	.	.	.	15	15
Coon Rapids	1000	94.3	93.8	94.3	6.4	7.6	1.00	532	532
Ramsey	1200	94.6	94.3	94.0	6.5	8.1	1.01	307	307
Lino Lakes	1300	93.2	92.6	92.3	7.6	8.9	1.01	188	188
East Bethel	1400	92.5	90.2	92.1	11.3	13.2	1.00	101	101
St. Francis	1600	93.2	93.2	92.2	8.3	9.9	1.01	97	97
Ham Lake	1700	94.1	93.4	93.4	7.7	9.8	1.01	109	109
Oak Grove	1800	95.1	95.3	94.6	8.7	10.6	1.01	78	78
Columbus	1900	95.0	94.5	.	.	.	.	21	21
Blaine	6200	94.9	93.8	94.2	7.6	8.4	1.00	735	735
Spring Lake Park	8700	92.6	90.9	92.3	9.7	11.7	1.00	55	55

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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
Blaine	6200	75.8	72.9	12	0

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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)	94.2	93.6	93.6	7.7	9.1	1.00	3,281	3,281
02	Apartment (4 or more units)	79.5	81.8	.	.	.	.	18	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.4	103.1	.	.	.	.	6	6
06	Commercial (with buildings)	86.2	78.9	.	.	.	.	22	0
07	Industrial (with buildings)	82.3	77.3	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.6	93.6	7.7	9.1	1.00	3,287	3,287

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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	102.7	96.5	.	.	.	.	17	13
Cormorant	0006	97.8	96.8	.	.	.	.	15	7
Detroit	0008	97.5	96.6	.	.	.	.	20	12
Erie	0009	106.6	102.5	.	.	.	.	13	9
Height Of Land	0014	104.1	105.8	.	.	.	.	7	1
Lake Eunice	0016	96.6	95.0	.	.	.	.	22	8
Lake View	0018	90.2	91.0	.	.	.	.	11	7
Osage	0020	103.7	101.0	.	.	.	.	8	7
Richwood	0023	106.2	95.8	.	.	.	.	6	5
Audubon	0100	104.9	105.2	.	.	.	.	8	8
Detroit Lakes	0300	100.2	98.0	96.8	12.1	12.0	1.02	128	117
Frazee	0400	98.7	99.7	8	7
Lake Park	0500	109.0	98.0	8	8

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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
Cormorant	0006	89.7	89.7	12	0
Lake Eunice	0016	101.7	93.2	17	2
Lake View	0018	92.3	93.9	13	3

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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 Lakes	0300	82.4	84.9	6	0

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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
Burlington	0003	102.7	96.5	.	.	.	.	17	13
Cormorant	0006	94.2	93.8	.	.	.	.	27	7
Detroit	0008	94.9	94.4	.	.	.	.	23	13
Erie	0009	103.9	95.3	.	.	.	.	17	10
Height Of Land	0014	101.7	99.3	.	.	.	.	8	1
Lake Eunice	0016	98.9	94.1	97.9	16.3	16.8	1.01	39	10
Lake View	0018	91.3	92.6	.	.	.	.	24	10
Osage	0020	100.9	100.4	.	.	.	.	10	7
Richwood	0023	106.2	95.8	.	.	.	.	6	5
Audubon	0100	102.3	99.2	.	.	.	.	9	8
Detroit Lakes	0300	100.1	97.9	97.2	12.1	12.0	1.01	133	118
Frazee	0400	98.7	99.7	8	7
Lake Park	0500	109.0	98.0	8	8

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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 Valley	0012	99.6	98.7	7	0

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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 Valley	0012	99.6	98.7	7	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 Valley	0012	99.6	98.7	7	0

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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)	100.2	97.0	97.3	13.6	13.7	1.01	303	227
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.5	92.8	93.0	14.0	16.1	1.01	86	15
06	Commercial (with buildings)	88.2	88.8	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	121.4	114.2	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	96.2	96.1	13.8	14.3	1.02	389	242
92	Rural Vacant Land (34.5 or more acres) Aggregation	101.8	101.5	.	.	.	.	20	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	97.0	.	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.5	97.0	93.9	16.4	22.3	1.03	35	0

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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 TWP	0003	100.6	97.4	.	.	.	.	15	15
Eckles	0010	95.8	91.0	.	.	.	.	18	18
Frohn	0011	94.5	93.5	.	.	.	.	9	9
Grant Valley	0012	90.7	87.8	.	.	.	.	24	24
Hines	0015	95.4	99.0	.	.	.	.	9	9
Liberty	0022	93.3	92.0	.	.	.	.	8	8
Northern	0027	91.6	90.4	88.1	13.2	16.5	1.04	54	54
Turtle River TWP	0041	93.7	90.8	8	8
Bemidji	0100	96.7	92.5	93.4	16.0	15.5	1.01	127	127
Blackduck	0200	107.3	102.9	7	7

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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
Ten Lake	0039	106.2	105.8	6	6

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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	97.4	95.0	13	0

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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 TWP	0003	101.8	98.2	.	.	.	.	16	16
Eckles	0010	95.2	89.9	.	.	.	.	19	19
Frohn	0011	95.1	97.5	.	.	.	.	14	14
Grant Valley	0012	90.7	87.8	.	.	.	.	24	24
Hagali	0013	96.5	111.4	.	.	.	.	7	7
Hines	0015	92.6	97.7	.	.	.	.	11	11
Liberty	0022	93.3	92.0	.	.	.	.	8	8
Northern	0027	91.3	90.6	87.8	12.9	16.2	1.04	59	59
Ten Lake	0039	102.5	105.0	.	.	.	.	11	11
Turtle Lake	0040	94.3	95.4	.	.	.	.	10	10
Turtle River TWP	0041	95.1	96.9	.	.	.	.	10	10
Bemidji	0100	97.2	92.8	93.6	16.4	15.5	1.01	130	130
Blackduck	0200	107.3	102.9	.	.	.	.	7	7

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

**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.0	92.6	90.6	16.5	16.2	1.03	328	328
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.9	99.5	97.4	18.9	21.9	1.03	49	49
06	Commercial (with buildings)	87.3	93.5	.	.	.	.	22	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.0	87.1	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	93.5	91.6	17.0	17.3	1.03	377	377
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.1	99.2	.	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	96.3	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.0	94.6	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Langola	0006	98.5	98.9	.	.	.	.	7	3
Minden	0009	95.4	95.3	.	.	.	.	7	7
Watab	0012	98.1	95.8	.	.	.	.	25	20
Foley	0200	89.5	90.2	88.8	8.5	10.8	1.01	31	31
Rice	0600	100.8	95.4	.	.	.	.	21	21
Sauk Rapids	0900	96.0	94.6	95.8	7.8	8.8	1.00	130	130
Sartell	8600	93.1	93.8	.	.	.	.	10	10
St. Cloud	9200	97.0	96.0	92.8	.	.	.	32	32

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Langola	0006	98.5	98.9	.	.	.	.	7	3
Minden	0009	95.4	95.3	.	.	.	.	7	7
Watab	0012	100.2	95.9	.	.	.	.	29	20
Foley	0200	89.5	90.2	88.8	8.5	10.8	1.01	31	31
Rice	0600	100.8	95.4	.	.	.	.	21	21
Sauk Rapids	0900	96.0	94.6	95.8	7.8	8.8	1.00	130	130
Sartell	8600	93.1	93.8	.	.	.	.	10	10
St. Cloud	9200	97.0	96.0	92.8	.	.	.	32	32

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

County_Name=Benton CO=05 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
Maywood	0008	115.2	111.7	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.4	94.6	94.6	9.2	10.2	1.00	292	282
06	Commercial (with buildings)	104.5	90.5	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.6	94.7	94.8	9.4	10.8	1.00	296	282
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.5	106.6	.	.	.	.	9	0
94	Commercial/Industrial Aggregation	103.3	91.4	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.5	101.8	17	0

**All sales adjusted for time and terms
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**2015 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=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)	95.2	94.5	94.8	9.0	10.2	1.00	260
Commercial (with buildings)	111.1	89.9	.	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	95.5	94.6	95.0	9.2	10.9	1.00	264
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.5	106.6	.	.	.	.	9
Commercial/Industrial Aggregation	108.4	90.5	.	.	.	.	7
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.5	101.8	.	.	.	.	17

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Ortonville	0800	97.8	91.0	27	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.3	91.1	6	0
Ortonville	0800	98.8	94.5	94.0	.	.	.	31	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.0	91.4	89.6	17.5	18.2	1.06	39	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.6	97.3	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	98.2	93.3	91.3	18.0	18.0	1.05	53	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.7	101.3	.	.	.	.	11	11
Lime	0011	88.5	83.2	.	.	.	.	7	7
Mankato TWP	0015	93.6	95.0	.	.	.	.	9	9
South Bend	0021	93.8	92.1	.	.	.	.	13	13
Amboy	0100	94.3	89.6	.	.	.	.	7	7
Eagle Lake	0300	97.9	101.4	.	.	.	.	27	27
Lake Crystal	0700	96.3	95.2	95.4	6.9	9.4	1.01	36	36
Madison Lake	0800	98.8	97.6	.	.	.	.	7	7
Mankato	0900	98.4	97.8	97.2	8.8	9.8	1.01	379	379
Mapleton	1000	102.8	93.3	.	.	.	.	16	16
St. Clair	1300	100.3	95.8	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	92.4	96.0	15	0

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**2015 Assessment Sales Ratio Study
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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=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	100.7	101.3	.	.	.	.	11	11
Jamestown	0008	92.1	96.8	.	.	.	.	7	7
Lime	0011	88.5	83.2	.	.	.	.	7	7
Mankato TWP	0015	93.6	95.0	.	.	.	.	9	9
South Bend	0021	93.8	92.1	.	.	.	.	13	13
Amboy	0100	94.3	89.6	.	.	.	.	7	7
Eagle Lake	0300	97.9	101.4	.	.	.	.	27	27
Lake Crystal	0700	96.3	95.2	95.4	6.9	9.4	1.01	36	36
Madison Lake	0800	98.8	97.6	.	.	.	.	7	7
Mankato	0900	98.4	97.8	97.2	8.8	9.8	1.01	379	379
Mapleton	1000	102.8	93.3	16	16
St. Clair	1300	100.3	95.8	14	14

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.6	96.8	96.2	9.7	10.9	1.01	571	570
06	Commercial (with buildings)	87.6	81.4	.	.	.	.	22	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	97.0	96.2	9.7	10.8	1.01	573	572
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.0	103.3	.	.	.	.	10	0
94	Commercial/Industrial Aggregation	87.1	80.6	.	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	103.4	11	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Milford	0010	99.6	96.0	.	.	.	.	7	7
New Ulm	0600	95.0	94.1	94.5	6.9	8.1	1.01	127	126
Sleepy Eye	0800	98.5	97.7	18	18
Springfield	0900	91.8	93.0	17	17

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**City and Township Ratios by Property Type
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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
Milford	0010	99.6	96.0	.	.	.	.	7	7
New Ulm	0600	95.0	94.1	94.5	6.9	8.1	1.01	127	126
Sleepy Eye	0800	98.5	97.7	18	18
Springfield	0900	91.8	93.0	17	17

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**Countywide Ratios by Property Type
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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)	95.1	94.2	94.7	8.7	10.2	1.00	188	185
91	Seasonal Recreational Residential/Residential Aggregation	95.1	94.2	94.7	8.7	10.2	1.00	188	185

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	105.0	95.2	.	.	.	.	7	4
Blackhoof	0005	90.9	92.7	.	.	.	.	7	5
Moose Lake TWP	0014	96.2	100.4	.	.	.	.	10	7
Perch Lake	0015	111.2	93.7	.	.	.	.	6	2
Thomson TWP	0023	96.0	96.0	92.4	13.1	20.3	1.03	41	37
Twin Lakes	0024	89.1	88.0	.	.	.	.	14	13
Carlton	0400	88.5	89.8	.	.	.	.	11	11
Cloquet	0500	92.0	91.3	91.0	11.4	13.5	1.01	123	123
Moose Lake	1200	96.6	94.1	.	.	.	.	21	20
Scanlon	1500	93.7	92.4	10	10
Wrenshall	1700	87.1	83.7	7	7

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	107.0	104.6	.	.	.	.	8	4
Blackhoof	0005	90.9	92.7	.	.	.	.	7	5
Eagle	0008	87.4	80.6	.	.	.	.	10	5
Kalevala	0010	92.7	92.5	.	.	.	.	6	5
Moose Lake TWP	0014	96.2	100.4	.	.	.	.	10	7
Perch Lake	0015	113.3	94.6	.	.	.	.	7	2
Thomson TWP	0023	96.0	96.0	92.4	13.1	20.3	1.03	41	37
Twin Lakes	0024	89.1	88.0	.	.	.	.	14	13
Carlton	0400	88.5	89.8	.	.	.	.	11	11
Cloquet	0500	92.0	91.3	91.0	11.4	13.5	1.01	123	123
Moose Lake	1200	96.6	94.1	.	.	.	.	21	20
Scanlon	1500	93.7	92.4	10	10
Wrenshall	1700	87.1	83.7	7	7

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	93.7	92.5	91.9	12.4	14.7	1.01	293	272
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.3	88.7	.	.	.	.	19	10
06	Commercial (with buildings)	106.8	97.4	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	115.2	114.0	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	93.9	92.4	91.9	12.7	14.8	1.01	312	282
92	Rural Vacant Land (34.5 or more acres) Aggregation	93.9	96.1	.	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.9	98.5	.	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.9	94.1	27	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Laketown	0008	100.7	97.1	.	.	.	.	8	6
San Francisco	0009	92.6	92.0	.	.	.	.	8	8
Waconia TWP	0010	94.3	96.8	.	.	.	.	9	7
Watertown TWP	0011	98.8	100.6	.	.	.	.	7	7
Carver	0200	99.0	99.5	98.0	7.8	9.4	1.01	78	78
Chaska	0400	97.8	97.6	98.3	8.4	10.2	1.00	336	335
Cologne	0500	95.7	95.1	.	.	.	.	27	27
Hamburg	0600	91.6	94.8	.	.	.	.	11	11
Mayer	0700	95.7	95.1	94.9	9.6	11.2	1.00	43	43
New Germany	0800	103.7	102.1	.	.	.	.	7	7
Norwood-Young America	0900	94.6	94.5	94.1	7.9	9.8	1.00	40	40
Victoria	1000	100.2	100.2	101.1	8.0	9.6	1.00	129	127
Waconia	1100	98.2	97.1	98.0	8.3	8.6	1.00	171	168
Watertown	1200	102.2	98.3	99.5	12.3	8.9	1.00	55	55
Chanhassen	6300	95.7	94.4	96.5	8.5	9.9	0.99	384	366

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Laketown	0008	100.7	97.1	.	.	.	.	8	6
San Francisco	0009	92.6	92.0	.	.	.	.	8	8
Waconia TWP	0010	94.3	96.8	.	.	.	.	9	7
Watertown TWP	0011	98.8	100.6	.	.	.	.	7	7
Carver	0200	99.0	99.5	98.0	7.8	9.4	1.01	78	78
Chaska	0400	97.8	97.6	98.3	8.4	10.2	1.00	336	335
Cologne	0500	95.7	95.1	.	.	.	.	27	27
Hamburg	0600	91.6	94.8	.	.	.	.	11	11
Mayer	0700	95.7	95.1	94.9	9.6	11.2	1.00	43	43
New Germany	0800	103.7	102.1	.	.	.	.	7	7
Norwood-Young America	0900	94.6	94.5	94.1	7.9	9.8	1.00	40	40
Victoria	1000	100.2	100.2	101.1	8.0	9.6	1.00	129	127
Waconia	1100	98.2	97.1	98.0	8.3	8.6	1.00	171	168
Watertown	1200	102.2	98.3	99.5	12.3	8.9	1.00	55	55
Chanhassen	6300	95.7	94.4	96.5	8.5	9.9	0.99	384	366

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Based on sales from January 2015 through September 2015
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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)	97.4	96.6	97.6	8.8	10.0	1.00	1,331	1,303
06	Commercial (with buildings)	94.9	103.6	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.4	96.6	97.6	8.8	10.0	1.00	1,331	1,303
94	Commercial/Industrial Aggregation	94.4	92.9	.	.	.	.	11	0

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.5	91.6	.	.	.	.	6	0
Birch Lake	0005	105.4	102.4	.	.	.	.	8	0
Fairview	0015	102.5	99.0	.	.	.	.	9	0
Kego	0020	98.2	97.8	.	.	.	.	6	0
Leech Lake	0022	94.2	93.1	.	.	.	.	6	0
Pine River TWP	0032	100.1	96.8	.	.	.	.	10	0
Shingobee	0039	91.8	89.8	.	.	.	.	11	0
Sylvan	0042	90.4	84.8	88.9	16.0	18.4	1.02	35	0
East Gull Lake	0500	88.1	86.1	.	.	.	.	8	0
Lake Shore	1200	96.9	94.1	.	.	.	.	19	0
Pillager	1500	94.7	95.8	6	0
Pine River	1600	92.0	99.9	7	0
Walker	2300	95.3	102.3	15	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	121.0	111.9	.	.	.	.	8	0
Crooked Lake	0012	97.4	96.1	.	.	.	.	13	0
Fairview	0015	108.9	109.3	.	.	.	.	8	0
Kego	0020	95.7	95.6	.	.	.	.	12	0
Ponto Lake	0033	98.6	90.7	.	.	.	.	15	0
Powers	0035	100.8	101.6	.	.	.	.	11	0
Shingobee	0039	101.7	100.3	.	.	.	.	9	0
Sylvan	0042	94.6	100.5	.	.	.	.	7	0
Thunder Lake	0043	88.7	90.2	.	.	.	.	10	0
Turtle Lake	0046	98.0	98.3	.	.	.	.	10	0
Woodrow	0052	95.4	87.9	14	0
East Gull Lake	0500	95.4	107.4	7	0
Lake Shore	1200	99.8	94.0	18	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Wabedo	0047	77.2	76.2	6	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Barclay	0002	94.3	91.6	.	.	.	.	8	0
Birch Lake	0005	113.2	107.2	.	.	.	.	16	0
Crooked Lake	0012	98.1	98.8	.	.	.	.	15	0
Fairview	0015	105.5	105.9	.	.	.	.	17	0
Hiram	0017	93.9	90.7	.	.	.	.	6	0
Inguadona	0019	90.9	91.5	.	.	.	.	7	0
Kego	0020	96.5	96.0	.	.	.	.	18	0
Leech Lake	0022	98.6	93.9	.	.	.	.	9	0
Pine River TWP	0032	103.2	101.1	.	.	.	.	15	0
Ponto Lake	0033	99.3	93.3	.	.	.	.	19	0
Powers	0035	99.0	101.6	.	.	.	.	15	0
Shingobee	0039	96.3	95.4	.	.	.	.	20	0
Sylvan	0042	91.1	86.7	88.8	15.7	17.6	1.03	42	0
Thunder Lake	0043	86.7	89.1	.	.	.	.	13	0
Trelipe	0045	92.1	96.3	.	.	.	.	6	0
Turtle Lake	0046	96.1	98.1	.	.	.	.	13	0
Wabedo	0047	99.7	96.2	.	.	.	.	8	0
Woodrow	0052	98.6	94.4	.	.	.	.	19	0
East Gull Lake	0500	91.5	87.3	.	.	.	.	15	0
Lake Shore	1200	98.3	94.1	92.0	15.2	17.4	1.03	37	0
Pillager	1500	95.9	98.2	7	0
Pine River	1600	92.1	95.3	10	0
Walker	2300	96.2	102.3	17	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Byron	0011	94.2	91.0	7	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	95.0	94.0	93.4	14.8	17.7	1.01	222	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.8	97.8	96.6	17.8	19.2	1.01	222	0
06	Commercial (with buildings)	90.8	91.6	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.6	90.0	94.1	30.3	31.3	0.99	56	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.9	95.1	16.4	18.5	1.01	444	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	99.0	96.2	92.3	18.6	22.2	1.06	53	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.4	96.3	92.1	19.0	22.3	1.07	60	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.3	96.2	93.6	18.2	21.4	1.05	67	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Clara City	0100	107.5	96.4	.	.	.	.	14	0
Montevideo	0600	105.9	100.8	101.2	17.1	13.5	1.02	52	0
Granite Falls	7000	109.2	102.7	6	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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
Clara City	0100	107.5	96.4	.	.	.	.	14	0
Montevideo	0600	105.9	100.8	101.2	17.1	13.5	1.02	52	0
Granite Falls	7000	109.2	102.7	6	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	103.5	97.6	97.5	17.7	16.4	1.03	100	0
91	Seasonal Recreational Residential/Residential Aggregation	103.5	97.6	97.5	17.7	16.4	1.03	100	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.8	97.8	.	.	.	.	15	15
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	97.8	15	15

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	97.9	97.7	.	.	.	.	6	6
Chisago Lake	0003	92.2	93.6	90.7	9.0	11.2	1.02	32	32
Fish Lake	0004	90.3	92.7	.	.	.	.	16	16
Franconia	0005	89.8	87.0	.	.	.	.	15	15
Lent	0006	94.0	92.8	.	.	.	.	20	20
Nessel	0007	95.5	96.5	.	.	.	.	14	14
Sunrise	0010	99.9	99.1	.	.	.	.	15	15
Center City	0200	94.2	96.0	.	.	.	.	9	9
Chisago City	0300	95.5	95.0	94.3	7.4	8.1	1.01	48	48
Harris	0400	100.2	100.1	.	.	.	.	9	9
Lindstrom	0500	96.8	94.0	94.7	10.5	11.7	1.01	77	77
North Branch	0600	95.7	94.3	95.3	7.8	10.0	1.00	98	98
Rush City	0700	90.8	91.6	.	.	.	.	22	22
Shafer	0800	95.4	96.0	.	.	.	.	15	15
Stacy	0900	97.3	94.0	12	12
Taylor's Falls	1100	92.7	95.9	15	15
Wyoming	1200	97.0	96.3	96.9	7.1	9.4	1.00	59	59

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**City and Township Ratios by Property Type
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County_Name=Chisago CO=13 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
Nessel	0007	100.3	101.1	6	6

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**City and Township Ratios by Property Type
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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	97.9	97.7	.	.	.	.	6	6
Chisago Lake	0003	93.0	94.1	91.3	9.4	11.9	1.02	35	35
Fish Lake	0004	90.3	92.7	.	.	.	.	16	16
Franconia	0005	89.8	87.0	.	.	.	.	15	15
Lent	0006	94.0	92.8	.	.	.	.	20	20
Nessel	0007	97.0	96.5	.	.	.	.	20	20
Sunrise	0010	99.9	99.1	.	.	.	.	15	15
Center City	0200	93.7	95.1	.	.	.	.	10	10
Chisago City	0300	95.5	95.0	94.3	7.4	8.1	1.01	48	48
Harris	0400	100.2	100.1	.	.	.	.	9	9
Lindstrom	0500	97.0	94.3	94.8	10.5	11.7	1.01	78	78
North Branch	0600	95.7	94.3	95.3	7.8	10.0	1.00	98	98
Rush City	0700	91.3	91.7	.	.	.	.	23	23
Shafer	0800	95.4	96.0	.	.	.	.	15	15
Stacy	0900	97.3	94.0	12	12
Taylor's Falls	1100	92.6	95.9	16	16
Wyoming	1200	97.0	96.3	96.9	7.1	9.4	1.00	59	59

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**Countywide Ratios by Property Type
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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)	95.3	94.7	94.3	8.7	10.8	1.01	488	488
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	98.8	.	.	.	.	13	13
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	106.9	97.9	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	94.8	94.4	8.8	10.9	1.01	501	501
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	114.4	110.9	.	.	.	.	6	0
94	Commercial/Industrial Aggregation	80.1	76.7	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.2	108.4	9	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Barnesville	0300	96.0	95.3	95.9	9.4	12.3	1.00	30	30
Dilworth	0700	94.2	94.3	93.1	7.7	10.2	1.01	47	47
Glyndon	1100	98.5	98.3	.	.	.	.	12	12
Hawley	1200	97.6	94.6	96.3	9.5	10.5	1.00	36	36
Moorhead	1600	94.4	94.5	94.6	8.5	10.4	1.00	564	563
Sabin	1800	91.9	91.7	9	9

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	96.2	92.2	6	0

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**City and Township Ratios by Property Type
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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
Parke	0024	85.5	88.2	.	.	.	.	6	1
Barnesville	0300	96.0	95.3	95.9	9.4	12.3	1.00	30	30
Dilworth	0700	94.2	94.3	93.1	7.7	10.2	1.01	47	47
Glyndon	1100	98.5	98.3	.	.	.	.	12	12
Hawley	1200	97.6	94.6	96.3	9.5	10.5	1.00	36	36
Moorhead	1600	94.4	94.5	94.6	8.5	10.4	1.00	564	563
Sabin	1800	91.9	91.7	9	9

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**Countywide Ratios by Property Type
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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)	94.4	94.4	94.1	9.0	10.6	1.00	752	748
02	Apartment (4 or more units)	81.0	83.5	.	.	.	.	6	0
06	Commercial (with buildings)	90.3	91.3	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	94.3	94.0	9.0	10.6	1.00	754	748
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.7	93.4	.	.	.	.	14	14
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	93.4	14	14

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**2015 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)	94.3	94.2	92.6	10.2	11.1	1.01	188
Commercial (with buildings)	84.5	85.2	.	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	94.0	94.1	92.2	10.4	11.3	1.01	190
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.7	93.4	.	.	.	.	14
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	93.4	14

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Bagley	0200	99.5	98.1	20	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Bagley	0200	99.5	98.1	20	0

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**City and Township Ratios by Property Type
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County_Name=Clearwater CO=15 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
Falk	0006	94.4	96.0	6	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	90.2	89.1	87.3	14.9	17.9	1.03	56	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.7	86.5	.	.	.	.	7	0
06	Commercial (with buildings)	72.8	90.3	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.5	68.3	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	90.4	88.8	87.3	16.2	20.1	1.03	63	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	89.0	92.6	.	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	83.6	88.4	.	.	.	.	26	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	82.2	85.9	77.3	21.2	26.0	1.07	37	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. Range 1E	0092	101.6	101.7	.	.	.	.	8	0
Grand Marais	0100	90.8	91.2	.	.	.	.	10	0

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

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.0	89.9	.	.	.	.	6	0
Lutsen	0002	99.1	105.6	7	0
Unorg. Range 1W	0091	92.3	93.2	9	0
Grand Marais	0100	91.1	85.7	7	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.0	89.9	.	.	.	.	6	0
Lutsen	0002	96.8	102.0	.	.	.	.	9	0
Unorg. Range 1W	0091	93.4	95.7	11	0
Unorg. Range 1E	0092	95.2	95.9	11	0
Grand Marais	0100	90.9	85.9	17	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.0	97.0	.	.	.	.	28	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.6	86.7	90.7	16.9	19.1	1.01	45	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	124.2	109.6	.	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	93.3	93.2	93.2	14.5	17.1	1.00	73	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Lake	0400	101.2	99.3	.	.	.	.	12	12
Westbrook	0600	97.1	98.2	.	.	.	.	7	7
Windom	0700	92.2	91.3	91.0	15.4	18.4	1.02	51	51

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Lake	0400	101.2	99.3	12	12
Westbrook	0600	97.1	98.2	7	7
Windom	0700	92.2	91.3	91.0	15.4	18.4	1.02	51	51

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.8	92.4	92.1	15.4	18.0	1.03	81	81
91	Seasonal Recreational Residential/Residential Aggregation	94.8	92.4	92.1	15.4	18.0	1.03	81	81
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.2	101.5	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.2	101.5	13	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	105.3	104.5	.	.	.	.	10	10
Center	0003	94.1	96.7	.	.	.	.	13	13
Crow Wing	0004	98.2	101.5	.	.	.	.	24	24
Deerwood TWP	0007	95.3	91.9	.	.	.	.	9	9
Fort Ripley TWP	0010	115.2	109.4	.	.	.	.	8	8
Garrison TWP	0012	88.1	87.5	.	.	.	.	6	6
Ideal	0013	97.1	95.8	.	.	.	.	22	22
Irondale	0014	92.3	91.4	.	.	.	.	11	11
Lake Edward	0016	96.1	96.7	.	.	.	.	19	19
Long Lake	0018	123.8	104.4	.	.	.	.	8	8
Maple Grove	0019	86.7	86.1	.	.	.	.	7	7
Mission	0020	92.7	92.4	.	.	.	.	9	9
Oak Lawn	0022	94.1	92.7	.	.	.	.	14	14
Roosevelt	0027	97.5	93.3	.	.	.	.	6	6
Wolford	0034	96.7	97.0	.	.	.	.	7	7
Unorg. 1st Assessment	0099	98.9	97.0	97.7	9.0	12.8	1.01	61	61
Baxter	0100	97.5	95.3	96.1	10.8	13.5	1.01	113	113
Brainerd	0200	98.7	96.0	95.3	13.7	14.7	1.03	119	119
Crosby	0300	101.0	97.4	.	.	.	.	27	27
Deerwood	0600	84.9	76.7	.	.	.	.	8	8
Fifty Lakes	0700	104.8	89.9	.	.	.	.	8	8
Nisswa	1600	94.5	89.3	.	.	.	.	21	21
Breezy Point	1900	88.6	91.0	88.0	12.4	16.2	1.01	40	40
Pequot Lakes	2000	101.5	98.0	22	22
Emily	2400	117.4	112.5	13	13
Crosslake	2500	101.5	100.1	28	28

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.9	89.8	.	.	.	.	19	19
Garrison TWP	0012	105.9	108.0	.	.	.	.	11	11
Ideal	0013	103.7	98.0	.	.	.	.	19	19
Jenkins TWP	0015	128.6	122.5	.	.	.	.	6	6
Lake Edward	0016	109.8	106.4	.	.	.	.	11	11
Long Lake	0018	84.8	88.5	.	.	.	.	10	10
Mission	0020	84.4	86.1	.	.	.	.	7	7
Roosevelt	0027	88.6	90.1	.	.	.	.	7	7
Unorg. 1st Assessment	0099	117.1	108.3	.	.	.	.	7	7
Fifty Lakes	0700	99.2	92.8	.	.	.	.	9	9
Nisswa	1600	88.7	91.1	.	.	.	.	12	12
Breezy Point	1900	91.5	86.7	22	22
Pequot Lakes	2000	101.5	92.1	7	7
Crosslake	2500	95.4	94.0	28	28

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.9	99.4	7	0

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.5	91.6	.	.	.	.	29	29
Center	0003	98.2	96.7	.	.	.	.	18	18
Crow Wing	0004	98.2	101.5	.	.	.	.	24	24
Deerwood TWP	0007	94.1	91.7	.	.	.	.	10	10
Fairfield	0009	113.9	126.1	.	.	.	.	7	7
Fort Ripley TWP	0010	106.9	98.0	.	.	.	.	11	11
Garrison TWP	0012	99.6	101.5	.	.	.	.	17	17
Ideal	0013	100.1	95.8	92.6	16.6	16.1	1.06	41	41
Irondale	0014	94.2	93.4	.	.	.	.	13	13
Jenkins TWP	0015	115.6	98.9	.	.	.	.	9	9
Lake Edward	0016	101.1	98.3	102.7	.	.	.	30	30
Long Lake	0018	102.1	98.0	.	.	.	.	18	18
Maple Grove	0019	89.7	88.5	.	.	.	.	10	10
Mission	0020	89.1	89.4	.	.	.	.	16	16
Oak Lawn	0022	94.1	92.7	.	.	.	.	14	14
Pelican	0023	91.6	98.1	.	.	.	.	6	6
Roosevelt	0027	92.7	90.1	.	.	.	.	13	13
Ross Lake	0028	105.8	91.6	.	.	.	.	8	8
Wolford	0034	96.7	97.0	.	.	.	.	7	7
Unorg. 1st Assessment	0099	100.8	98.6	101.2	10.0	14.2	1.00	68	68
Baxter	0100	97.4	95.3	96.0	10.7	13.4	1.01	115	115
Brainerd	0200	98.7	96.0	95.3	13.7	14.7	1.03	119	119
Crosby	0300	101.0	97.4	.	.	.	.	27	27
Deerwood	0600	84.9	76.7	.	.	.	.	8	8
Fifty Lakes	0700	101.8	91.9	.	.	.	.	17	17
Nisswa	1600	92.4	90.9	92.6	15.5	17.2	0.98	33	33
Breezy Point	1900	89.7	90.3	89.1	13.0	16.1	1.01	62	62
Pequot Lakes	2000	101.5	96.3	.	.	.	.	29	29
Emily	2400	125.3	112.7	.	.	.	.	18	18
Crosslake	2500	98.4	97.7	97.3	14.6	16.6	1.01	56	56

**All sales adjusted for time and terms
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 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
Brainerd	0200	92.9	99.4	7	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.5	96.3	13.0	16.0	1.01	683	683
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	94.8	95.6	21.0	20.7	1.02	216	216
06	Commercial (with buildings)	97.5	96.8	.	.	.	.	24	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.0	79.8	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	96.3	96.1	14.8	17.2	1.02	899	899
92	Rural Vacant Land (34.5 or more acres) Aggregation	107.3	97.8	.	.	.	.	22	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.7	98.0	.	.	.	.	25	0
94	Commercial/Industrial Aggregation	97.5	96.8	.	.	.	.	24	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.9	99.9	26	0

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Rock	0002	99.5	90.4	.	.	.	.	6	6
Empire	0005	97.2	91.6	.	.	.	.	29	29
Eureka	0006	95.1	95.7	.	.	.	.	8	7
Hampton TWP	0008	96.5	96.5	.	.	.	.	6	6
Marshan	0012	91.4	89.8	.	.	.	.	6	6
Nininger	0014	107.9	105.5	.	.	.	.	9	8
Ravenna	0016	92.8	92.6	.	.	.	.	26	25
Vermillion TWP	0019	91.6	91.6	.	.	.	.	6	6
Waterford	0020	89.6	93.4	.	.	.	.	6	6
Farmington	0200	94.7	94.1	94.5	7.2	8.4	1.00	372	372
Hampton	0300	94.8	94.3	.	.	.	.	8	8
Inver Grove Heights	0500	95.7	94.5	96.0	7.6	9.3	1.00	311	311
Lakeville	0600	94.6	94.1	94.6	6.8	7.8	1.00	713	713
Rosemount	1000	94.9	94.6	94.6	6.4	8.0	1.00	288	288
South St. Paul	1100	93.5	92.9	92.9	8.7	10.0	1.00	150	150
West St. Paul	1300	96.3	94.3	95.6	9.6	11.5	1.00	182	179
Lilydale	1400	96.5	96.4	.	.	.	.	15	15
Mendota Heights	1600	96.4	96.6	95.8	10.2	12.6	1.00	121	121
Burnsville	1800	95.0	94.0	94.6	8.5	9.5	1.00	673	673
Apple Valley	1900	94.1	94.2	94.5	7.5	8.9	1.00	680	680
Eagan	2000	94.0	94.2	94.7	7.8	8.7	1.00	697	697
Hastings	7500	95.0	94.1	94.7	8.9	9.9	1.00	290	290
Northfield	9700	94.1	92.1	20	20

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Burnsville	1800	97.8	94.1	13	0
Eagan	2000	99.8	105.8	13	0
Hastings	7500	100.0	97.3	7	0

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**2015 Assessment Sales Ratio Study
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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=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 Rock	0002	99.5	90.4	.	.	.	.	6	6
Empire	0005	97.2	91.6	.	.	.	.	29	29
Eureka	0006	95.1	95.7	.	.	.	.	8	7
Hampton TWP	0008	96.5	96.5	.	.	.	.	6	6
Marshan	0012	91.4	89.8	.	.	.	.	6	6
Nininger	0014	107.9	105.5	.	.	.	.	9	8
Ravenna	0016	92.8	92.6	.	.	.	.	26	25
Vermillion TWP	0019	91.6	91.6	.	.	.	.	6	6
Waterford	0020	89.6	93.4	.	.	.	.	6	6
Farmington	0200	94.7	94.1	94.5	7.2	8.4	1.00	372	372
Hampton	0300	94.8	94.3	.	.	.	.	8	8
Inver Grove Heights	0500	95.7	94.5	96.0	7.6	9.3	1.00	311	311
Lakeville	0600	94.6	94.1	94.6	6.8	7.8	1.00	713	713
Rosemount	1000	94.9	94.6	94.6	6.4	8.0	1.00	288	288
South St. Paul	1100	93.5	92.9	92.9	8.7	10.0	1.00	150	150
West St. Paul	1300	96.3	94.3	95.6	9.6	11.5	1.00	182	179
Lilydale	1400	96.5	96.4	.	.	.	.	15	15
Mendota Heights	1600	96.4	96.6	95.8	10.2	12.6	1.00	121	121
Burnsville	1800	95.0	94.0	94.6	8.5	9.5	1.00	673	673
Apple Valley	1900	94.1	94.2	94.4	7.5	8.9	1.00	681	681
Eagan	2000	94.0	94.2	94.7	7.7	8.7	1.00	698	698
Hastings	7500	95.0	94.1	94.7	8.9	9.9	1.00	290	290
Northfield	9700	94.1	92.1	20	20

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Burnsville	1800	95.3	91.2	17	0
Eagan	2000	100.3	106.3	14	0

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**Countywide Ratios by Property Type
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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)	94.8	94.2	94.7	7.9	9.3	1.00	4,647	4,640
02	Apartment (4 or more units)	95.8	95.6	.	.	.	.	11	0
06	Commercial (with buildings)	98.7	94.4	85.4	23.6	25.0	1.13	53	0
07	Industrial (with buildings)	90.5	91.2	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	79.9	79.9	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	94.2	94.7	7.9	9.3	1.00	4,649	4,642
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.4	94.7	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.3	94.6	12	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mantorville TWP	0007	93.6	95.7	.	.	.	.	17	17
Dodge Center	0200	96.0	91.6	.	.	.	.	25	25
Hayfield	0300	102.6	102.1	.	.	.	.	12	12
Kasson	0400	95.6	95.0	93.8	7.9	9.8	1.02	75	75
Mantorville	0500	94.6	95.0	.	.	.	.	12	12
West Concord	0600	83.5	81.9	.	.	.	.	6	6

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mantorville TWP	0007	93.6	95.7	.	.	.	.	17	17
Dodge Center	0200	96.0	91.6	.	.	.	.	25	25
Hayfield	0300	102.6	102.1	.	.	.	.	12	12
Kasson	0400	95.6	95.0	93.8	7.9	9.8	1.02	75	75
Mantorville	0500	94.6	95.0	12	12
West Concord	0600	83.5	81.9	6	6

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.9	95.0	93.2	10.9	12.4	1.02	169	169
91	Seasonal Recreational Residential/Residential Aggregation	95.9	95.0	93.2	10.9	12.4	1.02	169	169
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.6	107.5	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.6	107.5	12	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 TWP	0001	90.3	90.7	91.4	7.4	8.9	0.99	37	8
Carlos TWP	0004	94.2	94.4	.	.	.	.	24	6
Ida	0008	94.5	94.2	.	.	.	.	14	5
La Grand	0009	94.0	94.2	93.6	7.4	8.8	1.00	56	13
Lake Mary	0010	97.8	94.8	.	.	.	.	8	5
Miltona TWP	0014	98.9	98.2	.	.	.	.	6	3
Alexandria	0100	97.0	95.8	96.3	7.2	8.7	1.01	154	154
Carlos	0300	97.6	95.9	7	0
Evansville	0400	97.8	95.6	10	0
Osakis	8200	91.8	94.1	13	0

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Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 TWP	0001	103.0	106.1	.	.	.	.	6	6
Carlos TWP	0004	97.2	97.0	.	.	.	.	7	6
Ida	0008	96.4	97.6	10	10
La Grand	0009	94.1	92.0	8	8
Miltona TWP	0014	100.4	104.8	6	6

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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 TWP	0001	92.1	91.3	93.4	8.5	9.9	0.99	43	14
Brandon TWP	0003	96.0	93.9	.	.	.	.	7	5
Carlos TWP	0004	94.9	95.1	95.2	7.1	8.8	1.00	31	12
Hudson	0007	99.2	99.6	.	.	.	.	6	3
Ida	0008	95.3	95.5	.	.	.	.	24	15
La Grand	0009	94.0	94.2	93.5	7.6	9.2	1.00	64	21
Lake Mary	0010	95.7	93.9	.	.	.	.	12	9
Miltona TWP	0014	99.6	103.5	.	.	.	.	12	9
Osakis TWP	0017	99.0	102.1	.	.	.	.	8	4
Alexandria	0100	97.0	95.8	96.3	7.2	8.7	1.01	155	155
Carlos	0300	97.6	95.9	7	0
Evansville	0400	97.8	95.6	10	0
Osakis	8200	91.9	93.8	14	1

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.9	8.1	10.0	1.01	371	209
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	97.6	96.5	8.1	9.9	1.01	60	58
06	Commercial (with buildings)	104.0	105.9	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	89.3	85.5	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	95.0	95.1	8.1	10.0	1.01	431	267
92	Rural Vacant Land (34.5 or more acres) Aggregation	87.7	93.5	.	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.5	94.6	.	.	.	.	17	0
94	Commercial/Industrial Aggregation	102.5	105.9	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.8	95.5	21	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.2	101.1	.	.	.	.	25	0
Wells	1200	98.9	89.9	.	.	.	.	18	0
Winnebago	1300	102.1	106.7	9	0
Minnesota Lake	7300	90.0	88.7	8	0

**All sales adjusted for time and terms
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.2	101.1	.	.	.	.	25	0
Wells	1200	98.9	89.9	18	0
Winnebago	1300	102.1	106.7	9	0
Minnesota Lake	7300	90.0	88.7	8	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	98.1	91.4	89.9	24.1	25.6	1.05	94	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.9	109.5	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	91.4	89.9	24.1	25.6	1.05	94	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.6	94.4	.	.	.	.	25	25
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.8	93.7	26	26

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Harmony	0500	101.9	103.8	.	.	.	.	16	0
Lanesboro	0600	92.4	87.1	.	.	.	.	16	0
Mabel	0700	111.6	109.3	.	.	.	.	13	0
Preston	1000	103.1	92.3	.	.	.	.	14	0
Rushford	1200	99.4	89.8	.	.	.	.	16	0
Spring Valley	1300	109.0	100.1	104.6	.	.	.	30	0
Wykoff	1500	107.2	104.7	8	0
Chatfield	6400	95.0	97.6	14	0

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**City and Township Ratios by Property Type
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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
Harmony	0500	101.9	103.8	.	.	.	.	16	0
Lanesboro	0600	92.5	88.3	.	.	.	.	17	0
Mabel	0700	111.6	109.3	.	.	.	.	13	0
Preston	1000	103.1	92.3	.	.	.	.	14	0
Rushford	1200	99.4	89.8	.	.	.	.	16	0
Spring Valley	1300	109.0	100.1	104.6	.	.	.	30	0
Wykoff	1500	107.2	104.7	8	0
Chatfield	6400	95.0	97.6	14	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	101.9	98.0	95.1	20.4	19.7	1.04	181	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.8	86.5	.	.	.	.	6	0
06	Commercial (with buildings)	90.8	82.5	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	111.7	104.0	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	101.7	98.0	95.0	21.1	19.9	1.04	187	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	114.0	109.8	.	.	.	.	27	27
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.1	118.1	106.4	17.6	21.3	1.09	33	33

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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 TWP	0001	95.7	98.5	.	.	.	.	8	8
Bancroft	0003	89.9	86.6	.	.	.	.	8	8
Pickerel Lake	0018	105.9	109.1	.	.	.	.	6	6
Albert Lea	0100	99.6	95.9	94.5	20.0	20.7	1.03	182	173
Alden	0200	113.4	109.4	12	12
Clarks Grove	0400	90.8	88.4	8	8
Hollandale	1300	98.5	98.6	6	6

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	98.9	102.0	11	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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 TWP	0001	95.7	98.5	.	.	.	.	8	8
Bancroft	0003	89.9	86.6	.	.	.	.	8	8
Pickerel Lake	0018	105.9	109.1	.	.	.	.	6	6
Albert Lea	0100	99.6	95.9	94.5	20.0	20.7	1.03	182	173
Alden	0200	113.4	109.4	12	12
Clarks Grove	0400	90.8	88.4	8	8
Hollandale	1300	98.5	98.6	6	6

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	99.1	95.7	93.5	20.3	21.3	1.03	280	271
06	Commercial (with buildings)	105.0	106.6	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	99.1	95.7	93.5	20.3	21.3	1.03	280	271
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.9	105.2	.	.	.	.	27	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.2	103.8	29	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Falls TWP	0004	101.6	99.4	.	.	.	.	7	7
Florence	0008	102.4	100.3	.	.	.	.	14	10
Hay Creek	0010	106.3	103.0	.	.	.	.	8	8
Stanton	0017	96.4	94.3	.	.	.	.	11	11
Cannon Falls	0200	98.4	98.5	97.4	8.2	10.7	1.01	46	46
Goodhue	0500	99.2	96.6	.	.	.	.	8	8
Kenyon	0600	89.7	90.5	.	.	.	.	18	18
Red Wing	0800	99.7	97.0	97.1	12.1	12.1	1.01	200	199
Wanamingo	1200	91.3	86.1	.	.	.	.	10	10
Zumbrota	1400	95.3	94.5	94.6	8.5	9.0	1.00	53	53
Lake City	7700	98.2	102.1	14	12
Pine Island	9500	94.1	94.5	93.6	9.4	9.6	1.01	45	45

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Falls TWP	0004	101.6	99.4	.	.	.	.	7	7
Florence	0008	102.4	100.3	.	.	.	.	14	10
Hay Creek	0010	106.3	103.0	.	.	.	.	8	8
Stanton	0017	96.4	94.3	.	.	.	.	11	11
Cannon Falls	0200	98.4	98.5	97.4	8.2	10.7	1.01	46	46
Goodhue	0500	99.2	96.6	.	.	.	.	8	8
Kenyon	0600	89.7	90.5	.	.	.	.	18	18
Red Wing	0800	99.7	97.0	97.1	12.1	12.1	1.01	200	199
Wanamingo	1200	91.3	86.1	.	.	.	.	10	10
Zumbrota	1400	95.3	94.5	94.6	8.5	9.0	1.00	53	53
Lake City	7700	97.5	100.6	.	.	.	.	18	12
Pine Island	9500	94.1	94.5	93.6	9.4	9.6	1.01	45	45

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.6	96.4	96.2	10.8	12.1	1.01	487	480
06	Commercial (with buildings)	115.3	110.5	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.1	85.9	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	96.2	96.2	10.8	12.1	1.01	492	481
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.9	88.8	.	.	.	.	17	17
94	Commercial/Industrial Aggregation	115.3	110.5	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	92.8	24	24

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Pelican Lake	0012	96.4	85.9	.	.	.	.	9	0
Elbow Lake	0300	100.0	88.5	14	0
Hoffman	0600	88.3	81.9	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Pelican Lake	0012	97.6	89.8	.	.	.	.	12	0
Elbow Lake	0300	100.0	88.5	.	.	.	.	14	0
Hoffman	0600	88.3	81.9	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.7	91.0	89.3	20.4	22.7	1.05	55	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	91.7	91.6	20.2	22.5	1.04	60	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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 Center	0100	96.6	93.1	95.4	10.5	10.9	1.01	260	260
Champlin	0200	91.7	91.3	91.6	7.4	9.3	1.00	259	259
Crystal	0300	93.5	90.5	92.4	11.7	13.1	1.01	283	283
Deephaven	0500	94.5	93.4	95.8	10.5	12.7	0.99	48	48
Edina	0700	93.3	92.7	93.2	10.9	14.1	1.01	636	636
Excelsior	0900	93.7	93.7	.	.	.	.	18	18
Golden Valley	1100	95.6	94.9	93.6	11.5	13.1	1.02	269	269
Hopkins	1400	94.2	93.4	92.7	9.6	11.5	1.02	162	162
Long Lake	1600	91.1	91.0	.	.	.	.	17	17
Maple Plain	1800	92.7	95.3	.	.	.	.	12	12
Minnetonka Beach	1900	92.9	91.9	.	.	.	.	6	6
Mound	2100	91.4	89.9	90.2	10.7	12.6	1.01	149	149
Osseo	2300	96.8	95.4	.	.	.	.	12	12
Richfield	2500	91.2	89.8	90.3	10.4	11.7	1.01	325	325
Robbinsdale	2600	89.5	87.9	88.3	11.0	14.0	1.01	191	191
Rogers	2800	93.0	92.9	92.5	6.4	8.0	1.01	120	120
St. Bonifacius	2900	93.9	96.0	.	.	.	.	25	25
St. Louis Park	3000	94.4	93.2	93.3	9.7	11.4	1.01	617	617
Spring Park	3200	90.0	90.0	.	.	.	.	12	12
Tonka Bay	3300	91.1	89.7	.	.	.	.	23	23
Wayzata	3400	93.8	94.0	96.1	10.6	13.0	0.97	55	55
Woodland	3700	97.4	93.9	.	.	.	.	7	7
Bloomington	4100	95.5	93.2	94.9	10.6	16.3	1.00	955	955
New Hope	4200	93.2	91.6	92.5	8.1	9.6	1.01	181	181
Maple Grove	4400	94.5	94.3	94.7	6.5	8.2	1.00	865	865
Medina	4500	99.8	96.3	100.7	12.5	12.1	1.00	56	56
Orono	4600	94.2	93.7	94.1	12.3	15.6	1.00	101	101
Plymouth	4700	94.0	93.3	93.9	8.4	14.5	1.00	886	886
Brooklyn Park	4900	95.9	93.8	95.0	9.5	14.0	1.00	757	757
Greenwood	5000	86.9	90.4	.	.	.	.	6	6

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Minnetonka	5200	96.0	94.9	95.2	11.2	12.9	1.00	634	634
Shorewood	5300	95.9	95.1	95.5	8.3	9.9	1.00	84	84
Independence	5400	91.9	93.4	90.0	11.3	12.6	1.01	31	31
Greenfield	5500	89.1	90.2	89.2	8.4	11.2	1.00	34	34
Corcoran	5600	93.1	93.2	92.5	8.7	10.8	1.01	43	43
Minnetrista	5800	93.3	91.7	94.1	10.9	13.0	1.00	74	74
Eden Prairie	6000	95.8	95.1	96.6	7.7	8.5	0.99	755	755
Dayton	6600	90.4	88.1	89.8	.	.	.	32	32
Hanover	7400	101.8	100.8	.	.	.	.	8	8
Minneapolis	8800	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018
St. Anthony	9100	96.1	97.0	95.2	9.9	12.7	1.01	71	71

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
St. Louis Park	3000	98.0	94.9	.	.	.	.	6	6
Minneapolis	8800	96.5	95.4	83.6	14.8	17.9	1.15	61	61

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	91.1	.	.	.	.	10	10
Golden Valley	1100	101.0	96.3	.	.	.	.	10	10
Robbinsdale	2600	90.0	93.6	.	.	.	.	6	6
Wayzata	3400	97.3	95.7	.	.	.	.	6	6
Bloomington	4100	102.0	95.0	.	.	.	.	14	14
New Hope	4200	92.9	92.2	8	8
Maple Grove	4400	93.0	93.1	93.6	6.2	7.5	0.99	32	32
Orono	4600	85.9	83.7	14	14

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Edina	0700	88.7	86.5	.	.	.	.	7	0
Richfield	2500	104.1	100.3	.	.	.	.	7	0
St. Louis Park	3000	101.4	100.9	.	.	.	.	8	0
Bloomington	4100	90.0	92.9	.	.	.	.	7	0
Maple Grove	4400	101.3	97.0	9	0
Plymouth	4700	90.5	91.6	6	0
Minneapolis	8800	94.3	93.8	79.8	19.1	23.7	1.17	65	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.4	7	0
Eden Prairie	6000	98.6	99.7	6	0
Minneapolis	8800	82.7	90.1	8	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Center	0100	96.6	93.1	95.4	10.5	10.9	1.01	260	260
Champlin	0200	91.7	91.3	91.5	7.4	9.4	1.00	269	269
Crystal	0300	93.5	90.5	92.3	11.7	13.1	1.01	288	288
Deephaven	0500	94.1	92.7	95.2	10.5	12.6	0.99	50	50
Edina	0700	93.3	92.7	93.2	10.9	14.1	1.01	636	636
Excelsior	0900	92.9	90.2	.	.	.	.	20	20
Golden Valley	1100	95.8	94.9	93.9	11.6	13.4	1.02	279	279
Hopkins	1400	94.2	93.4	92.7	9.6	11.5	1.02	162	162
Long Lake	1600	91.1	91.0	.	.	.	.	17	17
Maple Plain	1800	92.7	95.3	.	.	.	.	12	12
Minnetonka Beach	1900	92.9	91.9	.	.	.	.	6	6
Mound	2100	91.5	89.9	90.4	10.7	12.6	1.01	152	152
Osseo	2300	96.8	95.4	.	.	.	.	12	12
Richfield	2500	91.2	89.8	90.3	10.4	11.7	1.01	326	326
Robbinsdale	2600	89.5	88.1	88.3	11.1	14.0	1.01	197	197
Rogers	2800	93.2	92.9	92.6	6.4	8.1	1.01	124	124
St. Bonifacius	2900	93.9	96.0	.	.	.	.	25	25
St. Louis Park	3000	94.4	93.2	93.3	9.7	11.4	1.01	617	617
Spring Park	3200	95.5	92.0	.	.	.	.	15	15
Tonka Bay	3300	89.9	89.3	.	.	.	.	24	24
Wayzata	3400	94.2	94.5	97.8	10.4	12.8	0.96	61	61
Woodland	3700	95.2	91.6	.	.	.	.	8	8
Bloomington	4100	95.6	93.2	94.9	10.7	16.3	1.00	969	969
New Hope	4200	93.1	91.6	92.5	8.1	9.7	1.01	189	189
Maple Grove	4400	94.5	94.3	94.7	6.4	8.2	1.00	897	897
Medina	4500	99.8	96.3	100.7	12.5	12.1	1.00	56	56
Orono	4600	93.2	92.8	92.6	12.8	16.2	1.01	115	115
Plymouth	4700	94.0	93.3	93.9	8.4	14.5	1.00	886	886
Brooklyn Park	4900	95.9	93.8	95.0	9.5	14.0	1.00	757	757
Greenwood	5000	86.9	90.4	6	6

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Minnetonka	5200	96.0	94.9	95.2	11.2	12.9	1.00	634	634
Shorewood	5300	95.9	95.1	95.5	8.3	9.9	1.00	84	84
Independence	5400	92.8	93.4	90.7	11.5	13.4	1.01	33	33
Greenfield	5500	89.8	90.4	90.1	9.2	12.7	1.00	37	37
Corcoran	5600	93.1	93.2	92.5	8.7	10.8	1.01	43	43
Minnetrista	5800	93.3	91.7	94.1	10.9	13.0	1.00	74	74
Eden Prairie	6000	95.7	95.1	96.6	7.7	8.5	0.99	757	757
Dayton	6600	90.2	88.1	89.0	10.1	10.7	1.02	34	34
Hanover	7400	101.8	100.8	.	.	.	.	8	8
Minneapolis	8800	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018
St. Anthony	9100	96.5	97.2	95.6	10.0	12.8	1.01	73	73

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.7	91.0	.	.	.	.	10	0
St. Louis Park	3000	97.9	100.5	.	.	.	.	13	0
Maple Grove	4400	99.0	96.0	.	.	.	.	12	0
Plymouth	4700	89.3	92.8	.	.	.	.	9	0
Brooklyn Park	4900	108.4	105.8	6	0
Minnetonka	5200	94.4	91.4	8	0
Eden Prairie	6000	98.5	98.0	9	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.8	93.5	93.8	10.3	13.0	1.01	13,107	13,104
02	Apartment (4 or more units)	94.9	92.6	85.5	13.8	16.7	1.10	88	88
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.7	93.1	91.1	12.4	14.1	1.02	134	134
06	Commercial (with buildings)	96.5	94.7	81.6	19.0	21.7	1.16	143	0
07	Industrial (with buildings)	90.5	92.4	88.2	12.5	17.1	1.03	58	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	93.5	93.8	10.4	13.0	1.01	13,241	13,238
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.5	88.0	6	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 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)	94.4	93.3	94.0	9.6	12.7	1.00	9,086
Apartment (4 or more units)	91.3	90.2	.	.	.	.	27
Non-Commercial Seasonal Recreational Residential (with buildings)	94.7	93.1	91.1	12.4	14.1	1.02	134
Commercial (with buildings)	98.4	95.4	83.4	18.9	20.0	1.15	78
Industrial (with buildings)	91.7	93.3	88.5	11.8	15.4	1.04	50
Seasonal Recreational Residential/Residential Aggregation	94.4	93.3	94.0	9.6	12.7	1.00	9,220
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.5	88.0	6

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Crescent TWP	0008	91.9	87.3	.	.	.	.	8	8
Caledonia	0200	86.1	85.6	84.4	15.5	20.0	1.02	35	35
Houston	0600	101.5	97.9	.	.	.	.	20	20
Spring Grove	1000	109.5	110.1	13	13
La Crescent	9000	93.2	91.1	94.2	12.9	14.6	1.00	62	61

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**2015 Assessment Sales Ratio Study
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9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Crescent TWP	0008	91.9	87.3	.	.	.	.	8	8
Caledonia	0200	86.1	85.6	84.4	15.5	20.0	1.02	35	35
Houston	0600	101.5	97.9	.	.	.	.	20	20
Spring Grove	1000	109.5	110.1	.	.	.	.	13	13
La Crescent	9000	93.0	91.0	93.9	12.9	14.5	1.00	63	62

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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9 month study**

**Countywide Ratios by Property Type
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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)	94.6	91.3	93.0	15.6	18.2	1.02	172	171
06	Commercial (with buildings)	103.2	106.7	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	91.2	92.6	15.6	18.3	1.02	175	173
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.9	93.9	.	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.4	96.8	12	12

**All sales adjusted for time and terms
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.9	96.2	.	.	.	.	6	2
Farden	0007	91.7	88.7	.	.	.	.	8	0
Helga	0011	91.7	86.7	.	.	.	.	16	0
Henrietta	0013	100.3	90.4	.	.	.	.	14	0
Lake Emma	0016	92.5	88.8	.	.	.	.	6	3
Mantrap	0020	100.2	102.3	.	.	.	.	6	3
Todd	0026	97.6	95.7	.	.	.	.	8	0
Park Rapids	1300	99.9	96.4	97.1	15.2	18.2	1.03	39	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.1	98.0	.	.	.	.	6	0
Crow Wing Lake	0006	99.9	98.4	.	.	.	.	10	0
Henrietta	0013	97.2	101.5	.	.	.	.	9	0
Hubbard	0014	87.1	86.2	.	.	.	.	7	1
Lake Emma	0016	102.0	92.4	.	.	.	.	13	0
Nevis TWP	0021	99.3	98.6	.	.	.	.	12	2

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	101.0	105.0	.	.	.	.	7	3
Arago	0002	93.0	97.4	.	.	.	.	12	2
Crow Wing Lake	0006	101.0	100.2	.	.	.	.	11	0
Farden	0007	93.0	94.6	.	.	.	.	10	0
Hart Lake	0010	114.7	89.5	.	.	.	.	7	3
Helga	0011	92.3	87.5	.	.	.	.	18	0
Henrietta	0013	99.1	95.4	.	.	.	.	23	0
Hubbard	0014	87.4	87.5	.	.	.	.	10	1
Lake Emma	0016	99.0	89.6	.	.	.	.	19	3
Lake George	0017	101.3	97.6	.	.	.	.	9	2
Lakeport	0019	98.8	101.8	.	.	.	.	6	4
Mantrap	0020	93.4	94.1	.	.	.	.	9	3
Nevis TWP	0021	97.6	97.3	.	.	.	.	17	6
Todd	0026	103.8	109.6	.	.	.	.	13	0
White Oak	0027	107.3	107.1	9	2
Akeley	0100	92.6	89.9	6	3
Park Rapids	1300	99.8	96.4	97.8	15.2	18.0	1.02	41	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.0	95.4	94.1	13.8	16.6	1.03	163	42
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.7	97.6	95.7	17.5	17.6	1.01	97	7
06	Commercial (with buildings)	87.1	86.0	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	111.9	106.0	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	95.9	94.7	15.3	17.0	1.02	260	49
92	Rural Vacant Land (34.5 or more acres) Aggregation	114.7	108.5	.	.	.	.	26	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	114.7	108.5	.	.	.	.	26	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	114.4	108.5	109.5	.	.	.	30	0

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.6	88.9	.	.	.	.	10	10
Bradford	0002	92.9	90.9	91.4	11.0	14.0	1.02	30	27
Cambridge TWP	0003	94.9	93.6	.	.	.	.	19	16
Isanti TWP	0005	95.8	93.9	.	.	.	.	20	12
Maple Ridge	0006	89.8	91.5	.	.	.	.	6	6
North Branch	0007	97.7	91.7	.	.	.	.	10	10
Oxford	0008	94.2	91.5	.	.	.	.	6	6
Spencer Brook	0009	103.2	103.4	.	.	.	.	14	12
Spring Vale	0010	92.5	89.1	.	.	.	.	11	11
Stanchfield	0011	97.4	99.3	.	.	.	.	10	10
Stanford	0012	91.5	99.6	.	.	.	.	9	5
Wyanett	0013	91.3	90.2	.	.	.	.	19	17
Cambridge	0200	94.1	95.1	94.2	12.0	13.4	0.99	118	118
Isanti	0500	97.8	97.6	97.8	7.2	9.8	1.00	84	84
Braham	6000	89.8	90.6	.	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.6	88.9	.	.	.	.	10	10
Bradford	0002	93.9	90.9	91.6	12.7	15.7	1.02	35	27
Cambridge TWP	0003	94.0	93.6	.	.	.	.	20	17
Isanti TWP	0005	95.4	93.9	.	.	.	.	22	12
Maple Ridge	0006	89.8	91.5	.	.	.	.	6	6
North Branch	0007	97.7	91.7	.	.	.	.	10	10
Oxford	0008	94.2	91.5	.	.	.	.	6	6
Spencer Brook	0009	108.6	107.6	.	.	.	.	17	12
Spring Vale	0010	92.5	89.1	.	.	.	.	11	11
Stanchfield	0011	97.4	99.3	.	.	.	.	10	10
Stanford	0012	91.5	99.6	.	.	.	.	9	5
Wyanett	0013	89.3	89.3	.	.	.	.	20	17
Cambridge	0200	94.1	95.1	94.2	12.0	13.4	0.99	118	118
Isanti	0500	97.8	97.6	97.8	7.2	9.8	1.00	84	84
Braham	6000	89.8	90.6	16	16

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.9	94.7	94.1	11.2	13.2	1.01	382	360
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.0	103.3	.	.	.	.	12	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.0	99.3	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	94.9	94.3	11.7	13.7	1.01	394	361
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.2	86.6	.	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.4	109.0	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.8	109.0	.	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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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=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	109.7	103.7	.	.	.	.	7	0
Balsam	0004	95.9	91.2	.	.	.	.	14	0
Blackberry	0008	91.6	86.2	.	.	.	.	9	0
Greenway	0017	124.6	110.2	.	.	.	.	8	0
Harris	0018	91.7	82.8	94.4	23.2	25.7	0.97	37	0
Nashwauk TWP	0029	98.0	94.1	.	.	.	.	6	0
Trout Lake	0038	112.2	100.6	.	.	.	.	8	0
Unorg. 54-26	0064	98.3	92.9	.	.	.	.	12	0
Cohasset	0900	92.5	91.7	.	.	.	.	24	0
Coleraine	1000	98.3	93.1	.	.	.	.	26	0
Grand Rapids	1600	96.2	90.7	93.0	17.8	18.0	1.00	123	0
La prairie	2100	96.4	90.0	8	0
Nashwauk	2600	92.1	91.1	8	0

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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=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
Unorg. 54-26	0064	101.5	95.3	6	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	107.7	106.6	.	.	.	.	11	0
Balsam	0004	94.4	91.2	.	.	.	.	16	0
Blackberry	0008	91.6	86.2	.	.	.	.	9	0
Greenway	0017	124.6	110.2	.	.	.	.	8	0
Harris	0018	93.2	86.3	95.7	22.9	25.0	0.97	40	0
Lake Jessie	0021	128.5	119.5	.	.	.	.	6	0
Lone Pine	0024	106.5	109.3	.	.	.	.	6	0
Marcell	0025	114.3	102.1	.	.	.	.	6	0
Nashwauk TWP	0029	98.1	96.9	.	.	.	.	7	0
Stokes	0036	107.1	109.7	.	.	.	.	6	0
Trout Lake	0038	119.2	102.7	.	.	.	.	10	0
Unorg. 54-26	0064	99.4	92.9	.	.	.	.	18	0
Unorg. 56-26	0068	103.1	100.0	.	.	.	.	9	0
Unorg. 57-26	0070	108.4	108.1	.	.	.	.	8	0
Unorg. 59-23	0076	132.7	128.9	.	.	.	.	6	0
Unorg. 59-24	0077	99.3	97.9	.	.	.	.	7	0
Cohasset	0900	92.5	91.7	.	.	.	.	24	0
Coleraine	1000	98.3	93.1	.	.	.	.	26	0
Grand Rapids	1600	96.2	90.7	93.0	17.8	18.0	1.00	123	0
La prairie	2100	96.4	90.0	.	.	.	.	8	0
Nashwauk	2600	92.1	91.1	.	.	.	.	8	0
Taconite	3500	97.1	98.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**Countywide Ratios by Property Type
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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)	98.2	94.1	95.0	19.6	19.7	1.01	405	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	114.0	110.0	108.1	21.6	19.6	1.02	68	0
06	Commercial (with buildings)	120.2	112.6	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	109.2	96.8	.	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	100.5	96.7	96.7	20.3	20.1	1.01	473	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	106.6	106.6	.	.	.	.	19	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.6	106.6	.	.	.	.	19	0
94	Commercial/Industrial Aggregation	120.2	112.6	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.7	105.9	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.1	93.2	.	.	.	.	8	8
Jackson	0300	95.0	95.6	26	26
Lakefield	0400	100.2	99.0	13	13

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.1	93.2	.	.	.	.	8	8
Jackson	0300	95.0	95.6	26	26
Lakefield	0400	100.2	99.0	13	13

**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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.7	93.2	89.7	14.9	15.7	1.04	67	67
91	Seasonal Recreational Residential/Residential Aggregation	94.7	93.2	89.7	14.9	15.7	1.04	67	67
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.5	102.1	.	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.5	102.1	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.3	97.7	.	.	.	.	6	5
Arthur	0002	99.4	94.3	.	.	.	.	14	7
Brunswick	0003	95.0	100.2	.	.	.	.	9	8
Knife Lake	0010	88.0	87.7	.	.	.	.	6	4
Peace	0012	99.2	97.3	.	.	.	.	14	10
Mora	0200	99.1	96.7	.	.	.	.	27	26

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.3	97.7	.	.	.	.	6	5
Arthur	0002	100.6	95.0	.	.	.	.	16	8
Brunswick	0003	95.0	100.2	.	.	.	.	9	8
Knife Lake	0010	89.3	87.7	.	.	.	.	11	4
Kroschel	0011	99.5	100.9	.	.	.	.	6	2
Peace	0012	100.9	97.3	16	11
Mora	0200	99.1	96.7	27	26

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	97.9	95.9	94.8	14.2	16.4	1.02	100	80
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.3	94.7	.	.	.	.	16	3
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	98.3	93.3	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	95.9	94.4	14.5	16.7	1.03	116	83
92	Rural Vacant Land (34.5 or more acres) Aggregation	99.7	101.5	.	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.7	101.5	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.6	97.2	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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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=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
Dovre	0004	101.0	97.0	.	.	.	.	12	0
Green Lake	0009	103.1	105.7	.	.	.	.	6	0
New London TWP	0018	96.8	95.4	.	.	.	.	29	0
New London	0600	96.1	95.3	.	.	.	.	15	0
Spicer	1200	102.1	100.9	.	.	.	.	13	0
Willmar	1500	96.5	96.1	94.5	12.4	13.4	1.01	187	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
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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 Andrew	0014	99.0	97.9	6	0
New London TWP	0018	98.5	94.8	10	0

**All sales adjusted for time and terms
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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=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	93.8	92.4	6	0

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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=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
Dovre	0004	101.0	97.0	.	.	.	.	12	0
Green Lake	0009	98.7	100.5	.	.	.	.	8	0
Harrison	0010	102.9	101.2	.	.	.	.	8	0
Lake Andrew	0014	97.8	94.7	.	.	.	.	8	0
New London TWP	0018	97.2	95.4	96.6	9.9	10.6	0.99	39	0
New London	0600	96.1	95.3	.	.	.	.	15	0
Spicer	1200	103.9	100.9	.	.	.	.	15	0
Willmar	1500	96.5	96.1	94.5	12.4	13.4	1.01	187	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	97.6	96.7	96.0	10.7	12.3	1.01	308	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.0	93.2	.	.	.	.	29	0
06	Commercial (with buildings)	95.1	92.5	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	96.5	95.7	11.1	12.5	1.01	337	0
94	Commercial/Industrial Aggregation	95.1	92.5	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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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=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	102.9	88.1	11	0
Karlstad	0600	76.6	74.3	6	0

**All sales adjusted for time and terms
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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=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	102.9	88.1	11	0
Karlstad	0600	76.6	74.3	6	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	94.1	83.2	.	.	.	.	29	0
91	Seasonal Recreational Residential/Residential Aggregation	94.1	83.2	.	.	.	.	29	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	86.6	86.8	.	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.1	91.9	.	.	.	.	24	24
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.9	93.4	.	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. #0096	0096	95.0	91.8	.	.	.	.	21	0
International Falls	1100	98.2	94.7	91.7	16.9	18.5	1.04	60	0
Littlefork	1300	95.5	99.4	7	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. #0096	0096	91.5	98.8	.	.	.	.	8	0
Unorg. #0098	0098	111.2	103.3	.	.	.	.	7	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. #0096	0096	94.1	95.4	.	.	.	.	29	0
Unorg. #0098	0098	111.2	103.3	.	.	.	.	7	0
International Falls	1100	98.2	94.7	91.7	16.9	18.5	1.04	60	0
Littlefork	1300	95.5	99.4	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.2	94.5	90.8	17.1	20.4	1.04	94	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.8	101.8	.	.	.	.	17	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	99.1	100.0	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	94.7	88.3	17.6	21.6	1.07	111	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	92.2	83.4	.	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.2	83.4	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.2	83.4	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	88.5	100.0	9	0
Madison	0500	103.5	96.7	10	0

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	88.5	100.0	.	.	.	.	9	0
Madison	0500	103.5	96.7	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.0	95.8	89.8	13.7	15.7	1.05	41	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	95.8	89.8	13.7	15.7	1.05	41	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.5	109.4	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.7	109.0	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Fall Lake	0003	84.6	87.0	.	.	.	.	6	0
Silver Creek	0004	85.4	76.9	.	.	.	.	9	7
Unorg. #2	0098	91.6	90.0	.	.	.	.	25	23
Two Harbors	0900	91.8	87.9	86.6	16.2	15.8	1.03	46	46
Silver Bay	1000	103.3	100.4	19	19

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	112.4	121.0	6	2
Unorg. #2	0098	93.3	95.1	9	7

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 TWP	0001	110.9	109.6	.	.	.	.	6	5
Fall Lake	0003	98.5	96.0	.	.	.	.	12	2
Silver Creek	0004	87.7	80.1	.	.	.	.	12	9
Stony River	0005	108.9	106.8	.	.	.	.	6	4
Unorg. #2	0098	92.1	91.9	93.3	14.9	16.9	0.99	34	30
Two Harbors	0900	91.8	87.9	86.6	16.2	15.8	1.03	46	46
Silver Bay	1000	103.3	100.4	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.5	90.4	90.1	18.2	20.3	1.04	113	102
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.9	99.7	.	.	.	.	28	19
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.7	95.8	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	92.6	91.3	18.9	21.6	1.04	141	121
92	Rural Vacant Land (34.5 or more acres) Aggregation	110.9	107.5	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.9	107.5	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.9	107.5	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.9	91.6	16	10

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Wheeler	0020	71.8	73.7	8	6

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Prosper	0012	95.9	95.8	7	3
Wheeler	0020	71.8	73.7	8	6
Baudette	0100	95.7	92.2	17	10

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**Countywide Ratios by Property Type
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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)	98.0	91.6	.	.	.	.	28	15
03	Non-Commercial Seasonal Recreational Residential (with buildings)	89.7	90.4	.	.	.	.	25	15
91	Seasonal Recreational Residential/Residential Aggregation	94.1	91.0	85.8	22.4	24.0	1.05	53	30
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.4	104.3	.	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.3	111.1	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.6	104.3	14	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Kasota TWP	0005	98.6	100.0	.	.	.	.	6	4
Lanesburgh	0007	102.7	100.0	.	.	.	.	12	11
Washington	0013	98.1	93.6	.	.	.	.	6	2
Cleveland	0100	101.1	102.1	.	.	.	.	7	7
Le Center	0600	103.5	100.3	.	.	.	.	24	24
Le Sueur	0700	100.6	97.4	97.4	9.9	9.5	1.02	49	49
Montgomery	0800	101.3	100.0	97.8	11.6	13.2	1.02	39	39
Waterville	1100	103.1	97.7	21	17
Elysian	6800	108.9	98.9	10	9
New Prague	8000	97.4	97.5	97.0	6.7	8.8	1.00	42	42

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Elysian TWP	0004	94.0	91.4	8	1

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**City and Township Ratios by Property Type
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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
Elysian TWP	0004	98.9	101.3	.	.	.	.	13	4
Kasota TWP	0005	93.9	98.2	.	.	.	.	9	4
Lanesburgh	0007	102.7	100.0	.	.	.	.	12	11
Washington	0013	96.4	97.0	.	.	.	.	11	2
Waterville TWP	0014	98.9	95.7	.	.	.	.	6	3
Cleveland	0100	101.1	102.1	.	.	.	.	7	7
Le Center	0600	103.5	100.3	.	.	.	.	24	24
Le Sueur	0700	100.6	97.4	97.4	9.9	9.5	1.02	49	49
Montgomery	0800	101.3	100.0	97.8	11.6	13.2	1.02	39	39
Waterville	1100	103.5	97.7	.	.	.	.	25	17
Elysian	6800	107.6	95.2	.	.	.	.	13	9
New Prague	8000	97.4	97.5	97.0	6.7	8.8	1.00	42	42

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	100.0	98.2	97.1	10.6	12.2	1.02	253	236
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	97.6	95.6	14.2	18.2	1.04	30	1
06	Commercial (with buildings)	98.2	101.2	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.3	94.2	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	99.9	98.2	96.9	11.0	12.9	1.02	283	237

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.7	102.8	.	.	.	.	12	0
Ivanhoe	0300	95.7	95.5	.	.	.	.	7	0
Lake Benton	0400	101.6	96.2	.	.	.	.	8	0
Tyler	0500	91.9	91.8	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.7	102.8	.	.	.	.	12	0
Ivanhoe	0300	95.7	95.5	.	.	.	.	7	0
Lake Benton	0400	100.4	94.1	9	0
Tyler	0500	91.9	91.8	12	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.5	95.0	92.9	17.5	20.3	1.04	41	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	93.9	91.3	17.3	20.4	1.05	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.3	97.0	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.4	97.0	11	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Balaton	0200	106.6	104.1	.	.	.	.	7	7
Cottonwood	0400	97.6	96.0	.	.	.	.	10	10
Ghent	0700	111.2	99.5	.	.	.	.	6	6
Marshall	1000	95.3	92.9	93.5	8.1	8.4	1.01	106	106
Tracy	1400	91.7	90.5	16	16

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
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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
Balaton	0200	106.6	104.1	.	.	.	.	7	7
Cottonwood	0400	97.6	96.0	.	.	.	.	10	10
Ghent	0700	111.2	99.5	.	.	.	.	6	6
Marshall	1000	95.3	92.9	93.5	8.1	8.4	1.01	106	106
Tracy	1400	91.7	90.5	16	16

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	96.2	93.6	93.7	10.2	11.0	1.02	176	176
91	Seasonal Recreational Residential/Residential Aggregation	96.2	93.6	93.7	10.2	11.0	1.02	176	176
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.0	98.7	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.0	98.7	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	125.0	92.9	.	.	.	.	10	10
Bergen	0002	96.1	95.7	.	.	.	.	8	8
Hale	0005	106.7	98.6	.	.	.	.	12	12
Hassan Valley	0006	81.6	78.9	.	.	.	.	6	6
Hutchinson TWP	0008	104.9	103.3	.	.	.	.	10	10
Winsted TWP	0014	101.7	96.6	.	.	.	.	8	8
Brownnton	0200	94.8	91.9	.	.	.	.	7	7
Glencoe	0300	94.7	92.8	92.7	12.5	16.0	1.02	60	60
Hutchinson	0400	96.1	94.8	93.4	13.1	14.9	1.02	204	204
Lester Prairie	0500	88.8	85.5	17	17
Silver Lake	0800	117.7	111.4	12	12
Winsted	1000	88.1	90.5	23	23

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	125.0	92.9	.	.	.	.	10	10
Bergen	0002	96.1	95.7	.	.	.	.	8	8
Hale	0005	106.7	98.6	.	.	.	.	12	12
Hassan Valley	0006	81.6	78.9	.	.	.	.	6	6
Hutchinson TWP	0008	104.9	103.3	.	.	.	.	10	10
Winsted TWP	0014	101.7	96.6	.	.	.	.	8	8
Brownnton	0200	94.8	91.9	.	.	.	.	7	7
Glencoe	0300	94.7	92.8	92.7	12.5	16.0	1.02	60	60
Hutchinson	0400	96.1	94.8	93.4	13.1	14.9	1.02	204	204
Lester Prairie	0500	88.8	85.5	.	.	.	.	17	17
Silver Lake	0800	117.7	111.4	.	.	.	.	12	12
Winsted	1000	88.1	90.5	.	.	.	.	23	23

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

**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.9	94.0	95.1	14.7	23.8	1.01	403	403
02	Apartment (4 or more units)	88.7	89.2	.	.	.	.	6	0
06	Commercial (with buildings)	110.7	103.8	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.0	95.1	14.7	23.8	1.01	403	403
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.6	104.0	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.6	104.0	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mahnomen	0300	105.4	104.7	.	.	.	.	10	0
Waubun	0500	110.8	95.8	.	.	.	.	7	0

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mahnomen	0300	105.4	104.7	.	.	.	.	10	0
Waubun	0500	110.8	95.8	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	109.6	103.8	.	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	107.6	102.0	.	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	128.3	119.7	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Warren	1500	93.3	88.4	9	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Warren	1500	93.3	88.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	98.5	88.5	90.4	22.9	23.4	1.06	45	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	88.4	89.9	24.1	26.1	1.04	47	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	96.2	94.5	.	.	.	.	7	7
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.4	100.9	.	.	.	.	18	18
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.2	101.5	.	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	95.9	95.7	11.9	12.0	1.00	109	98
Truman	1200	99.0	97.6	.	.	.	.	8	8
Trimont	1400	84.5	81.9	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	96.1	95.7	11.8	12.0	1.00	110	98
Truman	1200	99.0	97.6	.	.	.	.	8	8
Trimont	1400	84.5	81.9	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.0	94.5	93.4	13.7	14.9	1.01	152	133
91	Seasonal Recreational Residential/Residential Aggregation	95.9	94.5	93.3	13.6	14.9	1.01	154	133
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.6	97.2	.	.	.	.	6	6
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	97.2	6	6

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.3	85.3	.	.	.	.	6	5
Darwin TWP	0006	99.2	96.9	.	.	.	.	7	2
Dassel TWP	0007	94.2	97.2	.	.	.	.	14	9
Greenleaf	0011	93.8	92.9	.	.	.	.	7	3
Kingston TWP	0013	91.8	93.2	.	.	.	.	9	6
Litchfield TWP	0014	83.1	80.2	.	.	.	.	9	6
Dassel	0500	98.4	97.9	.	.	.	.	11	11
Grove City	0700	95.6	98.4	.	.	.	.	8	8
Litchfield	0800	94.1	92.8	92.7	10.0	10.8	1.01	56	55
Watkins	0900	93.1	92.8	.	.	.	.	21	21
Eden Valley	6700	90.9	93.9	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.4	91.0	.	.	.	.	10	5
Darwin TWP	0006	99.2	96.9	.	.	.	.	7	2
Dassel TWP	0007	100.8	99.9	.	.	.	.	17	9
Ellsworth	0008	96.3	93.2	.	.	.	.	7	0
Forest Prairie	0010	99.0	101.2	.	.	.	.	6	2
Greenleaf	0011	98.2	93.6	.	.	.	.	9	4
Kingston TWP	0013	93.1	93.8	.	.	.	.	11	6
Litchfield TWP	0014	83.1	80.2	.	.	.	.	9	6
Dassel	0500	98.4	97.9	.	.	.	.	11	11
Grove City	0700	95.6	98.4	.	.	.	.	8	8
Litchfield	0800	94.1	92.8	92.7	10.0	10.8	1.01	56	55
Watkins	0900	93.1	92.8	.	.	.	.	21	21
Eden Valley	6700	90.9	93.9	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	93.9	93.1	92.0	13.0	15.7	1.01	181	152
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.8	104.3	.	.	.	.	20	1
91	Seasonal Recreational Residential/Residential Aggregation	95.0	93.9	93.5	13.6	16.0	1.01	201	153
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.9	108.5	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.0	100.1	10	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Brook	0001	101.1	93.4	.	.	.	.	6	6
Borgholm	0002	91.5	84.2	.	.	.	.	22	19
Greenbush	0006	96.8	98.0	.	.	.	.	10	9
Hayland	0007	131.2	111.2	.	.	.	.	7	6
Milaca TWP	0011	87.9	89.2	.	.	.	.	18	17
Milo	0012	101.7	94.6	.	.	.	.	16	15
Princeton TWP	0016	96.6	93.0	.	.	.	.	25	23
Foreston	0200	96.9	91.6	.	.	.	.	9	9
Isle	0300	85.0	88.9	.	.	.	.	6	4
Milaca	0500	94.9	93.3	92.5	16.5	18.5	1.01	36	36
Onamia	0600	129.4	120.9	.	.	.	.	6	5
Princeton	9600	96.0	92.6	93.5	12.5	12.1	1.01	53	53

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.6	93.2	12	5
Kathio	0009	114.3	92.4	14	8
South Harbor	0017	103.1	105.3	10	4

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**2015 Assessment Sales Ratio Study
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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=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 Brook	0001	101.1	93.4	.	.	.	.	6	6
Borgholm	0002	91.5	84.2	.	.	.	.	22	19
East Side	0005	91.2	95.0	.	.	.	.	17	8
Greenbush	0006	96.8	98.0	.	.	.	.	10	9
Hayland	0007	126.4	102.2	.	.	.	.	8	7
Isle Harbor	0008	110.7	100.4	.	.	.	.	7	6
Kathio	0009	105.7	87.6	.	.	.	.	18	9
Milaca TWP	0011	87.9	89.2	.	.	.	.	18	17
Milo	0012	101.7	94.6	.	.	.	.	16	15
Princeton TWP	0016	96.6	93.0	.	.	.	.	25	23
South Harbor	0017	104.8	103.7	.	.	.	.	15	8
Foreston	0200	96.9	91.6	.	.	.	.	9	9
Isle	0300	91.5	88.9	.	.	.	.	8	6
Milaca	0500	94.9	93.3	92.5	16.5	18.5	1.01	36	36
Onamia	0600	129.4	120.9	.	.	.	.	6	5
Princeton	9600	95.5	92.2	93.2	12.8	12.7	1.01	54	54

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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County_Name=Mille Lacs CO=48 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
Page	0015	108.2	97.8	7	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
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County_Name=Mille Lacs CO=48 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
Page	0015	104.8	94.6	8	0

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**Countywide Ratios by Property Type
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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)	97.2	92.6	92.7	17.6	18.1	1.02	247	225
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.0	95.0	95.3	26.0	24.1	1.02	45	25
06	Commercial (with buildings)	96.4	96.1	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.9	85.6	.	.	.	.	22	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	92.7	93.1	19.0	19.1	1.02	292	250
92	Rural Vacant Land (34.5 or more acres) Aggregation	97.5	98.0	.	.	.	.	22	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.9	98.3	.	.	.	.	28	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.4	103.8	99.6	22.2	27.7	1.06	39	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Bellevue	0003	102.6	98.3	.	.	.	.	7	6
Elmdale TWP	0010	93.7	95.8	.	.	.	.	7	3
Little Falls TWP	0016	102.5	102.0	.	.	.	.	15	15
Pike Creek	0022	89.1	90.4	.	.	.	.	6	6
Scandia Valley	0029	100.5	98.7	.	.	.	.	8	6
Little Falls	1000	100.0	95.9	96.5	14.7	14.7	1.02	92	85
Pierz	1200	99.5	95.0	.	.	.	.	14	14
Randall	1300	93.0	93.6	9	9
Royalton	1400	106.7	95.0	10	10

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Valley	0029	89.7	89.6	19	1

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

County_Name=Morrison CO=49 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
Little Falls	1000	76.3	83.7	9	0

**All sales adjusted for time and terms
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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=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	98.9	99.8	.	.	.	.	7	2
Bellevue	0003	102.6	98.3	.	.	.	.	7	6
Cushing	0008	117.9	87.5	.	.	.	.	9	6
Elmdale TWP	0010	98.2	98.2	.	.	.	.	8	3
Little Falls TWP	0016	102.5	102.0	.	.	.	.	15	15
Pike Creek	0022	89.1	90.4	.	.	.	.	6	6
Scandia Valley	0029	92.9	90.9	.	.	.	.	27	7
Little Falls	1000	100.0	95.9	96.5	14.7	14.7	1.02	92	85
Pierz	1200	99.5	95.0	.	.	.	.	14	14
Randall	1300	93.0	93.6	.	.	.	.	9	9
Royalton	1400	106.7	95.0	.	.	.	.	10	10

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

County_Name=Morrison CO=49 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
Little Falls	1000	79.0	85.5	10	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	98.0	95.1	94.7	13.3	15.2	1.02	230	211
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.8	92.7	94.1	20.6	16.9	1.04	31	3
06	Commercial (with buildings)	101.9	89.4	.	.	.	.	14	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	87.0	90.4	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	98.4	95.1	94.6	14.1	15.4	1.03	261	214
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.3	86.6	.	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.6	92.0	.	.	.	.	27	0
94	Commercial/Industrial Aggregation	102.0	91.1	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.9	93.3	95.5	21.1	27.9	0.98	39	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Lansing	0008	99.2	104.3	.	.	.	.	10	10
Adams	0100	101.3	97.7	.	.	.	.	6	6
Austin	0200	99.2	95.9	95.6	12.5	13.5	1.02	244	238
Brownsdale	0300	99.5	97.9	.	.	.	.	6	6
Grand Meadow	0600	97.7	92.2	.	.	.	.	15	15
Le Roy	0800	91.8	89.9	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Lansing	0008	99.2	104.3	.	.	.	.	10	10
Adams	0100	101.3	97.7	.	.	.	.	6	6
Austin	0200	99.2	95.9	95.6	12.5	13.5	1.02	244	238
Brownsdale	0300	99.5	97.9	.	.	.	.	6	6
Grand Meadow	0600	97.7	92.2	.	.	.	.	15	15
Le Roy	0800	91.8	89.9	.	.	.	.	6	6

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	99.3	96.0	95.0	13.8	15.4	1.03	324	316
06	Commercial (with buildings)	127.1	137.1	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	96.0	95.0	13.8	15.4	1.03	324	316
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.6	94.3	.	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.9	95.5	.	.	.	.	17	0

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Fulda	0500	83.8	86.3	.	.	.	.	10	0
Slayton	1000	94.3	88.7	.	.	.	.	12	0

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Murray CO=51 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 Sarah	0011	97.0	93.2	.	.	.	.	7	0

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.5	95.6	.	.	.	.	10	0
Mason	0015	88.4	84.2	.	.	.	.	6	0
Fulda	0500	83.8	86.3	.	.	.	.	10	0
Slayton	1000	94.3	88.7	.	.	.	.	12	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	87.9	87.6	89.3	13.5	16.8	0.98	50	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	86.8	81.1	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	87.7	86.8	87.4	14.0	17.9	1.00	63	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	84.3	.	.	.	.	7	0

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

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	83.7	81.9	.	.	.	.	7	7
Courtland	0100	89.2	92.6	.	.	.	.	6	6
Nicollet	0400	89.0	86.1	.	.	.	.	8	8
St. Peter	0600	96.4	95.0	94.6	10.7	11.7	1.01	91	91
North Mankato	8800	96.1	94.1	94.2	10.2	13.2	1.01	181	181

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	83.7	81.9	.	.	.	.	7	7
Courtland	0100	89.2	92.6	.	.	.	.	6	6
Nicollet	0400	89.0	86.1	.	.	.	.	8	8
St. Peter	0600	96.4	95.0	94.6	10.7	11.7	1.01	91	91
North Mankato	8800	96.1	94.1	94.2	10.2	13.2	1.01	181	181

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.3	94.0	93.1	11.1	13.7	1.01	314	314
06	Commercial (with buildings)	99.0	97.8	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	94.1	93.1	11.1	13.6	1.01	315	315
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.9	93.8	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.9	93.8	.	.	.	.	13	0

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

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	85.5	76.4	.	.	.	.	7	7
Brewster	0300	90.2	89.8	.	.	.	.	7	7
Worthington	1300	90.7	88.7	88.7	17.7	16.5	0.99	106	106

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

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

County_Name=Nobles CO=53 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
Worthington	1300	82.5	78.3	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	85.5	76.4	.	.	.	.	7	7
Brewster	0300	90.2	89.8	.	.	.	.	7	7
Worthington	1300	90.7	88.7	88.7	17.7	16.5	0.99	106	106

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	90.0	88.4	87.3	17.2	18.8	1.01	154	154
06	Commercial (with buildings)	82.5	78.3	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	90.0	88.4	87.3	17.2	18.8	1.01	154	154
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.3	94.0	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.4	101.2	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.2	99.6	.	.	.	.	18	0
Halstad	0500	85.9	89.5	.	.	.	.	6	0
Twin Valley	1100	99.4	100.4	.	.	.	.	9	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.2	99.6	.	.	.	.	18	0
Halstad	0500	85.9	89.5	.	.	.	.	6	0
Twin Valley	1100	99.4	100.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	92.4	94.4	86.0	18.5	24.6	1.07	54	0
91	Seasonal Recreational Residential/Residential Aggregation	92.4	94.4	86.0	18.5	24.6	1.07	54	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.9	91.8	.	.	.	.	14	14
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.1	90.8	15	15

**All sales adjusted for time and terms
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.3	93.0	.	.	.	.	23	23
High Forest	0006	111.5	112.0	.	.	.	.	6	6
Haverhill	0007	101.3	90.2	.	.	.	.	10	10
Kalmar	0008	93.3	94.4	.	.	.	.	7	7
Marion	0009	95.6	94.2	95.3	11.4	13.2	1.01	36	36
Oronoco TWP	0012	92.9	97.9	.	.	.	.	20	20
Rochester TWP	0015	96.4	94.6	.	.	.	.	29	29
Byron	0100	92.9	92.6	92.4	7.2	8.6	1.01	83	83
Dover	0500	97.8	95.0	.	.	.	.	11	11
Eyota	0600	102.9	86.6	.	.	.	.	26	26
Rochester	0800	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906
Stewartville	1000	93.3	92.3	92.2	7.4	8.6	1.01	72	72
Oronoco	1200	99.9	99.9	.	.	.	.	24	24
Chatfield	6400	91.6	88.7	.	.	.	.	16	0
Pine Island	9500	88.5	90.7	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.1	83.2	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.6	90.1	77.5	18.9	23.5	1.13	40	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.3	93.0	.	.	.	.	23	23
High Forest	0006	111.5	112.0	.	.	.	.	6	6
Haverhill	0007	101.3	90.2	.	.	.	.	10	10
Kalmar	0008	93.3	94.4	.	.	.	.	7	7
Marion	0009	95.6	94.2	95.3	11.4	13.2	1.01	36	36
Oronoco TWP	0012	92.9	97.9	.	.	.	.	20	20
Rochester TWP	0015	96.4	94.6	.	.	.	.	29	29
Byron	0100	92.9	92.6	92.4	7.2	8.6	1.01	83	83
Dover	0500	97.8	95.0	.	.	.	.	11	11
Eyota	0600	102.9	86.6	.	.	.	.	26	26
Rochester	0800	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906
Stewartville	1000	93.3	92.3	92.2	7.4	8.6	1.01	72	72
Oronoco	1200	99.9	99.9	.	.	.	.	24	24
Chatfield	6400	91.6	88.7	.	.	.	.	16	0
Pine Island	9500	88.5	90.7	.	.	.	.	19	19

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	93.0	92.2	92.1	9.4	11.7	1.00	2,309	2,293
02	Apartment (4 or more units)	89.1	84.4	.	.	.	.	19	0
06	Commercial (with buildings)	89.5	91.0	77.6	20.6	27.4	1.15	47	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.5	86.1	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	92.2	92.1	9.4	11.7	1.00	2,309	2,293
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	89.7	.	.	.	.	14	14
94	Commercial/Industrial Aggregation	89.5	91.0	77.6	20.6	27.4	1.15	47	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	95.8	.	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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=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)	95.4	92.6	93.5	11.0	10.8	1.01	403
Commercial (with buildings)	99.8	91.7	.	.	.	.	7
Agricultural Bare Land (less than 34.5 acres) Aggregation	87.2	80.1	.	.	.	.	10
Seasonal Recreational Residential/Residential Aggregation	95.4	92.6	93.5	11.0	10.8	1.01	403
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	89.7	.	.	.	.	14
Commercial/Industrial Aggregation	99.8	91.7	.	.	.	.	7
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	95.8	.	.	.	.	25

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Amor	0002	107.7	107.4	.	.	.	.	6	2
Aurdal	0003	96.6	92.9	.	.	.	.	26	17
Candor	0008	90.1	90.1	.	.	.	.	8	6
Dane Prairie	0013	90.6	90.4	.	.	.	.	7	2
Dead Lake	0014	109.3	107.0	.	.	.	.	7	0
Dunn	0017	96.8	91.8	.	.	.	.	8	4
Edna	0020	91.8	86.9	.	.	.	.	11	3
Elizabeth TWP	0022	110.8	95.6	.	.	.	.	7	2
Everts	0025	103.4	103.2	.	.	.	.	10	3
Fergus Falls TWP	0026	93.8	98.2	.	.	.	.	9	8
Friberg	0028	104.0	103.2	.	.	.	.	8	1
Lida	0037	89.0	82.6	.	.	.	.	7	2
Maine	0038	115.8	109.3	.	.	.	.	11	2
Newton	0040	102.1	93.6	.	.	.	.	13	13
Ottertail TWP	0046	99.8	104.9	.	.	.	.	7	2
Pelican	0050	98.9	103.5	.	.	.	.	9	5
Perham TWP	0051	87.6	87.2	.	.	.	.	9	9
Rush Lake	0053	101.8	88.8	.	.	.	.	10	5
Battle Lake	0200	125.0	104.4	.	.	.	.	12	12
Fergus Falls	1300	93.3	90.1	91.3	15.7	16.0	1.01	178	176
Henning	1400	103.8	106.1	.	.	.	.	11	11
New York Mills	1600	108.1	100.5	.	.	.	.	16	16
Ottertail	1700	99.4	103.3	.	.	.	.	7	4
Parkers Prairie	1800	94.3	92.2	.	.	.	.	13	13
Pelican Rapids	1900	87.5	83.1	.	.	.	.	8	8
Perham	2000	91.8	92.3	92.9	9.3	12.2	0.99	37	37

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Dead Lake	0014	100.8	99.9	.	.	.	.	8	0
Dora	0016	79.0	82.0	.	.	.	.	7	0
Dunn	0017	96.4	92.9	.	.	.	.	28	1
Edna	0020	103.5	101.8	.	.	.	.	11	1
Everts	0025	84.4	82.9	.	.	.	.	8	1
Friberg	0028	100.5	104.2	.	.	.	.	6	0
Girard	0029	98.0	100.4	.	.	.	.	9	0
Hobart	0032	99.3	100.6	.	.	.	.	10	0
Lida	0037	92.3	88.3	.	.	.	.	14	0
Maine	0038	93.2	92.2	.	.	.	.	9	2
Ottertail TWP	0046	105.8	98.6	13	1
Star Lake	0056	111.8	106.9	6	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.4	99.1	.	.	.	.	11	3
Aurdal	0003	95.7	92.4	.	.	.	.	27	17
Candor	0008	88.2	85.8	.	.	.	.	11	6
Clitherall TWP	0010	104.2	102.3	.	.	.	.	6	3
Corliss	0012	91.3	88.6	.	.	.	.	6	1
Dane Prairie	0013	88.7	89.0	.	.	.	.	9	2
Dead Lake	0014	104.8	101.2	.	.	.	.	15	0
Dora	0016	79.0	80.4	.	.	.	.	11	1
Dunn	0017	96.5	92.8	95.4	19.7	19.1	1.02	36	5
Eagle Lake	0018	90.0	90.4	.	.	.	.	7	1
Edna	0020	97.7	89.2	.	.	.	.	22	4
Elizabeth TWP	0022	109.3	97.1	.	.	.	.	8	2
Everts	0025	95.0	91.7	.	.	.	.	18	4
Fergus Falls TWP	0026	93.8	98.2	.	.	.	.	9	8
Friberg	0028	102.5	103.7	.	.	.	.	14	1
Girard	0029	97.1	98.6	.	.	.	.	14	2
Hobart	0032	98.3	100.6	.	.	.	.	12	1
Leaf Lake	0035	96.9	95.7	.	.	.	.	10	3
Lida	0037	91.2	86.6	.	.	.	.	21	2
Maine	0038	105.6	100.6	.	.	.	.	20	4
Newton	0040	102.1	93.6	.	.	.	.	13	13
Nidaros	0041	119.7	120.4	.	.	.	.	6	0
Ottertail TWP	0046	103.7	103.9	.	.	.	.	20	3
Otto	0047	89.8	89.4	.	.	.	.	6	4
Pelican	0050	96.6	103.5	.	.	.	.	11	5
Perham TWP	0051	90.4	89.3	.	.	.	.	10	9
Pine Lake	0052	90.5	87.9	.	.	.	.	9	2
Rush Lake	0053	99.2	91.1	15	6
Scambler	0055	95.6	95.3	8	1
Star Lake	0056	111.8	106.9	6	0

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**City and Township Ratios by Property Type
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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
Tordenskjold	0058	93.8	84.1	.	.	.	.	9	1
Battle Lake	0200	122.4	94.9	.	.	.	.	13	12
Fergus Falls	1300	93.4	90.3	91.4	15.6	16.0	1.01	182	179
Henning	1400	103.8	106.1	.	.	.	.	11	11
New York Mills	1600	108.1	100.5	.	.	.	.	16	16
Ottertail	1700	98.8	102.5	.	.	.	.	10	4
Parkers Prairie	1800	94.3	92.2	.	.	.	.	13	13
Pelican Rapids	1900	87.5	83.1	.	.	.	.	8	8
Perham	2000	91.8	92.3	92.9	9.3	12.2	0.99	37	37

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.9	93.3	94.4	17.0	17.3	1.01	571	445
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.5	92.3	95.3	18.8	20.6	1.02	200	13
06	Commercial (with buildings)	102.8	81.8	.	.	.	.	18	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.8	97.6	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	93.2	94.7	17.5	18.2	1.01	771	458
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.4	95.4	92.4	23.9	23.5	1.02	48	48
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.2	98.0	93.6	21.6	22.0	1.02	66	66
94	Commercial/Industrial Aggregation	100.2	81.8	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.5	98.5	94.9	19.4	21.6	1.03	91	91

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
North	0011	96.8	97.9	.	.	.	.	10	0
Rocksbury	0016	108.8	98.4	9	0
Thief River Falls	0600	94.4	91.7	92.4	15.8	17.1	1.01	103	99

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**City and Township Ratios by Property Type
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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 River Falls	0600	82.1	97.1	7	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
North	0011	96.8	97.9	.	.	.	.	10	0
Rocksbury	0016	108.8	98.4	.	.	.	.	9	0
Thief River Falls	0600	94.4	91.7	92.4	15.8	17.1	1.01	103	99

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	98.4	92.0	93.5	20.0	18.5	1.02	138	99
06	Commercial (with buildings)	82.1	97.1	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	98.4	92.0	93.5	20.0	18.5	1.02	138	99
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	105.9	.	.	.	.	15	15
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.8	95.0	18	18

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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=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
Chengwatana	0009	86.8	82.6	.	.	.	.	6	4
Pokegama	0030	84.4	85.7	.	.	.	.	15	8
Royalton	0032	91.3	87.8	.	.	.	.	10	7
Windemere	0036	94.0	89.1	.	.	.	.	17	13
Hinckley	1200	85.7	86.7	.	.	.	.	10	10
Pine City	1700	95.6	94.4	25	23
Sandstone	2100	97.6	96.2	13	13
Rock Creek	2400	94.4	94.8	8	8

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Chengwatana	0009	93.9	95.0	7	3
Pokegama	0030	92.4	91.1	14	4
Windemere	0036	96.2	99.8	13	6

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**City and Township Ratios by Property Type
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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
Bremen	0006	92.6	90.1	.	.	.	.	6	5
Chengwatana	0009	90.6	87.4	.	.	.	.	13	7
Finlayson TWP	0015	86.2	86.8	.	.	.	.	6	6
Kettle River	0020	85.9	93.1	.	.	.	.	8	3
Pine City TWP	0028	90.2	90.0	.	.	.	.	10	6
Pokegama	0030	88.3	88.9	.	.	.	.	29	12
Royalton	0032	91.3	87.8	.	.	.	.	10	7
Windemere	0036	94.9	94.4	95.3	16.5	19.2	1.00	30	19
Hinckley	1200	85.7	86.7	.	.	.	.	10	10
Pine City	1700	95.6	94.4	25	23
Sandstone	2100	97.6	96.2	13	13
Rock Creek	2400	94.4	94.8	8	8

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	90.9	88.8	88.4	14.5	16.6	1.02	176	150
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.4	96.7	94.5	14.2	17.9	1.01	70	37
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.7	95.0	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	92.2	90.0	89.9	14.9	17.2	1.02	246	187
92	Rural Vacant Land (34.5 or more acres) Aggregation	94.8	95.5	91.7	17.3	22.2	1.04	47	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.8	95.5	91.7	17.3	22.2	1.04	47	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.5	97.0	95.4	15.1	19.8	1.02	67	0

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**City and Township Ratios by Property Type
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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	102.2	101.1	20	0
Pipestone	0700	93.8	92.1	91.0	16.6	17.3	1.00	43	0
Jasper	7600	99.7	101.0	10	0

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**City and Township Ratios by Property Type
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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	102.2	101.1	20	0
Pipestone	0700	93.8	92.1	91.0	16.6	17.3	1.00	43	0
Jasper	7600	99.7	101.0	10	0

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**Countywide Ratios by Property Type
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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)	97.7	97.7	93.8	15.6	18.3	1.03	87	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	97.7	93.8	15.6	18.3	1.03	87	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.6	113.5	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.0	118.2	10	0

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**City and Township Ratios by Property Type
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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	0400	103.3	96.5	95.2	18.3	16.0	1.03	61	61
East Grand Forks	0500	94.9	95.2	95.5	9.7	11.0	0.99	89	89
Erskine	0700	102.5	101.3	.	.	.	.	7	6
Fertile	0900	86.5	83.5	8	8
Fosston	1100	100.4	94.0	15	15

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
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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
Godfrey	0022	94.6	93.5	6	0
Woodside	0059	90.7	92.2	10	0

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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
Godfrey	0022	97.7	99.7	.	.	.	.	7	1
Woodside	0059	89.6	90.3	.	.	.	.	11	1
Crookston	0400	103.3	96.5	95.2	18.3	16.0	1.03	61	61
East Grand Forks	0500	94.9	95.2	95.5	9.7	11.0	0.99	89	89
Erskine	0700	102.5	101.3	7	6
Fertile	0900	86.5	83.5	8	8
Fosston	1100	100.4	94.0	15	15

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**Countywide Ratios by Property Type
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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)	95.5	93.5	92.7	15.3	17.5	1.01	228	225
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.2	90.3	.	.	.	.	23	1
06	Commercial (with buildings)	88.7	104.7	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	93.4	91.8	15.2	17.6	1.02	251	226
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.9	97.4	.	.	.	.	18	18
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.4	98.1	23	23

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**City and Township Ratios by Property Type
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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 TWP	0007	103.7	96.8	.	.	.	.	7	0
Leven	0012	94.9	88.9	6	0
Glenwood	0300	100.6	96.8	22	0
Starbuck	0800	99.6	99.3	17	0

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**City and Township Ratios by Property Type
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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
Leven	0012	102.9	108.3	6	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
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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 TWP	0007	102.9	99.0	.	.	.	.	10	0
Leven	0012	98.9	102.2	.	.	.	.	12	0
Minnewaska	0013	96.9	98.5	7	0
Glenwood	0300	98.9	95.3	25	0
Starbuck	0800	99.6	99.3	17	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	102.1	98.2	97.6	14.1	15.4	1.03	71	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.8	100.1	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	101.7	98.5	97.6	13.3	14.8	1.02	87	0

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.6	95.9	95.7	12.2	12.1	1.01	116	116
New Brighton	0100	95.1	95.0	94.8	9.4	12.0	1.00	163	163
North St. Paul	0200	95.0	92.3	93.6	11.2	11.8	1.01	99	99
Roseville	0400	95.8	95.0	95.1	11.3	13.2	1.00	284	284
Falcon Heights	0500	97.2	98.7	95.9	11.4	14.0	1.01	35	35
Lauderdale	0600	105.9	105.0	.	.	.	.	19	19
Arden Hills	0700	96.6	96.5	95.4	9.8	12.2	1.01	85	85
Little Canada	0800	94.4	94.2	94.7	10.4	13.6	1.00	66	66
North Oaks	1000	98.4	98.5	98.7	10.5	12.7	1.00	46	46
Maplewood	1100	96.0	96.3	96.1	9.0	11.3	1.00	333	333
Shoreview	1200	94.5	93.9	94.0	8.5	10.2	1.00	294	294
Vadnais Heights	1300	96.8	95.3	98.8	9.6	12.1	0.98	136	136
Mounds View	1700	92.5	94.5	92.2	8.5	10.6	1.00	75	75
St. Paul	8900	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256
St. Anthony	9100	91.8	95.6	.	.	.	.	29	29
White Bear Lake	9400	96.0	97.4	95.3	8.9	11.2	1.01	218	218

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	90.0	87.9	19.8	21.7	1.02	41	41

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
St. Paul	8900	90.2	88.7	.	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.1	94.8	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.6	95.9	95.7	12.2	12.1	1.01	116	116
New Brighton	0100	95.1	95.0	94.8	9.4	12.0	1.00	163	163
North St. Paul	0200	95.0	92.3	93.6	11.2	11.8	1.01	99	99
Roseville	0400	95.8	95.0	95.2	11.3	13.2	1.00	285	285
Falcon Heights	0500	97.2	98.7	95.9	11.4	14.0	1.01	35	35
Lauderdale	0600	105.9	105.0	.	.	.	.	19	19
Arden Hills	0700	96.6	96.5	95.4	9.8	12.2	1.01	85	85
Little Canada	0800	94.4	94.2	94.7	10.4	13.6	1.00	66	66
North Oaks	1000	98.4	98.5	98.7	10.5	12.7	1.00	46	46
Maplewood	1100	96.0	96.3	96.1	9.0	11.3	1.00	333	333
Shoreview	1200	94.5	93.9	94.0	8.5	10.2	1.00	294	294
Vadnais Heights	1300	97.1	95.4	99.0	9.8	12.3	0.98	137	137
Mounds View	1700	92.5	94.5	92.2	8.5	10.6	1.00	75	75
St. Paul	8900	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256
St. Anthony	9100	91.8	95.6	.	.	.	.	29	29
White Bear Lake	9400	96.0	97.4	95.3	8.9	11.2	1.01	218	218

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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 Brighton	0100	91.5	92.0	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.8	95.1	95.3	11.1	13.2	1.00	4,261	4,261
02	Apartment (4 or more units)	91.3	91.3	90.5	17.8	20.1	0.99	49	49
06	Commercial (with buildings)	91.4	92.6	86.8	16.5	21.0	1.02	56	0
07	Industrial (with buildings)	92.3	92.4	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	95.2	95.3	11.1	13.2	1.00	4,263	4,263

**All sales adjusted for time and terms
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**2015 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=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	95.4	95.5	9.9	11.9	1.00	2,005
Apartment (4 or more units)	90.3	93.3	.	.	.	.	8
Commercial (with buildings)	92.6	95.9	.	.	.	.	27
Industrial (with buildings)	85.4	92.0	.	.	.	.	9
Seasonal Recreational Residential/Residential Aggregation	95.8	95.4	95.5	9.9	11.9	1.00	2,007

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Red Lake Falls	0600	80.9	79.4	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Red Lake Falls	0600	80.9	79.4	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	90.3	87.7	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	90.3	87.7	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Lamberton	0400	100.1	101.5	.	.	.	.	6	0
Morgan	0700	108.3	109.3	.	.	.	.	8	0
Redwood Falls	0900	99.3	98.4	90.4	18.1	19.6	1.08	65	0
Sanborn	1100	102.9	106.5	.	.	.	.	6	0
Vesta	1300	97.8	96.2	6	0
Wabasso	1400	88.5	89.2	6	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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
Lamberton	0400	100.1	101.5	.	.	.	.	6	0
Morgan	0700	108.3	109.3	.	.	.	.	8	0
Redwood Falls	0900	99.3	98.4	90.4	18.1	19.6	1.08	65	0
Sanborn	1100	102.9	106.5	.	.	.	.	6	0
Vesta	1300	97.8	96.2	6	0
Wabasso	1400	88.5	89.2	6	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	99.0	97.8	91.0	18.0	19.7	1.07	126	0
06	Commercial (with buildings)	91.3	81.2	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	97.8	91.0	18.0	19.7	1.07	126	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.2	97.5	.	.	.	.	18	18
94	Commercial/Industrial Aggregation	91.3	81.2	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.8	97.1	19	19

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 Island	0100	96.5	95.0	.	.	.	.	7	0
Buffalo Lake	0200	113.3	117.7	.	.	.	.	6	0
Hector	0600	89.2	88.5	.	.	.	.	9	0
Olivia	0800	102.2	98.3	.	.	.	.	13	0
Renville	0900	94.6	93.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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 Island	0100	96.5	95.0	.	.	.	.	7	0
Buffalo Lake	0200	113.3	117.7	.	.	.	.	6	0
Hector	0600	89.2	88.5	.	.	.	.	9	0
Olivia	0800	102.2	98.3	13	0
Renville	0900	94.6	93.1	10	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.7	95.1	96.0	13.7	14.8	1.00	70	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	95.2	96.3	13.8	14.7	1.00	71	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.6	94.2	.	.	.	.	13	13
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.6	94.2	.	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	92.7	.	.	.	.	16	16
Cannon City	0002	90.5	89.8	.	.	.	.	10	10
Erin	0003	99.8	101.3	.	.	.	.	6	3
Forest	0004	101.0	100.8	.	.	.	.	14	8
Shieldsville	0008	105.2	106.3	.	.	.	.	8	3
Warsaw	0010	85.0	83.5	.	.	.	.	12	8
Webster	0011	98.4	94.7	.	.	.	.	17	17
Wells	0012	91.8	93.4	.	.	.	.	12	3
Wheatland	0013	89.3	89.0	.	.	.	.	6	5
Dundas	0200	91.4	91.2	.	.	.	.	26	24
Faribault	0300	93.5	91.7	92.7	13.8	13.3	0.99	218	217
Lonsdale	0400	90.7	87.6	90.5	10.3	11.6	0.99	73	65
Morristown	0500	108.5	89.5	.	.	.	.	11	11
Northfield	9700	90.9	90.5	90.2	9.7	12.2	1.01	170	158

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

County_Name=Rice CO=66 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
Faribault	0300	97.8	92.3	6	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	85.7	76.3	11	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	92.7	.	.	.	.	16	16
Cannon City	0002	90.5	89.8	.	.	.	.	10	10
Erin	0003	99.8	101.3	.	.	.	.	6	3
Forest	0004	101.2	100.8	.	.	.	.	16	9
Shieldsville	0008	105.2	106.3	.	.	.	.	8	3
Warsaw	0010	83.5	83.1	.	.	.	.	13	8
Webster	0011	98.4	94.7	.	.	.	.	17	17
Wells	0012	92.1	95.1	.	.	.	.	16	3
Wheatland	0013	89.3	89.0	.	.	.	.	6	5
Dundas	0200	91.4	91.2	.	.	.	.	26	24
Faribault	0300	93.5	91.7	92.7	13.8	13.3	0.99	218	217
Lonsdale	0400	90.7	87.6	90.5	10.3	11.6	0.99	73	65
Morristown	0500	108.5	89.5	.	.	.	.	11	11
Northfield	9700	90.9	90.5	90.2	9.7	12.2	1.01	170	158

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

**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	93.0	91.1	92.1	12.3	13.6	1.00	610	559
02	Apartment (4 or more units)	90.2	77.0	.	.	.	.	8	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.9	102.6	.	.	.	.	7	1
06	Commercial (with buildings)	101.6	89.7	.	.	.	.	23	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	114.9	118.5	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	91.2	92.0	12.4	13.7	1.00	617	560
92	Rural Vacant Land (34.5 or more acres) Aggregation	105.5	101.7	.	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.0	99.9	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.8	107.5	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Luverne TWP	0006	106.6	95.7	.	.	.	.	6	6
Hills	0500	88.1	83.7	.	.	.	.	14	14
Luverne	0900	96.5	95.0	92.4	14.0	15.0	1.02	79	79

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Luverne TWP	0006	106.6	95.7	.	.	.	.	6	6
Hills	0500	88.1	83.7	.	.	.	.	14	14
Luverne	0900	96.5	95.0	92.4	14.0	15.0	1.02	79	79

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

**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.4	91.6	89.2	18.0	18.0	1.04	127	127
91	Seasonal Recreational Residential/Residential Aggregation	95.4	91.6	89.2	18.0	18.0	1.04	127	127
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.4	87.4	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.4	87.4	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Laona	0016	81.5	80.3	.	.	.	.	6	6
Moranville	0021	101.5	95.4	.	.	.	.	11	11
Lake	0035	88.5	89.5	.	.	.	.	16	16
Roseau	0900	85.2	82.9	85.1	.	.	.	30	30
Warroad	1600	92.2	90.6	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Laona	0016	81.5	80.3	.	.	.	.	6	6
Moranville	0021	101.5	95.4	.	.	.	.	11	11
Lake	0035	89.2	90.3	.	.	.	.	20	20
Roseau	0900	85.2	82.9	85.1	.	.	.	30	30
Warroad	1600	92.2	90.6	.	.	.	.	20	20

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

County_Name=Roseau CO=68 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
Golden Valley	0011	108.7	91.5	.	.	.	.	6	6

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

County_Name=Roseau CO=68 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
Golden Valley	0011	108.7	91.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Golden Valley	0011	108.7	91.5	6	6

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	89.7	88.7	88.1	14.0	15.8	1.01	122	122
03	Non-Commercial Seasonal Recreational Residential (with buildings)	80.6	81.1	.	.	.	.	11	11
91	Seasonal Recreational Residential/Residential Aggregation	89.0	88.5	87.9	14.5	16.6	1.00	133	133
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.5	95.2	.	.	.	.	16	16
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.5	96.5	.	.	.	.	24	24
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.7	96.1	86.1	20.1	23.6	1.08	33	33

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Canosia	0014	89.9	88.9	.	.	.	.	13	13
Duluth TWP	0021	87.2	87.1	.	.	.	.	18	18
Fayal	0026	88.3	87.0	.	.	.	.	10	10
Fredenber	0030	88.0	85.1	.	.	.	.	7	4
French	0031	96.9	100.2	.	.	.	.	6	6
Gnesen	0032	122.2	101.3	.	.	.	.	11	9
Grand Lake	0033	93.0	87.8	.	.	.	.	16	10
Industrial	0037	100.7	95.6	.	.	.	.	7	7
Lakewood	0040	84.4	88.2	.	.	.	.	11	11
Midway	0047	94.7	91.7	.	.	.	.	14	14
Morse	0050	99.7	93.2	.	.	.	.	10	5
Rice Lake	0061	96.6	92.6	92.8	14.2	16.9	1.03	33	33
Solway	0063	91.2	93.7	.	.	.	.	12	11
White	0071	92.1	95.6	.	.	.	.	6	6
Greenwood	0074	95.9	91.5	.	.	.	.	6	0
Unorg. 06 - Biwabik	0091	93.5	88.5	.	.	.	.	8	8
Aurora	0600	99.9	92.6	.	.	.	.	19	19
Buhl	1300	97.6	91.8	.	.	.	.	8	8
Chisholm	1800	99.8	97.1	.	.	.	.	29	29
Ely	2500	115.5	102.7	107.0	.	.	.	34	33
Eveleth	2700	99.7	92.8	.	.	.	.	23	23
Gilbert	3500	94.6	87.3	.	.	.	.	10	10
Hermantown	3600	94.7	93.8	94.2	9.3	11.5	1.01	88	88
Hibbing	3800	102.1	98.6	93.8	18.1	17.8	1.05	112	112
Mountain Iron	5400	94.3	92.3	.	.	.	.	16	16
Proctor	5900	93.3	91.5	91.8	10.8	11.9	1.01	41	41
Virginia	6900	109.5	104.3	97.6	22.9	21.1	1.07	73	73
Hoyt Lakes	7200	83.0	79.4	.	.	.	.	22	22
Babbitt	7300	99.7	96.2	.	.	.	.	19	19
Duluth	9000	96.8	93.5	92.9	14.1	14.2	1.02	882	868

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.3	97.4	7	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	91.8	90.1	.	.	.	.	14	2
Fayal	0026	96.2	92.4	.	.	.	.	6	6
Morse	0050	115.4	100.3	10	6
Greenwood	0074	93.6	95.3	19	2
Unorg. 12 - Northwest	0097	89.1	91.0	7	2

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**2015 Assessment Sales Ratio Study
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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=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
Duluth	9000	107.3	85.1	20	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Alborn	0002	97.9	97.6	.	.	.	.	7	7
Beatty	0010	90.9	89.3	.	.	.	.	16	2
Breitung	0012	111.4	96.2	.	.	.	.	6	4
Canosia	0014	89.9	88.9	.	.	.	.	13	13
Cotton	0019	88.8	82.8	.	.	.	.	6	6
Duluth TWP	0021	87.2	87.1	.	.	.	.	18	18
Embarrass	0024	95.9	95.7	.	.	.	.	6	6
Fayal	0026	91.2	89.5	.	.	.	.	16	16
Fredenberg	0030	88.0	85.1	.	.	.	.	7	4
French	0031	102.2	100.2	.	.	.	.	10	10
Gnesen	0032	122.2	101.3	.	.	.	.	11	9
Grand Lake	0033	94.4	87.8	.	.	.	.	20	10
Industrial	0037	100.7	95.6	.	.	.	.	7	7
Lakewood	0040	84.4	88.2	.	.	.	.	11	11
Midway	0047	94.7	91.7	.	.	.	.	14	14
Morse	0050	107.6	95.2	.	.	.	.	20	11
Northland	0055	92.1	79.1	.	.	.	.	6	6
Rice Lake	0061	96.6	92.6	92.8	14.2	16.9	1.03	33	33
Solway	0063	93.1	95.3	.	.	.	.	13	12
White	0071	91.0	95.0	.	.	.	.	7	7
Greenwood	0074	94.2	95.3	.	.	.	.	25	2
Unorg. 06 - Biwabik	0091	92.8	88.2	.	.	.	.	9	9
Unorg. 07 - B&B Island	0092	94.2	96.3	.	.	.	.	9	5
Unorg. 12 - Northwest	0097	87.8	86.4	.	.	.	.	8	2
Aurora	0600	99.9	92.6	.	.	.	.	19	19
Biwabik	0900	85.4	88.4	.	.	.	.	7	7
Buhl	1300	97.6	91.8	.	.	.	.	8	8
Chisholm	1800	99.8	97.1	.	.	.	.	29	29
Ely	2500	115.5	102.7	107.0	.	.	.	34	33
Eveleth	2700	99.7	92.8	23	23

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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
Gilbert	3500	94.6	87.3	.	.	.	.	10	10
Hermantown	3600	94.7	93.8	94.2	9.3	11.5	1.01	88	88
Hibbing	3800	102.2	99.0	93.9	18.1	17.8	1.05	113	113
Mountain Iron	5400	94.3	92.3	.	.	.	.	16	16
Proctor	5900	93.3	91.5	91.8	10.8	11.9	1.01	41	41
Virginia	6900	109.5	104.3	97.6	22.9	21.1	1.07	73	73
Hoyt Lakes	7200	83.0	79.4	22	22
Babbitt	7300	99.7	96.2	19	19
Duluth	9000	96.8	93.5	92.9	14.1	14.2	1.02	883	869

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
White	0071	106.2	110.8	6	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	6	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
White	0071	106.2	110.8	6	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	6	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Duluth	9000	106.3	87.1	21	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
White	0071	106.2	110.8	.	.	.	.	6	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	6	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.8	93.9	93.0	16.0	16.6	1.02	1,692	1,644
02	Apartment (4 or more units)	105.9	95.2	.	.	.	.	10	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.2	93.6	90.2	20.4	23.1	1.05	133	74
06	Commercial (with buildings)	108.3	88.2	91.7	38.5	27.0	1.07	44	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.6	98.5	97.2	36.3	38.2	0.99	48	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	93.9	92.7	16.4	17.1	1.03	1,825	1,718
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.5	93.3	105.5	29.7	32.5	0.94	70	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.1	91.9	105.1	30.3	32.4	0.94	71	0
94	Commercial/Industrial Aggregation	106.0	87.1	89.9	37.3	28.2	1.07	47	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	93.3	104.3	29.2	32.0	0.95	74	0

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**2015 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=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)	98.9	94.6	93.0	18.2	18.8	1.03	810
Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	93.2	90.1	20.5	23.1	1.05	132
Commercial (with buildings)	109.2	88.7	.	.	.	.	24
Agricultural Bare Land (less than 34.5 acres) Aggregation	102.6	98.5	97.2	36.3	38.2	0.99	48
Seasonal Recreational Residential/Residential Aggregation	98.5	94.4	92.5	18.5	19.4	1.03	942
Rural Vacant Land (34.5 or more acres) Aggregation	100.5	93.3	105.5	29.7	32.5	0.94	70
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.1	91.9	105.1	30.3	32.4	0.94	71
Commercial/Industrial Aggregation	105.7	88.7	.	.	.	.	26
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	93.3	104.3	29.2	32.0	0.95	74

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Cedar Lake	0003	104.8	103.5	.	.	.	.	21	20
Credit River	0004	98.6	95.9	95.0	15.0	14.4	1.03	43	43
Helena	0007	89.6	88.4	.	.	.	.	8	7
Jackson	0008	90.1	92.4	.	.	.	.	6	6
Louisville	0009	92.7	93.0	.	.	.	.	13	11
New Market	0010	96.3	96.5	.	.	.	.	21	19
Sand Creek	0012	103.4	106.1	.	.	.	.	9	9
Spring Lake	0013	95.1	93.1	.	.	.	.	26	21
Belle Plaine	0100	96.2	95.2	95.5	8.0	10.6	1.01	98	98
Jordan	0400	97.1	95.3	96.1	11.0	10.9	1.00	71	69
Elko New Market	0600	95.3	95.8	94.7	8.7	11.3	1.01	65	63
Prior Lake	0800	96.7	95.9	96.6	9.3	10.7	1.00	407	369
Savage	0900	96.8	96.4	96.2	7.3	7.8	1.00	409	399
Shakopee	1000	97.7	97.6	97.1	7.9	9.0	1.00	541	537
New Prague	8000	97.3	98.7	97.0	8.8	10.2	1.01	64	62

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Cedar Lake	0003	104.8	103.5	.	.	.	.	21	20
Credit River	0004	98.6	95.9	95.0	15.0	14.4	1.03	43	43
Helena	0007	89.6	88.4	.	.	.	.	8	7
Jackson	0008	90.1	92.4	.	.	.	.	6	6
Louisville	0009	92.7	93.0	.	.	.	.	13	11
New Market	0010	96.3	96.5	.	.	.	.	21	19
Sand Creek	0012	103.4	106.1	.	.	.	.	9	9
Spring Lake	0013	95.3	93.2	.	.	.	.	27	21
Belle Plaine	0100	96.2	95.2	95.5	8.0	10.6	1.01	98	98
Jordan	0400	97.1	95.3	96.1	11.0	10.9	1.00	71	69
Elko New Market	0600	95.3	95.8	94.7	8.7	11.3	1.01	65	63
Prior Lake	0800	96.7	95.9	96.6	9.3	10.7	1.00	407	369
Savage	0900	96.8	96.4	96.2	7.3	7.8	1.00	409	399
Shakopee	1000	97.7	97.6	97.1	7.9	9.0	1.00	541	537
New Prague	8000	97.3	98.7	97.0	8.8	10.2	1.01	64	62

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.1	96.5	96.3	8.8	9.9	1.00	1,809	1,740
06	Commercial (with buildings)	92.2	90.5	.	.	.	.	12	6
07	Industrial (with buildings)	96.8	97.4	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	96.5	96.3	8.8	9.9	1.00	1,810	1,740
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.1	99.3	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.6	100.2	.	.	.	.	8	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.0	92.1	93.0	8.0	9.9	1.00	59	59
Becker TWP	0002	98.7	97.7	100.9	7.5	9.2	1.00	54	54
Big Lake TWP	0003	94.9	93.4	94.1	7.3	8.8	1.01	61	61
Blue Hill	0004	93.1	92.5	.	.	.	.	15	15
Clear Lake TWP	0005	89.4	89.8	.	.	.	.	8	8
Haven	0007	101.1	97.0	.	.	.	.	14	14
Livonia	0008	95.8	93.9	95.6	9.1	11.5	1.00	47	47
Orrock	0009	92.6	93.8	.	.	.	.	26	26
Palmer	0010	98.2	94.1	.	.	.	.	16	16
Santiago	0011	94.0	95.1	.	.	.	.	17	17
Becker	0100	98.4	98.0	98.6	6.4	7.9	1.00	72	72
Big Lake	0200	95.3	95.8	95.4	5.5	6.6	1.00	155	155
Clear Lake	0300	96.9	92.7	.	.	.	.	6	6
Elk River	0400	94.1	93.0	93.7	8.3	11.5	1.00	314	314
Zimmerman	0500	92.3	92.5	92.1	7.7	9.4	1.00	60	60
St. Cloud	9200	95.5	94.7	94.2	7.9	10.2	1.01	43	43

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.8	96.1	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.0	92.1	93.0	8.0	9.9	1.00	59	59
Becker TWP	0002	98.7	97.7	100.9	7.5	9.2	1.00	54	54
Big Lake TWP	0003	94.9	93.5	94.1	7.2	8.7	1.01	62	62
Blue Hill	0004	93.1	92.5	.	.	.	.	15	15
Clear Lake TWP	0005	95.3	92.7	.	.	.	.	10	10
Haven	0007	101.1	97.0	.	.	.	.	14	14
Livonia	0008	95.8	93.9	95.6	9.1	11.5	1.00	47	47
Orrock	0009	93.0	94.3	.	.	.	.	27	27
Palmer	0010	97.3	94.3	.	.	.	.	26	26
Santiago	0011	94.0	95.1	.	.	.	.	17	17
Becker	0100	98.4	98.0	98.6	6.4	7.9	1.00	72	72
Big Lake	0200	95.1	95.7	95.3	5.6	6.9	1.00	156	156
Clear Lake	0300	96.9	92.7	.	.	.	.	6	6
Elk River	0400	94.1	93.0	93.7	8.3	11.5	1.00	314	314
Zimmerman	0500	92.3	92.7	92.2	7.5	9.3	1.00	61	61
St. Cloud	9200	95.5	94.7	94.2	7.9	10.2	1.01	43	43

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.0	94.4	94.9	7.7	9.9	1.00	969	969
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	98.1	.	.	.	.	16	16
06	Commercial (with buildings)	94.9	98.2	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	94.4	94.9	7.7	9.9	1.00	985	985
94	Commercial/Industrial Aggregation	95.0	98.1	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.7	92.1	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 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)	94.9	94.4	94.9	7.7	9.9	1.00	926
Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	98.1	.	.	.	.	16
Commercial (with buildings)	94.5	95.1	.	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	95.0	94.4	94.9	7.7	9.9	1.00	942
Commercial/Industrial Aggregation	94.8	94.2	.	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.7	92.1	.	.	.	.	6

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	0100	98.1	91.8	.	.	.	.	24	0
Gaylord	0200	109.1	104.7	.	.	.	.	19	0
Gibbon	0300	118.9	110.4	.	.	.	.	9	0
Green Isle	0400	86.6	87.6	.	.	.	.	8	0
Henderson	0500	102.4	94.8	.	.	.	.	10	0
Winthrop	0700	108.5	103.3	.	.	.	.	9	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	0100	98.1	91.8	.	.	.	.	24	0
Gaylord	0200	109.1	104.7	.	.	.	.	19	0
Gibbon	0300	118.9	110.4	.	.	.	.	9	0
Green Isle	0400	86.6	87.6	.	.	.	.	8	0
Henderson	0500	102.4	94.8	.	.	.	.	10	0
Winthrop	0700	108.5	103.3	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	101.2	94.6	93.1	19.3	18.2	1.05	104	0
06	Commercial (with buildings)	94.7	87.3	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	101.2	94.6	93.1	19.3	18.2	1.05	104	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.4	102.6	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.6	102.6	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albany TWP	0001	93.4	94.0	.	.	.	.	6	6
Avon TWP	0003	94.9	93.6	.	.	.	.	10	7
Brockway	0004	101.2	101.4	.	.	.	.	24	22
Collegeville	0005	90.1	90.2	.	.	.	.	9	4
Eden Lake	0008	102.1	101.0	.	.	.	.	9	7
Fair Haven	0009	94.1	90.3	.	.	.	.	11	6
Holding	0013	89.7	85.3	.	.	.	.	6	5
LeSauk	0017	99.6	99.5	.	.	.	.	9	7
Lynden	0019	101.7	100.5	.	.	.	.	11	9
Maine Prairie	0020	100.6	108.5	.	.	.	.	9	4
Munson	0023	103.8	99.0	.	.	.	.	11	3
Paynesville TWP	0026	97.8	101.6	.	.	.	.	10	8
St. Joseph TWP	0031	99.7	100.1	.	.	.	.	10	8
St. Wendel	0033	97.7	98.5	.	.	.	.	12	9
Sauk Centre TWP	0034	96.6	94.3	.	.	.	.	8	6
Wakefield	0036	96.1	94.5	.	.	.	.	16	8
Albany	0100	94.5	94.1	93.3	9.4	9.5	1.00	33	32
Avon	0200	93.7	93.6	.	.	.	.	21	19
Belgrade	0300	98.0	89.8	.	.	.	.	9	9
Cold Spring	0500	95.4	94.1	92.7	11.2	11.6	1.02	44	44
Freeport	1000	95.9	93.3	.	.	.	.	12	12
Holdingford	1300	96.2	97.9	.	.	.	.	6	6
Kimball	1400	89.5	89.6	.	.	.	.	10	10
Melrose	1700	93.8	95.7	.	.	.	.	23	22
Paynesville	1900	103.1	101.9	.	.	.	.	21	21
Richmond	2100	98.8	100.6	.	.	.	.	23	23
Rockville	2200	93.2	92.5	.	.	.	.	15	13
St. Joseph	2600	98.3	97.2	96.0	9.6	9.7	1.01	64	64
St. Stephen	2900	94.8	86.0	.	.	.	.	7	7
Sauk Centre	3100	97.6	95.3	96.1	9.0	11.7	1.02	41	40

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Waite Park	3300	99.9	95.9	97.3	10.8	10.4	1.01	49	49
St. Augusta	3400	96.6	96.9	93.9	8.1	9.6	1.02	34	32
Sartell	8600	93.9	93.8	92.4	6.7	7.8	1.01	204	203
St. Cloud	9200	93.8	93.2	92.1	8.6	9.8	1.01	490	490

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	95.4	95.4	9	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
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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	109.2	106.6	22	2
Munson	0023	106.5	110.7	9	0

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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.3	11	0

**All sales adjusted for time and terms
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albany TWP	0001	93.4	94.0	.	.	.	.	6	6
Avon TWP	0003	96.2	96.3	.	.	.	.	12	7
Brockway	0004	101.2	101.4	.	.	.	.	24	22
Collegeville	0005	90.1	89.9	.	.	.	.	12	4
Eden Lake	0008	107.2	104.9	104.5	17.6	20.1	1.03	31	9
Fair Haven	0009	95.5	90.6	.	.	.	.	14	6
Holding	0013	89.7	85.3	.	.	.	.	6	5
LeSauk	0017	99.6	99.5	.	.	.	.	9	7
Lynden	0019	102.0	102.8	.	.	.	.	12	9
Maine Prairie	0020	96.9	99.9	.	.	.	.	11	4
Munson	0023	105.0	101.4	.	.	.	.	20	3
Paynesville TWP	0026	97.2	99.9	.	.	.	.	13	8
St. Joseph TWP	0031	99.7	100.1	.	.	.	.	10	8
St. Wendel	0033	97.7	98.5	.	.	.	.	12	9
Sauk Centre TWP	0034	103.9	95.2	.	.	.	.	10	6
Wakefield	0036	96.0	95.0	.	.	.	.	21	8
Albany	0100	94.5	94.1	93.3	9.4	9.5	1.00	33	32
Avon	0200	93.7	93.6	.	.	.	.	21	19
Belgrade	0300	98.0	89.8	.	.	.	.	9	9
Cold Spring	0500	95.4	94.1	92.7	11.2	11.6	1.02	44	44
Freeport	1000	95.9	93.3	.	.	.	.	12	12
Holdingford	1300	96.2	97.9	.	.	.	.	6	6
Kimball	1400	89.5	89.6	.	.	.	.	10	10
Melrose	1700	93.8	95.7	.	.	.	.	23	22
Paynesville	1900	103.1	101.9	.	.	.	.	21	21
Richmond	2100	98.8	100.6	.	.	.	.	23	23
Rockville	2200	93.2	92.5	.	.	.	.	15	13
St. Joseph	2600	98.3	97.2	96.0	9.6	9.7	1.01	64	64
St. Stephen	2900	94.8	86.0	.	.	.	.	7	7
Sauk Centre	3100	97.6	95.3	96.1	9.0	11.7	1.02	41	40

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Waite Park	3300	99.9	95.9	97.3	10.8	10.4	1.01	49	49
St. Augusta	3400	96.6	96.9	93.9	8.1	9.6	1.02	34	32
Sartell	8600	93.9	93.8	92.4	6.7	7.8	1.01	204	203
St. Cloud	9200	93.8	93.2	92.1	8.6	9.8	1.01	490	490

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

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.8	92.8	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.6	94.5	93.8	9.4	10.7	1.01	1,321	1,257
02	Apartment (4 or more units)	99.2	94.9	.	.	.	.	12	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.7	101.8	100.8	19.6	20.5	1.03	53	2
06	Commercial (with buildings)	95.7	95.2	78.2	.	.	.	30	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.3	78.8	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	95.9	94.6	94.2	9.8	11.4	1.01	1,374	1,259
92	Rural Vacant Land (34.5 or more acres) Aggregation	99.4	113.6	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.7	90.4	.	.	.	.	18	0
94	Commercial/Industrial Aggregation	94.8	93.9	78.2	16.2	17.0	1.18	32	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.1	99.3	.	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 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=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)	96.6	95.7	94.7	9.8	11.0	1.01	831
Non-Commercial Seasonal Recreational Residential (with buildings)	104.7	101.8	100.8	19.6	20.5	1.03	53
Commercial (with buildings)	93.9	95.9	.	.	.	.	19
Agricultural Bare Land (less than 34.5 acres) Aggregation	84.3	78.8	.	.	.	.	11
Seasonal Recreational Residential/Residential Aggregation	97.1	95.7	95.1	10.4	12.0	1.01	884
Rural Vacant Land (34.5 or more acres) Aggregation	99.4	113.6	.	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.7	90.4	.	.	.	.	18
Commercial/Industrial Aggregation	93.5	95.2	.	.	.	.	20
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.1	99.3	.	.	.	.	27

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Somerset	0012	102.5	103.1	.	.	.	.	9	8
Ellendale	0300	110.3	110.7	.	.	.	.	8	8
Medford	0500	88.6	90.7	.	.	.	.	11	11
Owatonna	0700	96.0	95.0	95.3	8.7	9.6	1.00	258	258
Blooming Prairie	7100	87.8	91.1	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	117.3	106.3	9	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Somerset	0012	102.5	103.1	.	.	.	.	9	8
Ellendale	0300	110.3	110.7	.	.	.	.	8	8
Medford	0500	88.6	90.7	.	.	.	.	11	11
Owatonna	0700	96.0	95.0	95.3	8.7	9.6	1.00	258	258
Blooming Prairie	7100	87.8	91.1	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.0	86.1	7	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	96.0	95.0	95.2	9.7	11.0	1.00	328	327
02	Apartment (4 or more units)	117.3	106.3	.	.	.	.	9	0
06	Commercial (with buildings)	81.2	85.1	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	95.0	95.2	9.7	11.0	1.00	328	327
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.4	94.0	.	.	.	.	11	0
94	Commercial/Industrial Aggregation	83.9	85.1	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.4	94.0	11	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.4	93.2	91.0	10.4	11.8	1.03	40	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.4	93.2	91.0	10.4	11.8	1.03	40	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.1	94.8	91.9	11.5	12.4	1.04	50	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.8	91.9	11.5	12.4	1.04	50	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.1	103.4	7	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benson	0200	99.3	101.2	21	0
Kerkhoven	0700	100.9	105.4	13	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benson	0200	99.3	101.2	21	0
Kerkhoven	0700	100.9	105.4	13	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	100.5	101.5	98.2	15.4	16.1	1.00	50	0
91	Seasonal Recreational Residential/Residential Aggregation	100.0	101.3	96.8	15.6	16.4	1.01	51	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.9	108.9	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.6	104.3	9	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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	95.4	91.9	.	.	.	.	8	0
Kandota	0014	90.0	93.2	.	.	.	.	9	0
Leslie	0015	98.7	85.1	.	.	.	.	7	0
Long Prairie TWP	0018	92.5	86.5	.	.	.	.	8	0
Browerville	0200	103.5	103.8	.	.	.	.	6	0
Long Prairie	0900	92.9	91.4	.	.	.	.	29	0
Staples	9300	101.2	93.7	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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County_Name=Todd CO=77 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
Burnhamville	0006	84.1	88.1	7	0
Grey Eagle TWP	0011	99.8	96.2	6	0
Leslie	0015	90.1	93.2	8	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	97.6	96.9	.	.	.	.	10	0
Burnhamville	0006	85.8	93.5	.	.	.	.	10	0
Fawn Lake	0008	97.8	97.5	.	.	.	.	6	0
Grey Eagle TWP	0011	99.8	96.2	.	.	.	.	6	0
Kandota	0014	92.2	93.7	.	.	.	.	12	0
Leslie	0015	94.1	90.4	.	.	.	.	15	0
Long Prairie TWP	0018	92.5	86.5	.	.	.	.	8	0
Staples TWP	0022	92.1	92.2	.	.	.	.	8	0
Browerville	0200	103.5	103.8	.	.	.	.	6	0
Long Prairie	0900	92.9	91.4	29	0
Staples	9300	101.2	93.7	14	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.1	92.4	91.6	20.6	21.0	1.03	138	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.6	96.5	95.4	15.0	22.3	0.99	43	3
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.3	92.7	.	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	94.1	92.7	19.3	21.3	1.02	181	3
92	Rural Vacant Land (34.5 or more acres) Aggregation	92.7	93.0	.	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	90.6	84.6	21.9	26.6	1.10	31	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.7	92.9	90.8	18.3	22.8	1.04	59	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Wheaton	0500	106.7	112.9	13	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Wheaton	0500	106.7	112.9	13	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	110.4	108.0	.	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	108.7	104.2	19	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	95.8	101.0	.	.	.	.	12	10
Zumbro	0017	90.1	98.0	.	.	.	.	9	8
Elgin	0100	105.1	103.7	.	.	.	.	13	13
Plainview	0800	96.6	95.3	95.7	7.4	10.3	1.01	47	47
Wabasha	1100	100.9	96.7	.	.	.	.	29	26
Lake City	7700	104.5	96.1	96.4	21.2	15.5	1.02	58	58

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.3	101.0	.	.	.	.	14	11
Zumbro	0017	89.3	93.8	.	.	.	.	10	8
Elgin	0100	105.1	103.7	.	.	.	.	13	13
Plainview	0800	97.9	95.4	96.3	8.7	13.9	1.02	48	48
Wabasha	1100	100.9	96.7	.	.	.	.	29	26
Lake City	7700	104.3	95.9	96.7	21.4	16.2	1.02	61	60

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	99.3	96.2	94.8	15.8	15.6	1.02	209	203
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.0	82.6	.	.	.	.	9	6
06	Commercial (with buildings)	95.2	89.9	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	99.1	96.0	94.7	16.4	16.8	1.02	218	209
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.3	86.2	.	.	.	.	9	9
94	Commercial/Industrial Aggregation	85.3	89.1	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.8	83.8	12	12

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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=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	103.0	97.6	.	.	.	.	6	0
Thomastown	0013	105.8	98.3	.	.	.	.	8	0
Wadena TWP	0014	96.8	98.2	.	.	.	.	6	0
Menahga	0200	103.8	94.5	.	.	.	.	17	0
Staples	9300	95.7	98.5	.	.	.	.	11	0
Wadena	9500	98.6	94.4	92.1	19.0	16.8	1.02	37	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.6	97.6	.	.	.	.	10	0
Thomastown	0013	103.1	97.0	.	.	.	.	9	0
Wadena TWP	0014	92.7	94.5	.	.	.	.	7	0
Menahga	0200	105.1	97.2	.	.	.	.	18	0
Staples	9300	95.7	98.5	.	.	.	.	11	0
Wadena	9500	98.6	94.4	92.1	19.0	16.8	1.02	37	0

**All sales adjusted for time and terms
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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=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
Blueberry	0002	109.8	113.1	7	0

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Blueberry	0002	109.8	113.1	7	0

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**City and Township Ratios by Property Type
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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
Blueberry	0002	109.8	113.1	7	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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)	98.4	94.8	95.2	16.3	18.1	1.01	112	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	85.4	84.4	.	.	.	.	13	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	118.6	117.0	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.5	93.6	17.1	19.5	1.01	125	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	112.0	108.9	105.5	19.5	17.9	1.01	35	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.0	108.9	105.5	19.5	17.9	1.01	35	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.1	108.9	102.9	20.1	19.2	1.03	39	0

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Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Woodville	0012	92.5	91.9	.	.	.	.	16	11
Janesville	0200	100.6	97.4	99.5	11.6	14.2	1.01	33	33
New Richland	0400	90.5	93.2	.	.	.	.	13	13
Waseca	0800	95.9	91.7	92.2	13.5	14.1	1.02	96	96

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

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

County_Name=Waseca CO=81 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
Waseca	0800	119.1	108.1	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Woodville	0012	92.5	91.9	.	.	.	.	16	11
Janesville	0200	100.6	97.4	99.5	11.6	14.2	1.01	33	33
New Richland	0400	90.5	93.2	.	.	.	.	13	13
Waseca	0800	95.9	91.7	92.2	13.5	14.1	1.02	96	96

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

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

County_Name=Waseca CO=81 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
Waseca	0800	119.1	108.1	.	.	.	.	6	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.8	93.1	92.9	12.3	13.7	1.02	184	177
06	Commercial (with buildings)	116.1	108.1	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	93.1	92.8	12.3	13.7	1.02	186	177
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.0	83.7	.	.	.	.	10	0
94	Commercial/Industrial Aggregation	116.1	108.1	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.0	83.7	.	.	.	.	10	0

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.8	88.9	.	.	.	.	13	13
Denmark	0004	98.3	100.2	.	.	.	.	6	6
May	0009	103.3	99.5	.	.	.	.	21	21
Stillwater TWP	0014	102.3	103.5	.	.	.	.	13	13
West Lakeland	0017	98.5	98.3	.	.	.	.	22	22
Afton	0100	100.0	99.0	.	.	.	.	26	26
Bayport	0200	100.4	99.6	.	.	.	.	23	23
Birchwood	0300	99.8	99.9	.	.	.	.	7	7
Scandia	0400	101.4	100.4	.	.	.	.	26	26
Dellwood	0500	93.7	90.2	.	.	.	.	10	10
Forest Lake	0600	97.9	96.5	95.9	10.3	12.0	1.02	246	246
Hugo	0700	95.9	95.6	95.0	6.4	8.2	1.01	209	209
Lake Elmo	0800	97.4	93.4	96.1	10.6	10.2	1.00	34	34
Mahtomedi	1000	103.0	101.2	100.1	10.7	10.7	1.03	88	88
Marine-On-St. Croix	1100	109.2	109.9	.	.	.	.	9	9
Newport	1200	91.2	88.8	.	.	.	.	20	20
St. Paul Park	1300	95.9	94.6	95.2	6.6	8.1	1.01	48	48
Stillwater	1500	96.6	96.2	94.2	8.3	9.3	1.01	243	243
Willernie	1600	94.4	95.3	.	.	.	.	8	8
Oak Park Heights	1700	99.9	97.7	97.5	12.6	13.5	1.01	42	42
Lakeland	1900	98.0	99.2	.	.	.	.	16	16
Lake St. Croix Beach	2000	91.8	90.8	.	.	.	.	8	8
Cottage Grove	2200	97.7	96.5	96.6	7.8	8.7	1.01	382	382
Woodbury	2500	97.5	97.4	96.9	6.0	7.0	1.00	894	894
Oakdale	2600	98.0	96.2	96.5	8.5	9.8	1.01	286	286
Grant	2700	96.7	94.1	.	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.8	88.9	.	.	.	.	13	13
Denmark	0004	98.3	100.2	.	.	.	.	6	6
May	0009	103.0	99.1	.	.	.	.	22	22
Stillwater TWP	0014	102.3	103.5	.	.	.	.	13	13
West Lakeland	0017	98.5	98.3	.	.	.	.	22	22
Afton	0100	100.0	99.0	.	.	.	.	26	26
Bayport	0200	100.4	99.6	.	.	.	.	23	23
Birchwood	0300	99.1	97.3	.	.	.	.	8	8
Scandia	0400	102.2	100.6	.	.	.	.	28	28
Dellwood	0500	93.7	90.2	.	.	.	.	10	10
Forest Lake	0600	97.9	96.5	95.9	10.3	12.0	1.02	246	246
Hugo	0700	95.9	95.6	95.0	6.4	8.2	1.01	209	209
Lake Elmo	0800	97.4	93.4	96.1	10.6	10.2	1.00	34	34
Mahtomedi	1000	103.0	101.2	100.1	10.7	10.7	1.03	88	88
Marine-On-St. Croix	1100	109.2	109.9	.	.	.	.	9	9
Newport	1200	91.2	88.8	.	.	.	.	20	20
St. Paul Park	1300	95.9	94.6	95.2	6.6	8.1	1.01	48	48
Stillwater	1500	96.6	96.2	94.2	8.3	9.3	1.01	243	243
Willernie	1600	94.4	95.3	.	.	.	.	8	8
Oak Park Heights	1700	99.5	96.5	97.2	12.7	13.6	1.01	43	43
Lakeland	1900	98.0	99.2	.	.	.	.	16	16
Lake St. Croix Beach	2000	91.8	90.8	.	.	.	.	8	8
Cottage Grove	2200	97.7	96.5	96.6	7.8	8.7	1.01	382	382
Woodbury	2500	97.5	97.4	96.9	6.0	7.0	1.00	894	894
Oakdale	2600	98.0	96.2	96.5	8.5	9.8	1.01	286	286
Grant	2700	96.7	94.1	.	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	97.7	96.8	96.1	8.0	9.5	1.01	2,740	2,740
02	Apartment (4 or more units)	89.7	96.0	.	.	.	.	6	0
06	Commercial (with buildings)	93.5	90.5	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	96.8	96.1	8.0	9.5	1.01	2,745	2,745
94	Commercial/Industrial Aggregation	93.5	93.1	.	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.1	79.3	.	.	.	.	14	0
St. James	0800	93.1	86.7	92.1	17.8	19.4	0.99	33	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.1	79.3	.	.	.	.	14	0
St. James	0800	93.1	86.7	92.1	17.8	19.4	0.99	33	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.4	92.6	92.2	21.0	23.1	1.01	62	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	92.6	92.2	21.0	23.1	1.01	62	0

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Breckenridge	0100	89.8	88.6	27	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Breckenridge	0100	89.8	88.6	27	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	88.7	87.1	87.8	14.2	17.7	1.01	44	17
91	Seasonal Recreational Residential/Residential Aggregation	88.7	87.1	87.8	14.2	17.7	1.01	44	17
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	111.6	116.4	.	.	.	.	8	8
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.6	116.4	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.4	94.8	.	.	.	.	6	6
Wilson	0018	103.5	103.8	.	.	.	.	6	6
Goodview	0500	95.3	94.1	95.1	7.7	9.6	1.00	44	44
Lewiston	0700	102.9	96.6	.	.	.	.	17	17
Rollingstone	0900	101.5	100.9	.	.	.	.	12	12
St. Charles	1000	93.6	94.1	94.5	9.0	11.3	0.99	42	42
Stockton	1100	107.9	104.1	.	.	.	.	11	11
Winona	1300	98.8	97.2	96.4	11.8	16.5	1.01	238	238

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.1	95.6	9	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.4	94.8	.	.	.	.	6	6
Wilson	0018	103.5	103.8	.	.	.	.	6	6
Goodview	0500	95.3	94.1	95.1	7.7	9.6	1.00	44	44
Lewiston	0700	102.9	96.6	.	.	.	.	17	17
Rollingstone	0900	101.5	100.9	.	.	.	.	12	12
St. Charles	1000	93.6	94.1	94.5	9.0	11.3	0.99	42	42
Stockton	1100	107.9	104.1	.	.	.	.	11	11
Winona	1300	98.8	97.2	96.4	11.8	16.5	1.01	238	238

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.0	95.8	10	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	98.1	96.9	96.5	11.0	14.7	1.01	407	407
06	Commercial (with buildings)	91.9	94.2	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	96.9	96.5	11.0	14.7	1.01	407	407
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.4	95.7	.	.	.	.	13	13
94	Commercial/Industrial Aggregation	92.2	94.6	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.4	95.7	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Buffalo TWP	0002	100.3	101.5	.	.	.	.	7	7
Cokato TWP	0005	99.7	98.8	.	.	.	.	11	11
Corinna	0006	96.1	98.8	94.8	7.0	9.3	1.01	32	32
Franklin	0008	98.3	98.9	.	.	.	.	22	22
Maple Lake TWP	0010	93.9	91.8	.	.	.	.	12	12
Marysville	0011	86.8	87.2	.	.	.	.	6	6
Monticello TWP	0013	93.6	91.6	.	.	.	.	20	20
Rockford TWP	0015	88.2	85.3	.	.	.	.	19	19
Silver Creek	0016	99.2	98.1	.	.	.	.	15	15
Southside	0017	88.7	94.2	.	.	.	.	7	7
Albertville	0100	93.6	93.0	93.8	5.7	6.6	1.00	112	112
Annandale	0200	98.5	98.8	97.9	9.3	10.8	1.00	39	39
Buffalo	0300	94.0	94.1	93.7	6.1	7.4	1.00	166	166
Cokato	0500	99.8	97.0	98.6	11.3	11.5	1.00	32	32
Delano	0600	93.9	95.8	94.3	6.8	6.1	1.00	61	61
Maple Lake	1100	95.4	95.9	.	.	.	.	21	21
Monticello	1200	92.4	92.6	91.9	6.7	8.4	1.00	131	131
Montrose	1300	94.1	94.0	93.9	5.4	6.7	1.00	50	50
St. Michael	1600	95.4	95.6	95.1	6.7	8.1	1.00	204	204
Waverly	1800	99.4	96.1	98.9	.	.	.	30	30
Otsego	1900	95.6	95.5	95.4	6.5	8.0	1.00	255	255
Clearwater	7200	100.5	102.0	.	.	.	.	21	21
Hanover	7400	94.0	93.9	93.5	5.3	7.3	1.01	36	36
Rockford	8300	95.0	95.2	94.2	5.9	7.9	1.01	48	48

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.7	90.2	.	.	.	.	19	19
Maple Lake TWP	0010	97.0	94.3	7	7
Southside	0017	95.1	90.0	9	9

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Buffalo TWP	0002	100.3	101.5	.	.	.	.	7	7
Clearwater TWP	0004	100.3	99.2	.	.	.	.	8	8
Cokato TWP	0005	101.0	99.8	.	.	.	.	12	12
Corinna	0006	94.1	95.8	93.7	9.0	9.4	1.01	51	51
Franklin	0008	97.9	98.5	.	.	.	.	23	23
French Lake	0009	102.3	90.8	.	.	.	.	7	7
Maple Lake TWP	0010	95.0	92.4	.	.	.	.	19	19
Marysville	0011	86.8	87.2	.	.	.	.	6	6
Monticello TWP	0013	93.6	91.6	.	.	.	.	20	20
Rockford TWP	0015	88.2	85.3	.	.	.	.	19	19
Silver Creek	0016	100.0	98.1	.	.	.	.	17	17
Southside	0017	92.3	91.6	.	.	.	.	16	16
Stockholm	0018	93.7	90.6	.	.	.	.	6	6
Victor	0019	93.7	86.0	.	.	.	.	7	7
Albertville	0100	93.6	93.0	93.8	5.7	6.6	1.00	112	112
Annandale	0200	98.2	98.7	97.6	9.4	10.8	1.00	40	40
Buffalo	0300	93.9	94.1	93.6	6.3	7.5	1.00	168	168
Cokato	0500	99.8	97.0	98.6	11.3	11.5	1.00	32	32
Delano	0600	93.9	95.8	94.3	6.8	6.1	1.00	61	61
Howard Lake	1000	92.5	95.8	.	.	.	.	7	7
Maple Lake	1100	95.4	95.9	.	.	.	.	21	21
Monticello	1200	92.4	92.6	91.9	6.7	8.4	1.00	131	131
Montrose	1300	94.1	94.0	93.9	5.4	6.7	1.00	50	50
St. Michael	1600	95.4	95.6	95.1	6.7	8.1	1.00	204	204
Waverly	1800	99.4	96.1	98.9	.	.	.	30	30
Otsego	1900	95.6	95.5	95.4	6.5	8.0	1.00	255	255
Clearwater	7200	100.5	102.0	.	.	.	.	21	21
Hanover	7400	94.0	93.9	93.5	5.3	7.3	1.01	36	36
Rockford	8300	95.0	95.2	94.2	5.9	7.9	1.01	48	48

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

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 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
Franklin	0008	95.1	95.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.1	94.9	94.8	7.2	8.5	1.00	1,395	1,395
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.3	90.8	90.7	14.3	15.0	1.03	57	57
06	Commercial (with buildings)	97.2	94.8	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	68.9	61.2	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	94.8	94.6	7.5	8.8	1.00	1,452	1,452
92	Rural Vacant Land (34.5 or more acres) Aggregation	90.6	97.0	.	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.8	95.2	.	.	.	.	13	0
94	Commercial/Industrial Aggregation	97.1	96.3	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.5	98.8	.	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	110.2	108.9	.	.	.	.	11	0
Clarkfield	0300	108.1	102.3	.	.	.	.	8	0
Granite Falls	7000	100.4	95.7	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	110.2	108.9	.	.	.	.	11	0
Clarkfield	0300	108.1	102.3	.	.	.	.	8	0
Granite Falls	7000	100.4	95.7	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	100.4	97.7	95.6	17.7	20.8	1.05	53	0
91	Seasonal Recreational Residential/Residential Aggregation	100.4	97.7	95.6	17.7	20.8	1.05	53	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.0	100.6	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.0	100.6	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.5	95.4	83.6	14.8	17.9	1.15	61	61

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Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.3	93.8	79.8	19.1	23.7	1.17	65	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	82.7	90.1	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018
02	Apartment (4 or more units)	96.5	95.4	83.6	14.8	17.9	1.15	61	61
06	Commercial (with buildings)	94.3	93.8	79.8	19.1	23.7	1.17	65	0
07	Industrial (with buildings)	82.7	90.1	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.5	94.2	93.2	12.0	13.7	1.01	4,021	4,018

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	90.0	87.9	19.8	21.7	1.02	41	41

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.2	88.7	29	0

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**2015 Assessment Sales Ratio Study
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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=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	101.1	94.8	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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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=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	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256
02	Apartment (4 or more units)	91.5	90.0	87.9	19.8	21.7	1.02	41	41
06	Commercial (with buildings)	90.2	88.7	.	.	.	.	29	0
07	Industrial (with buildings)	101.1	94.8	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	94.9	95.2	12.1	14.3	1.00	2,256	2,256

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**2015 Assessment Sales Ratio Study
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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=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	96.8	93.5	92.9	14.1	14.2	1.02	882	868

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.3	97.4	7	0

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**2015 Assessment Sales Ratio Study
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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=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	107.3	85.1	20	0

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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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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	96.8	93.5	92.9	14.1	14.2	1.02	883	869

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**2015 Assessment Sales Ratio Study
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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=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	106.3	87.1	21	0

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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	96.8	93.5	92.9	14.1	14.2	1.02	882	868
02	Apartment (4 or more units)	103.3	97.4	.	.	.	.	7	0
06	Commercial (with buildings)	107.3	85.1	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	93.5	92.9	14.1	14.2	1.02	883	869
94	Commercial/Industrial Aggregation	106.3	87.1	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.1	83.2	17	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.6	90.1	77.5	18.9	23.5	1.13	40	0

**All sales adjusted for time and terms
Based on sales from January 2015 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906
02	Apartment (4 or more units)	87.1	83.2	.	.	.	.	17	0
06	Commercial (with buildings)	87.6	90.1	77.5	18.9	23.5	1.13	40	0
91	Seasonal Recreational Residential/Residential Aggregation	92.4	92.1	91.7	9.0	11.9	1.00	1,906	1,906

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.1	93.4	92.3	8.7	9.9	1.01	565	565

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

**2015 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.1	92.8	.	.	.	.	14	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.1	95.9	.	.	.	.	15	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

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

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	94.1	93.4	92.3	8.7	9.9	1.01	565	565

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.8	94.6	.	.	.	.	16	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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)	94.1	93.4	92.3	8.7	9.9	1.01	565	565
02	Apartment (4 or more units)	94.1	92.8	.	.	.	.	14	0
06	Commercial (with buildings)	97.1	95.9	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	94.1	93.4	92.3	8.7	9.9	1.01	565	565
94	Commercial/Industrial Aggregation	95.8	94.6	.	.	.	.	16	0

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