

2026 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 [2026 Sales Ratio 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
Study Status		
A	Study Status	Describes if the sale is included in the Department of Revenue's Sales Ratio studies. • G: Good. Included in sales ratio studies. • 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. • X: Reject. Not included in any DOR Sales Ratio studies. These sales are only on the reject sales listing.
MCAST Fields		
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	eCRV Number	Unique ID number of a sale, generated by eCRV application.
C	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.
D	Sale Month	The month the sale took place. Sale date is in column BK.
E	Sale Year	The year the sale took place. Sale date is in column BL.
F	Net Sale Price	The sale price after adjusting for personal property, seller paid points, special assessments, financing adjustments, and PTCO adjustments. Column F = Y – Z – AA + AB + AC + AD.

Excel Column	Column Name	Description and Codes
G	Adjusted 2025 EMV	The total 2025 EMV land and building value adjusted for exempt value and net improvement value. Column G = AE + AF + AK+ AM. Ensure that there are no blank or 0 EMVs in this column for proper market condition trend calculations. Blank EMVs will be flagged with “No Trend EMV” in column N (Base Extreme Flag).
H	Adjusted 2026 EMV	The total 2026 EMV land and building value adjusted for exempt value. Column H = AG + AH + AM. Ensure that there are no blank or 0 EMVs in this column for accurate Preliminary ratios. Edits in ECRV are flagged; and the ECRV values (rather than the formula above) are used to calculate adjusted EMV for the preliminary ratios. See column CM.
I	Adjusted 2027 EMV	The total 2027 EMV adjusted for exempt value and net improvement value. Column I = AI + AJ + AN – AL. This populates after the 2027 PRISM 1 Submission. There should be no blank or 0 EMVs in this column for accurate Final ratios. Edits in ECRV are flagged; and the ECRV values (rather than the formula above) are used to calculate adjusted EMV for the final ratios. See column CN.
J	PT Aggregation	PT aggregations are groups of property types combined for the purposes of calculating trends and ratios. Column AV has the description of the PT aggregation code. Any blanks in this column should be resolved with your PTCO. Note: PT 92 sales are not identified in this column because they fall within PT 93. See “PT 92 Flag” Column AY to identify PT 92 sales. Not all PT 95 sales are identified in this column because some of those sales fall within PT 93. See Column AZ to identify PT 95 sales.
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 (PT91)	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. • W: On-water • N: Off-water • (Blank): Water status not considered for this sale

Excel Column	Column Name	Description and Codes
M	City/Township	The city or township of the property sold
N	Base Extreme Flag	Flags extreme sales for Base region trend calculation as “Extreme.” Extremes are based on G/F (2025 Adj EMV / Net Sale Price) Blank EMVs are flagged as “No Trend EMV.”
Trend Info Columns O - X describe trends applied to each sale, if any. Many of these columns will remain blank until preliminary trends are calculated. This information is also compiled by city/township and Property Type Aggregation in the trend reports issued by Data & Analysis.		
O	Default Region	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. 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	Default Extreme Flag	Extreme sales for Default region trend calculation.
Q	Trend Applied	Describes which trend, if any, is applied to the sales price.
R	Monthly Trend	The monthly trend applied to the sale price. This rate is compounded by the number of months from the sale to the January 2027 assessment.
S	Annual Trend	The monthly trend in column R expressed as a 12-month compounded number.
T	Adjustment Months	The number of months a sale needs to be adjusted by the monthly trend (Column R) to determine the price as if it occurred on the January 2027 assessment date.
U	Net Sale Price Adjusted to 2027	The net sale price adjusted to January 2027. The equation for calculating this adjusted price can be found in the study criteria.
V	Preliminary Ratio / Final Ratio	Preliminary ratios are reported on the sales list until 2027 EMVs are reported in PRISM Submission 1. After that Final Ratios are reported. - Preliminary ratio: Column H / Column U - Final ratio: Column I / Column U

Excel Column	Column Name	Description and Codes
W	Year 1 Final SBE Ratio	Beginning with the 2026 Study, the Year 1 Final SBE Ratio is used to normalize ratios for multi-county default regions. See Column X.
X	Normalized Ratio	Sales ratio divided by the Year 1 Final SBE Ratio. The normalized ratio can be used to replicate DOR cross-county trends.
Price Adjustments Columns Y - AD are all the values used to calculate the net sale price in column F.		
Y	Gross Sale Price	The raw sales price prior to adjustments.
Z	Personal Property	The value of any personal property included in the gross sale price.
AA	Seller Paid Points	The value of any seller paid points included in the gross sales price.
AB	Special Assessments	The value of any special assessments included in the consideration of the sale as reported on an eCRV.
AC	Financing Adjustment	The cash equivalency adjustment for sales with special financing as determined by DOR.
AD	PTCO Price Adjustment	The value of the PTCO's hand adjustment to the sale price.
Estimated Market Value Adjustments Columns AE - AN are the EMVs used 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.		
AE	2025 Land EMV	From the 2025 PRISM 2 file.
AF	2025 Building EMV	From the 2025 PRISM 2 file.
AG	2026 Land EMV	From the 2026 PRISM 1 file until the 2026 PRISM 2 file is submitted.

Excel Column	Column Name	Description and Codes
AH	2026 Building EMV	From the 2026 PRISM 1 file until the 2026 PRISM 2 file is submitted.
AI	2027 Land EMV	From the 2027 PRISM 1 file.
AJ	2027 Building EMV	From the 2027 PRISM 1 file.
AK	Net Improvement Adjustment to 2025 EMV	From the 2026 PRISM 1 file until the PRISM 2 file is submitted.
AL	Net Improvement Adjustment to 2027 EMV	From the 2027 PRISM 1 file.
AM	2025 Exempt Adjustment	The value of certain exempt property as reported on the 2025 PRISM 2 file.
AN	2026 & 2027 Exempt Adjustment	The value of certain exempt property as reported on the 2026 PRISM 2 file.
Sales Ratio Property Type Columns AO - AZ describe the data used to assign the property type and the aggregations the sale falls in.		
AO	Property Type Group	The primary Property Group as selected on the County tab of eCRV.
AP	PRISM Property Type	The primary Property Type as selected on the County tab of eCRV.
AQ	Property Type Count	The number of different property groups reported on eCRV.
AR	Land/Building Indicator	Describes whether a sale was for improved or bare land from the Property tab of eCRV.
AS	Deeded Acres	Deeded acres as reported on the Property or County tabs of eCRV.
AT	2a Acres	The total 2a acres reported on the County tab of eCRV.

Excel Column	Column Name	Description and Codes
AU	2b Acres	The total 2b acres reported on the County tab of eCRV.
AV	PT Aggregation Name	The description of the property type aggregation code in column J.
AW	PT Code	The sales ratio property type code This is determined using the information in columns AO through AU. For more information see the 2026 Sales Ratio Criteria.
AX	PT Name	The description of the sales ratio property type in column AV.
AY	PT 92 Flag	This column flags sales included in the PT 92 ratio aggregation.
AZ	PT 95 Flag	This column flags sales included in the PT 95 ratio aggregation.
Location Columns BA - BI provide additional detail on the location of the sale.		
BA	Water Type	Describes the type of water reported on the eCRV.
BB	Water ID	Unique identifier for the body of water reported on the eCRV.
BC	Water Name	Name of the body of water reported on the eCRV.
BD	County Code	Two-digit county code.
BE	City Township Code	Four-digit city/township code.
BF	School District Code	Four-digit school district code.

Excel Column	Column Name	Description and Codes
BG	School District Name	School district name from column BE.
BH	Neighborhood Code	Neighborhood code, if any, reported on eCRV.
BI	Address	The address of the sale as reported on eCRV. Can sometimes be blank.
Miscellaneous Columns BJ - CF 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).		
BJ	Auditor ID	A unique identifier for the sale, as assigned by the county.
BK	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.
BL	Sale Date	The date the sale took place, also referred to as the Deed Date.
BM	Submission Date	The date the submitter sent the eCRV to the county.
BN	County Accepted Date	The date the county accepted the eCRV.
BO	County Final Date	The date the county sent the eCRV to the state.
BP	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 CO).

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

Excel Column	Column Name	Description and Codes
CC	GBA	The gross building area reported on eCRV.
CD	Sq Ft	The square footage reported on eCRV.
CE	CER	The crop equivalency rating of the primary parcel reported on eCRV.
CF	CPI	The crop production index of the primary parcel as reported on eCRV.
Edit Flags Columns CG - CK flag sales that may require additional information or review.		
CG	Review Financing	Flags sales where the financing adjustment (Column AC) may need to be reviewed.
CH	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 AR) and 2025 land and building EMVs (columns AE and AF).
CI	Check Deeded Acres	Flags agricultural and rural vacant sales where deeded acres (column AS) is missing.
CJ	Check 2a/2b Breakdown	Flags agricultural and rural vacant sales where the 2a/2b breakdown (columns AS and AT) is missing.
CK	Split or Combo Indicator	Flags sales for further review that were indicated as a split or combo sale.
Other		
CL	2025 EMV Source	Source of the 2025 EMV. Blank if from PRISM.

Excel Column	Column Name	Description and Codes
CM	2026 EMV Source	Source of the 2026 EMV. Blank if from PRISM.
CN	2027 EMV Source	Source of the 2027 EMV. Blank if from PRISM.
CO	eCRV Last Edit Sort	Sequence number for sorting in Excel by the date when the eCRV was last edited (Column BP). Sorting by the lowest to highest numbers puts the most recent edit dates first.

Property Tax Data & Analysis Unit
dataanalysis.mdor@state.mn.us