

## 2020 Sales Listing Companion

This document describes the columns in the sales listings issued by the Property Tax Data & Analysis Unit. Additional information on the study can be found in the [Sales Ratio Study Criteria](#).

Counties can contact their PTCO or Data & Analysis with any questions regarding the sales listings. If information on the sales listing is incorrect, please contact your PTCO to resolve the issue. Please contact Data & Analysis with any requests for additional columns of eCRV data, PRISM data, or edit flags.

Excel Column	Column Name	Description and Codes
<b>Study Status</b>		
<b>A</b>	Study Status	<p>Describes if the sale is included in the Department of Revenue’s Sales Ratio studies.</p> <ul style="list-style-type: none"> <li>• G: Good. Included in sales ratio studies.</li> <li>• I: In progress. This sale has been submitted to the state and is awaiting final review. If a county provided a reject reason for the state study, this sale will appear on the reject sales listing.</li> <li>• X: Reject. Not included in any sales ratio studies. These sales are only on the reject sales listing.</li> </ul>
<b>MCAST Fields</b>		
These columns automatically load into MCAST to determine trends and other statistics. DOR Data & Analysis Unit will avoid making changes to these columns so MCAST can be used.		
<b>B</b>	eCRV Number	Unique identifier of a sale, generated by the eCRV application.
<b>C</b>	Primary Parcel ID	The primary parcel ID, as identified by the Primary PID check box on the Parcels section of the County tab of eCRV.
<b>D</b>	Sale Month	The month the sale took place. Sale date is in column BK.
<b>E</b>	Sale Year	The year the sale took place. Sale date is in column BK.
<b>F</b>	Net Sale Price	The sale price after adjusting for personal property, seller paid points, special assessments, financing adjustments, and PTCO adjustments. Column F = X – Y – Z + AA + AB + AC.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>G</b>	Adjusted 2019 EMV	The total 2019 EMV adjusted for exempt value and net improvement value. Column G = AD + AE+ AJ+ AL. Ensure that there are no blank or 0 EMVs in this column for proper market condition trend calculations.
<b>H</b>	Adjusted 2020 EMV	The total 2020 EMV adjusted for exempt value. Column H = AF + AG + AM. Ensure that there are no blank or 0 EMVs in this column for accurate preliminary ratios.
<b>I</b>	Adjusted 2021 EMV	The total 2021 EMV adjusted for exempt value and net improvement value. Column I = AH + AI + AM – AK. Ensure that there are no blank or 0 EMVs in this column for accurate final ratios.
<b>J</b>	PT Aggregation	<p>PT aggregations are groups of property types combined for the purposes of calculating trends and ratios. Column AU has the description of the PT aggregation code. Any blanks in this column should be resolved with your PTCO. See the PT code column AV for more information on missing PT aggregation codes.</p> <p>Note: PT 92 sales are not identified in this column because they fall within PT 93. See “PT 92 Flag” Column AX to identify PT 92 sales.</p> <p>Not all PT 95 sales are identified in this column because some of those sales fall within PT 93. See Column AY to identify PT 95 sales.</p>
<b>K</b>	Base Region	The name of the region for which a base trend is calculated. Sales that are not used to calculate trends are not assigned a base region.
<b>L</b>	Water Status	<p>Describes whether the sale is considered on- or off-water for the purposes of calculating trends and ratios. This applies to Residential PT91 sales only.</p> <ul style="list-style-type: none"> <li>• W: On-water</li> <li>• N: Off-water</li> <li>• (Blank): Water status not considered</li> </ul>
<b>M</b>	City/Town	The city or town the sale took place in.

Excel Column	Column Name	Description and Codes
N	Prelim/Final Extreme Flag	Flags sales that the DOR considers extreme for trend and assessment statistic calculations. Until final ratios are issued, this column will identify preliminary extremes. When final ratios are issued, this column will identify final extremes. Then preliminary extremes will be flagged in Column V.
<b>Trend Info</b>		
These columns describe the trend applied to each sale, if any. Most of these columns will remain blank until DOR starts calculating preliminary trends in October. This information is also compiled by city/township and PT in the trend report issued by Data & Analysis.		
O	Default Market Condition Region	The name of the region for which the default trend is calculated. If the name of the default region for on-water PT 91 sales is the same as the name of the base region, this sale defaults to a combined on-/off-water trend in that region rather than the countywide on-water trend.
P	Trend Applied	Describes which trend, if any, is applied to the sale.
Q	Monthly Trend	The monthly trend applied to the sale price.
R	Annual Trend	The monthly trend in column Q expressed as a 12-month compounded number.
S	Adjustment Months	The number of months a sale needs to be adjusted to determine the price is if it occurred on the January 2021 assessment date.
T	Net Sale Price Adjusted to 2021	The net sale price adjusted to January 2021. The equation for calculating this adjusted price can be found in the study criteria.
U	Preliminary Ratio / Final Ratio	Preliminary ratios are reported on the sales list until 2021 EMVs are reported in PRISM Submission 1. <ul style="list-style-type: none"> <li>• Preliminary ratio: Column H / Column T</li> <li>• Final ratio: Column I / Column T</li> </ul>
V	Preliminary Extreme Flag	Flags sales which the DOR considers extreme for trend and assessment statistic calculation purposes. After final ratios are issued, this column will identify preliminary extremes. The recalculated final extremes will be identified in Column N.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>W</b>	Normalized Inverted Ratio	This ratio can be used to replicate DOR cross-county trends.
<b>Price Adjustments</b>		
These columns are all the values used to calculate the net sale price in column F.		
<b>X</b>	Gross Sale Price	The raw sales price.
<b>Y</b>	Personal Property	The value of any personal property included in the gross sale price.
<b>Z</b>	Seller Paid Points	The value of any seller paid points included in the gross sales price.
<b>AA</b>	Special Assessments	The value of any special assessments included in the consideration of the sale as reported on an eCRV.
<b>AB</b>	Financing Adjustment	The cash equivalency adjustment for sales with special financing as determined by DOR.
<b>AC</b>	PTCO Price Adjustment	The value of the PTCO's hand adjustment to the sale price.
<b>Estimated Market Value Adjustments</b>		
These columns are used to determine the EMVs for ratio calculations, found in columns G, H, and I. These values are summed for all parcels and property types reported for the sale. Any edits in eCRV will overwrite PRISM values for EMVs.		
<b>AD</b>	2019 Land EMV	From the 2019 PRISM 2 file.
<b>AE</b>	2019 Building EMV	From the 2019 PRISM 2 file.
<b>AF</b>	2020 Land EMV	From the 2020 PRISM 1 file until the 2020 PRISM 2 file is submitted.
<b>AG</b>	2020 Building EMV	From the 2020 PRISM 1 file until the 2020 PRISM 2 file is submitted.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>AH</b>	2021 Land EMV	From the 2021 PRISM 1 file.
<b>AI</b>	2021 Building EMV	From the 2021 PRISM 1 file.
<b>AJ</b>	Net Improvement Adjustment to 2019 EMV	From the 2020 PRISM 1 file until the PRISM 2 file is submitted.
<b>AK</b>	Net Improvement Adjustment to 2021 EMV	From the 2021 PRISM 1 file.
<b>AL</b>	2019 Exempt Adjustment	The value of certain exempt property as reported on the 2019 PRISM 2 file.
<b>AM</b>	2020 & 2021 Exempt Adjustment	The value of certain exempt property as reported on the 2020 PRISM 2 file.
<b>Property Type</b>		
These columns describe the data that are used to assign the sales ratio property type and the aggregations the sale falls in.		
<b>AN</b>	Property Type Group	The primary Property Group as selected on the County tab of eCRV.
<b>AO</b>	PRISM Property Type	The primary Property Type as selected on the County tab of eCRV.
<b>AP</b>	Property Type Count	The number of different property groups reported on eCRV.
<b>AQ</b>	Land/Building Indicator	Describes whether a sale was improved or bare land on the Property tab of eCRV.
<b>AR</b>	Deeded Acres	Deeded acres as reported on the Property or County tabs of eCRV.
<b>AS</b>	2a Acres	The total 2a acres reported on the County tab of eCRV.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>AT</b>	2b Acres	The total 2b acres reported on the County tab of eCRV.
<b>AU</b>	PT Aggregation Name	The description of the property type aggregation code in column J.
<b>AV</b>	PT Code	The sales ratio property type code, as determined using the information in columns AN through AT.
<b>AW</b>	PT Name	The description of the sales ratio property type in column AV.
<b>AX</b>	PT 92 Flag	This column flags sales included in the PT 92 ratio aggregation.
<b>AY</b>	PT 95 Flag	This column flags sales included in the PT 95 ratio aggregation.
<b>Location</b>		
These columns provide additional detail on the location of the sale.		
<b>AZ</b>	Water Type	Describes the type of water of the sale as reported on eCRV.
<b>BA</b>	Water ID	Unique identifier for the body of water of the sale as reported on eCRV.
<b>BB</b>	Water Name	Name of the body of water of the sale as reported on eCRV.
<b>BC</b>	County Code	Two-digit county code.
<b>BD</b>	City Town Code	Four-digit city/township code.
<b>BE</b>	School District Code	Four-digit school district code.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>BF</b>	School District Name	School district name from column BE.
<b>BG</b>	Neighborhood Code	Neighborhood code as reported on eCRV.
<b>BH</b>	Address	The address of the sale as reported on eCRV.
<b>Miscellaneous</b>		
<p>These columns are not necessary to perform the sales ratio study but provide additional detail about the sale for additional analysis. See the latest MCAST tool for guidance on using these columns for additional analysis (available in the Assessor’s Reference Virtual Room).</p>		
<b>BI</b>	Auditor ID	A unique identifier for the sale, as assigned by the county.
<b>BJ</b>	Parcel Count	The number of parcels included in the sale. Filtering this column for multiple parcels can be done to ensure that the primary parcel (column C) is correct.
<b>BK</b>	Sale Date	The date the sale took place.
<b>BL</b>	Submission Date	The date the submitter sent the eCRV to the county.
<b>BM</b>	County Accepted Date	The date the county accepted the eCRV.
<b>BN</b>	County Final Date	The date the county sent the eCRV to the state.
<b>BO</b>	Last Edit Date	The date the eCRV was last edited. Filtering on this column can identify sales recently edited. To sort by recent edits, use “eCRV Last Edit Sort” field (column CN).

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>BP</b>	County Study Reject	The first reason to reject the sale from the county study.
<b>BQ</b>	State Study Reject	The first reason to reject the sale from the state study.
<b>BR</b>	Buyer	The name of the first buyer reported on the eCRV.
<b>BS</b>	Seller	The name of the first seller reported on the eCRV.
<b>BT</b>	Primary Use	The primary planned use as indicated on the Property tab of eCRV.
<b>BU</b>	Use Count	The number of planned uses reported on the Property tab of eCRV.
<b>BV</b>	Property Program	The name of the first program reported on the Property tab of eCRV.
<b>BW</b>	Program Acres	The amount of acreage enrolled in the first program reported on the Property tab of eCRV.
<b>BX</b>	Program Count	The number of programs reported on the Property tab of eCRV.
<b>BY</b>	Year Built	The year built as reported on eCRV.
<b>BZ</b>	# Units	The number of units reported on eCRV.
<b>CA</b>	# Buildings	The number of buildings reported on eCRV.



<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>CB</b>	GBA	The gross building area reported on eCRV.
<b>CC</b>	Square Footage	The square footage reported on eCRV.
<b>CD</b>	CER	The crop equivalency rating of the primary parcel reported on eCRV.
<b>CE</b>	CPI	The crop production index of the primary parcel as reported on eCRV.
<b>Edit Flags</b>		
These columns flag sales that may require additional information or review.		
<b>CF</b>	Review Financing	Flags sales where the financing adjustment (Column AB) may need to be reviewed.
<b>CG</b>	Check Land Bldg Indicator	Flags land only sales with more than 5% building EMV and land and building sales with less than 5% building EMV. Based on the land/building indicator (column AQ) and 2019 land and building EMVs (columns AD and AE).
<b>CH</b>	Check Deeded Acres	Flags agricultural and rural vacant sales where deeded acres (column AR) is missing.
<b>CI</b>	Check 2a/2b Breakdown	Flags agricultural and rural vacant sales where the 2a/2b breakdown (columns AS and AT) is missing.
<b>CJ</b>	Split or Combo Indicator	Flags sales for further review that were indicated as a split or combo sale.
<b>CK</b>	2019 EMV Source	Source of the 2019 EMV. Blank if from PRISM.

<b>Excel Column</b>	<b>Column Name</b>	<b>Description and Codes</b>
<b>CL</b>	2020 EMV Source	Source of the 2020 EMV. Blank if from PRISM.
<b>CM</b>	2021 EMV Source	Source of the 2021 EMV. Blank if from PRISM.
<b>CN</b>	eCRV Last Edit Sort	Sequence number for sorting in Excel by the date when the eCRV was last edited. (Column BO) Sorting by the lowest to highest numbers puts the most recent edit dates first.

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