

2026 Trend Listing Companion

This document describes the columns in the trend listings issued by Property Tax Data & Analysis. Additional information on the study can be found in the [2026 Sales Ratio Criteria](#). Counties can contact their PTCO or Data & Analysis with any questions regarding the trend listings.

Excel Column	Column Name	Description and Codes
Trend Info		
Columns A- J describe the trend applied to each trend city/town and property type aggregate region, if any. Data & Analysis begins calculating preliminary trends in October.		
A	County Code	Two-digit county code.
B	County Name	Name of County in Column A.
C	City-Town Code	Four-digit city / township code.
D	City-Town Name	Name of city / township.
E	Water Status	Describes whether the sale is considered on- or off-water for the purposes of calculating trends and ratios. Applies to PT91 sales only <ul style="list-style-type: none"> • W: On-water • N: Off-water • (Blank): Water status not considered
F	PT Aggregation	PT aggregations are groups of property types combined for the purposes of calculating trends and ratios. <ul style="list-style-type: none"> • 2: Apartment • 6: Commercial • 7: Industrial • 91: Residential/SRR • 93: Ag/RVL bare > 34.5 Acres
G	PT Aggregation Name	Name of PT Aggregation in Column F.

Excel Column	Column Name	Description and Codes
H	Applied Monthly Trend	The monthly trend applied to the sale prices. $\text{Natural Log} \left(\frac{\text{Net Sales Price}}{2024 \text{ Adjusted EMV}} \right) = \beta_0 + \beta_1 \text{Study Month} + \varepsilon$
I	Applied Annual Trend	The annualized compounded trend from column H. $\text{Annual Trend} = (1 + \text{Monthly Trend})^{12} - 1$
J	Trend Type Applied	Describes which trend, if any, is applied to the sale. Base: Base region trend Default: Default region trend Alt Default: Water sales default to combined on/off water trend APPEAL: Trend was successfully appealed and new trend applied None: No time trend applied
Base Region Trend Data		
Columns K-P are the base trend values. Base trend is considered before default.		
K	Base Code	A unique DOR code for the base trend region.
L	Base Region	The name of the region for which the base trend is calculated.
M	Base Significance	The statistical significance for a trend in the base region. If under 90%, the base trend will not be applied.
N	Base Sale Count Without Extremes	Count of sales in base region. If fewer than 30 sales in base region, the base trend will not be applied.
O	Base Monthly Trend	The base monthly trend.
P	Base Annual Trend	The annualized compounded base monthly trend from column O.
Default Region Trend Data		
Columns Q-V are the default trend values. Default trends are considered only if there is not a base trend.		
Q	Default Code	A unique DOR code for the default trend region.
R	Default Region	The name of the region for which the default trend is calculated.

Excel Column	Column Name	Description and Codes
S	Default Significance	The statistical significance for a trend in the default region. If under 90%, the default trend will not be applied.
T	Default Sale Count Without Extremes	Count of sales in default region. If fewer than 30 sales in default region, the default trend will not be applied.
U	Default Monthly Trend	The default monthly trend.
V	Default Annual Trend	The annualized compounded monthly default trend from column U.

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