

SECTION III

**PROPERTY ASSESSMENT
SALES RATIO INFORMATION**

Compiled information and/or references:

By Minnesota Department of Revenue

Information location: <http://www.taxes.state.mn.us>. Property Tax Administrator's Manual, Module 7 – Sales Ratio, April 26, 2010.

By Rosalez, Julie.

Information location: Minnesota Department of Revenue. Policies for Regional Rep's Recommendations, 2007 State Board of Equalization, May 14, 2007.

ASSESSMENT SALES RATIO STUDY

An important tool in the equalization of market values is the sales ratio. It is the result of a division that compares the assessor's estimated market value with the actual sale price of a property. The numerator is the assessor's estimated market value, and the denominator is the cash equivalent sale price. The assessment sales ratio study is a statistical analysis completed on all individual sales ratios by grouping them according to property type and geographic area for a specific duration of time --- typically, a twelve-month period that extends from October 1st through September 30th. This study is primarily undertaken to determine the level and uniformity of assessments for equalization purposes, but it also provides valuable information that is used in a variety of ways.

Assessment Sales Ratio Uses and Application:

Information developed from assessment sales ratio studies is used at the state level to equalize tax rates and aid to local government units. The Tax Court and the State Board of Equalization also use this data for assessment equalization purposes. At the county level, this study pinpoints strengths and weaknesses in the mass appraisal program that is administered. It provides insight into assessment variations that exist inside cities, townships, and within the county. It highlights the similarities and differences that are present in similar property types and among different classes of property. Taxpayers use these studies to facilitate their understanding of property assessments, and the legislature is interested in them to review effective tax rates and determine tax rate limits, too.

The central part of a sales ratio study is reliable and relevant data from real estate transactions. This information is gathered from certificates of real estate value, validated through a sales verification, and carefully reviewed against a set of rejection criteria by staff appraisers in an effort to exclude certain sales that do not represent arms-length transactions. The sales data is then maintained in computer databases and adjusted for terms of sale and time. Both the assessor and Department of Revenue analyze this information by sorting and listing the sales data by property type within each taxing district. It is totaled and statistical calculations are made to identify the median sales ratio, the price related differential, and the coefficient of dispersion. These indices describe assessment quality and are useful in monitoring market valuations.

Assessment Sales Ratio Standards:

The assessment sales ratio information that follows is a summary based on 2009/2010 sales and 2011 property assessment changes for Stearns County. Along with these details, there are sales

ratios and assessment changes included from the four previous studies. This data is evaluated according to a set of rules developed and used by the Department of Revenue. These standards define the policies, procedures, and practices that are applied to the assessment sales ratio study and change recommendations made for the State Board of Equalization. The criteria used to study the quality of the 2011 assessment are the same as they were for the previous four assessments, except for the time covered by the study period. These factors include:

- All “arms-length sales” that occurred between October 1, 2009 and September 30, 2010 are used and matched with the 2010 assessor’s estimated market values.
- All sales filed with the County Auditor-Treasurer’s Office by October 31, 2010 are considered for the 2011 assessment sales ratio study.
- The measure of equitable assessments within the county and the basis for any recommendations for change to the State Board of Equalization are summed up in the Department of Revenue’s standards listed below:
 1. All classes of property – including rural vacant land and resorts – must have sales ratios between 90 and 105 percent.
 2. Six sales in a taxing district constitute a suitable sample size for purposes of establishing a valid ratio in the equalization process.
 3. The combination of local effort (changes in market valuation due to sales activity) and state board ordered changes (adjustments made to market valuations based upon changes observed between last year’s total market values reported on the final abstract and this year’s total market values reported on the spring abstract) are reviewed on a case-by-case basis.
 4. In cases of a complete re-assessment, the Department of Revenue considers what was done, and the effect of the re-assessment, in making recommendations.
 5. Stratified changes in market values are based on clear evidence that they best serve equalization. Recommendations take into account the impact that they have on both the assessment level and quality.
 6. Geographical changes are based on clear evidence that they best serve equalization. The changes are generally documented with maps and a written narrative to delineate specific geographic boundaries. Recommendations are made to promote equalization and usually include the boundaries observed.
 7. Coefficients of dispersion are reviewed and the Department of Revenue considers them in their recommendation.
 8. County agricultural land values are equalized in instances where the difference in value between counties exceeds 10 percent.

9. For counties using Green Acres, recommendations consider both the high (the market value) and the low (the agricultural value also referred to as the Green Acres value) values.
10. Townships and cities having six or more agricultural sales with ratios below 90 percent or above 105 percent are subject to equalization recommendations even though the county's median sales ratio may be within the acceptable range. For assessment sales ratio study purposes, an arms-length agricultural sale is considered to be either improved or unimproved tracts of land having more than 34.5 acres and classified as 2a/2b land and 2a agricultural property for tax purposes.
11. Rural vacant land and managed forest land equalization follow the same process used for the equalization of agricultural land. Recommendations are made for the entire county, or for selected townships within the county. Any township having six or more sales is a candidate for equalization changes even though the county's median sales ratio may be within the acceptable range.
12. Rural vacant land, managed forest land, 2a/2b land and 2a agricultural property change recommendations consider both county-wide ratios and valid township/city ratios.
13. Commercial/industrial and apartment change recommendations are based on verified data as supplied to the Department of Revenue.
14. In taxing jurisdictions with limited sales, a five year report is reviewed to measure the level of assessment over a longer time period. The report is created at the jurisdiction level for the combined residential/seasonal recreational residential property type, the commercial/industrial property type, and apartments. Recommendations for change are based on the "three strike test" and any actions the assessor took to change the assessment level in each year during this period. The three factors applied are: (1) Whether or not there were there two or more years with six or more sales in the five-year history. (2) Whether half or more of the years, a minimum of two of the five years, have acceptable mini-adjusted sales ratios between 90 and 105 percent, a minimum of two of the five years. (3) Whether or not the un-weighted average of the mini-adjusted sales ratios for assessment years reporting sales fall within the acceptable sales ratio range of 90 to 105 percent. After identifying which jurisdictions and property types fail the test, the Department of Revenue makes change recommendations on a case-by-case basis.

As a general practice, both the county assessor and regional representative from the Department of Revenue annually review the rules that apply to equitable assessments, the overall changes made in the current assessment, and all sales ratio indices. Any recommendations for change are discussed and supporting data reviewed by each person prior to the State Board of Equalization.

Sales Ratio Results and Meaning:

A perfect assessment is achieved when all property is assessed at 100 percent. An acceptable assessment is achieved when all property is assessed at a mandated and uniform percentage of

market value. In Minnesota, the legal assessment level is considered to be 100 percent of market value, but the acceptable level established by the Department of Revenue is when the overall ratio falls between 90 to 105 percent of market value.

Generally, most assessments are within the range of 90 to 105 percent with some falling outside of these limits. When an acceptable sales ratio is obtained during the annual study period for a particular property type, then no change is recommended. However, if a township or city has six or more sales that is not within the prescribed range, changes are normally recommended to achieve equalization. In cases when the small sample data set is used, the most recent five year period is reviewed in regards to the “three-strike” test to determine if the sales ratio is acceptable.

Other analyses that are performed on property assessments involve measurements of uniformity. The Department of Revenue and the county assessor compare measures of central tendency that are derived from individual sales ratios to detect any biases that may be related to the market values of properties. Some applications measure the average percentage deviation of each sales ratio with reference to the assessment level, while others measure regressivity and progressivity. Two assessment tools regularly used to measure assessment equalization among and between properties are the index of assessment inequality called the coefficient of dispersion (COD) and the index of regressivity known as the price related differential (PRD).

The coefficient of dispersion is expressed as a percentage of the standard deviation to the median ratio. For residential properties, the coefficient of dispersion should be between 10 and 20 percent, lower in urban and newer areas and higher in older and rural areas. Income-producing properties should be between 15 and 20 percent, lower in larger/urban areas and higher in smaller/rural areas. The price related differential measures assessment biases regarding high and low valued properties. If the index falls within a range of 0.98 to 1.03 percent, then the assessment is considered to be acceptable. An index greater than 1.00 percent indicates that high valued properties are under-appraised, while an index of less than 1.00 indicates that high valued properties are over-appraised. Whenever an assessment falls outside these standards, the property type and district are designated as needing attention.

Compiled information and/or references:

By Minnesota Department of Revenue

Information location: Minnesota Department of Revenue. "Summary Data for State Board of Equalization, 2011." Sales Ratio Unit, Property Tax Division, April 27, 2011.

SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011

The ensuing pages offer several spreadsheets detailing pertinent sales ratio study information for all property types. They are intended to serve as a review of the changes in the 2011 property assessment completed for Stearns County.

Pages 45 through 68, excluding pages 47, 53 and 56, provide summary data compiled by the Department of Revenue for the 2011 State Board of Equalization. This five-year assessment profile addresses four combinations involving two closely related property types and each of the nine major property groupings. These property categories include the combined residential/cabins, residential, cabins (seasonal recreational residential), apartments, combined commercial/industrial, commercial, industrial, resorts (commercial seasonal recreational), combined class 2a/2b land greater than 34.5 acres, 2a agricultural land greater than 34.5 acres, 2b rural vacant land greater than 34.5 acres, 2c managed forest land greater than 34.5 acres, and combined class 2a/2b land less than 34.5 acres. Each of these property types have the following data described in a spreadsheet format: (1) column 1---JURISDICTION: the name of the taxing jurisdiction and as is the case with the combined property classes a specific property designation is displayed for the reported values and ratios---the combined residential/cabins classification (i.e. R-Residential Only, S-Seasonal Only, C-Combined); the combined commercial/industrial classification (i.e. C-Commercial Only, I-Industrial Only, B-Both); the combined class 2a/2b land greater than 34.5 acres (i.e. A-2a Agricultural Only, B-2b Rural Vacant Land Only, M-Mixed); and the combined class 2a/2b land less than 34.5 acres (i.e. A-2a Agricultural Only, B-2b Rural Vacant Land Only, M-Mixed); (2) column 2---NO STUDY ITEMS: the number of arms-length sales reported in the most recent twelve month study period by district; (3) column 3---TOT PCL CNT: the total parcel count for that property type by district; (4) column 4---2010 FALL MINI ABSTRACT: the 2010 total estimated market value in that property type by district as reported on the fall mini-abstract; (5) column 5---2011 SPRG MINI ABSTRACT: the 2011 total estimated market value less the total 2011 new construction and class shift values for that property type by district as reported on the 2011 spring mini-abstract; (6) column 6---AMOUNT OF CHANGE: the aggregate dollar change in total estimated market value for that property type by district, resulting from the subtraction of numbers in column 4 from numbers in column 5; (7) column 7---PCT CHNGE SPRNG: the aggregate percentage change in total estimated market value for that property type by district, resulting from the division of numbers in column 6 by the numbers in column 4; (8) column 8---2010 MED RATIO: the 2010 median sales ratio for the current study period in that property type by district prior to adjustments that reflect changes in the 2011 assessment; (9) column 9---2010 MN-ADJ RATIO: the 2010 mini-adjusted median sales ratio for the current study period in that property type by district, resulting from the multiplication (factoring the aggregate percentage change into the 2010 median ratio) of numbers in columns 7 and 8; (10) column 10---2010 COEF OF DISP: the 2010 coefficient of dispersion for that property type by district; (11) column 11---2010 PRD: the 2010 price related differential for that property type by district; and (12) columns 12 through 31---NUMB ITEMS, MED RATIO, PCT CHNGE SPRNG, MN-ADJ RATIO, and COEF OF DISP: the number of arms-

length sales; the median sales ratio; the aggregate percentage change in the assessment; the adjusted median sales ratio; and the coefficient of dispersion for that property type by district in the respective study periods covering 2006 through 2009.

Pages 47, 53 and 56 offer special data used for equalization purposes by the State Board of Equalization. This information is a small sample jurisdiction study completed on Stearns County's cities and townships having less than six arms-length sales for the combined residential/cabin properties, apartments, and combined commercial/industrial properties. The purpose of this analysis is to determine whether or not the property type for a specific district in question meets one or more of the criteria established in the three-strike test cited earlier. It also states whether or not attention is needed to preserve equalization in that taxing jurisdiction.

Overall, an acceptable property assessment was achieved county-wide for 2011. The level and uniformity of all assessments by property type were within the standard ranges. Based upon the final results of the 2010 sales ratio study, most mini-adjusted sales ratios, coefficients of dispersion, and price-related differentials were satisfactory. Various degrees of value changes and acceptable assessment levels were reported for most taxing districts. Equalization remained about the same according to measurements produced in many townships and cities as well as for the entire county. The county's agricultural assessment (i.e. combined class 2a/2b greater than 34.5 acres) had a mini-adjusted sales ratio of 100.5 percent, a coefficient of dispersion of 18.8 percent, and a price-related differential at 104.3 percent. The combined residential/cabins assessment produced a mini-adjusted ratio of 94.9 percent, a coefficient of dispersion of 9.1 percent, up from 8.8 percent achieved in the 2009 sales ratio study, and a price-related differential at 101.1 percent, 0.5 percent lower than last year. A mini-adjusted sales ratio of 94.9 percent was reported for the combined commercial/industrial assessment along with a slightly lower coefficient of dispersion at 12.9 percent and a higher price-related differential at 113.7 percent. The last major property class, apartments, had a mini-adjusted sales ratio of 94.7 percent, derived from three sales which did not provide reliable measurements of assessment uniformity given the sample size.

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESIDENTIAL/CABIN FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010 FALL ABSTRACT	2010 MINI SPRG ABSTRACT	AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010 MED RATIO	2010 MN-ADJ RATIO	2010 COEF OF DISP	2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009 MN-ADJ RATIO	2009 COEF OF DISP	2008 NUMB ITEMS	2008 MED RATIO	PCT CHNGE SPRNG	2008 MN-ADJ RATIO	2008 COEF OF DISP	2007 NUMB ITEMS	2007 MED RATIO	PCT CHNGE SPRNG	2007 MN-ADJ RATIO	2007 COEF OF DISP	2006 NUMB ITEMS	2006 MED RATIO	PCT CHNGE SPRNG	2006 MN-ADJ RATIO	2006 COEF OF DISP		
ALBANY CITY OF	C	22	782	115,819,900	114,487,200	-1,332,700	-1.2	98.4	97.3	5.7	100.3	20	100.6	-7.1	93.5	7.2	26	99.7	-3.8	95.9	5.8	38	98.5	-1.7	96.8	7.9	46	94.7	3.2	97.7	6.9	
AVON CITY OF	C	12	508	86,674,300	83,273,200	-3,401,100	-3.9	101.4	97.4	12.1	101.1	15	104.6	-6.2	98.2	9.7	18	95.4	-1.9	93.6	7.9	28	99.4	-1.8	97.6	7.2	18	90.5	10.5	100.0	8.9	
BELGRADE CITY OF	C	6	265	22,865,100	21,650,000	-1,215,100	-5.3	99.8	94.5	9.1	101.8	7	100.0	-6.3	93.7	8.1	7	95.6	-0.7	94.9	6.2	10	97.2	-2.1	95.2	10.1	14	97.8	1.2	99.0	7.7	
BROOTEN CITY OF	R	1	272	22,031,700	21,276,100	-755,600	-3.4	99.7	96.3	.	.	4	89.9	-7.7	83.0	.	7	91.3	-1.3	90.2	20.2	7	91.4	1.8	93.0	7.8	11	79.7	17.7	93.8	8.5	
COLD SPRING CITY OF	R	42	1,204	194,096,800	186,834,700	-7,262,100	-3.7	102.3	98.4	8.7	100.9	24	101.9	-5.0	96.9	11.2	30	94.2	-0.6	93.7	10.4	61	90.6	1.7	92.1	9.2	72	91.2	2.7	93.7	8.8	
EDEN VALLEY CITY OF	R	4	143	14,623,600	13,852,400	-771,200	-5.3	108.0	102.3	.	.	7	113.4	-9.7	102.4	12.6	4	94.2	-0.7	93.5	.	4	94.3	-0.4	94.0	.	8	93.9	0.4	94.3	5.4	
ELROSA CITY OF	R	3	91	8,035,000	8,214,900	179,900	2.2	89.9	91.9	.	.	.	.	-0.4	.	.	1	89.8	-0.7	89.1	.	2	74.0	4.7	77.5	.	4	94.7	3.6	98.1	.
FREEPORT CITY OF	R	7	251	30,360,600	29,551,800	-808,800	-2.7	103.1	100.4	7.7	101.5	4	105.8	-6.6	98.8	.	4	89.2	-0.4	88.9	.	12	99.4	-2.2	97.2	6.3	12	98.8	5.5	104.2	10.7	
GREENWALD CITY OF	C	1	93	8,581,200	8,705,800	124,600	1.5	86.5	87.8	.	.	.	.	-4.9	.	.	.	.	0.4	.	.	1	103.8	-2.7	101.0	.	1	73.4	12.2	82.3	.
HOLDINGFORD CITY OF	C	7	274	30,999,300	27,602,800	-3,396,500	-11.0	111.5	99.3	8.8	103.8	12	93.9	-0.3	93.6	9.3	2	99.3	-4.0	95.3	.	11	104.5	-3.8	100.6	5.9	6	92.6	2.5	94.9	5.5	
KIMBALL CITY OF	R	8	261	30,864,300	30,233,700	-630,600	-2.0	99.0	97.0	13.4	101.3	8	104.2	-9.0	94.8	4.6	7	98.9	-5.6	93.4	7.8	19	93.4	0.6	94.0	15.8	15	96.0	1.3	97.3	7.7	
LAKE HENRY CITY OF	R	1	39	3,111,500	3,113,400	1,900	0.1	86.4	86.4	.	.	2	110.0	-8.3	100.8	.	3	96.7	-3.8	93.0	.	1	94.3	1.0	95.2	.	.	.	2.2	.	.	
MEIRE GROVE CITY OF	R	1	57	5,354,300	5,298,900	-55,400	-1.0	102.8	101.8	.	.	2	96.8	-4.4	92.5	.	.	.	-0.4	.	.	.	.	-3.5	.	.	4	89.4	8.7	97.1	.
MELROSE CITY OF	R	27	979	126,581,700	125,842,500	-739,200	-0.6	97.2	96.7	11.1	102.1	21	91.7	-0.8	91.0	8.4	21	99.9	-3.5	96.4	10.0	26	95.5	-0.2	95.3	7.8	34	89.4	8.4	96.9	7.5	
NEW MUNICH CITY OF	R	2	135	13,604,700	13,482,100	-122,600	-0.9	87.3	86.5	.	.	.	.	-5.3	.	.	3	101.1	-6.8	94.2	.	2	101.2	-3.1	98.0	.	2	96.2	3.0	99.1	.
PAYNESVILLE CITY OF	C	23	837	98,620,000	95,486,600	-3,133,400	-3.2	95.0	91.9	8.7	100.0	20	99.0	-5.5	93.5	9.8	23	96.2	-2.8	93.5	10.3	25	92.2	2.5	94.5	5.8	46	87.8	7.3	94.2	8.4	
RICHMOND CITY OF	C	5	532	73,413,500	73,063,300	-350,200	-0.5	94.9	94.4	.	.	8	103.2	-5.8	97.3	3.8	10	96.9	-2.1	94.9	7.4	15	98.4	-1.5	96.9	6.7	24	93.1	2.8	95.7	10.3	
ROCKVILLE CITY OF	C	16	837	190,480,400	180,028,400	-10,452,000	-5.5	103.6	97.9	6.4	101.4	10	111.0	-8.5	101.6	4.1	15	91.1	-3.2	88.1	10.2	24	89.4	4.7	93.6	11.6	18	85.3	9.2	93.2	8.9	
ROSCOE CITY OF	R	1	54	4,928,500	4,675,400	-253,100	-5.1	102.4	97.1	-6.8	.	.	1	84.6	-0.9	83.8	.	.	.	-0.8	14.0	.	.	.
SARTELL CITY OF	R	129	3,927	755,146,100	731,488,700	-23,657,400	-3.1	99.7	96.6	8.6	100.4	144	100.0	-4.6	95.3	6.9	145	100.5	-3.9	96.6	7.0	197	98.1	-0.5	97.6	7.6	189	94.3	2.9	97.1	7.7	
SAUK CENTRE CITY OF	C	42	1,426	186,954,900	186,249,300	-705,600	-0.4	94.3	93.9	11.3	100.8	36	97.4	-3.1	94.4	9.2	50	99.1	-5.2	93.9	8.9	40	92.8	2.0	94.7	8.3	60	98.3	3.2	101.5	9.5	
SPRING HILL CITY OF	C	1	35	3,079,100	3,104,600	25,500	0.8	103.8	104.6	.	.	.	.	-5.6	.	.	4	100.5	-3.9	96.6	.	.	.	1.0	.	.	2	104.5	-0.6	103.9	.
ST ANTHONY CITY OF	R	2	32	3,130,600	3,112,400	-18,200	-0.6	93.3	92.8	.	.	.	.	-0.9	.	.	.	.	-3.9	.	.	.	.	-0.8	.	.	1	66.5	17.1	77.9	.
ST AUGUSTA CITY OF	C	17	1,056	247,862,100	240,504,700	-7,357,400	-3.0	100.6	97.6	6.3	99.5	19	105.2	-6.0	98.8	10.6	17	101.2	-4.8	96.3	7.8	34	92.5	2.0	94.3	6.7	32	91.0	3.0	93.8	5.9	
ST CLOUD CITY OF	C	354	13,490	2,053,316,000	1,935,729,200	-117,586,800	-5.7	97.5	91.9	8.3	101.6	283	99.5	-5.5	94.1	7.8	379	97.6	-3.9	93.8	7.7	547	94.0	-0.1	93.9	7.1	662	93.4	1.1	94.4	7.1	
ST JOSEPH CITY OF	C	40	1,520	230,705,300	223,632,300	-7,073,000	-3.1	100.0	97.0	6.2	100.8	48	104.7	-5.3	99.1	8.4	50	99.2	-4.5	94.7	6.8	68	99.8	-3.0	96.8	5.7	77	89.4	8.0	96.5	6.9	
ST MARTIN CITY OF	R	.	119	13,025,100	12,950,800	-74,300	-0.6	.	.	.	.	3	99.0	-5.7	93.4	.	4	97.7	-0.2	97.5	.	5	96.3	-0.5	95.8	.	4	96.2	1.2	97.3	.
ST ROSA CITY OF	R	.	27	3,810,500	3,747,000	-63,500	-1.7	.	.	.	.	.	.	-0.7	.	.	.	.	-0.6	.	.	2	88.0	4.6	92.1	.	.	.	1.7	.	.
ST STEPHEN CITY OF	C	4	281	41,643,000	39,944,600	-1,698,400	-4.1	100.2	96.1	.	.	7	99.9	-5.7	94.1	8.6	8	91.5	-1.5	90.1	10.1	8	97.8	-2.1	95.7	5.8	11	90.4	4.4	94.4	8.3	
WAITE PARK CITY OF	C	31	1,560	221,663,500	214,887,000	-6,776,500	-3.1	103.4	100.2	8.0	100.3	31	102.5	-6.1	96.2	7.1	28	101.3	-5.9	95.3	8.3	47	99.1	-1.6	97.5	7.4	72	95.9	1.9	97.7	7.2	
ALBANY TOWN OF	C	4	197	41,511,000	40,435,200	-1,075,800	-2.6	100.5	97.8	.	.	3	94.3	-5.5	89.1	.	2	89.6	-3.1	89.6	.	.	.	-0.5	4.2	.	.	.
ASHLEY TOWN OF	R	.	37	6,481,500	6,327,750	-153,750	-2.4	.	.	.	.	.	.	3.3	.	.	1	111.0	8.4	111.0	.	.	.	4.3	.	.	1	137.4	0.7	138.3	.
AVON TOWN OF	C	6	744	155,699,800	155,355,300	-344,500	-0.2	89.5	89.3	7.2	100.8	7	102.2	-6.1	95.9	3.8	3	100.5	-5.2	100.5	.	10	101.4	-0.1	101.3	10.5	11	92.6	6.0	98.2	6.7	
BROCKWAY TOWN OF	C	12	792	202,622,100	194,713,650	-7,908,450	-3.9	102.6	98.6	10.8	101.5	5	104.3	-4.5	99.6	.	18	92.2	-0.7	92.2	7.7	19	94.6	2.7	97.2	8.5	11	89.5	6.7	95.6	12.4	
COLLEGEVILLE TOWN OF	C	10	785	260,627,400	263,668,950	3,041,550	1.2	93.4	94.5	7.9	103.0	2	102.1	-4.0	98.0	.	12	98.7	-5.5	98.7	10.8	14	96.8	-1.9	95.0	14.6	13	82.7	16.7	96.4	8.6	
CROW LAKE TOWN OF	C	.	98	10,749,500	10,641,800	-107,700	-1.0	.	.	.	.	1	103.5	0.2	103.8	.	.	.	-6.5	.	.	2	106.8	2.3	109.3	.	3	98.8	6.2	104.9	.
CROW RIVER TOWN OF	C	1	59	8,035,000	7,981,200	-53,800	-0.7	82.7	82.2	.	.	1	100.4	0.9	101.3	.	.	.	0.2	.	.	1	109.9	1.7	111.7	.	2	87.2	6.6	93.0	.	
EDEN LAKE TOWN OF	C	14	864	185,244,200	167,414,500	-17,829,700	-9.6	110.4	99.8	8.9	99.5	10	92.4	-0.5	92.0	6.1	13	100.1	-5.3	100.1	14.2	19	99.1	-1.8	97.3	11.2	19	87.7	6.6	93.5	14.7	
FAIR HAVEN TOWN OF	C	5	565	118,574,000	118,098,000	-476,000	-0.4	92.6	92.2	.	.	5	109.1	-6.5	102.0	.	9	102.1	-9.4	102.1	8.1	13	94.5	-0.3	94.3	11.7	13	87.3	11.5			

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESIDENTIAL/CABIN FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010			2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	2009			2008 MED RATIO	2008 PCT CHNGE SPRNG	2008			2007 MED RATIO	2007 PCT CHNGE SPRNG	2007			2006 MED RATIO	2006 PCT CHNGE SPRNG	2006				
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN- ADJ RATIO	COEF OF DISP				2009 MED RATIO	MN- ADJ RATIO	COEF OF DISP			2008 MED RATIO	MN- ADJ RATIO	COEF OF DISP			2007 MED RATIO	MN- ADJ RATIO	COEF OF DISP			2006 MED RATIO	MN- ADJ RATIO	COEF OF DISP		
LESNAK TOWN OF	C	7	546	129,535,900	124,739,000	-4,796,900	-3.7	99.9	96.2	8.0	104.4<	6	99.8	-5.7	94.1	11.1	10	95.3	-0.7	95.3	10.1	9	97.4	-0.9	96.5	10.7	14	90.2	8.6	98.0	13.2	
LUXEMBURG TOWN OF	C	1	91	16,233,500	15,819,100	-414,400	-2.6	100.8	98.2	.	.	.	.	-4.1	.	.	1	90.6	-1.4	90.6	.	1	92.9	0.7	93.6	.	2	71.5	5.4	75.4	.
LYNDEN TOWN OF	C	9	698	154,618,100	152,286,600	-2,331,500	-1.5	95.6	94.2	11.4	101.1	6	93.2	-4.1	89.3	11.5	4	117.2	-7.7	117.2	.	18	98.8	1.6	100.3	12.2	23	88.5	3.7	91.8	11.7	
MAINE PRAIRIE TOWN OF	C	6	663	146,978,899	136,779,387	-10,199,512	-6.9	112.3	104.5	7.7	101.9	9	101.5	-6.0	95.4	6.4	12	101.6	-6.7	101.6	7.6	9	97.0	-0.5	96.5	15.1	12	87.0	7.2	93.2	16.2	
MELROSE TOWN OF	C	3	213	53,930,400	53,756,800	-173,600	-0.3	80.7	80.5	.	.	1	91.8	-1.9	90.1	.	6	90.9	-3.7	90.9	5.7	2	96.5	0.2	96.7	.	4	77.6	17.1	90.9	.	
MILLWOOD TOWN OF	C	3	338	91,928,100	86,461,500	-5,466,600	-5.9	114.7	107.9	.	.	2	104.3	-1.7	102.5	.	4	73.0	-3.9	73.0	.	3	76.7	1.6	77.9	.	2	92.8	2.3	94.9	.	
MUNSON TOWN OF	C	14	858	178,318,400	173,181,100	-5,137,300	-2.9	104.0	101.0	15.7<	103.5	11	100.6	-8.5	92.1	9.1	11	99.3	-5.8	99.3	14.2	21	89.1	1.2	90.2	16.6	27	82.2	13.8	93.6	14.4	
NORTH FORK TOWN OF	C	.	30	4,175,100	4,140,500	-34,600	-0.8	.	.	.	.	1	86.9	-9.7	78.5	.	.	.	-0.9	.	.	1	102.9	1.9	104.9	.	1	82.9	3.3	85.7	.
OAK TOWN OF	C	1	93	20,968,000	20,862,300	-105,700	-0.5	104.6	104.1	.	.	.	.	0.3	.	.	2	99.4	2.7	99.4	.	.	.	0.5	.	.	.	.	5.0	.	.
PAYNESVILLE TOWN OF	C	6	826	209,398,200	200,151,100	-9,247,100	-4.4	107.0	102.3	11.7	101.2	9	106.3	-7.9	97.9	7.7	12	93.5	-2.5	93.5	8.9	19	88.8	2.3	90.9	16.1	16	90.1	9.2	98.5	8.8	
RAYMOND TOWN OF	C	.	27	3,881,300	3,710,800	-170,500	-4.4	.	.	.	.	.	.	0.2	.	.	2	87.7	-2.9	87.7	.	1	88.5	2.8	91.0	.	.	.	9.6	.	.
SAUK CENTRE TOWN OF	C	4	328	67,572,700	65,436,700	-2,136,000	-3.2	95.9	92.9	.	.	4	99.7	-6.6	93.1	.	3	92.1	-3.2	92.1	.	10	87.4	7.2	93.7	11.8	7	89.5	7.2	95.9	11.9	
SPRING HILL TOWN OF	C	.	24	4,291,100	4,201,200	-89,900	-2.1	1.6	3.0	.	.	.	1	88.3	1.8	.	.	1	88.3	7.7	95.1	.
ST JOSEPH TOWN OF	C	2	402	93,451,450	91,658,100	-1,793,350	-1.9	110.5	108.4	.	.	1	102.7	-1.9	100.8	.	3	92.6	-4.0	92.6	.	5	88.9	2.5	91.2	.	8	84.7	10.6	93.6	8.3	
ST MARTIN TOWN OF	C	.	55	9,582,000	9,555,300	-26,700	-0.3	.	.	.	.	.	.	-2.6	.	.	.	.	3.0	.	.	1	71.7	2.3	73.3	.	.	.	0.1	.	.
ST WENDEL TOWN OF	C	7	657	138,826,700	137,631,100	-1,195,600	-0.9	96.1	95.3	10.1	102.0	9	89.5	-0.9	88.7	10.4	3	100.9	-5.3	100.9	.	13	96.3	-0.6	95.7	8.2	12	95.7	2.8	98.4	7.3	
WAKEFIELD TOWN OF	C	20	1,095	275,215,500	266,739,200	-8,476,300	-3.1	101.8	98.7	7.6	100.8	14	107.1	-8.0	98.5	10.5	22	97.6	-3.6	97.6	10.5	16	98.0	-1.3	96.8	8.8	21	89.7	6.5	95.5	8.2	
ZION TOWN OF	C	.	27	4,660,300	4,704,300	44,000	0.9	-5.6	0.2	6.2	6.0	.	.
TOWN TOTAL	C	143	11,863	2,736,797,099	2,659,912,187	-76,884,912	-2.8	100.6	97.7	11.2	102.2	116	100.5	-4.8	95.7	11.4	158	96.5	-4.4	96.5	11.1	222	94.9	0.3	95.2	12.5	239	88.4	8.2	95.6	12.8	
CITY TOTAL	C	809	31,087	4,841,382,600	4,642,023,800	-199,358,800	-4.1	98.4	94.3	8.7	101.0	735	100.1	-5.4	94.7	8.4	867	98.3	-3.8	98.3	8.1	1,234	95.4	-0.0	95.4	7.9	1,445	93.1	3.0	95.9	7.9	
COUNTY TOTAL	C	952	42,950	7,578,179,699	7,301,935,987	-276,243,712	-3.6	98.5	94.9	9.1	101.1	851	100.2	-5.1	95.0	8.8	1,025	98.1	-4.0	98.1	8.6	1,456	95.4	0.1	95.5	8.6	1,684	92.5	4.8	97.0	8.7	

* A J BEFORE THE CITY NAME INDICATES JOINT CITY.
 "<" INDICATES 6 OR MORE SALES BUT NUMBER IS NOT IN AN ACCEPTABLE INTERVAL
 * CURRENT YEAR VALUES: R = RESIDENTIAL ONLY, S = SEASONAL ONLY, C = COMBINED.
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESIDENTIAL/CABIN SMALL SAMPLE REPORT--

JURISDICTION	TEST 1	TEST 2	TEST 3	UN-WGHTD AVG RATIO	TOTAL SALES	NEEDS *	ATTN?	2010 SBO	2010 STUDY				2009 SBO	2009 STUDY				2008 SBO	2008 STUDY				2007 SBO	2007 STUDY				2006 SBO	2006 STUDY				
									PARCEL COUNT	LOCAL EFFORT	2010 MED RATIO	2010 MN-ADJ RATIO		2009 LOCAL EFFORT	2009 MED RATIO	2009 MN-ADJ RATIO	2008 LOCAL EFFORT		2008 MED RATIO	2008 MN-ADJ RATIO	2007 LOCAL EFFORT	2007 MED RATIO		2007 MN-ADJ RATIO	2006 LOCAL EFFORT	2006 MED RATIO	2006 MN-ADJ RATIO						
BROOTEN CITY OF	YES	N/A	N/A	91.3	30	R			1	272	-3.4	99.7	96.3		4	-7.7	89.9	83.0		7	-1.3	91.3	90.2		7	1.8	91.4	93.0		11	17.7	79.7	93.8
EDEN VALLEY CITY OF	YES	N/A	N/A	97.3	27	R			4	143	-5.3	108.0	102.3		7	-9.7	113.4	102.4		4	-0.7	94.2	93.5		4	-0.4	94.3	94.0		8	0.4	93.9	94.3
ELROSA CITY OF	NO	YES	N/A	89.2	10	R			3	91	2.2	89.9	91.9		.	-0.4	.	.		1	-0.7	89.8	89.1		2	4.7	74.0	77.5		4	3.6	94.7	98.1
LAKE HENRY CITY OF	NO	YES	N/A	93.9	7	R			1	39	0.1	86.4	86.4		2	-8.3	110.0	100.8		3	-3.8	96.7	93.0		1	1.0	94.3	95.2		.	2.2	.	.
MEIRE GROVE CITY OF	NO	YES	N/A	97.1	7	R			1	57	-1.0	102.8	101.8		2	-4.4	96.8	92.5		.	-0.4	.	.		.	-3.5	.	.		4	8.7	89.4	97.1
NEW MUNICH CITY OF	NO	YES	N/A	94.5	9	R			2	135	-0.9	87.3	86.5		.	-5.3	.	.		3	-6.8	101.1	94.2		2	-3.1	101.2	98.0		2	3.0	96.2	99.1
RICHMOND CITY OF	YES	N/A	N/A	95.8	62	C			5	532	-0.5	94.9	94.4		8	-5.8	103.2	97.3		10	-2.1	96.9	94.9		15	-1.5	98.4	96.9		24	2.8	93.1	95.7
SPRING HILL CITY OF	NO	YES	N/A	101.7	7	C			1	35	0.8	103.8	104.6		.	-5.6	.	.		4	-3.9	100.5	96.6		.	1.0	.	.		2	-0.6	104.5	103.9
ST STEPHEN CITY OF	YES	N/A	N/A	94.1	38	C			4	281	-4.1	100.2	96.1		7	-5.7	99.9	94.1		8	-1.5	91.5	90.1		8	-2.1	97.8	95.7		11	4.4	90.4	94.4
ALBANY TOWN OF	NO	NO	YES	92.2	9	C			4	197	-2.6	100.5	97.8		3	-5.5	94.3	89.1		2	-3.1	89.6	89.6		.	-0.5	.	.		.	4.2	.	.
FAIR HAVEN TOWN OF	YES	N/A	N/A	97.6	45	C			5	565	-0.4	92.6	92.2		5	-6.5	109.1	102.0		9	-9.4	102.1	102.1		13	-0.3	94.5	94.3		13	11.5	87.3	97.3
FARMING TOWN OF	NO	YES	N/A	97.9	10	C			3	176	-0.2	89.3	89.1		2	-2.1	110.9	108.6		2	-6.0	98.6	98.6		1	-1.8	95.1	93.4		2	5.4	94.7	99.9
GROVE TOWN OF	NO	YES	N/A	98.2	7	C			3	71	-0.8	96.6	95.9		2	-1.2	112.3	111.0		.	1.7	.	.		1	1.1	81.7	82.6		1	4.3	99.2	103.4
HOLDING TOWN OF	YES	N/A	N/A	96.9	17	C			1	263	-0.6	97.7	97.2		2	-2.9	95.8	93.0		1	-5.6	101.8	101.8		7	-1.4	93.5	92.1		6	4.8	95.9	100.6
KRAIN TOWN OF	NO	YES	N/A	102.4	14	C			1	144	0.3	144.4	144.8		2	2.6	75.5	77.5		2	-0.4	103.4	103.4		4	0.9	94.2	95.0		5	9.8	83.3	91.4
MELROSE TOWN OF	NO	YES	N/A	89.8	16	C			3	213	-0.3	80.7	80.5		1	-1.9	91.8	90.1		6	-3.7	90.9	90.9		2	0.2	96.5	96.7		4	17.1	77.6	90.9
MILLWOOD TOWN OF	NO	YES	N/A	91.2	14	C			3	338	-5.9	114.7	107.9		2	-1.7	104.3	102.5		4	-3.9	73.0	73.0		3	1.6	76.7	77.9		2	2.3	92.8	94.9
SAUK CENTRE TOWN OF	YES	N/A	N/A	93.6	28	C			4	328	-3.2	95.9	92.9		4	-6.6	99.7	93.1		3	-3.2	92.1	92.1		10	7.2	87.4	93.7		7	7.2	89.5	95.9
ST JOSEPH TOWN OF	NO	YES	N/A	97.3	19	C			2	402	-1.9	110.5	108.4		1	-1.9	102.7	100.8		3	-4.0	92.6	92.6		5	2.5	88.9	91.2		8	10.6	84.7	93.6

SBO = + INDICATES STATE BOARD ORDER FOR THAT YEAR
 * CURRENT YEAR VALUES: R = RESIDENTIAL ONLY, S = SEASONAL ONLY, C = COMBINED.
 TEST 1 - WERE THERE TWO OR MORE YEARS WITH SIX OR MORE SALES IN THE FIVE YEAR HISTORY?
 TEST 2 - DID HALF OF THE YEARS HAVE ACCEPTABLE RATIOS (MINIMUM TWO OF THE FIVE YEARS)?
 TEST 3 - DOES THE UNWEIGHTED AVERAGE OF YEARS WITH SALES FALL IN THE ACCEPTABLE RANGE?
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESIDENTIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010 MED RATIO	2010 MN-ADJ RATIO	2010 COEF DISP	2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009 MN-ADJ RATIO	2009 COEF DISP	NUMB ITEMS 2008	2008 MED RATIO	PCT CHNGE SPRNG	2008 MN-ADJ RATIO	2008 COEF DISP	NUMB ITEMS 2007	2007 MED RATIO	PCT CHNGE SPRNG	2007 MN-ADJ RATIO	2007 COEF DISP	NUMB ITEMS 2006	2006 MED RATIO	PCT CHNGE SPRNG	2006 MN-ADJ RATIO	2006 COEF DISP
			FALL ABSTRACT	2010 SPRG ABSTRACT																										
ALBANY CITY OF	22	780	115,603,600	114,273,700	-1,329,900	-1.2	98.4	97.3	5.7	100.3	20	100.6	-7.1	93.5	7.2	26	99.7	-3.8	95.9	5.8	38	98.5	-1.7	96.8	7.9	46	94.7	3.2	97.7	6.9
AVON CITY OF	11	499	85,349,300	82,074,400	-3,274,900	-3.8	103.7	99.8	11.5	101.2	15	104.6	-6.2	98.1	9.7	18	95.4	-1.9	93.7	7.9	28	99.4	-1.8	97.6	7.2	18	90.5	10.1	99.6	8.9
BELGRADE CITY OF	6	263	22,761,900	21,555,300	-1,206,600	-5.3	99.8	94.5	9.1	101.8	7	100.0	-6.3	93.7	8.1	7	95.6	-0.7	94.9	6.2	10	97.2	-2.1	95.2	10.1	14	97.8	1.2	99.0	7.7
BROOTEN CITY OF	1	272	22,011,700	21,276,100	-735,600	-3.4	99.7	96.3	.	.	4	89.9	-7.7	83.0	.	7	91.3	-1.0	90.4	20.2	7	91.4	1.8	93.0	7.8	11	79.7	18.0	94.0	8.5
COLD SPRING CITY OF	42	1,204	194,096,800	186,834,700	-7,262,100	-3.7	102.3	98.4	8.7	100.9	24	101.9	-5.0	96.9	11.2	30	94.2	-0.6	93.7	10.4	61	90.6	1.7	92.1	9.2	72	91.2	2.7	93.7	8.8
J EDEN VALLEY CITY OF	4	143	14,623,600	13,852,400	-771,200	-5.3	108.0	102.3	.	.	7	113.4	-9.7	102.4	12.6	4	94.2	-0.7	93.5	.	4	94.3	-0.4	94.0	.	8	93.9	0.4	94.3	5.4
ELROSA CITY OF	3	91	8,035,000	8,214,900	179,900	2.2	89.9	91.9	.	.	.	.	-0.4	.	.	1	89.8	-0.7	89.1	.	2	74.0	4.7	77.5	.	4	94.7	3.6	98.1	.
FREEPORT CITY OF	7	251	30,360,600	29,551,800	-808,800	-2.7	103.1	100.4	7.7	101.5	4	105.8	-6.6	98.8	.	4	89.2	-0.4	88.9	.	12	99.4	-2.2	97.2	6.3	12	98.8	5.5	104.2	10.7
GREENWALD CITY OF	1	92	8,534,400	8,658,700	124,300	1.5	86.5	87.8	.	.	.	.	-4.9	.	.	.	.	0.5	.	.	1	103.8	-2.7	101.0	.	1	73.4	12.2	82.3	.
HOLDINGFORD CITY OF	7	273	30,957,600	27,565,200	-3,392,400	-11.0	111.5	99.3	8.8	103.8	12	93.9	-0.3	93.6	9.3	2	99.3	-3.7	95.6	.	11	104.5	-4.1	100.2	5.9	6	92.6	2.5	94.9	5.5
KIMBALL CITY OF	8	261	30,864,300	30,233,700	-630,600	-2.0	99.0	97.0	13.4	101.3	8	104.2	-9.0	94.8	4.6	7	98.9	-5.6	93.4	7.8	19	93.4	0.6	94.0	15.8	15	96.0	1.3	97.3	7.7
LAKE HENRY CITY OF	1	39	3,111,500	3,113,400	1,900	0.1	86.4	86.4	.	.	2	110.0	-8.3	100.8	.	3	96.7	-3.8	93.0	.	1	94.3	1.0	95.2	.	.	.	2.2	.	.
MEIRE GROVE CITY OF	1	57	5,354,300	5,298,900	-55,400	-1.0	102.8	101.8	.	.	2	96.8	-4.4	92.5	.	.	.	-0.4	.	.	.	.	-3.5	.	.	4	89.4	8.7	97.1	.
MELROSE CITY OF	27	979	126,581,700	125,842,500	-739,200	-0.6	97.2	96.7	11.1	102.1	21	91.7	-0.8	91.0	8.4	21	99.9	-3.5	96.4	10.0	26	95.5	-0.2	95.3	7.8	34	89.4	8.4	96.9	7.5
NEW MUNICH CITY OF	2	135	13,604,700	13,482,100	-122,600	-0.9	87.3	86.5	.	.	.	.	-5.3	.	.	3	101.1	-6.8	94.2	.	2	101.2	-3.1	98.0	.	2	96.2	3.0	99.1	.
PAYNESVILLE CITY OF	23	834	98,369,900	95,551,800	-3,129,500	-3.2	95.0	91.9	8.7	100.0	20	99.0	-5.6	93.5	9.8	23	96.2	-2.9	93.4	10.3	25	92.2	2.5	94.5	5.8	46	87.8	7.3	94.2	8.4
RICHMOND CITY OF	5	528	72,629,800	72,104,400	-525,400	-0.7	94.9	94.2	.	.	8	103.2	-5.9	97.2	3.8	10	96.9	-2.1	94.9	7.4	15	98.4	-1.6	96.9	6.7	24	93.1	2.8	95.7	10.3
ROCKVILLE CITY OF	13	732	163,576,100	155,622,900	-7,953,200	-4.9	104.0	99.0	4.4	100.6	9	110.7	-7.2	102.7	4.5	12	90.1	-3.6	86.8	9.1	20	91.6	4.1	95.4	10.7	14	86.4	8.2	93.5	9.9
ROSCOE CITY OF	1	54	4,928,500	4,675,400	-253,100	-5.1	102.4	97.1	.	.	.	.	-6.8	.	.	1	84.6	-0.9	83.8	.	.	.	-0.8	.	.	.	.	14.0	.	.
J SARTELL CITY OF	129	3,927	755,146,100	731,488,700	-23,657,400	-3.1	99.7	96.6	8.6	100.4	144	100.0	-4.6	95.3	6.9	145	100.5	-3.9	96.6	7.0	197	98.1	-0.5	97.6	7.6	189	94.3	2.9	97.1	7.7
SAUK CENTRE CITY OF	42	1,410	183,934,800	182,971,100	-963,700	-0.5	94.3	93.8	11.3	100.8	36	97.4	-3.4	94.1	9.2	50	99.1	-5.3	93.8	8.9	39	92.5	1.8	94.1	8.3	60	98.3	3.2	101.5	9.5
SPRING HILL CITY OF	1	34	2,892,200	2,918,600	26,400	0.9	103.8	104.7	.	.	.	.	-5.6	.	.	4	100.5	-3.9	96.6	.	.	.	1.0	.	.	2	104.5	-0.6	103.9	.
ST ANTHONY CITY OF	2	32	3,130,600	3,112,400	-18,200	-0.6	93.3	92.8	.	.	.	.	-0.9	.	.	.	.	-3.9	.	.	.	.	-0.8	.	.	1	66.5	17.1	77.9	.
ST AUGUSTA CITY OF	17	1,049	246,940,000	239,684,000	-7,256,000	-2.9	100.6	97.6	6.3	99.5	19	105.2	-6.1	98.7	10.6	17	101.2	-4.8	96.3	7.8	34	92.5	2.0	94.3	6.7	32	91.0	2.9	93.7	5.9
J ST CLOUD CITY OF	354	13,486	2,053,279,200	1,935,692,400	-117,586,800	-5.7	97.5	91.9	8.3	101.6	283	99.5	-5.5	94.1	7.8	379	97.6	-3.9	93.8	7.7	547	94.0	-0.1	93.9	7.1	662	93.4	1.1	94.4	7.1
ST JOSEPH CITY OF	40	1,519	230,550,000	223,482,500	-7,067,500	-3.1	100.0	97.0	6.2	100.8	48	104.7	-5.3	99.1	8.4	50	99.2	-4.5	94.7	6.8	68	99.8	-3.0	96.8	5.7	77	89.4	8.0	96.5	6.9
ST MARTIN CITY OF	.	119	13,025,100	12,950,800	-74,300	-0.6	.	.	.	.	3	99.0	-5.7	93.4	.	4	97.7	-0.2	97.5	.	5	96.3	-0.5	95.8	.	4	96.2	1.2	97.3	.
ST ROSA CITY OF	.	27	3,810,500	3,747,000	-63,500	-1.7	.	.	.	.	.	.	-0.7	.	.	.	.	-0.6	.	.	2	88.0	4.6	92.1	.	.	.	1.7	.	.
ST STEPHEN CITY OF	4	280	41,596,000	39,898,400	-1,697,600	-4.1	100.2	96.1	.	.	7	99.9	-5.7	94.1	8.6	8	91.5	-1.5	90.1	10.1	8	97.8	-2.1	95.7	5.8	11	90.4	4.4	94.4	8.3
WAITE PARK CITY OF	31	1,550	220,113,400	213,304,100	-6,809,300	-3.1	103.4	100.2	8.0	100.3	31	102.5	-6.3	96.1	7.1	28	101.3	-6.0	95.2	8.3	47	99.1	-1.6	97.5	7.4	72	95.9	1.8	97.6	7.2
ALBANY TOWN OF	4	189	41,049,500	39,979,400	-1,070,100	-2.6	100.5	97.8	.	.	3	94.3	-5.5	89.1	.	2	89.6	-2.9	89.6	.	.	.	-0.5	.	.	.	.	4.1	.	.
ASHLEY TOWN OF	.	37	6,481,500	6,327,750	-153,750	-2.4	.	.	.	.	.	.	3.3	.	.	1	111.0	8.4	111.0	.	.	.	4.3	.	.	1	137.4	0.7	138.3	.
AVON TOWN OF	4	628	136,570,300	135,610,600	-959,700	-0.7	94.5	93.8	.	.	7	102.2	-6.3	95.7	3.8	3	100.5	-5.5	100.5	.	8	101.4	-0.8	100.5	6.3	8	94.3	4.9	98.9	4.7
BROCKWAY TOWN OF	12	785	200,002,700	191,594,150	-8,408,550	-4.2	102.6	98.3	10.8	101.5	5	104.3	-4.5	99.7	.	17	93.0	-0.5	93.0	7.8	18	94.7	2.6	97.1	8.0	11	89.5	6.6	95.5	12.4
COLLEGEVILLE TOWN OF	8	601	194,741,200	195,110,050	368,850	0.2	96.0	96.2	9.3	103.8	.	.	-4.0	.	.	11	98.1	-5.2	98.1	11.3	10	93.8	-0.6	93.3	14.6	7	85.6	13.0	96.8	3.2
CROW LAKE TOWN OF	.	97	10,655,800	10,548,400	-107,400	-1.0	.	.	.	.	1	103.5	0.3	103.8	.	.	.	-5.3	.	.	2	106.8	1.9	108.9	.	2	89.6	7.2	96.1	.
CROW RIVER TOWN OF	1	58	7,870,700	7,818,200	-52,500	-0.7	82.7	82.2	.	.	1	100.4	0.9	101.3	.	.	.	3.1	.	.	1	109.9	1.4	111.4	.	2	87.2	7.0	93.3	.
EDEN LAKE TOWN OF	7	446	107,123,400	95,939,900	-11,183,500	-10.4	100.0	89.5	5.8	100.2	3	88.2	-0.6	87.6	.	10	98.9	-5.7	98.9	13.6	8	96.1	-1.3	94.9	14.2	10	80.3	4.8	84.1	13.2
FAIR HAVEN TOWN OF	4	430	88,738,900	87,954,400	-784,500	-0.9	90.4	89.6	.	.	5	109.1	-5.6	103.0	.	6	103.3	-7.3	103.3	7.7	10	93.8	-1.4	92.5	10.5	7	103.6	7.9	111.8	13.8
FARMING TOWN OF	3	174	35,785,500	35,697,800	-87,700	-0.2	89.3	89.1	.	.	2	110.9	-2.1	108.6	.	2</														

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESIDENTIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010			2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009			2008 RATIO	PCT CHNGE SPRNG	2008			2007 RATIO	PCT CHNGE SPRNG	2007			2006 RATIO	PCT CHNGE SPRNG	2006		
			FALL ABSTRACT	MINI ABSTRACT			2010 MED	MN- ADJ	COEF OF					2009 MED	MN- ADJ	COEF OF			2008 MED	MN- ADJ	COEF OF			2008 MED	MN- ADJ	COEF OF			2007 MED	MN- ADJ	COEF OF	2006 MED	MN- ADJ	COEF OF
LUXEMBURG TOWN OF	1	91	16,184,900	15,770,700	-414,200	-2.6	100.8	98.2	.	.	.	.	-4.1	.	.	1	90.6	-1.4	90.6	.	1	92.9	0.7	93.6	.	2	71.5	5.4	75.4	.
LYNDEN TOWN OF	8	624	137,893,200	136,091,600	-1,801,600	-1.3	100.2	98.9	10.7	101.9	5	99.8	-4.7	95.1	.	2	115.0	-6.5	115.0	.	16	99.2	-0.5	98.7	10.3	22	88.3	3.1	91.1	12.2	
MAINE PRAIRIE TOWN OF	5	492	117,173,799	109,188,187	-7,985,612	-6.8	115.9	108.0	.	.	4	105.4	-5.8	99.2	.	9	102.8	-2.3	102.8	8.1	8	98.1	-2.3	95.8	15.3	9	90.3	4.8	94.6	12.9	
MELROSE TOWN OF	3	141	36,270,300	36,386,700	116,400	0.3	80.7	81.0	.	.	.	.	-1.3	.	.	5	91.4	-2.7	91.4	.	1	88.8	-0.4	88.5	.	4	77.6	19.5	92.8	.
MILLWOOD TOWN OF	3	209	54,766,300	54,032,000	-734,300	-1.3	114.7	113.2	.	.	2	104.3	-0.8	103.4	.	3	72.0	-7.8	72.0	.	.	.	0.4	.	.	1	90.9	4.3	94.8	.	
MUNSON TOWN OF	6	450	107,779,900	105,542,500	-2,237,400	-2.1	97.3	95.2	12.3	104.9<	6	93.3	-8.1	85.7	4.1	2	91.5	-5.1	91.5	.	4	91.2	-0.8	90.4	.	9	86.2	10.6	95.4	7.5	
NORTH FORK TOWN OF	.	29	4,126,500	4,096,100	-30,400	-0.7	.	.	.	.	1	86.9	-9.8	78.4	.	.	.	4.3	.	.	1	102.9	1.0	104.0	.	1	82.9	4.3	86.5	.
OAK TOWN OF	.	82	18,687,900	18,778,500	90,600	0.5	.	.	.	.	.	.	0.3	.	.	2	99.4	4.0	99.4	.	.	.	0.4	.	.	.	3.0	.	.	.
PAYNESVILLE TOWN OF	3	520	124,722,000	120,932,000	-3,790,000	-3.0	107.1	103.8	.	.	6	106.6	-8.4	97.6	7.6	6	88.0	-1.0	88.0	9.2	8	92.6	2.6	95.0	12.8	7	90.9	8.2	98.4	5.5	
RAYMOND TOWN OF	.	26	3,689,700	3,517,200	-172,500	-4.7	0.0	.	.	2	87.7	-2.3	87.7	.	1	88.5	2.8	91.1	.	.	.	9.1	.	.	.
SAUK CENTRE TOWN OF	3	265	55,337,400	54,286,800	-1,050,600	-1.9	93.5	91.7	.	.	4	99.7	-4.2	95.6	.	3	92.1	-5.0	92.1	.	9	87.1	5.4	91.7	13.1	3	89.5	6.0	94.9	.	
SPRING HILL TOWN OF	.	22	4,124,900	4,081,400	-43,500	-1.1	.	.	.	.	.	.	1.3	.	.	.	.	2.8	.	.	.	.	2.1	.	.	1	88.3	8.0	95.4	.
ST JOSEPH TOWN OF	2	400	92,115,050	90,337,900	-1,777,150	-1.9	110.5	108.4	.	.	1	102.7	-1.9	100.8	.	3	92.6	-4.1	92.6	.	5	88.9	2.8	91.4	.	8	84.7	10.5	93.6	8.3	
ST MARTIN TOWN OF	.	55	9,528,100	9,501,400	-26,700	-0.3	-2.6	2.5	.	.	1	71.7	2.2	73.3	.	.	.	-0.2	.	.	.
ST WENDEL TOWN OF	7	645	137,147,900	135,960,800	-1,187,100	-0.9	96.1	95.3	10.1	102.0	9	89.5	-0.9	88.7	10.4	3	100.9	-3.8	100.9	.	13	96.3	-0.8	95.5	8.2	12	95.7	2.7	98.3	7.3	
WAKEFIELD TOWN OF	18	907	227,226,300	220,733,900	-6,492,400	-2.9	101.8	98.9	7.1	100.5	12	108.4	-8.1	99.7	8.0	20	97.6	-4.0	97.6	9.6	14	98.0	-1.7	96.4	8.6	19	88.5	6.4	94.2	8.1	
ZION TOWN OF	.	27	4,543,800	4,618,000	74,200	1.6	-5.6	-0.9	6.1	6.2	.	.	.
TOWN TOTAL	114	9,497	2,208,296,599	2,153,793,287	-54,503,312	-2.5	99.3	96.9	10.2	102.4	89	101.2	-4.6	96.5	11.4	126	96.3	-3.7	96.3	10.4	161	95.7	-0.1	95.6	11.0	176	88.8	6.8	94.9	11.3	
CITY TOTAL	805	30,920	4,805,733,200	4,608,660,900	-197,072,300	-4.1	98.4	94.3	8.7	101.0	734	100.1	-5.3	94.7	8.4	864	98.3	-3.8	98.3	8.1	1,229	95.4	-0.1	95.4	7.8	1,441	93.1	2.9	95.8	7.9	
COUNTY TOTAL	919	40,417	7,014,029,799	6,762,454,187	-251,575,612	-3.6	98.5	94.9	8.9	101.2	823	100.3	-5.1	95.2	8.7	990	98.2	-3.8	98.2	8.4	1,390	95.5	-0.1	95.4	8.2	1,617	92.7	4.1	96.5	8.4	

* A J BEFORE THE CITY NAME INDICATES JOINT CITY.
 "<" INDICATES 6 OR MORE SALES BUT NUMBER IS NOT IN AN ACCEPTABLE INTERVAL
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

09:35 Wednesday, April 27, 2011

--CABIN FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 COEF OF DISP	NUMB OF PRD	2009		2009 PCT CHNGE SPRNG	2009		2008 NUMB OF	2008 PCT CHNGE SPRNG	2008		2007 NUMB OF	2007 PCT CHNGE SPRNG	2007		2006 NUMB OF	2006 PCT CHNGE SPRNG	2006				
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN-ADJ RATIO			2009 MED RATIO	MN-ADJ RATIO		2008 MED RATIO	MN-ADJ RATIO			2007 MED RATIO	MN-ADJ RATIO			2006 MED RATIO	MN-ADJ RATIO							
ALBANY CITY OF	.	2	216,300	213,500	-2,800	-1.3	.	.	.	.	.	-6.9	.	.	.	.	-5.1	.	.	.	.	-1.8	.	.	.	.	3.5	.	.
AVON CITY OF	1	9	1,325,000	1,198,800	-126,200	-9.5	88.0	79.6	.	.	.	-4.4	.	.	.	.	-4.5	.	.	.	.	-0.9	.	.	.	.	42.9	.	.
BELGRADE CITY OF	.	2	103,200	94,700	-8,500	-8.2	.	.	.	.	.	-2.0	.	.	.	.	-1.7	.	.	.	.	-1.0	.	.	.	.	0.8	.	.
BROOTEN CITY OF	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	-100.0	.	.	.	.	1.1	.	.	.	.	-36.1	.	.
GREENWALD CITY OF	.	1	46,800	47,100	300	0.6	.	.	.	.	.	-4.9	.	.	.	.	-1.6	.	.	.	.	-3.7	.	.	.	.	18.7	.	.
HOLDINGFORD CITY OF	.	1	41,700	37,600	-4,100	-9.8	.	.	.	.	.	-1.7	.	.	.	.	-73.0	.	.	.	.	235.3	.	.	.	.	2.4	.	.
PAYNESVILLE CITY OF	.	3	310,100	306,200	-3,900	-1.3	.	.	.	.	.	-4.2	.	.	.	.	51.6	.	.	.	.	0.1	.	.	.	.	6.3	.	.
RICHMOND CITY OF	.	4	783,700	958,900	175,200	22.4	.	.	.	.	.	5.0	.	.	.	.	-1.4	.	.	.	.	-0.2	.	.	.	.	3.3	.	.
ROCKVILLE CITY OF	3	105	26,904,300	24,405,500	-2,498,800	-9.3	101.2	91.8	.	.	1	111.6	-15.5	94.3	.	3	94.6	-0.8	93.8	.	4	77.8	8.1	84.1	.	4	84.4	15.2	97.2	
SAUK CENTRE CITY OF	.	16	3,020,100	3,278,200	258,100	8.5	.	.	.	.	.	18.0	.	.	.	.	0.6	.	.	1	98.2	19.9	117.8	.	.	.	1.2	.	.
SPRING HILL CITY OF	.	1	186,900	186,000	-900	-0.5	.	.	.	.	.	-5.2	.	.	.	.	-3.5	.	.	.	.	1.1	.	.	.	.	-0.4	.	.
ST AUGUSTA CITY OF	.	7	922,100	820,700	-101,400	-11.0	.	.	.	.	.	17.6	.	.	.	.	-4.5	.	.	.	.	0.4	.	.	.	.	58.0	.	.
J ST CLOUD CITY OF	.	4	36,800	36,800	0	0.0	.	.	.	.	.	0.0	.	.	.	.	-3.2	.	.	.	.	0.0	.	.	.	.	0.0	.	.
ST JOSEPH CITY OF	.	1	155,300	149,800	-5,500	-3.5	.	.	.	.	.	-8.1	.	.	.	.	-2.3	.	.	.	.	-0.3	.	.	.	.	8.4	.	.
ST STEPHEN CITY OF	.	1	47,000	46,200	-800	-1.7	.	.	.	.	.	-2.5	.	.	.	.	0.0	.	.	.	.	-1.6	.	.	.	.	14.0	.	.
WAITE PARK CITY OF	.	10	1,550,100	1,582,900	32,800	2.1	.	.	.	.	.	15.7	.	.	.	.	16.0	.	.	.	.	20.6	.	.	.	.	36.1	.	.
ALBANY TOWN OF	.	8	461,500	455,800	-5,700	-1.2	.	.	.	.	.	-2.8	.	.	.	.	-20.0	.	.	.	.	0.8	.	.	.	.	12.2	.	.
AVON TOWN OF	2	116	19,129,500	19,744,700	615,200	3.2	87.6	90.4	.	.	.	-4.8	.	.	.	.	-2.7	.	.	2	73.7	5.9	78.1	.	3	86.1	16.0	99.9	.
BROCKWAY TOWN OF	.	7	2,619,400	3,119,500	500,100	19.1	.	.	.	.	.	-8.0	.	.	1	87.5	-11.0	87.5	.	1	77.4	9.6	84.9	.	.	.	14.7	.	.
COLLEGEVILLE TOWN OF	2	184	65,886,200	68,558,900	2,672,700	4.1	92.4	96.2	.	.	2	102.1	-3.8	98.2	.	1	104.0	-6.3	104.0	.	4	101.8	-5.2	96.5	.	6	70.1	27.6	89.5	9.2
CROW LAKE TOWN OF	.	1	93,700	93,400	-300	-0.3	.	.	.	.	.	-0.3	.	.	.	.	-61.2	.	.	.	.	22.3	.	.	1	180.3	-28.5	128.8	.
CROW RIVER TOWN OF	.	1	164,300	163,000	-1,300	-0.8	.	.	.	.	.	-1.4	.	.	.	.	-55.4	.	.	.	.	6.0	.	.	.	.	-0.9	.	.
EDEN LAKE TOWN OF	7	418	78,120,800	71,474,600	-6,646,200	-8.5	117.5	107.5	5.7	99.2	7	93.7	-0.3	93.5	6.6	3	109.2	-4.8	109.2	.	11	99.2	-2.5	96.7	8.8	9	92.7	9.1	101.1	14.2
FAIR HAVEN TOWN OF	1	135	29,835,100	30,143,600	308,500	1.0	113.5	114.7	.	.	.	-8.9	.	.	3	99.1	-14.7	99.1	.	3	98.7	2.6	101.3	.	6	76.9	21.5	93.5	21.7	
FARMING TOWN OF	.	2	479,800	479,500	-300	-0.1	.	.	.	.	.	0.0	.	.	.	.	-49.3	.	.	.	.	-1.3	.	.	.	.	15.5	.	.
GETTY TOWN OF	.	2	111,000	110,800	-200	-0.2	.	.	.	.	.	-0.3	.	.	.	.	-32.9	.	.	.	.	-27.7	.	.	.	.	9.0	.	.
GROVE TOWN OF	.	1	136,000	135,600	-400	-0.3	.	.	.	.	.	-0.2	.	.	.	.	-19.7	.	.	.	.	2.0	.	.	.	.	21.2	.	.
HOLDING TOWN OF	.	34	4,266,200	4,227,600	-38,600	-0.9	.	.	.	.	1	95.9	-7.1	89.1	.	.	-14.8	.	.	1	109.1	-5.5	103.1	.	.	.	13.3	.	.
KRAIN TOWN OF	.	5	816,100	814,800	-1,300	-0.2	.	.	.	.	.	17.7	.	.	.	.	0.2	.	.	.	.	-7.0	.	.	.	.	18.1	.	.
LAKE GEORGE TOWN OF	.	1	41,600	49,600	8,000	19.2	.	.	.	.	.	-56.8	.	.	.	.	-82.6	.	.	.	.	0.1	.	.	.	.	0.0	.	.
LAKE HENRY TOWN OF	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	-100.0	.	.	.	.	11.2	.	.	.	.	-8.3	.	.
LESNAUK TOWN OF	.	11	3,627,500	3,328,100	-299,400	-8.3	.	.	.	.	.	-2.6	.	.	.	.	13.2	.	.	1	65.6	4.1	68.3	.	.	.	907.9	.	.
LUXEMBURG TOWN OF	.	.	48,600	48,400	-200	-0.4	.	.	.	.	.	-0.2	.	.	.	.	-14.7	.	.	.	.	0.0	.	.	.	.	0.0	.	.
LYNDEN TOWN OF	1	74	16,724,900	16,195,000	-529,900	-3.2	83.7	81.0	.	.	1	86.5	1.7	87.9	.	2	121.2	-16.9	121.2	.	2	72.5	21.7	88.2	.	1	88.8	9.7	97.4	.
MAINE PRAIRIE TOWN OF	1	171	29,805,100	27,591,200	-2,213,900	-7.4	107.1	99.1	.	.	5	100.2	-6.8	93.5	.	3	97.5	-20.3	97.5	.	1	85.0	6.1	90.2	.	3	60.6	16.4	70.5	.
MELROSE TOWN OF	.	72	17,660,100	17,370,100	-290,000	-1.6	1	91.8	-3.3	88.8	.	.	72.0	-5.7	72.0	.	1	104.2	1.4	105.6	.	.	.	12.4	.	.
MILLWOOD TOWN OF	.	129	37,161,800	32,429,500	-4,732,300	-12.7	-3.0	.	.	.	1	73.9	2.4	73.9	.	3	76.7	3.5	79.4	.	1	94.6	-0.7	94.0	.
MUNSON TOWN OF	8	408	70,538,500	67,638,600	-2,899,900	-4.1	111.9	107.3	14.5	99.2	5	103.0	-9.0	93.7	.	9	99.3	-7.0	99.3	14.4	17	87.6	4.4	91.4	18.6	18	77.6	19.1	92.5	16.7
NORTH FORK TOWN OF	.	1	48,600	44,400	-4,200	-8.6	.	.	.	.	.	-1.4	.	.	.	.	-82.5	.	.	.	.	17.4	.	.	.	.	-25.3	.	.
OAK TOWN OF	1	11	2,280,100	2,083,800	-196,300	-8.6	104.6	95.6	.	.	.	-0.0	.	.	.	.	-6.4	.	.	.	.	1.2	.	.	.	.	19.2	.	.
PAYNESVILLE TOWN OF	3	306	84,676,200	79,219,100	-5,457,100	-6.4	107.0	100.1	.	.	3	106.3	-7.0	98.8	.	6	93.9	-4.7	93.9	9.0	11	86.9	2.0	88.5	18.3	9	88.8	10.7	98.3	11.2
RAYMOND TOWN OF	.	1	191,600	193,600	2,000	1.0	.	.	.	.	.	4.9	.	.	.	.	-14.6	.	.	.	.	0.8	.	.	.	.	22.4	.	.
SAUK CENTRE TOWN OF	1	63	12,235,300	11,149,900	-1,085,400	-8.9	114.0	103.9	.	.	.	-16.2	.	.	.	.	4.6	.	.	1	87.7	16.1	101.8	.	4	88.8	13.2	100.6	.
SPRING HILL TOWN OF	.	2	166,200	119,800	-46,400	-27.9	.	.	.	.	.	10.1	.	.	.	.	8.1	.	.	.	.	-6.9	.	.	.	.	0.4	.	.
ST JOSEPH TOWN OF	.	2	1,336,400	1,320,200	-16,200	-1.2	-0.2	-1.2	-12.1	15.3	.	.	
ST MARTIN TOWN OF	.	.	53,900	53,900	0	0.0	-0.9	1600.0	210.0	954.5	.	.	

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PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

09:35 Wednesday, April 27, 2011

--APARTMENT FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 MED RATIO	2010 MN- ADJ RATIO	COEF OF DISP	2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009		2008 MED RATIO	PCT CHNGE SPRNG	2008		2007 MED RATIO	PCT CHNGE SPRNG	2007		2006 MED RATIO	PCT CHNGE SPRNG	2006				
			FALL	MINI			MINI	ADJ								ADJ	ADJ			ADJ	ADJ			ADJ	ADJ			ADJ	ADJ	ADJ	ADJ	ADJ
ALBANY CITY OF	.	13	8,982,200	8,990,000	7,800	0.1	-0.1	4.1	-1.6	11.3	.	.
AVON CITY OF	.	6	4,527,300	4,215,700	-311,600	-6.9	-9.2	0.8	.	.	1 105.6	-1.1	104.4	15.1	.	.
BELGRADE CITY OF	.	7	847,900	839,700	-8,200	-1.0	.	.	.	.	.	.	.	.	0.9	.	.	.	.	-0.2	.	.	.	.	-1.2	.	.	.	4.3	.	.
BROOTEN CITY OF	.	5	1,667,100	1,746,800	79,700	4.8	.	.	.	.	.	.	.	.	9.4	.	.	.	.	-0.2	.	.	.	.	-0.1	.	.	.	3.8	.	.
COLD SPRING CITY OF	.	20	13,011,000	12,917,400	-93,600	-0.7	.	.	.	.	.	1	74.7	-2.0	73.2	.	.	.	.	1.5	.	.	.	.	1.1	.	.	.	15.2	.	.
J EDEN VALLEY CITY OF	.	6	815,900	797,100	-18,800	-2.3	.	.	.	.	.	.	.	.	-1.2	.	.	.	.	-1.3	.	.	.	.	0.8	.	.	.	3.6	.	.
ELROSA CITY OF	.	1	273,300	274,600	1,300	0.5	.	.	.	.	.	.	.	.	-0.3	.	.	.	.	-5.5	.	.	.	.	3.0	.	.	.	.	.	.
FREEPORT CITY OF	.	2	599,300	589,600	-9,700	-1.6	.	.	.	.	.	.	.	.	-0.6	.	.	.	.	-2.9	.	.	.	.	1.9	.	.	.	2.7	.	.
HOLDINGFORD CITY OF	.	5	1,942,900	1,737,000	-205,900	-10.6	.	.	.	.	.	.	.	.	-0.2	.	.	.	.	-0.7	.	.	.	.	9.1	.	.	.	7.8	.	.
KIMBALL CITY OF	.	4	2,437,700	2,359,200	-78,500	-3.2	.	.	.	.	.	.	.	.	-2.0	.	.	.	.	-0.8	.	.	.	.	0.7	.	.	.	5.4	.	.
MEIRE GROVE CITY OF	.	1	661,000	652,000	-9,000	-1.4	.	.	.	.	.	.	.	.	0.1	.	.	.	.	0.0	.	.	1 108.2	-12.0	95.2	.	.	.	15.0	.	.
MELROSE CITY OF	.	12	7,371,000	9,080,800	1,709,800	23.2	.	.	.	.	.	.	.	.	2.1	.	.	.	.	15.5	.	.	3 101.0	-0.4	100.6	.	.	.	8.0	.	.
NEW MUNICH CITY OF	.	2	883,800	875,100	-8,700	-1.0	.	.	.	.	.	.	.	.	-1.1	.	.	.	.	-2.1	.	.	.	.	-1.9	.	.	.	16.8	.	.
PAYNESVILLE CITY OF	1	20	8,040,100	7,878,900	-161,200	-2.0	95.4	93.5	.	.	.	.	.	.	0.5	.	.	.	.	0.1	.	.	.	.	-2.2	.	.	.	4.1	.	.
RICHMOND CITY OF	.	6	1,768,600	1,740,400	-28,200	-1.6	.	.	.	.	.	.	.	.	-2.0	.	.	.	.	-0.2	.	.	.	.	-0.8	.	.	.	25.5	.	.
ROCKVILLE CITY OF	.	10	3,107,100	4,829,100	1,722,000	55.4	.	.	.	.	.	.	.	.	4.1	.	.	.	.	0.4	.	.	.	.	-9.8	.	.	2 95.3	8.6	103.5	.
J SARTELL CITY OF	.	39	85,219,300	84,445,400	-773,900	-0.9	.	.	.	.	.	.	.	.	0.3	.	.	1 91.0	-6.6	84.9	.	.	.	.	-0.1	.	.	.	8.2	.	.
SAUK CENTRE CITY OF	.	25	13,402,100	13,668,400	266,300	2.0	.	.	.	.	.	1 94.2	2.0	96.1	.	.	.	.	.	4.1	.	.	.	.	-6.7	.	.	.	9.1	.	.
ST AUGUSTA CITY OF	.	2	349,500	343,700	-5,800	-1.7	.	.	.	.	.	.	.	.	-5.1	.	.	.	.	-0.2	.	.	.	.	3.4	.	.	.	10.6	.	.
J ST CLOUD CITY OF	1	300	311,471,500	305,986,600	-5,484,900	-1.8	93.1	91.4	.	.	.	4 92.0	-0.1	91.9	.	13 92.8	0.5	93.4	8.2	12 90.4	1.6	91.9	5.2	4 82.6	7.2	88.6	.	.	.	.
ST JOSEPH CITY OF	1	23	18,543,400	18,103,600	-439,800	-2.4	96.6	94.3	.	.	.	1 94.2	-1.2	93.1	.	1 90.3	3.7	93.6	.	.	.	.	.	5.3	.	.	.	10.3	.	.	
ST MARTIN CITY OF	.	1	299,500	293,900	-5,600	-1.9	.	.	.	.	.	.	.	.	1.0	.	.	.	.	0.0	.	.	.	.	-2.6	.	.	.	4.9	.	.
ST STEPHEN CITY OF	.	2	513,900	510,500	-3,400	-0.7	.	.	.	.	.	.	.	.	0.2	.	.	.	.	0.0	.	.	.	.	0.8	.	.	.	3.6	.	.
WAITE PARK CITY OF	.	51	80,043,300	78,944,400	-1,098,900	-1.4	.	.	.	.	.	.	.	.	-3.7	.	.	.	.	-2.5	.	.	.	.	2.2	.	.	1 79.6	-0.1	79.5	.
AVON TOWN OF	.	4	451,200	443,900	-7,300	-1.6	.	.	.	.	.	.	.	.	1.6	.	.	.	.	8.2	.	.	.	.	0.3	.	.	.	15.3	.	.
BROCKWAY TOWN OF	.	4	1,200,200	1,191,100	-9,100	-0.8	.	.	.	.	.	.	.	.	0.4	.	.	.	.	-11.8	.	.	.	.	-0.5	.	.	.	6.8	.	.
COLLEGEVILLE TOWN OF	.	.	177,100	175,200	-1,900	-1.1	.	.	.	.	.	.	.	.	-0.6	.	.	.	.	-36.7	.	.	.	.	0.2	.	.	.	2.4	.	.
MAINE PRAIRIE TOWN OF	-100.0	.	.	.	.	.	-0.2	.	.	.	.	.	.
RAYMOND TOWN OF	.	1	601,600	611,300	9,700	1.6	.	.	.	.	.	.	.	.	-1.2	.	.	.	.	54.8	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH TOWN OF	.	2	0	576,100	576,100	100.0	.	.	.	.	.	.	.	.	4.4	.	.	.	.	11.7	.	.	.	.	2.5	.	.	.	18.1	.	.
ZION TOWN OF	5.6	.	.	.	-1.7	.	.	
TOWN TOTAL	.	11	2,430,100	2,997,600	567,500	23.4	.	.	.	.	.	.	.	.	1.0	.	.	.	.	-9.9	.	.	.	.	0.4	.	.	.	9.1	.	.
CITY TOTAL	3	563	566,778,700	561,819,900	-4,958,800	-0.9	95.4	94.6	.	.	.	7 92.1	-0.7	91.4	6.0	15 91.0	-0.5	90.5	7.5	17 91.8	1.2	92.9	7.4	7 83.9	6.4	89.3	7.8	.	.	.		
COUNTY TOTAL	3	574	569,208,800	564,817,500	-4,391,300	-0.8	95.4	94.7	.	.	.	7 92.1	-0.7	91.4	6.0	15 91.0	-0.6	90.5	7.5	17 91.8	1.2	92.9	7.4	7 83.9	6.5	89.3	7.8	.	.	.		

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STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--APARTMENT SMALL SAMPLE REPORT--

JURISDICTION	TEST 1	TEST 2	TEST 3	UN- WGHTD AVG RATIO	TOTAL NUM SALES	NEEDS * ATTN?	2010				2009				2008				2007				2006									
							2010 SBO	2010 STUDY ITEMS	2010 PARCEL COUNT	2010 LOCAL EFFORT	2010 MED RATIO	2010 MN- ADJ RATIO	2009 SBO	2009 STUDY ITEMS	2009 LOCAL EFFORT	2009 MED RATIO	2009 MN- ADJ RATIO	2008 SBO	2008 STUDY ITEMS	2008 LOCAL EFFORT	2008 MED RATIO	2008 MN- ADJ RATIO	2007 SBO	2007 STUDY ITEMS	2007 LOCAL EFFORT	2007 MED RATIO	2007 MN- ADJ RATIO	2006 SBO	2006 STUDY ITEMS	2006 LOCAL EFFORT	2006 MED RATIO	2006 MN- ADJ RATIO
ST CLOUD CITY OF	YES	N/A	N/A	91.4	34		|	1	300	-1.8	93.1	91.4	|	4	-0.1	92.0	91.9	|	13	0.5	92.8	93.4	|	12	1.6	90.4	91.9	|	4	7.2	82.6	88.6

SBO = + INDICATES STATE BOARD ORDER FOR THAT YEAR
 * CURRENT YEAR VALUES: C = COMMERCIAL ONLY, I = INDUSTRIAL ONLY, B = BOTH.
 TEST 1 - WERE THERE TWO OR MORE YEARS WITH SIX OR MORE SALES IN THE FIVE YEAR HISTORY?
 TEST 2 - DID HALF OF THE YEARS HAVE ACCEPTABLE RATIOS (MINIMUM TWO OF THE FIVE YEARS)?
 TEST 3 - DOES THE UNWEIGHTED AVERAGE OF YEARS WITH SALES FALL IN THE ACCEPTABLE RANGE?
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--COMMERCIAL/INDUSTRIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 COEF OF DISP	2010 PRD	2009			2008			2007			2006													
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN-ADJ RATIO			NUMB ITEMS 2009	PCT CHNGE SPRNG	MN-ADJ RATIO	COEF OF DISP	NUMB ITEMS 2008	PCT CHNGE SPRNG	MN-ADJ RATIO	COEF OF DISP	NUMB ITEMS 2007	PCT CHNGE SPRNG	MN-ADJ RATIO	COEF OF DISP	NUMB ITEMS 2006	PCT CHNGE SPRNG	MN-ADJ RATIO	COEF OF DISP							
ALBANY CITY OF	B	.	107	35,871,700	35,545,200	-326,500	-0.9	.	.	.	.	.	.	-4.1	.	.	6.8	.	3	95.9	4.8	100.5	.	.	.	5.7	.	.			
AVON CITY OF	B	.	68	28,159,800	27,804,000	-355,800	-1.3	.	.	.	.	1	101.2	-8.4	92.7	.	1	77.1	2.8	79.3	.	.	.	.	.	8.7	.	.			
BELGRADE CITY OF	B	1	67	7,595,300	7,505,300	-90,000	-1.2	77.8	76.9	.	.	1	110.0	-4.3	105.3	.	.	.	.	.	2.2	.	.	.	.	3.3	.	.			
BROOTEN CITY OF	B	.	67	8,103,800	7,996,200	-107,600	-1.3	.	.	.	.	.	.	-8.3	.	.	1	88.5	0.8	89.2	.	.	.	.	.	3.6	.	.			
COLD SPRING CITY OF	B	.	101	47,417,200	46,625,700	-791,500	-1.7	.	.	.	.	2	70.1	-4.2	67.2	.	1	95.7	3.2	98.7	.	.	.	.	3	87.5	5.7	92.4	.		
J EDEN VALLEY CITY OF	O	.	7	489,700	488,700	-1,000	-0.2	.	.	.	.	.	.	-6.5	.	.	.	.	.	.	.	.	.	.	.	.	3.5	.	.		
ELROSA CITY OF	B	.	25	2,120,600	2,088,800	-31,800	-1.5	.	.	.	.	.	.	-5.6	.	.	.	.	.	.	0.9	.	.	1	107.9	3.5	111.6	.	.		
FREEPORT CITY OF	B	.	48	11,371,200	11,282,000	-89,200	-0.8	.	.	.	.	.	.	-4.8	.	.	1	113.3	9.4	123.9	.	.	.	.	.	9.8	.	.			
GREENWALD CITY OF	B	.	11	1,137,100	1,151,900	14,800	1.3	.	.	.	.	.	.	-4.2	.	.	.	.	.	.	.	.	.	.	.	4.7	.	.			
HOLDINGFORD CITY OF	B	.	29	3,511,900	3,486,500	-25,400	-0.7	.	.	.	.	.	.	-5.9	.	.	.	.	.	.	.	.	.	1	97.5	1.5	99.0	.	.		
KIMBALL CITY OF	B	2	43	8,505,600	8,348,300	-157,300	-1.8	105.3	103.3	.	.	.	.	-4.3	.	.	.	.	.	.	2.5	.	.	1	100.9	6.1	107.1	.	.		
LAKE HENRY CITY OF	B	.	6	1,256,400	1,475,400	219,000	17.4	.	.	.	.	.	.	17.4	.	.	.	.	.	.	0.8	.	.	1	137.7	2.0	140.5	.	.		
MEIRE GROVE CITY OF	O	.	8	636,300	628,200	-8,100	-1.3	.	.	.	.	.	.	-3.8	.	.	.	.	.	.	1.5	.	.	.	.	5.6	.	.			
MELROSE CITY OF	B	.	150	44,272,000	44,855,300	583,300	1.3	2	105.1	-5.2	99.6	.	1	88.7	3.5	91.9	.	.	3	99.6	8.4	108.0	.	2	81.6	7.4	87.6	.	
NEW MUNICH CITY OF	B	.	19	1,746,200	1,748,300	2,100	0.1	.	.	.	.	.	.	-5.5	.	.	.	.	.	.	3.3	.	.	1	99.4	6.9	106.3	.	.		
PAYNESVILLE CITY OF	B	1	143	27,206,700	26,730,100	-476,600	-1.8	72.2	70.9	.	.	1	126.3	-5.6	119.2	.	4	86.8	2.3	88.8	.	.	5	95.2	3.8	98.8	.	4	79.4	6.8	83.2	.	
RICHMOND CITY OF	B	1	59	11,296,200	11,176,000	-120,200	-1.1	83.6	82.8	-1.7	2.7	.	.	1	89.3	2.0	91.1	.	4	97.5	8.8	106.1	.
ROCKVILLE CITY OF	B	.	34	20,044,100	19,682,700	-361,400	-1.8	1	65.3	-4.2	62.5	.	1	90.7	1.5	92.0	9.4	.	.	4	8	4.8	.	.
ROSCOE CITY OF	O	.	5	429,700	415,600	-14,100	-3.3	-4.9	2.2	1.4	.	.	1	1.5	.	.	
J SARTELL CITY OF	B	2	118	170,676,300	173,117,200	2,440,900	1.4	83.6	84.8	.	.	3	101.2	3.5	104.7	.	1	100.7	8.4	109.2	.	.	2	82.4	2.7	84.6	.	1	98.6	6.8	105.4	.	
SAUK CENTRE CITY OF	B	3	228	59,376,400	60,318,300	941,900	1.6	99.1	100.6	.	.	2	108.7	-3.1	105.4	.	1	87.1	4.1	90.7	.	1	110.9	4.8	116.2	.	2	83.5	7.0	89.4	.		
SPRING HILL CITY OF	O	.	3	158,500	188,900	30,400	19.2	.	.	.	.	.	.	-6.0	.	.	.	.	.	.	2.2	.	.	.	.	2.7	.	.	7.3	.	.
ST ANTHONY CITY OF	O	.	2	86,500	90,300	3,800	4.4	.	.	.	.	.	.	-34.5	.	.	.	.	.	.	2.7	.	.	.	.	2.0	.	.	5.5	.	.
ST AUGUSTA CITY OF	B	.	48	24,152,800	26,349,200	2,196,400	9.1	.	.	.	.	.	.	-0.7	.	.	1	88.4	4.0	91.9	.	.	.	.	4.7	.	.	6.7	.	.	
J ST CLOUD CITY OF	B	11	965	892,624,700	868,821,700	-23,803,000	-2.7	99.7	97.0	9.2	102.8	7	97.1	-4.1	93.1	17.6	10	86.4	3.2	89.1	5.6	26	87.2	4.6	91.2	10.1	23	85.7	5.8	90.7	12.0		
ST JOSEPH CITY OF	B	2	135	59,767,600	58,090,700	-1,676,900	-2.8	112.4	109.3	.	.	3	90.9	-4.4	86.9	5.5	1.6	.	4	82.9	19.0	98.6	.	
ST MARTIN CITY OF	O	.	23	4,538,700	4,369,800	-168,900	-3.7	.	.	.	.	.	.	-5.3	.	.	.	.	.	.	2.5	.	.	.	.	1.8	.	.	3.3	.	.
ST ROSA CITY OF	O	.	5	1,175,600	1,150,000	-25,600	-2.2	.	.	.	.	.	.	-4.9	.	.	.	.	.	.	1.4	.	.	.	.	0.4	.	.	1.8	.	.
ST STEPHEN CITY OF	B	.	15	2,679,800	2,657,400	-22,400	-0.8	.	.	.	.	.	.	-3.1	.	.	.	.	.	.	2.7	.	.	.	.	1.0	.	.	6.8	.	.
WAITE PARK CITY OF	B	3	332	360,642,700	349,755,600	-10,887,100	-3.0	112.1	108.7	.	.	3	90.5	-5.5	85.6	.	3	88.0	4.8	92.2	.	4	80.0	5.9	84.7	.	6	92.0	4.5	96.1	18.5		
ALBANY TOWN OF	B	.	10	3,645,700	3,423,700	-222,000	-6.1	2	94.4	-2.5	92.0	4.7	5.4	.	1	101.2	3.1	104.3	.	
ASHLEY TOWN OF	O	.	1	305,900	305,400	-500	-0.2	.	.	.	.	.	.	-2.7	.	.	.	.	.	.	2.0	.	.	.	.	4.5	.	.	2.7	.	.
AVON TOWN OF	B	.	8	3,155,400	3,103,600	-51,800	-1.6	.	.	.	.	.	.	-2.5	.	.	.	.	.	.	2.6	.	.	.	.	4.3	.	.	6.5	.	.
BROCKWAY TOWN OF	B	.	11	5,855,900	5,675,700	-180,200	-3.1	.	.	.	.	.	.	-7.8	.	.	.	.	.	.	5.0	.	.	.	.	16.3	.	.	6.8	.	.
COLLEGEVILLE TOWN OF	O	.	2	1,158,000	1,133,000	-25,000	-2.2	.	.	.	.	.	.	-4.2	.	.	.	.	.	.	11.4	.	.	.	.	37.3	.	.	18.7	.	.
CROW LAKE TOWN OF	B	.	10	1,225,000	1,217,900	-7,100	-0.6	.	.	.	.	.	.	-3.9	.	.	.	.	.	.	-2.5	.	.	.	.	4.2	.	.	4.5	.	.
CROW RIVER TOWN OF	B	.	3	6,238,500	6,165,000	-73,500	-1.2	.	.	.	.	.	.	-6.8	.	.	.	.	.	.	4.2	.	.	.	.	0.9	.	.	8.3	.	.
EDEN LAKE TOWN OF	O	.	5	1,726,400	1,717,400	-9,000	-0.5	.	.	.	.	.	.	-0.9	.	.	.	.	.	.	-2.4	.	.	.	.	1.3	.	.	29.9	.	.
FAIR HAVEN TOWN OF	O	.	8	1,608,800	1,558,400	-50,400	-3.1	.	.	.	.	.	.	4.5	.	.	.	.	.	.	-0.3	.	.	1	94.9	2.6	97.4	.	6.7	.	.
FARMING TOWN OF	O	.	6	1,086,100	1,069,600	-16,500	-1.5	.	.	.	.	.	.	-2.3	.	.	.	.	.	.	7.1	.	.	.	.	5.5	.	.	2.2	.	.
GETTY TOWN OF	O	.	1	164,600	164,500	-100	-0.1	.	.	.	.	.	.	-4.4	.	.	.	.	.	.	4.0	.	.	.	.	1.8	.	.	43.8	.	.
GROVE TOWN OF	O	.	11	1,914,200	1,892,800	-21,400	-1.1	.	.	.	.	.	.	-2.3	.	.	.	.	.	.	6.7	.	.	1	102.3	5.2	107.6	.	46.4	.	.
HOLDING TOWN OF	O	.	4	999,200	1,012,600	13,400	1.3	.	.	.	.	.	.	-4.2	.	.	.	.	.	.	5.7	.	.	.	.	2.2	.	.	2.8	.	.
KRAIN TOWN OF	O	.	1	323,000	327,400	4,400	1.4	.	.	.	.	.	.	0.6	.	.	.	.	.	.	29.2	.	.	.	.	50.1	.	.	2.5	.	.
LAKE GEORGE TOWN OF	O	.	3	961,900	968,300	6,400	0.7	-5.2	-9.3	-4.0	.	.	3.4	.	.		
LAKE HENRY TOWN OF	O	.	.	229,700	227,500	-2,200	-1.0	0.1	32.6	2.7	.	.	4.1	.	.		

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 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--COMMERCIAL/INDUSTRIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010			2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009			2008 MED RATIO	PCT CHNGE SPRNG	2008			2007 MED RATIO	PCT CHNGE SPRNG	2007			2006 MED RATIO	PCT CHNGE SPRNG	2006				
			FALL	MINI			MIN-	ADJ	COEF					MN-	ADJ	COEF			NUMB	MED	RATIO			MN-	ADJ	COEF			NUMB	MED	RATIO	MN-	ADJ
LESNAK TOWN OF	O	.	4	3,223,600	3,183,100	-40,500	-1.3	-16.7	0.4	0.3	4.1	.	.
LUXEMBURG TOWN OF	O	.	2	549,700	547,700	-2,000	-0.4	.	.	.	.	.	-3.1	.	.	.	.	7.4	.	.	.	.	9.6	.	.	.	.	.	.	-11.8	.	.
LYNDEN TOWN OF	B	.	26	13,071,400	12,379,900	-691,500	-5.3	.	.	.	.	.	-4.3	.	.	.	.	3.5	.	.	.	.	2.5	.	.	.	.	.	.	4.1	.	.
MAINE PRAIRIE TOWN OF	O	.	13	5,070,500	4,783,800	-286,700	-5.7	.	.	.	.	.	-7.4	.	.	.	.	14.9	.	.	.	.	2.0	.	.	.	.	.	.	1.5	.	.
MELROSE TOWN OF	O	.	2	272,000	264,500	-7,500	-2.8	.	.	.	.	.	-5.2	.	.	.	.	4.1	.	.	.	.	2.6	.	.	.	.	.	.	9.2	.	.
MILLWOOD TOWN OF	O	.	4	1,030,800	1,041,200	10,400	1.0	.	.	.	.	.	-2.1	.	.	.	.	-2.2	.	.	.	.	4.2	.	.	.	.	.	.	4.4	.	.
MUNSON TOWN OF	O	.	6	2,101,200	2,128,600	27,400	1.3	.	.	.	.	.	-5.5	.	.	.	.	7.4	.	.	.	.	4.8	.	.	.	.	.	.	7.4	.	.
NORTH FORK TOWN OF	O	.	.	28,800	28,800	0	0.0	.	.	.	.	.	-4.3	.	.	.	.	-14.4	.	.	.	.	0.0	.	.	.	.	.	.	-14.2	.	.
OAK TOWN OF	O	.	3	532,900	523,800	-9,100	-1.7	.	.	.	.	.	-4.5	.	.	.	.	60.2	.	.	.	.	7.4	.	.	.	.	.	.	2.1	.	.
PAYNESVILLE TOWN OF	B	1	35	10,054,600	9,766,500	-288,100	-2.9	74.9	72.8	.	.	1	87.6	-1.6	86.3	.	.	3.4	.	.	.	.	3.5	.	.	.	2	84.6	5.3	89.1	.	.
RAYMOND TOWN OF	O	.	1	278,200	268,800	-9,400	-3.4	.	.	.	.	.	-4.8	.	.	.	.	11.9	.	.	.	.	8.7	.	.	.	.	.	.	1.2	.	.
SAUK CENTRE TOWN OF	B	1	31	11,566,900	11,759,200	192,300	1.7	91.8	93.3	.	.	1	91.4	-3.7	88.0	.	.	4.3	.	.	1	72.0	6.2	76.4	.	1	56.5	9.6	61.9	.	.		
SPRING HILL TOWN OF	O	.	2	464,000	467,500	3,500	0.8	.	.	.	.	.	-1.9	.	.	.	.	29.4	.	.	.	.	3.4	.	.	.	.	.	.	2.1	.	.
ST JOSEPH TOWN OF	B	.	52	30,080,900	28,967,400	-1,113,500	-3.7	.	.	.	.	.	-4.6	.	.	.	.	11.2	.	.	.	.	11.2	.	.	.	.	.	.	8.5	.	.
ST MARTIN TOWN OF	O	.	1	136,200	137,400	1,200	0.9	.	.	.	.	.	-1.0	.	.	.	.	2.5	.	.	.	.	1.8	.	.	.	.	.	.	3.4	.	.
ST WENDEL TOWN OF	B	.	6	1,924,300	1,900,900	-23,400	-1.2	.	.	.	.	.	10.6	.	.	.	.	2.3	.	.	.	.	3.4	.	.	.	.	.	.	-0.0	.	.
WAKEFIELD TOWN OF	B	.	44	26,994,300	26,551,700	-442,600	-1.6	.	.	.	.	.	-5.9	.	.	.	.	3.6	.	.	2	70.4	2.3	72.0	.	.	.	.	8.1	.	.	
ZION TOWN OF	O	.	1	140,200	138,600	-1,600	-1.1	.	.	.	.	.	-4.6	.	.	.	.	-12.3	.	.	.	.	-3.2	.	.	.	.	.	.	2.7	.	.
TOWN TOTAL	B	2	317	138,118,800	134,802,200	-3,316,600	-2.4	83.4	81.3	.	.	4	92.3	-4.7	87.9	.	.	5.7	.	.	5	82.3	5.6	86.9	.	4	84.6	7.4	90.9	.	.		
CITY TOTAL	B	26	2,871	1,837,051,100	1,803,943,300	-33,107,800	-1.8	98.8	97.0	11.5	115.3<	26	96.8	-3.8	93.1	15.6	26	88.4	4.1	92.1	8.2	47	88.3	4.6	92.3	12.1	53	87.5	6.1	92.8	13.2		
COUNTY TOTAL	B	28	3,188	1,975,169,900	1,938,745,500	-36,424,400	-1.8	96.6	94.9	12.0	113.7<	30	94.8	-3.9	91.1	14.3	26	88.4	4.2	92.2	8.2	52	88.1	4.6	92.2	12.5	57	87.5	6.2	92.9	13.6		

* A J BEFORE THE CITY NAME INDICATES JOINT CITY.
 "<" INDICATES 6 OR MORE SALES BUT NUMBER IS NOT IN AN ACCEPTABLE INTERVAL
 * CURRENT YEAR VALUES: C = COMMERCIAL ONLY, I = INDUSTRIAL ONLY, B = BOTH.
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--COMMERCIAL/INDUSTRIAL SMALL SAMPLE REPORT--

JURISDICTION	TEST 1	TEST 2	TEST 3	UN- WGHTD AVG RATIO	TOTAL NUM SALES	NEEDS *	ATTN?	2010 SBO	2010				2009 SBO	2009				2008 SBO	2008				2007 SBO	2007				2006 SBO	2006				
									STUDY ITEMS	TOTAL COUNT	LOCAL EFFORT	2010 MED RATIO		2010 ADJ RATIO	STUDY ITEMS	LOCAL EFFORT	2009 MED RATIO		2009 ADJ RATIO	STUDY ITEMS	LOCAL EFFORT	2008 MED RATIO		2008 ADJ RATIO	STUDY ITEMS	LOCAL EFFORT	2007 MED RATIO		2007 ADJ RATIO	STUDY ITEMS	LOCAL EFFORT	2006 MED RATIO	2006 ADJ RATIO
PAYNESVILLE CITY OF	NO	NO	YES	92.2	15	B			1	143	-1.8	72.2	70.9		1	-5.6	126.3	119.2		4	2.3	86.8	88.8		5	3.8	95.2	98.8		4	4.8	79.4	83.2
RICHMOND CITY OF	NO	NO	YES	93.3	6	B			1	59	-1.1	83.6	82.8		.	-1.7	.	.		.	2.7	.	.		1	2.0	89.3	91.1		4	8.8	97.5	106.1
SARTELL CITY OF	NO	NO	YES	97.7	9	B			2	118	1.4	83.6	84.8		3	3.5	101.2	104.7		1	8.4	100.7	109.2		2	2.7	82.4	84.6		1	6.8	98.6	105.4
SAUK CENTRE CITY OF	NO	YES	N/A	100.4	9	B			3	228	1.6	99.1	100.6		2	-3.1	108.7	105.4		1	4.1	87.1	90.7		1	4.8	110.9	116.2		2	7.0	83.5	89.4
ST JOSEPH CITY OF	NO	NO	YES	98.3	9	B			2	135	-2.8	112.4	109.3		3	-4.4	90.9	86.9		.	5.5	.	.		.	1.6	.	.		4	19.0	82.9	98.6
WAITE PARK CITY OF	NO	YES	N/A	93.5	19	B			3	332	-3.0	112.1	108.7		3	-5.5	90.5	85.6		3	4.8	88.0	92.2		4	5.9	80.0	84.7		6	4.5	92.0	96.1

SBO = + INDICATES STATE BOARD ORDER FOR THAT YEAR
 * CURRENT YEAR VALUES: C = COMMERCIAL ONLY, I = INDUSTRIAL ONLY, B = BOTH.
 TEST 1 - WERE THERE TWO OR MORE YEARS WITH SIX OR MORE SALES IN THE FIVE YEAR HISTORY?
 TEST 2 - DID HALF OF THE YEARS HAVE ACCEPTABLE RATIOS (MINIMUM TWO OF THE FIVE YEARS)?
 TEST 3 - DOES THE UNWEIGHTED AVERAGE OF YEARS WITH SALES FALL IN THE ACCEPTABLE RANGE?
 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--COMMERCIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 COEF OF DISP	2010 PRD	2009			2008			2007			2006										
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN-ADJ RATIO			NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	MN-ADJ RATIO	NUMB ITEMS 2008	2008 MED RATIO	PCT CHNGE SPRNG	MN-ADJ RATIO	NUMB ITEMS 2007	2007 MED RATIO	PCT CHNGE SPRNG	MN-ADJ RATIO	NUMB ITEMS 2006	2006 MED RATIO	PCT CHNGE SPRNG	MN-ADJ RATIO				
ALBANY CITY OF	.	93	22,155,700	21,932,300	-223,400	-1.0	.	.	.	.	.	.	-2.9	.	.	2.9	.	.	3	95.9	5.6	101.3	.	.	.	6.1	.	.	
AVON CITY OF	.	57	19,805,600	19,581,800	-223,800	-1.1	.	.	.	.	1	101.2	-3.2	97.9	.	1	77.1	19.8	92.4	1	90.1	4.5	94.1	.	.	.	6.2	.	.
BELGRADE CITY OF	1	59	4,217,500	4,158,500	-59,000	-1.4	77.8	76.7	.	.	1	110.0	-4.1	105.5	.	.	6.8	.	.	.	.	1.8	.	.	.	-11.1	.	.	
BROOTEN CITY OF	.	51	3,175,600	3,081,800	-93,800	-3.0	.	.	.	.	.	.	-3.6	.	.	1	88.5	-0.1	88.5	.	.	3.3	.	.	.	.	8.2	.	.
COLD SPRING CITY OF	.	92	28,959,200	28,267,500	-691,700	-2.4	.	.	.	.	2	70.1	-1.3	69.2	.	1	95.7	6.2	101.6	.	.	5.4	.	.	2	74.2	-9.0	67.6	.
J EDEN VALLEY CITY OF	.	7	489,700	488,700	-1,000	-0.2	.	.	.	.	.	.	-6.5	.	.	.	.	4.1	.	.	.	.	.	.	.	.	3.5	.	.
ELROSA CITY OF	.	20	1,750,400	1,721,100	-29,300	-1.7	.	.	.	.	.	.	-5.8	.	.	.	.	7.9	.	.	.	2.3	.	.	1	107.9	3.6	111.8	.
FREEPORT CITY OF	.	41	7,033,000	6,986,000	-47,000	-0.7	.	.	.	.	.	.	-2.4	.	.	1	113.3	9.7	124.3	.	.	3.3	.	.	.	.	8.3	.	.
GREENWALD CITY OF	.	10	913,100	932,300	19,200	2.1	.	.	.	.	.	.	-4.6	.	.	.	.	1.0	.	.	.	5.1	.	.	.	.	4.9	.	.
HOLDINGFORD CITY OF	.	27	2,548,900	2,521,200	-27,700	-1.1	.	.	.	.	.	.	-5.7	.	.	.	.	2.3	.	.	.	3.2	.	.	1	97.5	1.7	99.1	.
KIMBALL CITY OF	2	39	6,702,700	6,557,300	-145,400	-2.2	105.3	103.0	.	.	.	.	-3.6	.	.	.	.	2.5	.	.	.	1.7	.	.	1	100.9	6.8	107.8	.
LAKE HENRY CITY OF	.	5	267,800	498,100	230,300	86.0	.	.	.	.	.	.	-69.3	.	.	.	.	0.8	.	.	1	137.7	2.0	140.5	.	.	2.6	6.8	.
MEIRE GROVE CITY OF	.	8	636,300	628,200	-8,100	-1.3	.	.	.	.	.	.	-3.8	.	.	.	.	1.5	.	.	.	3.3	.	.	.	.	5.6	.	.
MELROSE CITY OF	.	126	34,237,100	34,921,600	684,500	2.0	2	105.1	-5.8	99.0	.	1	88.7	3.4	91.8	.	3	99.6	14.5	114.1	.	2	81.6	8.4	88.4	.
NEW MUNICH CITY OF	.	16	1,461,200	1,471,500	10,300	0.7	.	.	.	.	.	.	-6.0	.	.	.	.	3.3	.	.	.	3.6	.	.	1	99.4	7.3	106.7	.
PAYNESVILLE CITY OF	1	122	20,343,000	19,960,300	-382,700	-1.9	72.2	70.8	.	.	1	126.3	-4.7	120.4	.	4	86.8	1.9	88.5	.	4	90.2	3.0	92.9	.	3	87.6	4.6	91.7	.
RICHMOND CITY OF	1	53	9,728,200	9,616,600	-111,600	-1.1	83.6	82.7	-1.3	2.5	.	.	1	89.3	2.2	91.3	.	4	97.5	8.9	106.1	.
ROCKVILLE CITY OF	.	26	8,515,100	8,330,400	-184,700	-2.2	.	.	.	.	1	65.3	-2.8	63.4	.	1	90.7	0.9	91.5	.	.	13.9	.	.	.	.	9.7	.	.
ROSCOE CITY OF	.	5	429,700	415,600	-14,100	-3.3	.	.	.	.	.	.	-4.9	.	.	.	.	2.2	.	.	.	1.4	.	.	.	.	1.5	.	.
J SARTELL CITY OF	2	115	165,380,600	168,094,300	2,713,700	1.6	83.6	85.0	.	.	3	101.2	4.1	105.4	.	1	100.7	8.8	109.6	.	2	82.4	2.7	84.6	.	1	98.6	7.0	105.5	.
SAUK CENTRE CITY OF	2	221	52,280,600	53,117,700	837,100	1.6	98.7	100.2	.	.	2	108.7	-2.2	106.2	.	1	87.1	-2.1	85.3	.	1	110.9	4.9	116.3	.	2	83.5	2.5	85.6	.
SPRING HILL CITY OF	.	3	158,500	188,900	30,400	19.2	.	.	.	.	.	.	-6.0	.	.	.	.	2.2	.	.	.	2.7	.	.	.	.	7.3	.	.
ST ANTHONY CITY OF	.	2	86,500	90,300	3,800	4.4	.	.	.	.	.	.	-34.5	.	.	.	.	2.7	.	.	.	2.0	.	.	.	.	5.5	.	.
ST AUGUSTA CITY OF	.	47	23,978,000	24,359,900	381,900	1.6	.	.	.	.	.	.	-1.4	.	.	1	88.4	4.0	91.9	.	.	4.7	.	.	.	.	6.7	.	.
J ST CLOUD CITY OF	11	887	729,369,500	709,120,500	-20,249,000	-2.8	99.7	96.9	9.2	102.8	7	97.1	-4.2	93.0	17.6	10	86.4	3.5	89.3	5.6	26	87.2	5.1	91.7	10.1	19	86.6	7.0	92.7	10.9
ST JOSEPH CITY OF	2	121	50,595,200	49,529,900	-1,065,300	-2.1	112.4	110.0	.	.	3	90.9	-4.3	87.0	.	.	.	4.3	2.3	.	.	3	83.4	16.4	97.0	.
ST MARTIN CITY OF	.	23	4,538,700	4,369,800	-168,900	-3.7	.	.	.	.	.	.	-5.3	.	.	.	.	2.5	.	.	.	1.8	.	.	.	.	3.3	.	.
ST ROSA CITY OF	.	5	1,175,600	1,150,000	-25,600	-2.2	.	.	.	.	.	.	-4.9	.	.	.	.	1.4	.	.	.	0.4	.	.	.	.	1.8	.	.
ST STEPHEN CITY OF	.	14	2,448,900	2,427,200	-21,700	-0.9	.	.	.	.	.	.	-3.1	.	.	.	.	2.5	.	.	.	1.0	.	.	.	.	17.3	.	.
WAITE PARK CITY OF	3	292	322,078,400	311,429,500	-10,648,900	-3.3	112.1	108.4	.	.	3	90.5	-5.3	85.7	.	3	88.0	4.5	91.9	.	4	80.0	4.7	83.7	.	4	81.8	5.0	85.9	.
ALBANY TOWN OF	.	6	2,795,900	2,590,000	-205,900	-7.4	.	.	.	.	2	94.4	-1.9	92.6	.	.	.	6.9	.	.	.	6.2	.	.	1	101.2	24.8	126.3	.
ASHLEY TOWN OF	.	1	305,900	305,400	-500	-0.2	.	.	.	.	.	.	-2.7	.	.	.	.	2.0	.	.	.	4.5	.	.	.	.	2.7	.	.
AVON TOWN OF	.	8	2,956,800	2,907,400	-49,400	-1.7	.	.	.	.	.	.	-2.4	.	.	.	.	2.7	.	.	.	4.7	.	.	.	.	6.8	.	.
BROCKWAY TOWN OF	.	6	2,782,900	2,670,000	-112,900	-4.1	.	.	.	.	.	.	-3.9	.	.	.	.	7.6	.	.	.	42.2	.	.	.	.	16.4	.	.
COLLEGEVILLE TOWN OF	.	2	1,158,000	1,133,000	-25,000	-2.2	.	.	.	.	.	.	-4.2	.	.	.	.	11.4	.	.	.	37.3	.	.	.	.	18.7	.	.
CROW LAKE TOWN OF	.	7	648,000	643,600	-4,400	-0.7	.	.	.	.	.	.	-1.7	.	.	.	.	9.5	.	.	.	5.8	.	.	.	.	1.6	.	.
CROW RIVER TOWN OF	.	1	695,700	686,400	-9,300	-1.3	.	.	.	.	.	.	-10.1	.	.	.	.	8.5	.	.	.	4.7	.	.	.	.	7.1	.	.
EDEN LAKE TOWN OF	.	5	1,726,400	1,717,400	-9,000	-0.5	.	.	.	.	.	.	-0.9	.	.	.	.	-2.4	.	.	.	1.3	.	.	.	.	29.9	.	.
FAIR HAVEN TOWN OF	.	8	1,608,800	1,558,400	-50,400	-3.1	.	.	.	.	.	.	4.5	.	.	.	.	-0.3	.	.	1	94.9	2.6	97.4	.	.	6.7	.	.
FARMING TOWN OF	.	6	1,086,100	1,069,600	-16,500	-1.5	.	.	.	.	.	.	-2.3	.	.	.	.	7.1	.	.	.	5.5	.	.	.	.	2.2	.	.
GETTY TOWN OF	.	1	164,600	164,500	-100	-0.1	.	.	.	.	.	.	-4.4	.	.	.	.	4.0	.	.	.	1.8	.	.	.	.	43.8	.	.
GROVE TOWN OF	.	11	1,914,200	1,892,800	-21,400	-1.1	.	.	.	.	.	.	-2.3	.	.	.	.	6.7	.	.	1	102.3	5.2	107.6	.	.	46.4	.	.
HOLDING TOWN OF	.	4	999,200	1,012,600	13,400	1.3	.	.	.	.	.	.	-4.2	.	.	.	.	5.7	.	.	.	2.2	.	.	.	.	2.8	.	.
KRAIN TOWN OF	.	1	323,000	327,400	4,400	1.4	.	.	.	.	.	.	0.6	.	.	.	.	29.2	.	.	.	50.1	.	.	.	.	2.5	.	.
LAKE GEORGE TOWN OF	.	3	961,900	968,300	6,400	0.7	.	.	.	.	.	.	-5.2	.	.	.	.	-9.3	.	.	.	-4.0	.	.	.	.	3.6	.	.
LAKE HENRY TOWN OF	.	.	229,700	227,500	-2,200	-1.0	.	.	.	.	.	.	0.1	.	.	.	.	32.6	.	.	.	2.7	.	.	.	.	4.1	.	.
LESAUK TOWN OF	.	4	3,223,600	3,183,100	-40,500	-1.3	-16.7	0.4	.	.	.	0.3	4.1	.	.	

* A J BEFORE THE CITY NAME INDICATES JOINT CITY.

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			FALL ABSTRACT	MINI ABSTRACT			2010 MED	MN- ADJ	COEF OF DISP					2009 RATIO	MN- ADJ	COEF OF DISP			2008 RATIO	MN- ADJ	COEF OF DISP			2007 RATIO	MN- ADJ	COEF OF DISP			2006 RATIO	MN- ADJ	COEF OF DISP
LUXEMBURG TOWN OF	.	2	549,700	547,700	-2,000	-0.4	.	.	.	.	.	.	-3.1	.	.	.	.	7.4	.	.	.	.	9.6	.	.	.	.	-11.8	.	.
LYNDEN TOWN OF	.	25	12,565,100	11,878,000	-687,100	-5.5	.	.	.	.	.	.	-4.1	.	.	.	.	3.6	.	.	.	.	3.6	.	.	.	.	4.2	.	.
MAINE PRAIRIE TOWN OF	.	13	5,070,500	4,783,800	-286,700	-5.7	.	.	.	.	.	.	-7.4	.	.	.	.	14.9	.	.	.	.	2.0	.	.	.	.	1.5	.	.
MELROSE TOWN OF	.	2	272,000	264,500	-7,500	-2.8	.	.	.	.	.	.	-5.2	.	.	.	.	4.1	.	.	.	.	2.6	.	.	.	.	9.2	.	.
MILLWOOD TOWN OF	.	4	1,030,800	1,041,200	10,400	1.0	.	.	.	.	.	.	-2.1	.	.	.	.	-2.2	.	.	.	.	4.2	.	.	.	.	4.4	.	.
MUNSON TOWN OF	.	6	2,101,200	2,128,600	27,400	1.3	.	.	.	.	.	.	-5.5	.	.	.	.	7.4	.	.	.	.	4.8	.	.	.	.	7.4	.	.
NORTH FORK TOWN OF	.	.	28,800	28,800	0	0.0	.	.	.	.	.	.	-4.3	.	.	.	.	-14.4	.	.	.	.	0.0	.	.	.	.	-14.2	.	.
OAK TOWN OF	.	3	532,900	523,800	-9,100	-1.7	.	.	.	.	.	.	-4.5	.	.	.	.	60.2	.	.	.	.	7.4	.	.	.	.	2.1	.	.
PAYNESVILLE TOWN OF	1	31	8,796,500	8,526,000	-270,500	-3.1	74.9	72.6	.	.	1	87.6	-0.8	86.9	.	.	.	2.2	.	.	.	.	3.3	.	.	2	84.6	5.5	89.3	.
RAYMOND TOWN OF	.	1	278,200	268,800	-9,400	-3.4	.	.	.	.	.	.	-4.8	.	.	.	.	11.9	.	.	.	.	8.7	.	.	.	.	1.2	.	.
SAUK CENTRE TOWN OF	1	27	9,843,200	9,743,400	-99,800	-1.0	91.8	90.8	-5.6	-2.3	.	.	1	72.0	6.5	76.6	7.3	.	.
SPRING HILL TOWN OF	.	2	464,000	467,500	3,500	0.8	.	.	.	.	.	.	-1.9	.	.	.	.	29.4	.	.	.	.	3.4	.	.	.	.	2.1	.	.
ST JOSEPH TOWN OF	.	46	27,041,200	25,885,900	-1,155,300	-4.3	.	.	.	.	.	.	-8.6	.	.	.	.	13.8	.	.	.	.	35.8	.	.	.	.	9.6	.	.
ST MARTIN TOWN OF	.	1	136,200	137,400	1,200	0.9	.	.	.	.	.	.	-1.0	.	.	.	.	2.5	.	.	.	.	1.8	.	.	.	.	3.4	.	.
ST WENDEL TOWN OF	.	5	1,651,200	1,634,300	-16,900	-1.0	.	.	.	.	.	.	13.1	.	.	.	.	2.5	.	.	.	.	3.6	.	.	.	.	-0.1	.	.
WAKEFIELD TOWN OF	.	42	11,413,200	11,046,100	-367,100	-3.2	-3.7	0.8	.	.	2	70.4	3.3	72.7	8.3	.	.
ZION TOWN OF	.	1	140,200	138,600	-1,600	-1.1	.	.	.	.	.	.	-4.6	.	.	.	.	-12.3	.	.	.	.	-3.2	.	.	.	.	2.7	.	.
TOWN TOTAL	2	285	105,495,600	102,101,800	-3,393,800	-3.2	83.4	80.7	.	.	3	93.2	-5.2	88.3	.	.	.	5.9	.	.	5	82.3	11.2	91.5	.	3	95.3	8.1	103.0	.	
CITY TOTAL	25	2,587	1,525,460,300	1,495,948,800	-29,511,500	-1.9	98.4	96.5	11.9	115.9<	26	96.8	-3.5	93.4	15.6	26	88.4	4.2	92.1	8.2	46	88.1	4.8	92.4	12.1	44	87.5	6.3	93.0	11.8	
COUNTY TOTAL	27	2,872	1,630,955,900	1,598,050,600	-32,905,300	-2.0	94.9	92.9	12.5	114.2<	29	95.6	-3.6	92.1	14.6	26	88.4	4.3	92.2	8.2	51	88.0	5.2	92.5	12.5	47	87.6	6.4	93.2	11.9	

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 PLEASE NOTE THAT 2008 MINI-ADJUSTED RATIOS MAY EQUAL THE MEDIAN RATIO DUE TO 2a/2b TAX LAW ALTERATIONS

STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--INDUSTRIAL FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010	NUMB OF PRD	2009		2009	NUMB OF	2008		2008	2007		2007	2006		2006	2006				
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN-ADJ RATIO			COEF OF DISP	2009 MED RATIO			MN-ADJ RATIO	COEF OF DISP		2008 MED RATIO	MN-ADJ RATIO		COEF OF DISP	2007 MED RATIO		MN-ADJ RATIO	COEF OF DISP	2006 MED RATIO	MN-ADJ RATIO	COEF OF DISP
ALBANY CITY OF	.	14	13,716,000	13,612,900	-103,100	-0.8	.	.	.	.	.	.	-6.4	.	.	.	20.7	.	.	.	2.2	.	.	.	4.5	.	.
AVON CITY OF	.	11	8,354,200	8,222,200	-132,000	-1.6	.	.	.	.	.	.	-18.5	.	.	.	-15.0	.	.	.	1.7	.	.	.	12.2	.	.
BELGRADE CITY OF	.	8	3,377,800	3,346,800	-31,000	-0.9	.	.	.	.	.	.	-4.5	.	.	.	-0.1	.	.	.	2.7	.	.	.	65.5	.	.
BROOTEN CITY OF	.	16	4,928,200	4,914,400	-13,800	-0.3	.	.	.	.	.	.	-11.5	.	.	.	1.5	.	.	.	1.0	.	.	.	0.9	.	.
COLD SPRING CITY OF	.	9	18,458,000	18,358,200	-99,800	-0.5	.	.	.	.	.	.	-8.4	.	.	.	-0.8	.	.	.	-1.3	.	.	1	98.5	48.5	146.3
ELROSA CITY OF	.	5	370,200	367,700	-2,500	-0.7	.	.	.	.	.	.	-4.3	.	.	.	3.6	.	.	.	-4.5	.	.	.	2.7	.	.
FREEPORT CITY OF	.	7	4,338,200	4,296,000	-42,200	-1.0	.	.	.	.	.	.	-8.4	.	.	.	8.9	.	.	.	2.6	.	.	.	16.1	.	.
GREENWALD CITY OF	.	1	224,000	219,600	-4,400	-2.0	.	.	.	.	.	.	-2.4	.	.	.	2.8	.	.	212.9	.	.	.	.	2.3	.	.
HOLDINGFORD CITY OF	.	2	963,000	965,300	2,300	0.2	.	.	.	.	.	.	-6.1	.	.	.	6.5	.	.	.	1.8	.	.	.	1.3	.	.
KIMBALL CITY OF	.	4	1,802,900	1,791,000	-11,900	-0.7	.	.	.	.	.	.	-7.2	.	.	.	2.8	.	.	.	1.5	.	.	.	3.4	.	.
LAKE HENRY CITY OF	.	1	988,600	977,300	-11,300	-1.1	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE CITY OF	.	24	10,034,900	9,933,700	-101,200	-1.0	.	.	.	.	.	.	-3.5	.	.	.	3.7	.	.	.	-8.4	.	.	.	4.7	.	.
NEW MUNICH CITY OF	.	3	285,000	276,800	-8,200	-2.9	.	.	.	.	.	.	-3.0	.	.	.	3.4	.	.	.	1.6	.	.	.	5.4	.	.
PAYNESVILLE CITY OF	.	21	6,863,700	6,769,800	-93,900	-1.4	-8.5	.	.	.	3.6	.	.	1	99.8	6.7	106.4	.	1	71.1	5.4	75.0
RICHMOND CITY OF	.	6	1,568,000	1,559,400	-8,600	-0.5	-4.5	.	.	.	3.7	.	.	.	0.9	8.8	.	.
ROCKVILLE CITY OF	.	8	11,529,000	11,352,300	-176,700	-1.5	.	.	.	.	.	.	-5.2	.	.	.	1.9	.	.	.	5.2	.	.	.	0.9	.	.
J SARTELL CITY OF	.	3	5,295,700	5,022,900	-272,800	-5.2	.	.	.	.	.	.	-11.8	.	.	.	-0.8	.	.	.	1.2	.	.	.	3.9	.	.
SAUK CENTRE CITY OF	1	7	7,095,800	7,200,600	104,800	1.5	99.1	100.5	.	.	.	.	-8.7	.	.	.	85.2	.	.	.	4.0	.	.	.	288.1	.	.
ST AUGUSTA CITY OF	.	1	174,800	1,989,300	1,814,500	1038.0	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J ST CLOUD CITY OF	.	78	163,255,200	159,701,200	-3,554,000	-2.2	.	.	.	.	.	.	-3.4	.	.	.	2.0	.	.	.	2.2	.	.	4	79.2	1.1	80.1
ST JOSEPH CITY OF	.	14	9,172,400	8,560,800	-611,600	-6.7	.	.	.	.	.	.	-4.8	.	.	.	11.6	.	.	.	-2.0	.	.	1	75.3	35.1	101.8
ST STEPHEN CITY OF	.	1	230,900	230,200	-700	-0.3	.	.	.	.	.	.	-3.4	.	.	.	4.2	.	.	.	0.6	.	.	.	-57.8	.	.
WAITE PARK CITY OF	.	40	38,564,300	38,326,100	-238,200	-0.6	.	.	.	.	.	.	-6.5	.	.	.	7.5	.	.	.	16.7	.	.	2	117.0	0.3	117.3
ALBANY TOWN OF	.	4	849,800	833,700	-16,100	-1.9	.	.	.	.	.	.	-4.6	.	.	.	-1.7	.	.	.	3.1	.	.	.	-29.6	.	.
AVON TOWN OF	.	.	198,600	196,200	-2,400	-1.2	.	.	.	.	.	.	-4.2	.	.	.	1.5	.	.	.	-0.2	.	.	.	3.2	.	.
BROCKWAY TOWN OF	.	5	3,073,000	3,005,700	-67,300	-2.2	.	.	.	.	.	.	-11.1	.	.	.	3.0	.	.	.	2.6	.	.	.	0.8	.	.
CROW LAKE TOWN OF	.	3	577,000	574,300	-2,700	-0.5	.	.	.	.	.	.	-6.3	.	.	.	-12.8	.	.	.	2.1	.	.	.	8.7	.	.
CROW RIVER TOWN OF	.	2	5,542,800	5,478,600	-64,200	-1.2	.	.	.	.	.	.	-6.4	.	.	.	3.4	.	.	.	0.3	.	.	.	8.6	.	.
LAKE GEORGE TOWN OF	0.5	.	.	
LYNDEN TOWN OF	.	1	506,300	501,900	-4,400	-0.9	.	.	.	.	.	.	-8.7	.	.	.	1.2	.	.	.	-14.6	.	.	.	2.6	.	.
PAYNESVILLE TOWN OF	.	4	1,258,100	1,240,500	-17,600	-1.4	.	.	.	.	.	.	-6.7	.	.	.	12.3	.	.	.	5.5	.	.	.	3.4	.	.
SAUK CENTRE TOWN OF	.	4	1,723,700	2,015,800	292,100	16.9	.	.	.	.	.	1	91.4	8.4	99.1	.	82.4	.	.	3.1	.	.	1	56.5	40.7	79.4	
ST JOSEPH TOWN OF	.	6	3,039,700	3,081,500	41,800	1.4	.	.	.	.	.	.	67.4	.	.	.	-22.9	.	.	.	-65.7	.	.	.	6.3	.	.
ST WENDEL TOWN OF	.	1	273,100	266,600	-6,500	-2.4	.	.	.	.	.	.	-3.4	.	.	.	1.3	.	.	.	2.5	.	.	.	0.0	.	.
WAKEFIELD TOWN OF	.	2	15,581,100	15,505,600	-75,500	-0.5	.	.	.	.	.	.	-7.4	.	.	.	5.9	.	.	.	1.4	.	.	.	8.0	.	.
TOWN TOTAL	.	32	32,623,200	32,700,400	77,200	0.2	.	.	.	.	1	91.4	-3.0	88.7	.	.	5.0	.	.	.	-11.3	.	.	1	56.5	5.7	59.7
CITY TOTAL	1	284	311,590,800	307,994,500	-3,596,300	-1.2	99.1	97.9	-5.1	.	.	.	3.8	.	.	1	99.8	3.5	103.2	.	9	82.4	5.1	86.6
COUNTY TOTAL	1	316	344,214,000	340,694,900	-3,519,100	-1.0	99.1	98.1	.	.	1	91.4	-4.9	86.9	.	.	3.9	.	.	1	99.8	2.1	101.8	.	10	79.2	5.2	83.3

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STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 ALL DATA USED IN THIS REPORT IS EMV BEFORE STATE BOARD CHANGES

--RESORTS FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010			2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	2009			2008 RATIO	2008 MED RATIO	2008			2007 RATIO	2007 MED RATIO	2007			2006 RATIO	2006 MED RATIO	2006		
			FALL	MINI			2010	MN- ADJ	COEF OF				2009	PCT CHNGE ADJ	COEF OF			NUMB ITEMS	2008	PCT CHNGE ADJ			COEF OF	NUMB ITEMS	2007			PCT CHNGE ADJ	COEF OF	NUMB ITEMS	2006	PCT CHNGE ADJ	COEF OF
ROCKVILLE CITY OF	.	.	258,800	242,500	-16,300	-6.3	.	.	.	.	.	.	-13.5	.	.	.	71.5	.	.	.	.	8.8	.	.	.	.	15.4	.	.
ST AUGUSTA CITY OF	-100.0	.	.	.	.	10.3	.	.	.	.	-0.7	.	.	
WAITE PARK CITY OF	0.0	.	.	.	9.1	.	.	.	.	0.0	.	.	.	.	0.0	.	.	
COLLEGEVILLE TOWN OF	.	2	2,454,400	2,447,100	-7,300	-0.3	.	.	.	.	.	.	-6.9	.	.	.	0.9	.	.	.	.	-6.5	.	.	.	.	38.6	.	.
EDEN LAKE TOWN OF	.	8	3,566,100	3,265,100	-301,000	-8.4	.	.	.	.	.	.	8.9	.	.	.	-1.2	.	.	.	.	-9.8	.	.	.	.	16.1	.	.
FAIR HAVEN TOWN OF	.	2	624,700	608,400	-16,300	-2.6	.	.	.	.	.	.	-1.3	.	.	.	-3.9	.	.	.	.	1.4	.	.	.	.	17.5	.	.
LYNDEN TOWN OF	.	5	1,532,300	1,575,600	43,300	2.8	.	.	.	.	.	.	-10.7	.	.	.	-0.7	.	.	.	.	5.9	.	.	.	.	7.2	.	.
MAINE PRAIRIE TOWN OF	.	2	588,800	533,800	-55,000	-9.3	.	.	.	.	.	.	554.2	.	.	.	-15.6	.	.	.	.	0.6	.	.	.	.	20.6	.	.
MILLWOOD TOWN OF	.	1	538,300	498,600	-39,700	-7.4	.	.	.	.	.	.	-2.1	.	.	.	-6.3	.	.	.	.	4.5	.	.	.	.	2.3	.	.
MUNSON TOWN OF	.	27	4,443,400	4,264,000	-179,400	-4.0	.	.	.	.	.	.	-6.1	.	.	.	-10.8	.	.	.	.	8.9	.	.	.	.	67.2	.	.
OAK TOWN OF	.	1	200,700	200,700	0	0.0	.	.	.	.	.	.	26.9	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE TOWN OF	.	50	8,062,800	7,754,400	-308,400	-3.8	.	.	.	.	.	.	-8.5	.	.	.	-0.2	.	.	.	.	2.3	.	.	.	.	7.5	.	.
SAUK CENTRE TOWN OF	.	2	589,800	563,200	-26,600	-4.5	.	.	.	.	.	.	-5.8	.	.	.	-0.5	.	.	.	.	7.3	.	.	.	.	-100.0	.	.
ST WENDEL TOWN OF	.	.	37,300	37,200	-100	-0.3	.	.	.	.	.	.	-5.3	.	.	.	-3.7	.	.	.	.	-8.3	.	.	.	.	1.1	.	.
WAKEFIELD TOWN OF	.	1	549,200	523,400	-25,800	-4.7	.	.	.	.	.	.	-5.3	.	.	.	-0.2	.	.	.	.	100.0	.	.	.	.	.	.	.
TOWN TOTAL	.	101	23,187,800	22,271,500	-916,300	-4.0	.	.	.	.	.	.	-2.8	.	.	.	-2.0	.	.	.	.	3.8	.	.	.	.	20.1	.	.
CITY TOTAL	.	.	258,800	242,500	-16,300	-6.3	-5.0	.	.	.	17.0	2.8	3.2	.	.	
COUNTY TOTAL	.	101	23,446,600	22,514,000	-932,600	-4.0	-2.9	.	.	.	-1.5	3.8	19.5	.	.	

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STEARNS COUNTY
 SUMMARY DATA FOR STATE BOARD OF EQUALIZATION, 2011
 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
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--2a/2b >34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 NUBM PRD	2009 NUBM 2009	PCT CHNGE SPRNG	2009		2008 NUBM 2008	PCT CHNGE SPRNG	2008		2007 NUBM 2007	PCT CHNGE SPRNG	2007		2006 NUBM 2006	PCT CHNGE SPRNG	2006		
			FALL ABSTRACT	MINI ABSTRACT			2010 MED RATIO	MN-ADJ OF DISP				2009 MED RATIO	MN-ADJ OF DISP			2008 MED RATIO	MN-ADJ OF DISP			2007 MED RATIO	MN-ADJ OF DISP			2006 MED RATIO	MN-ADJ OF DISP	
ALBANY CITY OF	A	.	.	1,441,543	1,365,531	-76,012	-5.3	.	.	.	.	-16.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
AVON CITY OF	A	.	1	290,280	268,380	-21,900	-7.5	.	.	.	.	-22.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BELGRADE CITY OF	A	.	4	1,086,757	1,086,857	100	0.0	.	.	.	.	-7.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BROOKTON CITY OF	A	.	5	1,583,431	1,567,882	-15,549	-1.0	.	.	.	.	-6.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COLD SPRING CITY OF	A	.	2	2,672,163	2,614,023	-58,140	-2.2	.	.	.	.	-1.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J EDEN VALLEY CITY OF	A	.	3	884,646	872,946	-11,700	-1.3	.	.	.	.	-21.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ELROSA CITY OF	A	.	.	26,440	24,020	-2,420	-9.2	.	.	.	.	347.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FREEPORT CITY OF	A	.	2	3,036,763	2,842,032	-194,731	-6.4	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GREENWALD CITY OF	A	.	2	1,465,773	1,483,977	18,204	1.2	.	.	.	.	-5.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HOLDINGFORD CITY OF	A	.	1	912,350	833,650	-78,700	-8.6	.	.	.	.	-4.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
KIMBALL CITY OF	M	1	4	3,383,261	3,347,811	-35,450	-1.0	90.1	89.2	.	.	-20.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LAKE HENRY CITY OF	A	.	1	444,300	443,200	-1,100	-0.2	.	.	.	.	1.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MEIRE GROVE CITY OF	A	.	1	880,457	913,416	32,959	3.7	.	.	.	.	-3.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE CITY OF	A	.	2	3,121,592	3,031,325	-90,267	-2.9	.	.	.	.	-16.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NEW MUNICH CITY OF	A	.	.	878,111	872,395	-5,716	-0.7	.	.	.	.	-13.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE CITY OF	A	.	3	2,236,473	2,085,460	-151,013	-6.8	.	.	.	.	1.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.
RICHMOND CITY OF	A	.	1	1,244,005	1,157,305	-86,700	-7.0	.	.	.	.	-13.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ROCKVILLE CITY OF	M	2	139	68,863,786	67,584,745	-1,279,041	-1.9	101.5	99.7	.	.	-6.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ROSCOE CITY OF	A	.	4	620,119	614,319	-5,800	-0.9	.	.	.	.	-0.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J SARTELL CITY OF	M	.	12	18,656,915	15,959,944	-2,696,971	-14.5	.	.	.	.	-51.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE CITY OF	M	.	1	3,998,702	3,915,912	-82,790	-2.1	.	.	.	.	-0.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SPRING HILL CITY OF	A	.	6	1,777,282	1,772,011	-5,271	-0.3	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST ANTHONY CITY OF	A	.	3	982,331	979,331	-3,000	-0.3	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST AUGUSTA CITY OF	M	.	162	88,472,664	84,124,023	-4,348,641	-4.9	.	.	.	1	93.6	-12.7	81.7	.	.	.	.	.	.	.	.	.	.	.	.
J ST CLOUD CITY OF	M	.	49	31,845,100	30,915,100	-930,000	-2.9	.	.	.	.	-24.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH CITY OF	A	.	3	10,116,728	8,775,291	-1,341,437	-13.3	.	.	.	.	-13.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST MARTIN CITY OF	A	.	4	1,269,638	1,164,821	-104,817	-8.3	.	.	.	.	3.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST ROSA CITY OF	A	1	2	816,045	806,695	-9,350	-1.1	101.5	100.3	.	.	-0.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST STEPHEN CITY OF	M	.	26	12,821,636	11,041,007	-1,780,629	-13.9	.	.	.	.	-5.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAITE PARK CITY OF	M	.	20	21,596,099	20,888,288	-707,811	-3.3	.	.	.	.	-11.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ALBANY TOWN OF	M	.	235	99,122,112	99,587,548	465,436	0.5	.	.	.	.	-2.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ASHLEY TOWN OF	A	1	211	72,016,487	75,536,619	3,520,132	4.9	85.2	89.3	.	1	89.8	-0.3	89.6	.	.	.	.	.	.	.	.	.	.	.	.
AVON TOWN OF	M	1	184	79,290,260	77,846,196	-1,444,064	-1.8	134.6	132.1	.	1	84.5	-0.4	84.2	.	.	.	.	.	.	.	.	.	.	.	.
BROCKWAY TOWN OF	M	1	293	126,575,933	126,363,477	-212,456	-0.2	129.0	128.8	.	1	106.6	-4.0	102.3	.	.	.	.	.	.	.	.	.	.	.	.
COLLEGEVILLE TOWN OF	M	.	138	81,828,460	83,060,363	1,231,903	1.5	.	.	.	1	110.4	-4.9	105.0	.	.	.	.	.	.	.	.	.	.	.	.
CROW LAKE TOWN OF	M	4	186	47,174,579	47,749,246	574,667	1.2	91.6	92.7	.	2	102.8	-0.4	102.4	.	.	.	.	.	.	.	.	.	.	.	.
CROW RIVER TOWN OF	M	1	187	55,715,847	57,282,037	1,566,190	2.8	83.2	85.5	.	3	84.8	-1.9	83.2	.	.	.	.	.	.	.	.	.	.	.	.
EDEN LAKE TOWN OF	M	.	220	80,582,724	83,269,922	2,687,198	3.3	.	.	.	.	-1.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FAIR HAVEN TOWN OF	M	.	219	76,992,960	76,952,707	-40,253	-0.1	.	.	.	.	-3.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FARMING TOWN OF	M	2	267	97,276,275	98,293,362	1,017,087	1.0	90.4	91.4	.	3	61.4	-0.7	61.0	.	.	.	.	.	.	.	.	.	.	.	.
GETTY TOWN OF	M	1	215	70,965,308	71,571,698	606,390	0.9	122.5	123.5	.	3	94.5	-0.3	94.2	.	.	.	.	.	.	.	.	.	.	.	.
GROVE TOWN OF	M	2	213	72,140,793	73,203,656	1,062,863	1.5	87.4	88.7	.	1	98.5	-0.3	98.3	.	.	.	.	.	.	.	.	.	.	.	.
HOLDING TOWN OF	M	.	295	106,413,562	105,175,136	-1,238,426	-1.2	.	.	.	1	104.1	0.3	104.4	.	.	.	.	.	.	.	.	.	.	.	.
KRAIN TOWN OF	M	1	308	98,480,359	98,520,347	39,988	0.0	118.8	118.9	.	2	94.0	-1.1	93.0	.	.	.	.	.	.	.	.	.	.	.	.
LAKE GEORGE TOWN OF	M	.	181	68,379,007	69,369,586	990,579	1.4	.	.	.	2	79.2	-0.1	79.1	.	.	.	.	.	.	.	.	.	.	.	.
LAKE HENRY TOWN OF	M	1	212	79,453,026	80,845,288	1,392,262	1.8	127.1	129.3	.	3	108.4	0.1	108.5

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 * CURRENT YEAR VALUES: A = 2a-AGRICULTURAL ONLY, B = 2b-RURAL VACANT ONLY, M = MIXED.
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STEARNS COUNTY
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 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
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--2a AGRICULTURAL >34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 COEF DISP	2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009		NUMB ITEMS 2008	2008 MED RATIO	PCT CHNGE SPRNG	2008		NUMB ITEMS 2007	2007 MED RATIO	PCT CHNGE SPRNG	2007		NUMB ITEMS 2006	2006 MED RATIO	PCT CHNGE SPRNG	2006			
			FALL ABSTRACT	MINI ABSTRACT			MN- ADJ	COEF OF						MN- ADJ	COEF OF				MN- ADJ	COEF OF				MN- ADJ	COEF OF				MN- ADJ	COEF OF	MN- ADJ	COEF OF
LUXEMBURG TOWN OF	.	239	86,932,835	87,128,227	195,392	0.2	3	91.4	-0.3	91.1
LYNDEN TOWN OF	.	134	57,936,134	55,883,336	-2,052,798	-3.5	.	.	.	.	.	.	-1.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MAINE PRAIRIE TOWN OF	.	390	147,643,001	146,216,708	-1,426,293	-1.0	.	.	.	.	.	.	-5.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE TOWN OF	1	247	74,663,469	73,930,520	-732,949	-1.0	134.4	133.1	.	.	.	.	-1.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MILLWOOD TOWN OF	.	245	79,842,871	79,273,975	-568,896	-0.7	.	.	.	.	.	.	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MUNSON TOWN OF	.	200	77,910,754	77,042,211	-868,543	-1.1	.	.	.	.	.	.	-5.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NORTH FORK TOWN OF	.	205	56,815,672	56,936,792	121,120	0.2	.	.	.	.	1	71.8	-0.1	71.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
OAK TOWN OF	2	206	71,686,120	70,766,076	-920,044	-1.3	96.0	94.8	.	.	.	.	-1.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE TOWN OF	2	148	58,191,847	56,389,393	-1,802,454	-3.1	106.9	103.6	.	.	.	.	-4.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
RAYMOND TOWN OF	3	185	59,567,561	62,359,028	2,791,467	4.7	74.1	77.6	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE TOWN OF	.	178	63,684,383	62,952,370	-732,013	-1.1	.	.	.	.	.	.	1.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SPRING HILL TOWN OF	.	199	77,731,164	78,098,931	367,767	0.5	.	.	.	.	.	.	-0.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH TOWN OF	.	133	78,153,069	71,843,320	-6,309,749	-8.1	.	.	.	.	.	.	-5.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST MARTIN TOWN OF	.	204	71,044,891	70,212,769	-832,122	-1.2	.	.	.	.	.	.	0.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST WENDEL TOWN OF	1	170	87,322,817	82,346,750	-4,976,067	-5.7	109.5	103.2	.	.	.	.	-0.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAKEFIELD TOWN OF	.	158	81,198,847	77,258,633	-3,940,214	-4.9	.	.	.	.	1	131.9	-2.4	128.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ZION TOWN OF	1	197	73,774,390	74,377,457	603,067	0.8	135.9	137.1	.	.	.	.	-1.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
TOWN TOTAL	20	6,937	2,636,191,904	2,595,823,237	-40,368,667	-1.5	100.1	98.5	18.7	106.4<	21	95.7	-1.7	94.1	10.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CITY TOTAL	2	422	271,224,742	251,936,962	-19,287,780	-7.1	95.8	89.0	.	.	.	.	-14.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COUNTY TOTAL	22	7,359	2,907,416,646	2,847,760,199	-59,656,447	-2.1	99.4	97.4	17.6	105.5<	21	95.7	-3.0	92.9	10.1	

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STEARNS COUNTY
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 MINNESOTA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
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--2b RURAL VACANT >34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT SPRNG	2010		2010 PCT	2010 NMBR	2009		2009 PCT	2009		2008 PCT	2008		2008 NMBR	2007		2007 PCT	2007		2006 PCT	2006		
			FALL ABSTRACT	MINI ABSTRACT			2010 MED	MN-ADJ			COEF OF DISP	2010 PRD		2009 MED	MN-ADJ		COEF OF DISP	2008 MED		MN-ADJ	COEF OF DISP		2007 MED	MN-ADJ		COEF OF DISP	2006 MED	MN-ADJ	COEF OF DISP
AVON CITY OF	-11.1
KIMBALL CITY OF	.	.	0	36,920	36,920	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ROCKVILLE CITY OF	.	9	4,980,919	6,031,696	1,050,777	21.1	.	.	.	.	.	.	-0.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J SARTELL CITY OF	.	1	0	2,396,950	2,396,950	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE CITY OF	.	.	215,820	175,820	-40,000	-18.5	.	.	.	.	.	.	51.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST AUGUSTA CITY OF	.	3	2,239,415	3,556,734	1,317,319	58.8	.	.	.	.	.	.	-8.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J ST CLOUD CITY OF	.	7	6,709,100	6,286,000	-423,100	-6.3	.	.	.	.	.	.	-31.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST STEPHEN CITY OF	.	3	878,625	1,402,468	523,843	59.6	.	.	.	.	.	.	-26.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAITE PARK CITY OF	.	3	1,176,769	1,528,147	351,378	29.9	.	.	.	.	.	.	-7.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ALBANY TOWN OF	.	3	737,486	1,583,583	846,097	114.7	.	.	.	.	.	.	-12.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
AVON TOWN OF	1	15	5,102,719	7,020,189	1,917,470	37.6	134.6	185.1	.	.	.	.	-4.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BROCKWAY TOWN OF	.	5	2,201,797	5,954,315	3,752,518	170.4	.	.	.	.	.	.	21.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COLLEGEVILLE TOWN OF	.	17	10,132,024	13,749,982	3,617,958	35.7	.	.	.	.	.	.	-4.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CROW LAKE TOWN OF	1	11	1,752,156	2,155,992	403,836	23.0	152.7	187.8	.	.	.	.	13.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CROW RIVER TOWN OF	.	9	53,570	1,562,912	1,509,342	2817.5	.	.	.	.	.	.	-100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
EDEN LAKE TOWN OF	.	5	2,260,404	2,879,775	619,371	27.4	.	.	.	.	.	.	3.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FAIR HAVEN TOWN OF	.	23	5,168,571	7,005,440	1,836,869	35.5	.	.	.	.	.	.	-3.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FARMING TOWN OF	.	5	1,826,214	3,073,385	1,247,171	68.3	.	.	.	.	3	61.4	3.1	63.3	.	.	.	.	.	.	.	.	.	.	.	.	.
GETTY TOWN OF	.	2	147,990	530,422	382,432	258.4	.	.	.	.	.	.	-0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GROVE TOWN OF	.	2	302,113	1,068,348	766,235	253.6	.	.	.	.	.	.	25.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HOLDING TOWN OF	.	7	2,340,491	3,149,424	808,933	34.6	.	.	.	.	.	.	-13.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
KRAIN TOWN OF	.	3	989,822	1,660,062	670,240	67.7	.	.	.	.	.	.	2.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LAKE GEORGE TOWN OF	.	2	923,762	942,147	18,385	2.0	.	.	.	.	1	72.8	9.2	79.6	.	.	.	.	.	.	.	.	.	.	.	.	.
LAKE HENRY TOWN OF	.	3	267,086	435,239	168,153	63.0	.	.	.	.	.	.	6.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LESAUK TOWN OF	.	5	1,741,620	2,111,705	370,085	21.2	.	.	.	.	.	.	-5.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LUXEMBURG TOWN OF	.	.	183,376	771,207	587,831	320.6	.	.	.	.	.	.	9.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LYNDEN TOWN OF	.	9	3,210,432	4,822,599	1,612,167	50.2	.	.	.	.	.	.	3.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MAINE PRAIRIE TOWN OF	.	19	6,757,221	7,788,257	1,031,036	15.3	.	.	.	.	.	.	-5.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE TOWN OF	.	6	1,645,787	2,230,227	584,440	35.5	.	.	.	.	.	.	-17.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MILLWOOD TOWN OF	.	11	3,656,124	4,073,027	416,903	11.4	.	.	.	.	.	.	-1.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MUNSON TOWN OF	1	4	782,853	1,413,972	631,119	80.6	90.9	164.2	.	.	.	.	49.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NORTH FORK TOWN OF	.	2	562,856	1,089,423	526,567	93.6	.	.	.	.	.	.	3.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
OAK TOWN OF	.	.	104,690	374,570	269,880	257.8	.	.	.	.	.	.	-21.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE TOWN OF	1	4	2,592,218	3,891,304	1,299,086	50.1	101.7	152.6	.	.	.	.	30.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
RAYMOND TOWN OF	.	.	0	571,285	571,285	100.0	.	.	.	.	.	.	-100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE TOWN OF	.	3	983,068	1,164,456	181,388	18.5	.	.	.	.	.	.	2.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SPRING HILL TOWN OF	.	2	272,802	462,012	189,210	69.4	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH TOWN OF	.	12	4,251,913	6,121,074	1,869,161	44.0	.	.	.	.	.	.	7.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST MARTIN TOWN OF	.	2	0	908,559	908,559	100.0	.	.	.	.	.	.	-100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST WENDEL TOWN OF	.	19	5,625,179	7,402,800	1,777,621	31.6	.	.	.	.	.	.	-9.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAKEFIELD TOWN OF	.	5	2,524,883	2,337,518	-187,365	-7.4	.	.	.	.	.	.	-36.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ZION TOWN OF	.	1	206,808	244,588	37,780	18.3	.	.	.	.	.	.	33.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
TOWN TOTAL	4	216	69,308,035	100,549,798	31,241,763	45.1	118.1	171.3	.	.	4	67.1	-4.9	63.9	.	.	.	.	.	.	.	.	.	.	.	.	.
CITY TOTAL	.	26	16,200,648	21,414,735	5,214,087	32.2	.	.	.	.	.	.	-18.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COUNTY TOTAL	4	242	85,508,683	121,964,533	36,455,850	42.6	118.1	168.5	.	.	4	67.1	-7.9	61.8		

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--2c MANAGED FOREST >34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010			2010 PRD	NUMB ITEMS 2009	2009 MED	PCT CHNGE SPRNG	2009			2008 RATIO	2008 MED	PCT CHNGE SPRNG	2008			2007 RATIO	2007 MED	PCT CHNGE SPRNG	2007			2006 RATIO	2006 MED	PCT CHNGE SPRNG	2006					
			FALL	MINI			2010	MN- ADJ	COEF OF					2009	ADJ	OF				2008	ADJ	OF				2007	ADJ	OF				2006	ADJ	OF			
ROCKVILLE CITY OF	.	.	96,000	176,400	80,400	83.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST AUGUSTA CITY OF	.	.	466,300	434,900	-31,400	-6.7	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J ST CLOUD CITY OF	.	1	50,000	50,000	0	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST STEPHEN CITY OF	.	1	298,800	240,500	-58,300	-19.5	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
AVON TOWN OF	.	2	672,400	672,400	0	0.0	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COLLEGEVILLE TOWN OF	.	2	1,024,800	950,600	-74,200	-7.2	.	.	.	.	.	.	67.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
EDEN LAKE TOWN OF	.	.	101,500	459,900	358,400	353.1	.	.	.	.	.	.	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FAIR HAVEN TOWN OF	.	1	269,900	269,900	0	0.0	.	.	.	.	.	.	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FARMING TOWN OF	.	.	58,000	58,000	0	0.0	.	.	.	.	.	.	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MAINE PRAIRIE TOWN OF	.	3	471,200	475,600	4,400	0.9	.	.	.	.	.	.	-30.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MILLWOOD TOWN OF	.	1	0	170,500	170,500	100.0	.	.	.	.	.	.	0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE TOWN OF	.	5	881,000	1,082,000	201,000	22.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST WENDEL TOWN OF	.	.	264,800	254,300	-10,500	-4.0	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAKEFIELD TOWN OF	.	2	751,400	687,200	-64,200	-8.5	.	.	.	.	.	.	100.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
TOWN TOTAL	.	16	4,495,000	5,080,400	585,400	13.0	.	.	.	.	.	.	93.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CITY TOTAL	.	2	911,100	901,800	-9,300	-1.0	100.0
COUNTY TOTAL	.	18	5,406,100	5,982,200	576,100	10.7	121.3	

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--2a/2b <34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY + ITEMS	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010		2010 NUBM PRD	2009 NUBM 2009	PCT CHNGE SPRNG	2009		2008 NUBM 2008	PCT CHNGE SPRNG	2008		2007 NUBM 2007	PCT CHNGE SPRNG	2007		2006 NUBM 2006	PCT CHNGE SPRNG	2006		
			FALL ABSTRACT	2011 SPRG ABSTRACT			2010 MED RATIO	MN-ADJ RATIO				2009 MED RATIO	MN-ADJ RATIO			2008 MED RATIO	MN-ADJ RATIO			2007 MED RATIO	MN-ADJ RATIO			2006 MED RATIO	MN-ADJ RATIO	
ALBANY CITY OF	A	.	18	1,441,543	1,365,531	-76,012	-5.3	.	.	.	.	-16.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
AVON CITY OF	A	.	3	290,280	268,380	-21,900	-7.5	.	.	.	.	-22.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BELGRADE CITY OF	A	.	2	1,086,757	1,086,857	100	0.0	.	.	.	.	-7.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BROOTEN CITY OF	A	.	18	1,583,431	1,567,882	-15,549	-1.0	.	.	.	.	-6.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COLD SPRING CITY OF	A	.	2	2,672,163	2,614,023	-58,140	-2.2	.	.	.	.	-1.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J EDEN VALLEY CITY OF	A	.	12	884,646	872,946	-11,700	-1.3	.	.	.	.	-21.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ELROSA CITY OF	A	.	9	26,440	24,020	-2,420	-9.2	.	.	.	.	347.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FREEPORT CITY OF	A	.	28	3,036,763	2,842,032	-194,731	-6.4	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GREENWALD CITY OF	A	.	21	1,465,773	1,483,977	18,204	1.2	.	.	.	.	-5.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HOLDINGFORD CITY OF	A	.	10	912,350	833,650	-78,700	-8.6	.	.	.	.	-4.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
KIMBALL CITY OF	M	.	14	3,383,261	3,347,811	-35,450	-1.0	.	.	.	.	-20.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LAKE HENRY CITY OF	A	.	4	444,300	443,200	-1,100	-0.2	.	.	.	.	1.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MEIRE GROVE CITY OF	A	.	12	880,457	913,416	32,959	3.7	.	.	.	.	-3.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE CITY OF	A	.	16	3,121,592	3,031,325	-90,267	-2.9	.	.	.	.	-16.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NEW MUNICH CITY OF	A	.	12	878,111	872,395	-5,716	-0.7	.	.	.	.	-13.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE CITY OF	A	.	26	2,236,473	2,085,460	-151,013	-6.8	.	.	.	.	1.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.
RICHMOND CITY OF	A	.	7	1,244,005	1,157,305	-86,700	-7.0	.	.	.	.	-13.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ROCKVILLE CITY OF	M	1	105	68,863,786	67,584,745	-1,279,041	-1.9	99.2	97.3	.	.	-6.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ROSCOE CITY OF	A	.	2	620,119	614,319	-5,800	-0.9	.	.	.	.	-0.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J SARTELL CITY OF	M	.	18	18,656,915	15,959,944	-2,696,971	-14.5	.	.	.	.	-51.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE CITY OF	M	.	29	3,998,702	3,915,912	-82,790	-2.1	.	.	.	.	-0.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SPRING HILL CITY OF	A	.	9	1,777,282	1,772,011	-5,271	-0.3	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST ANTHONY CITY OF	A	.	3	982,331	979,331	-3,000	-0.3	.	.	.	.	-0.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST AUGUSTA CITY OF	M	.	104	88,472,664	84,124,023	-4,348,641	-4.9	.	.	.	.	-12.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.
J ST CLOUD CITY OF	M	.	65	31,845,100	30,915,100	-930,000	-2.9	.	.	.	.	-24.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH CITY OF	A	.	38	10,116,728	8,775,291	-1,341,437	-13.3	.	.	.	.	-13.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST MARTIN CITY OF	A	.	14	1,269,638	1,164,821	-104,817	-8.3	.	.	.	.	3.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST ROSA CITY OF	A	.	1	816,045	806,695	-9,350	-1.1	.	.	.	.	-0.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST STEPHEN CITY OF	M	.	24	12,821,636	11,041,007	-1,780,629	-13.9	.	.	.	.	-5.8	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAITE PARK CITY OF	M	.	30	21,596,099	20,888,288	-707,811	-3.3	.	.	.	.	-11.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ALBANY TOWN OF	M	.	96	99,122,112	99,587,548	465,436	0.5	.	.	.	.	-2.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ASHLEY TOWN OF	A	.	26	72,016,487	75,536,619	3,520,132	4.9	.	.	.	.	-0.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
AVON TOWN OF	M	.	101	79,290,260	77,846,196	-1,444,064	-1.8	.	.	.	.	-0.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
BROCKWAY TOWN OF	M	.	135	126,575,933	126,363,477	-212,456	-0.2	.	.	.	.	-4.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COLLEGEVILLE TOWN OF	M	.	105	81,828,460	83,060,363	1,231,903	1.5	.	.	.	.	-4.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CROW LAKE TOWN OF	M	.	87	47,174,579	47,749,246	574,667	1.2	.	.	.	.	-0.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CROW RIVER TOWN OF	M	1	53	55,715,847	57,282,037	1,566,190	2.8	146.3	150.4	.	.	-1.9	91.1	.	.	.	.	.	.	.	.	.	.	.	.	.
EDEN LAKE TOWN OF	M	.	121	80,582,724	83,269,922	2,687,198	3.3	.	.	.	.	-1.1	84.0	.	.	.	.	.	.	.	.	.	.	.	.	.
FAIR HAVEN TOWN OF	M	.	84	76,992,960	76,952,707	-40,253	-0.1	.	.	.	.	-3.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
FARMING TOWN OF	M	1	118	97,276,275	98,293,362	1,017,087	1.0	163.9	165.6	.	.	-0.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GETTY TOWN OF	M	.	38	70,965,308	71,571,698	606,390	0.9	.	.	.	.	-0.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GROVE TOWN OF	M	.	79	72,140,793	73,203,656	1,062,863	1.5	.	.	.	.	-0.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HOLDING TOWN OF	M	.	143	106,413,562	105,175,136	-1,238,426	-1.2	.	.	.	.	0.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.
KRAIN TOWN OF	M	.	81	98,480,359	98,520,347	39,988	0.0	.	.	.	.	-1.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LAKE GEORGE TOWN OF	M	1	73	68,379,007	69,369,586	990,579	1.4	79.9	81.1	.	.	-0.1
LAKE HENRY TOWN OF	M	.	20	79,453,026	80,845,288	1,392,262	1.8	0.1

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--2a/2b <34.5 ACRES FIVE-YEAR COMPARISON REPORT--

* JURISDICTION	NO STUDY	TOT PCL CNT	2010		AMOUNT OF CHANGE	PCT CHNGE SPRNG	2010 MED RATIO	2010 MN- ADJ RATIO	2010 COEF OF DISP	2010 PRD	NUMB ITEMS 2009	2009 MED RATIO	PCT CHNGE SPRNG	2009 MN- ADJ RATIO	2009 COEF OF DISP	NUMB ITEMS 2008	2008 MED RATIO	PCT CHNGE SPRNG	2008 MN- ADJ RATIO	2008 COEF OF DISP	NUMB ITEMS 2007	2007 MED RATIO	PCT CHNGE SPRNG	2007 MN- ADJ RATIO	2007 COEF OF DISP	NUMB ITEMS 2006	2006 MED RATIO	PCT CHNGE SPRNG	2006 MN- ADJ RATIO	2006 COEF OF DISP					
			FALL MINI ABSTRACT	2011 SPRG MINI ABSTRACT																															
LESNAK TOWN OF	M	.	40	55,632,212	-12,569,739	-22.6	.	.	.	.	.	.	-3.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LUXEMBURG TOWN OF	M	.	63	87,116,211	783,223	0.9	.	.	.	.	1	67.7	-0.3	67.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
LYNDEN TOWN OF	M	.	139	61,146,566	-440,631	-0.7	.	.	.	.	.	.	-1.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MAINE PRAIRIE TOWN OF	M	.	182	154,400,222	-395,257	-0.3	.	.	.	.	.	.	-5.2	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MELROSE TOWN OF	M	.	76	76,309,256	-148,509	-0.2	.	.	.	.	1	90.8	-1.6	89.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MILLWOOD TOWN OF	M	.	83	83,498,995	-151,993	-0.2	.	.	.	.	.	.	-0.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
MUNSON TOWN OF	M	.	99	78,693,607	-237,424	-0.3	.	.	.	.	.	.	-5.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NORTH FORK TOWN OF	M	.	54	57,378,528	647,687	1.1	.	.	.	.	.	.	-0.1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
OAK TOWN OF	M	.	70	71,790,810	-650,164	-0.9	.	.	.	.	.	.	-1.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
PAYNESVILLE TOWN OF	M	.	123	60,784,065	-503,368	-0.8	.	.	.	.	.	.	-3.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
RAYMOND TOWN OF	M	1	28	59,567,561	3,362,752	5.6	72.6	76.7	.	.	1	113.7	-0.4	113.3	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SAUK CENTRE TOWN OF	M	.	92	64,667,451	-550,625	-0.9	.	.	.	.	1	94.4	1.2	95.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SPRING HILL TOWN OF	M	.	53	78,003,966	556,977	0.7	.	.	.	.	.	.	-0.6	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST JOSEPH TOWN OF	M	.	113	82,404,982	-4,440,588	-5.4	.	.	.	.	.	.	-4.7	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST MARTIN TOWN OF	M	1	48	71,044,891	76,437	0.1	89.8	89.9	.	.	.	.	-1.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ST WENDEL TOWN OF	M	.	146	92,947,996	-3,198,446	-3.4	.	.	.	.	.	.	-1.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
WAKEFIELD TOWN OF	M	1	72	83,723,730	-4,127,579	-4.9	115.4	109.7	.	.	.	.	-4.0	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ZION TOWN OF	M	1	42	73,981,198	640,847	0.9	96.6	97.4	.	.	.	.	-0.9	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
TOWN TOTAL	M	7	2,883	2,705,499,939	2,696,373,035	-9,126,904	-0.3	96.6	96.3	27.1<	116.7<	6	91.8	-1.8	90.2	10.5	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CITY TOTAL	M	1	656	287,425,390	273,351,697	-14,073,693	-4.9	99.2	94.3	.	.	.	-14.4	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
COUNTY TOTAL	M	8	3,539	2,992,925,329	2,969,724,732	-23,200,597	-0.8	97.9	97.1	23.7<	113.5<	6	91.8	-3.1	88.9	10.5	

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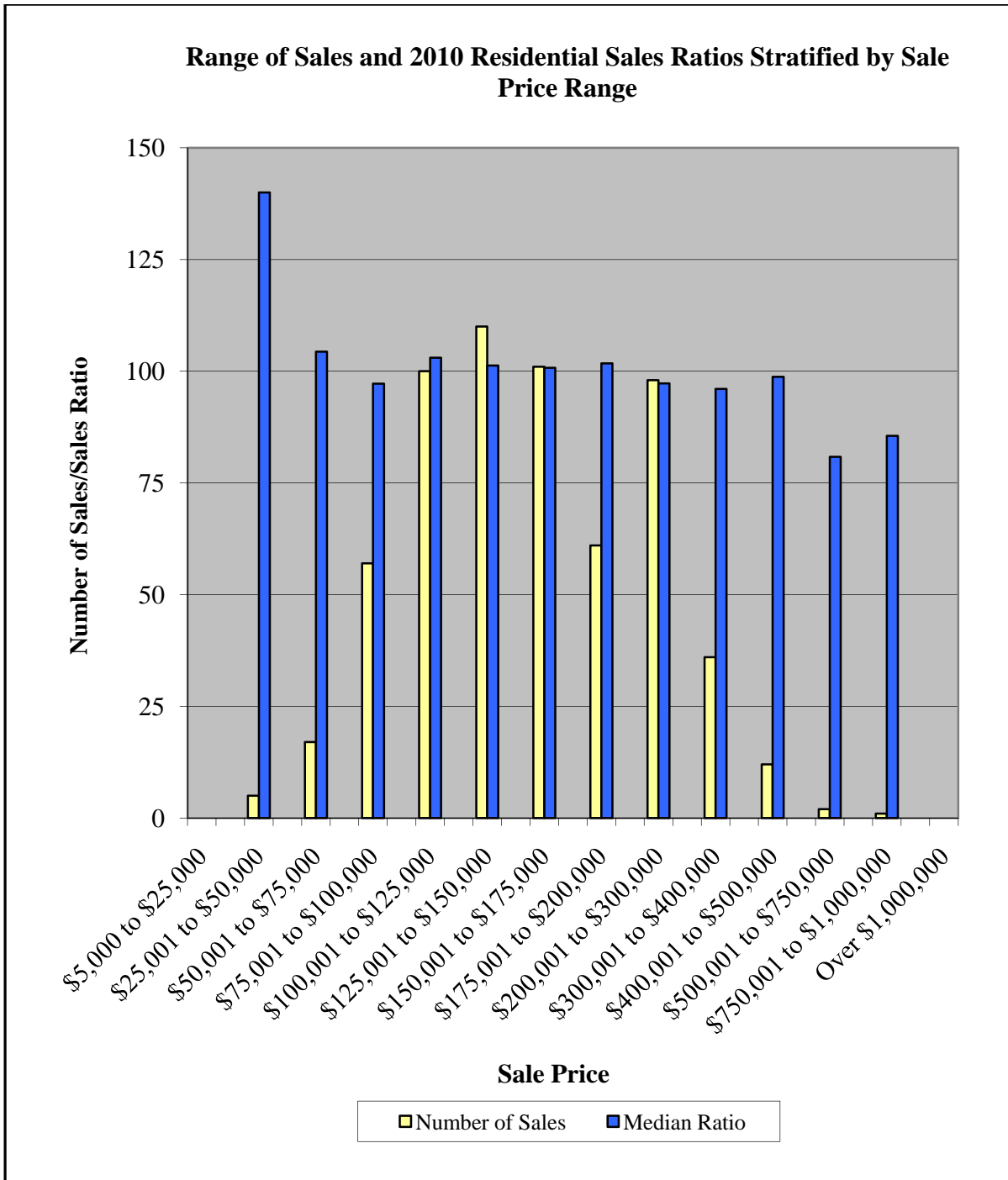
RESIDENTIAL SUMMARY DATA, 2010

Pages 70 through 77 consist of spreadsheets and graphic illustrations depicting the quality of the residential assessment prior to applying the total aggregate changes made during the 2011 assessment. This data shows the range of reported sales ratios by sale price, architectural type, effective age, and quality. For each grouping, the information includes: (1) the reported number of arm's length sales for the current 12-month study; (2) the 2010 median ratio; (3) the 2010 median sale price for the sold properties associated with a specific category within the range; (4) the 2010 median appraised value; and (5) the 2010 coefficient of dispersion. The number of sales and the median ratio identified for each specific group are also displayed on a bar chart to demonstrate the degree of equalization among and between the groups.

2010 Residential Sales Ratios Based on Sale Price

Range of the Sale Price	Number of Sales	Median Ratio	Median Sale Price	Median Appraised	Coefficient of Dispersion
\$5,000 to \$25,000	0	0	0	0	NA
\$25,001 to \$50,000	5	140	\$45,000	\$56,000	17.29
\$50,001 to \$75,000	17	104.39	\$69,000	\$68,600	11.82
\$75,001 to \$100,000	57	97.22	\$88,175	\$86,000	11.71
\$100,001 to \$125,000	100	103.01	\$114,562	\$116,850	9.2
\$125,001 to \$150,000	110	101.29	\$138,837	\$140,950	9.58
\$150,001 to \$175,000	101	100.76	\$164,000	\$163,800	9.01
\$175,001 to \$200,000	61	101.77	\$185,000	\$187,800	7.74
\$200,001 to \$300,000	98	97.28	\$241,400	\$229,500	8.58
\$300,001 to \$400,000	36	96.03	\$345,000	\$324,600	9.65
\$400,001 to \$500,000	12	98.74	\$435,500	\$422,650	10.96
\$500,001 to \$750,000	2	80.83	\$560,075	\$454,450	4.08
\$750,001 to \$1,000,000	1	85.54	790000	675800	NA
Over \$1,000,000	0	NA	NA	NA	NA
Total of All Sales	600	99.59	\$152,225	\$155,200	9.88

Data is based on sales from October 1, 2009 through September 30, 2010.

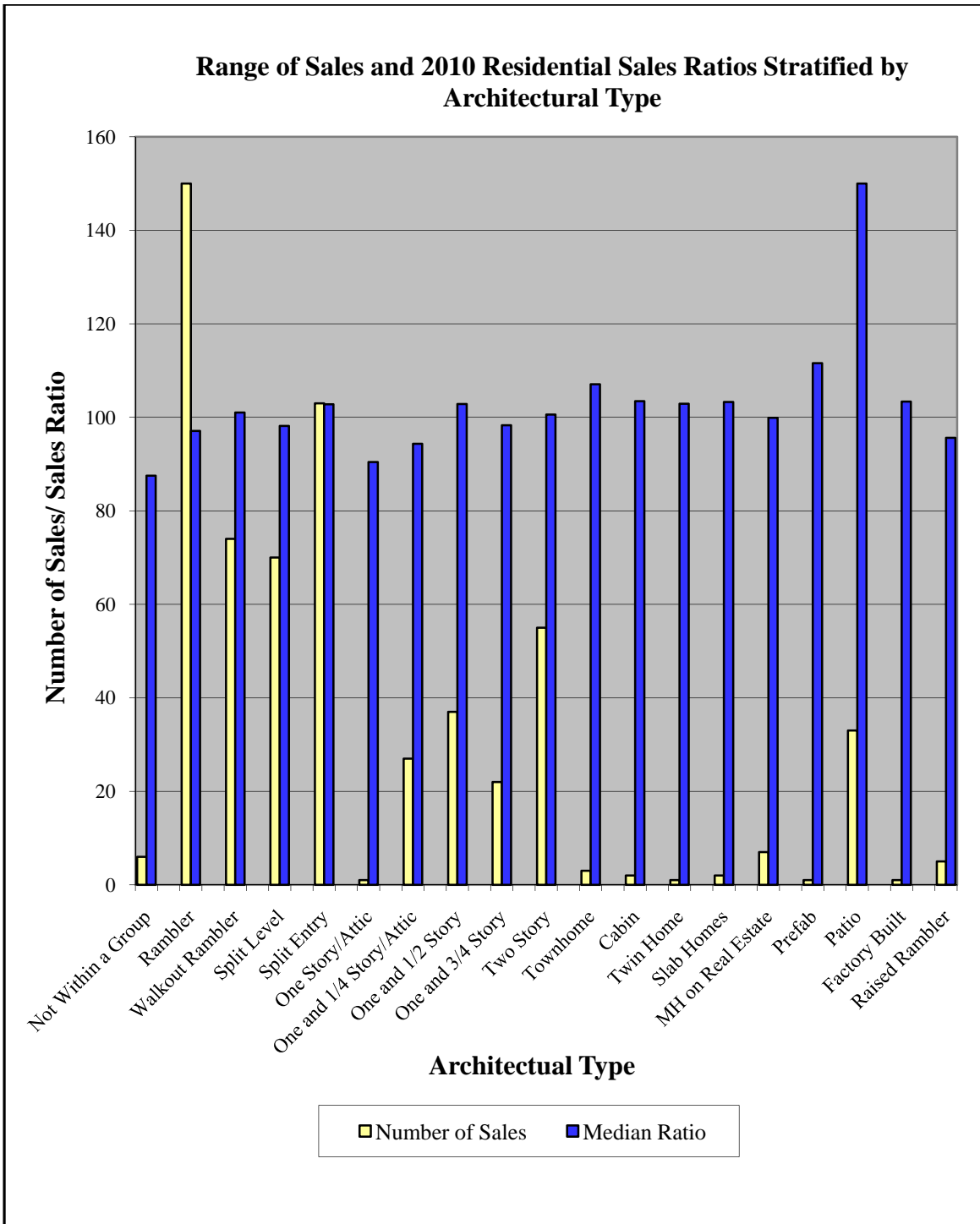


Data is based on sales from October 1, 2009 through September 30, 2010.

2010 Residential Sales Ratios Based on Architectural Type

Architectural Type	Number of Sales	Median Ratio	Median Sale Price	Median Appraised	Coefficient of Dispersion
Not Within a Group	6	87.52	\$82,900	\$57,100	18.36
Rambler	150	97.08	\$126,750	\$124,250	10.25
Walkout Rambler	74	101.03	\$214,250	\$217,050	11.29
Split Level	70	98.17	\$162,753	\$159,400	8.30
Split Entry	103	102.78	\$156,900	\$162,400	7.22
One Story/Attic	1	90.44	\$90,000	\$81,400	NA
One and 1/4 Story/Attic	27	94.34	\$110,000	\$110,300	10.78
One and 1/2 Story	37	102.85	\$114,625	\$118,000	11.97
One and 3/4 Story	22	98.29	\$103,200	\$94,750	7.48
Two Story	55	100.58	\$252,900	\$261,500	10.14
Townhome	3	107.06	\$114,500	\$138,100	7.99
Cabin	2	103.44	\$181,700	\$88,250	7.25
Twin Home	1	102.91	\$137,500	\$141,500	NA
Slab Homes	2	103.29	\$152,175	\$157,100	0.46
MH on Real Estate	7	99.89	\$110,000	\$112,400	14.92
Prefab	1	111.57	\$83,000	\$92,600	NA
Patio	33	150	\$133,500	\$145,100	7.94
Factory Built	1	103.36	\$111,450	\$115,200	NA
Raised Rambler	5	95.6	\$259,000	\$247,600	4.67
Total of All Sales	600	99.59	\$152,225	\$155,200	9.88

Data is based on sales from October 1, 2009 through September 30, 2010.

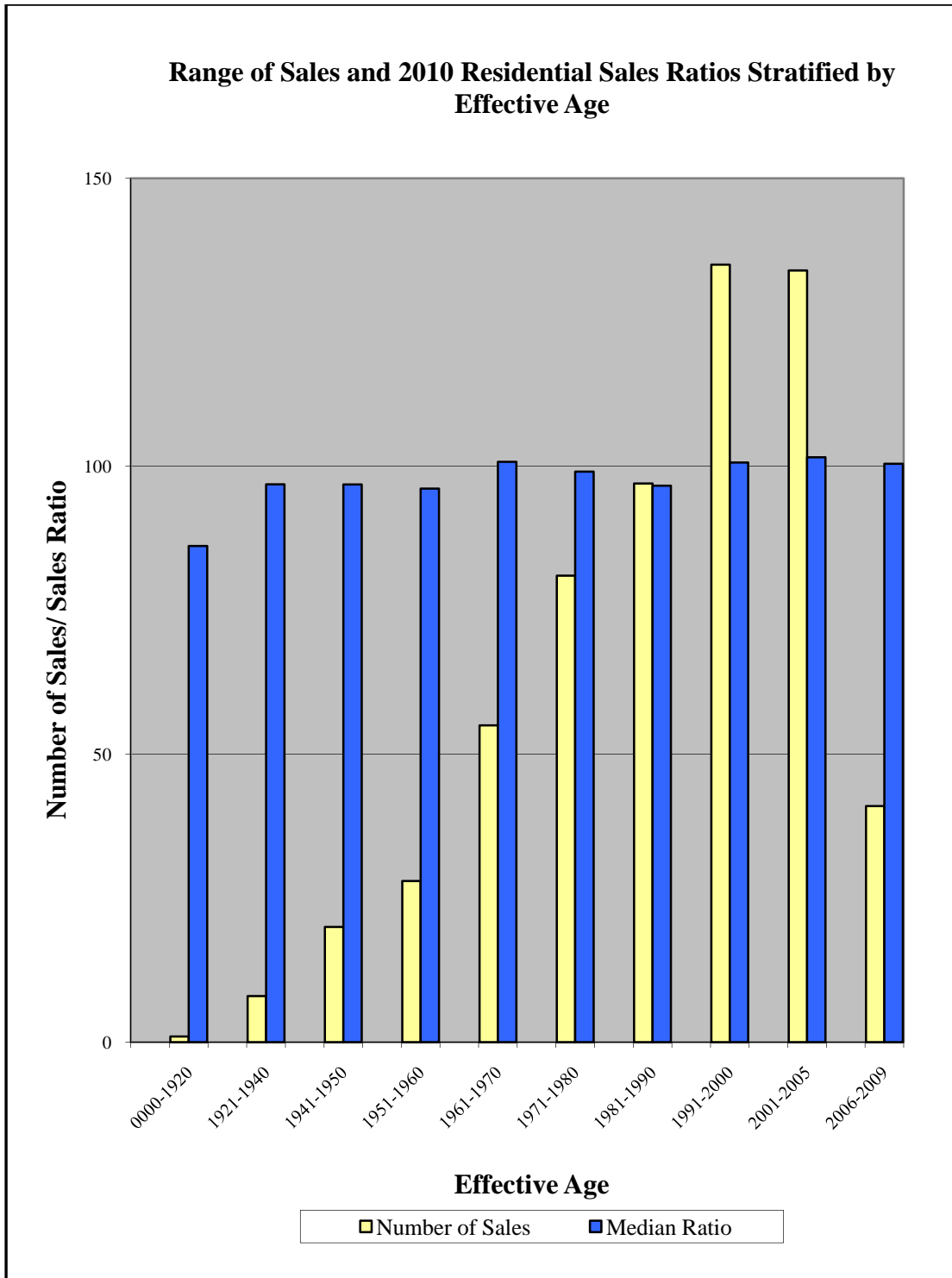


Data is based on sales from October 1, 2009 through September 30, 2010.

2010 Residential Sales Ratios Based on Effective Age

Effective Age	Number of Sales	Median Ratio	Median Sale Price	Median Appraised Value	Coefficient of Dispersion
	-				
0000-1920	1	86.16	\$125,000	\$107,700	NA
1921-1940	8	96.87	\$70,250	\$71,800	20.75
1941-1950	20	96.85	\$87,537	\$84,650	11.52
1951-1960	28	96.13	\$104,540	\$110,000	10.59
1961-1970	55	100.76	\$115,000	\$113,900	13.12
1971-1980	81	99.07	\$120,000	\$126,900	11.32
1981-1990	97	96.63	\$162,592	\$151,900	10.11
1991-2000	135	100.66	\$167,500	\$168,800	8.42
2001-2005	134	101.55	\$169,500	\$175,500	7.77
2006-2009	41	100.43	\$191,000	\$206,700	8.45
Totals of All Sales	600	99.59	\$152,225	\$155,200	9.88

Data is based on sales from October 1, 2009 through September 30, 2010.

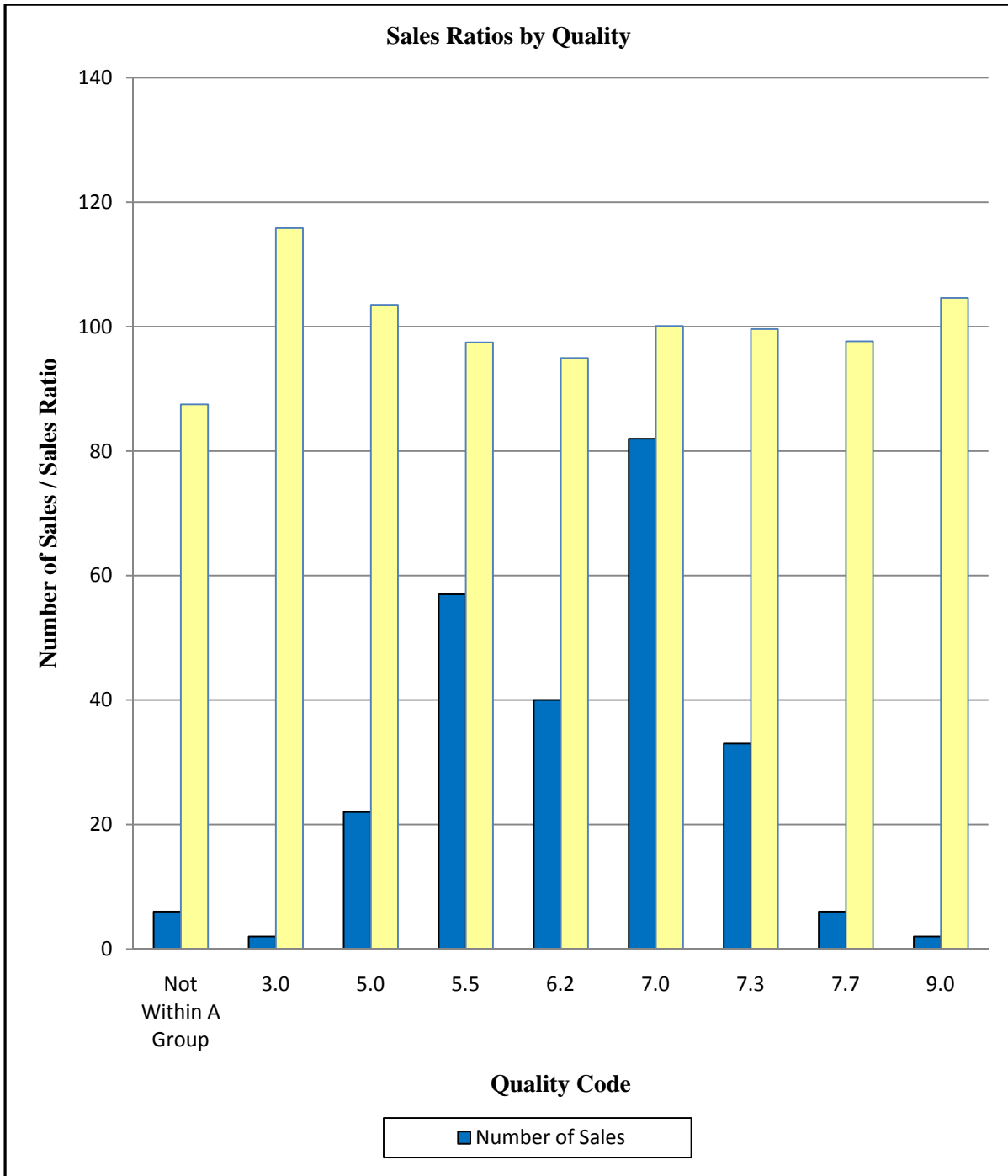


Data is based on sales from October 1, 2009 through September 30, 2010.

2010 Residential Sales Ratios Based on Quality

Quality Code	Number of Sales	Median Ratio	Median Sale Price	Median Appraised	Coefficient of Dispersion
Not Within A Group	6	87.52	\$82,900	\$57,100	18.36
3.0	2	115.84	\$122,500	\$125,750	29.38
4.0	1	114	\$110,000	\$125,400	NA
4.5	1	95.95	\$177,900	\$170,700	NA
5.0	22	103.5	\$85,200	\$78,100	15.61
5.5	57	97.46	\$106,000	\$108,600	10.36
6.0	114	99.54	\$117,650	\$117,700	11.39
6.2	40	94.95	\$131,416	\$129,250	9.2
6.5	115	98.49	\$154,000	\$154,600	8.96
6.7	78	103.89	\$154,521	\$164,750	6.71
7.0	82	100.12	\$191,500	\$195,800	9.35
7.3	33	99.61	\$207,100	\$206,300	6.07
7.5	26	100.57	\$268,500	\$280,650	10
7.7	6	97.64	\$256,450	\$258,650	6.37
8.0	12	95.47	\$335,250	\$351,050	8.09
8.5	3	88.66	\$472,000	\$417,300	6.7
9.0	2	104.6	\$630,750	\$629,450	18.23
Total of All Sales	600	99.59	\$152,225	\$155,200	9.88

Data is based on sales from October 1, 2009 through September 30, 2010.



Data is based on sales from October 1, 2009 through September 30, 2010.

RESIDENTIAL/CABINS SUMMARY DATA, 2010

A review of the mean sale price of all combined residential/cabin sale properties from 2006 through 2010 is offered on pages 79 and 80. This data shows the number of sales and the mean sale price for residential/cabins in each taxing district. Furthermore, it provides a listing of the total number of sales and the mean sale price for all townships, all cities, and the county.

**Mean Sale Price by Township
Five Year Profile**

Township	Number of Sales 2006	*Mean Sales Price 2006	Number of Sales 2007	* Mean Sales Price 2007	Number of Sales 2008	* Mean Sales Price 2008	Number of Sales 2009	* Mean Sales Price 2009	Number of Sales 2010	* Mean Sales Price 2010
Albany	0	0	0	\$0	2	\$212,525	3	\$230,267	4	\$226,225
Ashley	1	\$122,500	0	\$0	1	\$93,600	0	\$0	0	\$0
Avon	11	\$224,300	10	\$241,607	4	\$168,375	7	\$206,116	6	\$198,038
Brockway	17	\$222,900	19	\$271,441	18	\$239,811	5	\$240,580	12	\$249,910
Collegeville	14	\$347,950	14	\$419,887	12	\$315,120	2	\$180,000	10	\$287,257
Crow Lake	6	\$94,900	2	\$102,900	0	\$0	1	\$163,800	0	\$0
Crow River	2	\$96,850	1	\$143,100	0	\$0	1	\$73,000	1	\$175,000
Eden Lake	15	\$238,368	18	\$241,068	13	\$217,095	10	\$198,564	14	\$191,411
Fair Haven	14	\$246,685	12	\$246,325	10	\$208,775	5	\$238,200	5	\$266,598
Farming	2	\$199,240	1	\$338,000	2	\$293,750	2	\$180,350	3	\$237,733
Getty	0	\$0	1	\$275,000	0	\$0	0	\$0	0	\$0
Grove	1	\$125,000	0	\$0	0	\$0	2	\$145,250	3	\$182,083
Holding	8	\$142,087	8	\$169,969	1	\$233,500	2	\$190,575	1	\$250,000
Krain	6	\$225,116	4	\$221,008	2	\$103,100	2	\$258,850	1	\$49,850
Lake George	1	\$160,000	0	\$0	0	\$0	0	\$0	0	\$0
Lake Henry	1	\$156,500	1	\$126,000	0	\$0	1	\$186,600	0	\$0
Le Sauk	12	\$305,695	9	\$360,333	10	\$180,377	6	\$295,883	7	\$253,962
Luxemburg	2	\$291,600	0	\$0	1	\$209,750	0	\$0	1	\$170,000
Lynden	21	\$218,154	17	\$288,851	4	\$149,775	6	\$180,092	9	\$196,275
Maine Prairie	15	\$243,580	9	\$220,594	12	\$247,075	9	\$237,716	6	\$155,319
Melrose	5	\$242,210	2	\$279,250	6	\$244,583	1	\$103,900	3	\$266,500
Millwood	2	\$216,750	2	\$298,200	4	\$236,100	2	\$357,350	3	\$249,567
Munson	31	\$261,475	21	\$211,539	11	\$176,009	12	\$237,358	14	\$225,828
North Fork	1	\$100,000	1	\$100,000	0	\$0	1	\$97,950	0	\$0
Oak	0	\$0	0	\$0	2	\$209,750	0	\$0	1	\$181,000
Paynesville	14	\$209,914	17	\$268,632	12	\$224,163	9	\$245,417	6	\$214,300
Raymond	0	\$0	1	\$95,000	2	\$98,150	0	\$0	0	\$0
St. Joseph	8	\$207,312	5	\$241,160	3	\$159,816	1	\$143,100	2	\$222,975
St. Martin	0	\$0	1	\$233,450	0	\$0	0	\$0	0	\$0
St. Wendel	12	\$194,275	13	\$202,188	3	\$217,113	9	\$253,596	7	\$197,337
Sauk Centre	8	\$189,181	10	\$210,795	3	\$227,917	4	\$181,125	4	\$143,125
Spring Hill	1	\$168,000	0	\$0	0	\$0	0	\$0	0	\$0
Wakefield	18	\$227,644	14	\$290,586	22	\$297,638	14	\$248,753	20	\$268,166
Zion	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Totals	249	\$230,579	213	\$257,372	160	\$230,133	117	\$226,051	143	\$225,857

* Note: Mean sale prices are computed in association with the Sales Ratio Study Period (October 1st to September 30th)

**Mean Sale Prices by City
Five Year Profile**

City	Number of Sales 2006	*Mean Sales Price 2006	Number of Sales 2007	* Mean Sales Price 2007	Number of Sales 2008	* Mean Sales Price 2008	Number of Sales 2009	*Mean of Sales 2009	Number of Sales 2010	*Mean of Sales 2010
Albany	39	\$131,979	38	\$147,613	26	\$158,219	21	\$149,575	22	\$138,081
Avon	22	\$165,651	28	\$158,542	18	\$165,899	15	\$137,617	13	\$142,644
Belgrade	13	\$96,035	10	\$96,045	7	\$97,307	6	\$92,333	6	\$94,533
Broton	9	\$99,208	7	\$100,014	7	\$73,750	4	\$101,488	1	\$77,900
Cold Spring	73	\$159,365	60	\$178,771	30	\$171,676	24	\$145,432	43	\$153,745
Eden Valley	5	\$127,360	4	\$138,033	4	\$142,925	5	\$87,917	4	\$92,834
Elrosa	4	\$69,185	2	\$109,985	1	\$65,000	0	\$0	3	\$81,333
Freeport	12	\$147,775	12	\$143,214	4	\$123,650	4	\$126,408	7	\$122,214
Greenwald	56	\$68,000	1	\$75,500	0	\$0	0	\$0	1	\$86,000
Holdingford	10	\$118,038	11	\$116,300	2	\$122,775	12	\$119,053	8	\$120,223
Kimball	17	\$132,862	19	\$118,700	7	\$132,740	8	\$116,625	8	\$124,172
Lake Henry	0	\$0	1	\$100,900	3	\$114,667	2	\$93,750	1	\$108,000
Meire Grove	3	\$70,900	0	\$0	0	\$0	2	\$83,100	1	\$98,300
Melrose	33	\$147,389	26	\$136,884	20	\$145,847	23	\$131,308	27	\$136,825
New Munich	0	\$0	2	\$117,375	3	\$51,683	0	\$0	2	\$137,650
Paynesville	42	\$122,809	25	\$126,443	23	\$129,477	20	\$114,036	23	\$115,560
Richmond	23	\$150,967	15	\$158,658	10	\$163,969	8	\$137,960	5	\$123,921
Rockville	20	\$251,621	21	\$227,614	14	\$265,871	10	\$208,411	16	\$215,670
Roscoe	0	\$0	0	\$0	1	\$90,596	0	\$0	1	\$59,000
St. Anthony	0	\$0	0	\$0	0	\$0	0	\$0	2	\$73,400
St. Augusta	35	\$236,222	34	\$247,171	17	\$230,468	19	\$188,637	17	\$214,854
St. Joseph	72	\$165,848	68	\$170,050	50	\$168,967	48	\$149,403	40	\$155,232
St. Martin	2	\$103,800	5	\$138,680	4	\$142,388	3	\$124,400	0	\$0
St. Rosa	0	\$0	2	\$95,000	0	\$0	0	\$0	0	\$0
St. Stephen	9	\$147,139	8	\$176,038	8	\$158,797	7	\$143,163	4	\$172,308
Sartell	201	\$222,952	197	\$216,583	145	\$216,228	145	\$201,108	129	\$193,922
Sauk Centre	52	\$128,968	40	\$150,444	50	\$131,528	36	\$123,758	41	\$127,746
Spring Hill	2	\$178,500	0	\$0	4	\$85,741	0	\$0	1	\$133,850
Waite Park	64	\$148,399	48	\$150,760	28	\$129,574	31	\$146,445	31	\$133,489
Totals	818	\$164,078	684	\$176,800	486	\$172,236	453	\$159,142	457	\$157,214

* Note: Mean sale prices are computed in association with the Sales Ratio Study Period (October 1st to September 30th)

City and Township Combined Mean Sale Price Residential/ Seasonal Recreational Residential

	2006	2007	2008	2009	2010
Township	\$230,579	\$257,372	\$230,133	\$226,051	\$225,857
City	\$164,078	\$176,800	\$172,236	\$159,142	\$157,214
County Totals	\$179,597	\$195,932	\$186,576	\$172,876	\$173,573