

## 2023 Sales Listing Companion

This document describes the columns in the sales listings issued by Property Tax Data & Analysis. 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.

| 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, this sale will be on the reject sales listing.</li> <li>• X: Reject. Not included in any DOR Sales Ratio studies. These sales are only on the reject sales listing.</li> </ul> |
| <b>MCAST Fields</b>  |                   |   |
| Columns B – N 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 without reformatting the columns. |                   |   |
| <b>B</b>   | eCRV Number       | Unique ID number of a sale, generated by 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 BJ.   |
| <b>E</b>   | Sale Year         | The year the sale took place. Sale date is in column BJ.  |
| <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 = W – X – Y + Z + AA + AB.   |

| Excel Column   | Column Name         | Description and Codes  |
|--|---------------------|--|
| G  | Adjusted 2022 EMV   | The total 2022 EMV land and building value adjusted for exempt value and net improvement value. Column G = AC + AD + AI+ AK. Ensure that there are no blank or 0 EMVs in this column for proper market condition trend calculations.   |
| H  | Adjusted 2023 EMV   | The total 2023 EMV land and building value adjusted for exempt value. Column H = AE + AF + AL. Ensure that there are no blank or 0 EMVs in this column for accurate Preliminary ratios.  |
| I  | Adjusted 2024 EMV   | The total 2024 EMV adjusted for exempt value and net improvement value. Column I = AG + AH + AL – AJ. This populates after the 2024 PRISM 1 Submission. There should be no blank or 0 EMVs in this column for accurate Final ratios.   |
| J  | PT Aggregation      | <p>PT aggregations are groups of property types combined for the purposes of calculating trends and ratios. Column AT has the description of the PT aggregation code. Any blanks in this column should be resolved with your PTCO.</p> <p>Note: PT 92 sales are not identified in this column because they fall within PT 93. See “PT 92 Flag” Column AW 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 AX to identify PT 95 sales.</p> |
| K  | Base Region         | The name of the region for which a base trend is calculated. Sales not used to calculate trends will be blank.   |
| L  | 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 for this sale</li> </ul>   |
| M  | City/Town           | The city or township of the property sold  |
| N  | Prelim Extreme Flag | Flags sales that the DOR considers extreme for trend calculation.  |
| <p><b>Trend Info</b></p> <p>Columns O - V describe trends applied to each sale, if any. Most of these columns will remain blank until preliminary trends are calculated in October. This information is also compiled by city/township and Property Type Aggregation in the trend reports issued by Data &amp; Analysis.</p> |                     |  |

| Excel Column   | Column Name                     | Description and Codes   |
|--|---------------------------------|---|
| O  | Default Region                  | <p>The name of the region for which the default market condition trend is calculated. If a base trend is not applied to the sale, the trend for the default region may be applied.</p> <p>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> |
| P  | Trend Applied                   | Describes which trend, if any, is applied to the sale.  |
| Q  | Monthly Trend                   | The monthly trend applied to the sale price. This rate is compounded by the number of months to the January 2024 assessment.  |
| 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 as if it occurred on the January 2024 assessment date.  |
| T  | Net Sale Price Adjusted to 2024 | The net sale price adjusted to January 2024. The equation for calculating this adjusted price can be found in the study criteria.   |
| U  | Preliminary Ratio / Final Ratio | <p>Preliminary ratios are reported on the sales list until 2024 EMVs are reported in PRISM Submission 1. After that Final Ratios are reported.</p> <ul style="list-style-type: none"> <li>• Preliminary ratio: Column H / Column T</li> <li>• Final ratio: Column I / Column T</li> </ul>   |
| V  | Normalized Inverted Ratio       | This ratio can be used to replicate DOR cross-county trends.  |
| <p><b>Price Adjustments</b></p> <p>Columns W - AB are all the values used to calculate the net sale price in column F.</p> |                                 |   |
| W  | Gross Sale Price                | The raw sales price.  |
| X  | Personal Property               | The value of any personal property included in the gross sale price.  |

| <b>Excel Column</b>  | <b>Column Name</b>                     | <b>Description and Codes</b>   |
|--|--|--|
| <b>Y</b>   | Seller Paid Points                     | The value of any seller paid points included in the gross sales price.                                 |
| <b>Z</b>   | Special Assessments                    | The value of any special assessments included in the consideration of the sale as reported on an eCRV. |
| <b>AA</b>  | Financing Adjustment                   | The cash equivalency adjustment for sales with special financing as determined by DOR.                 |
| <b>AB</b>  | PTCO Price Adjustment                  | The value of the PTCO's hand adjustment to the sale price.   |
| <b>Estimated Market Value Adjustments</b>  |  |  |
| Columns AC - AL are the EMVs used for for ratio calculations. These values are summed for all parcels and property types in columns G, H, and I. Edits to EMVs made in eCRV will overwrite the PRISM values. |  |  |
| <b>AC</b>  | 2022 Land EMV                          | From the 2022 PRISM 2 file.  |
| <b>AD</b>  | 2022 Building EMV                      | From the 2022 PRISM 2 file.  |
| <b>AE</b>  | 2023 Land EMV                          | From the 2023 PRISM 1 file until the 2023 PRISM 2 file is submitted.                                   |
| <b>AF</b>  | 2023 Building EMV                      | From the 2023 PRISM 1 file until the 2023 PRISM 2 file is submitted.                                   |
| <b>AG</b>  | 2024 Land EMV                          | From the 2024 PRISM 1 file.  |
| <b>AH</b>  | 2024 Building EMV                      | From the 2024 PRISM 1 file.  |
| <b>AI</b>  | Net Improvement Adjustment to 2022 EMV | From the 2023 PRISM 1 file until the PRISM 2 file is submitted.  |
| <b>AJ</b>  | Net Improvement Adjustment to 2024 EMV | From the 2024 PRISM 1 file.  |
| <b>AK</b>  | 2022 Exempt Adjustment                 | The value of certain exempt property as reported on the 2022 PRISM 2 file.                             |

| <b>Excel Column</b>  | <b>Column Name</b>            | <b>Description and Codes</b>  |
|--|-------------------------------|---|
| <b>AL</b>  | 2023 & 2024 Exempt Adjustment | The value of certain exempt property as reported on the 2023 PRISM 2 file.  |
| <b>Sales Ratio Property Type</b>   |                               |   |
| Columns AM - AX describe the data used to assign the property type and the aggregations the sale falls in. |                               |   |
| <b>AM</b>  | Property Type Group           | The primary Property Group as selected on the County tab of eCRV.   |
| <b>AN</b>  | PRISM Property Type           | The primary Property Type as selected on the County tab of eCRV.  |
| <b>AO</b>  | Property Type Count           | The number of different property groups reported on eCRV.   |
| <b>AP</b>  | Land/Building Indicator       | Describes whether a sale was for improved or bare land from the Property tab of eCRV.   |
| <b>AQ</b>  | Deeded Acres                  | Deeded acres as reported on the Property or County tabs of eCRV.  |
| <b>AR</b>  | 2a Acres                      | The total 2a acres reported on the County tab of eCRV.  |
| <b>AS</b>  | 2b Acres                      | The total 2b acres reported on the County tab of eCRV.  |
| <b>AT</b>  | PT Aggregation Name           | The description of the property type aggregation code in column J.  |
| <b>AU</b>  | PT Code                       | The sales ratio property type code This is determined using the information in columns AM through AS. For more information see the 2023 Sales Ratio Criteria. |
| <b>AV</b>  | PT Name                       | The description of the sales ratio property type in column AU.  |
| <b>AW</b>  | PT 92 Flag                    | This column flags sales included in the PT 92 ratio aggregation.  |
| <b>AX</b>  | PT 95 Flag                    | This column flags sales included in the PT 95 ratio aggregation.  |

| <b>Excel Column</b>  | <b>Column Name</b>   | <b>Description and Codes</b>   |
|--|----------------------|--|
| <b>Location</b>  |                      |  |
| Columns AY - BG provide additional detail on the location of the sale.   |                      |  |
| <b>AY</b>  | Water Type           | Describes the type of water reported on the eCRV.                    |
| <b>AZ</b>  | Water ID             | Unique identifier for the body of water reported on the eCRV.        |
| <b>BA</b>  | Water Name           | Name of the body of water reported on the eCRV.                      |
| <b>BB</b>  | County Code          | Two-digit county code.   |
| <b>BC</b>  | City Town Code       | Four-digit city/township code.                                       |
| <b>BD</b>  | School District Code | Four-digit school district code.                                     |
| <b>BE</b>  | School District Name | School district name from column BE.                                 |
| <b>BF</b>  | Neighborhood Code    | Neighborhood code, if any, reported on eCRV.                         |
| <b>BG</b>  | Address              | The address of the sale as reported on eCRV. Can sometimes be blank. |
| <b>Miscellaneous</b>   |                      |  |
| Columns BH - CD 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). |                      |  |

| <b>Excel Column</b> | <b>Column Name</b>   | <b>Description and Codes</b>  |
|---------------------|----------------------|---|
| <b>BH</b>           | Auditor ID           | A unique identifier for the sale, as assigned by the county.  |
| <b>BI</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>BJ</b>           | Sale Date            | The date the sale took place, also referred to as the Deed Date.  |
| <b>BK</b>           | Submission Date      | The date the submitter sent the eCRV to the county.   |
| <b>BL</b>           | County Accepted Date | The date the county accepted the eCRV.  |
| <b>BM</b>           | County Final Date    | The date the county sent the eCRV to the state.   |
| <b>BN</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 CM). |
| <b>BO</b>           | County Study Reject  | The first reason to reject the sale from the county study.  |
| <b>BP</b>           | State Study Reject   | The first reason to reject the sale from the state study.   |
| <b>BQ</b>           | Buyer                | The name of the first buyer reported on the eCRV.   |
| <b>BR</b>           | Seller               | The name of the first seller reported on the eCRV.  |
| <b>BS</b>           | Primary Use          | The primary planned use as indicated on the Property tab of eCRV.   |

| <b>Excel Column</b>   | <b>Column Name</b> | <b>Description and Codes</b>  |
|---|--------------------|---|
| <b>BT</b>   | Use Count          | The number of planned uses reported on the Property tab of eCRV.                          |
| <b>BU</b>   | Property Program   | The name of the first program reported on the Property tab of eCRV.                       |
| <b>BV</b>   | Program Acres      | The amount of acreage enrolled in the first program reported on the Property tab of eCRV. |
| <b>BW</b>   | Program Count      | The number of programs reported on the Property tab of eCRV.                              |
| <b>BX</b>   | Year Built         | The year built as reported on eCRV.   |
| <b>BY</b>   | # Units            | The number of units reported on eCRV.   |
| <b>BZ</b>   | # Buildings        | The number of buildings reported on eCRV.   |
| <b>CA</b>   | GBA                | The gross building area reported on eCRV.   |
| <b>CB</b>   | Square Footage     | The square footage reported on eCRV.  |
| <b>CC</b>   | CER                | The crop equivalency rating of the primary parcel reported on eCRV.                       |
| <b>CD</b>   | CPI                | The crop production index of the primary parcel as reported on eCRV.                      |
| <b>Edit Flags</b>   |                    |   |
| Columns CE - CI flag sales that may require additional information or review. |                    |   |
| <b>CE</b>   | Review Financing   | Flags sales where the financing adjustment (Column AA) may need to be reviewed.           |



| <b>Excel Column</b> | <b>Column Name</b>        | <b>Description and Codes</b>   |
|---------------------|---------------------------|--|
| <b>CF</b>           | Check Land Bldg Indicator | Flags land only sales with more that 5% building EMV and land and building sales with less than 5% building EMV. Based on the land/building indicator (column AP) and 2022 land and building EMVs (columns AC and AD). |
| <b>CG</b>           | Check Deeded Acres        | Flags agricultural and rural vacant sales where deeded acres (column AQ) is missing.   |
| <b>CH</b>           | Check 2a/2b Breakdown     | Flags agricultural and rural vacant sales where the 2a/2b breakdown (columns AR and AA) is missing.  |
| <b>CI</b>           | Split or Combo Indicator  | Flags sales for further review that were indicated as a split or combo sale.   |
| <b>Other</b>        |                           |  |
| <b>CJ</b>           | 2022 EMV Source           | Source of the 2022 EMV. Blank if from PRISM.   |
| <b>CK</b>           | 2023 EMV Source           | Source of the 2023 EMV. Blank if from PRISM.   |
| <b>CL</b>           | 2024 EMV Source           | Source of the 2024 EMV. Blank if from PRISM.   |
| <b>CM</b>           | eCRV Last Edit Sort       | Sequence number for sorting in Excel by the date when the eCRV was last edited (Column BN). Sorting by the lowest to highest numbers puts the most recent edit dates first.  |

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