SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ABERDEEN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	115.1	75.7	14.5	19.2	63.0	81.3	128.9	23
D+D1	298.4	77.6	15.4	19.9	78.7	81.9	104.1	517
DC	14.0	67.5	7.0	10.4	71.3	67.5	94.6	2
DC+DC2	156.9	67.3	22.2	32.9	72.7	75.3	103.6	61

SELLING PRICE OF ALL SALES	161,004,757.00	TOTAL NUMBER OF SALES	603
ASSESSED VALUE OF ALL SALES	123,375,257.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: AGAR
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: AKASKA
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	24.5	57.0	12.3	21.5	50.0	57.0	114.1	2
D+D1	162.6	99.1	52.7	53.2	76.7	112.4	146.6	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	344,400.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	242,015.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ALCESTER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	39.2	98.5	11.8	11.9	88.8	91.8	103.4	5
D+D1	50.2	79.3	14.5	18.2	76.1	78.7	103.4	13
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	64.5	82.4	22.4	27.1	82.5	80.7	97.9	4

SELLING PRICE OF ALL SALES	2,840,255.00	TOTAL NUMBER OF SALES	22
ASSESSED VALUE OF ALL SALES	2,219,860.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ALEXANDRIA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	37.2	64.9	10.3	15.8	68.1	64.2	94.3	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	182.4	0.0	0.0	182.4	182.4	100.0	1

SELLING PRICE OF ALL SALES	987,300.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	686,454.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	242.9	45.5	81.0	177.8	46.6	121.4	260.4	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	351,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	163,660.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ALTAMONT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	52.8	0.0	0.0	52.8	52.8	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	375,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	198,170.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	42.8	0.0	0.0	42.8	42.8	100.0	1
DC	0.0	36.8	0.0	0.0	36.8	36.8	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	39,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	16,567.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ARLINGTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	62.4	74.4	22.5	30.2	69.3	80.5	116.2	4
D+D1	136.9	83.3	21.0	25.2	87.6	94.1	107.3	21
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	48.4	0.0	0.0	48.4	48.4	100.0	1

SELLING PRICE OF ALL SALES	5,025,350.00	TOTAL NUMBER OF SALES	26
ASSESSED VALUE OF ALL SALES	3,884,999.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ARMOUR
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	58.5	67.7	29.3	43.2	82.8	67.7	81.8	2
D+D1	69.8	69.8	15.3	22.0	66.1	68.5	103.7	21
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	49.2	78.8	14.0	17.7	63.7	73.5	115.3	6

SELLING PRICE OF ALL SALES	2,795,500.00	TOTAL NUMBER OF SALES	29
ASSESSED VALUE OF ALL SALES	1,839,856.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	152.2	66.6	26.3	39.5	69.3	71.7	103.4	25
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	137.3	126.5	68.6	54.2	89.0	126.5	142.2	2

SELLING PRICE OF ALL SALES	1,762,500.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	1,273,867.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ARTESIAN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	79.1	91.2	20.1	22.1	82.7	87.7	106.0	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   255,000.00   TOTAL NUMBER OF SALES   5

ASSESSED VALUE OF ALL SALES   210,852.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ASHTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	24.0	36.0	12.0	33.3	32.0	36.0	112.5	2
D+D1	67.8	75.5	33.9	44.9	50.5	75.5	149.6	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	122,500.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	60,430.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ASTORIA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	54.1	46.0	11.0	24.0	49.0	52.0	106.0	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	908,900.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	445,706.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: AURORA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	89.2	0.0	0.0	89.2	89.2	100.0	1
D+D1	140.5	81.6	13.5	16.6	80.5	85.0	105.5	20
DC	0.0	36.2	0.0	0.0	36.2	36.2	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	4,155,750.00	TOTAL NUMBER OF SALES	22
ASSESSED VALUE OF ALL SALES	3,334,600.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: AVON

DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	99.5	58.9	24.7	42.0	64.8	80.1	123.5	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	32.4	0.0	0.0	32.4	32.4	100.0	1

SELLING PRICE OF ALL SALES   552,500.00   TOTAL NUMBER OF SALES   6

ASSESSED VALUE OF ALL SALES   350,881.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BADGER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	54.0	98.9	21.4	21.6	85.5	96.3	112.7	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	287,500.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	245,734.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BALTIC
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	60.0	0.0	0.0	60.0	60.0	100.0	1
D+D1	49.0	74.8	10.1	13.4	75.1	73.9	98.4	30
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	3.8	35.8	1.9	5.3	34.7	35.8	103.1	2

SELLING PRICE OF ALL SALES   8,491,590.00   TOTAL NUMBER OF SALES   33

ASSESSED VALUE OF ALL SALES   6,216,200.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	73.6	100.2	19.9	19.8	91.2	99.7	109.3	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	413,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	376,734.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BATESLAND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BELLE FOURCHE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	74.8	54.3	21.2	39.1	52.8	65.3	123.7	4
D+D1	99.2	66.8	13.0	19.4	67.7	69.4	102.5	119
DC	31.2	40.1	15.6	38.9	50.3	40.1	79.7	2
DC+DC2	58.6	85.7	15.9	18.6	89.3	80.9	90.6	7

SELLING PRICE OF ALL SALES	33,543,856.00	TOTAL NUMBER OF SALES	132
ASSESSED VALUE OF ALL SALES	23,098,080.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BELVIDERE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: BERESFORD
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	111.0	21.2	37.0	174.3	55.9	47.5	85.1	3
D+D1	199.9	70.1	17.5	24.9	69.4	75.2	108.3	33
DC	15.6	69.0	7.8	11.3	72.7	69.0	94.9	2
DC+DC2	86.8	48.2	20.4	42.3	30.8	52.9	171.6	6

SELLING PRICE OF ALL SALES   19,546,846.00   TOTAL NUMBER OF SALES   44

ASSESSED VALUE OF ALL SALES   9,258,925.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BIG STONE CITY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	65.4	40.5	21.8	53.8	54.6	39.7	72.8	3
D+D1	0.0	299.7	0.0	0.0	299.7	299.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	165,500.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	112,401.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BISON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	113.4	0.0	0.0	113.4	113.4	100.0	1
D+D1	92.0	75.8	16.9	22.3	72.2	80.0	110.7	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,247,500.00	TOTAL NUMBER OF SALES	10
ASSESSED VALUE OF ALL SALES	902,893.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BLUNT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	44.1	47.6	16.8	35.2	47.1	57.0	121.0	5
D+D1	117.4	54.1	27.3	50.4	51.9	60.3	116.3	11
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,450,750.00	TOTAL NUMBER OF SALES	16
ASSESSED VALUE OF ALL SALES	750,107.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BONESTEEL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	16.4	32.0	8.2	25.6	29.9	32.0	107.0	2
D+D1	301.1	87.3	54.7	62.6	90.5	136.1	150.5	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	195.6	0.0	0.0	195.6	195.6	100.0	1

SELLING PRICE OF ALL SALES	349,600.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	318,437.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BOWDLE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	35.4	0.0	0.0	35.4	35.4	100.0	1
D+D1	587.6	63.2	124.5	197.0	64.3	169.3	263.3	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	368,000.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	234,014.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	70.2	81.7	10.3	12.6	79.2	77.8	98.3	14
D+D1	171.9	82.2	10.2	12.4	82.5	83.5	101.3	165
DC	65.7	89.4	17.6	19.7	111.6	89.7	80.4	5
DC+DC2	24.2	90.1	8.1	9.0	91.1	86.7	95.1	3

SELLING PRICE OF ALL SALES	73,007,921.00	TOTAL NUMBER OF SALES	187
ASSESSED VALUE OF ALL SALES	61,824,141.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRADLEY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	53.6	0.0	0.0	53.6	53.6	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   84,000.00   TOTAL NUMBER OF SALES   1

ASSESSED VALUE OF ALL SALES   45,069.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: BRANDON
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	108.5	75.0	16.8	22.5	60.7	77.1	127.1	36
D+D1	78.9	77.1	10.4	13.4	79.0	79.4	100.6	182
DC	43.4	39.6	21.7	54.8	22.9	39.6	173.3	2
DC+DC2	34.9	73.4	10.7	14.6	73.4	76.8	104.8	14

SELLING PRICE OF ALL SALES   81,969,552.00   TOTAL NUMBER OF SALES   234

ASSESSED VALUE OF ALL SALES   62,997,100.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	66.7	0.0	0.0	66.7	66.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	166,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	110,673.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRENTFORD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	93.3	0.0	0.0	93.3	93.3	100.0	1
D+D1	0.0	71.6	0.0	0.0	71.6	71.6	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	33,300.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	23,920.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRIDGEWATER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	54.0	0.0	0.0	54.0	54.0	100.0	1
D+D1	66.7	23.4	14.9	63.7	34.5	37.0	107.0	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	7.2	27.6	3.6	13.1	27.2	27.6	101.2	2

SELLING PRICE OF ALL SALES	1,556,500.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	478,820.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRISTOL
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	59.2	0.0	0.0	59.2	59.2	100.0	1
D+D1	66.4	75.4	15.1	20.0	72.8	80.8	111.0	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   406,900.00   TOTAL NUMBER OF SALES   7

ASSESSED VALUE OF ALL SALES   295,380.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRITTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	334.5	69.9	36.3	52.0	71.4	96.4	135.1	11
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	34.1	57.9	13.0	22.5	52.8	54.6	103.4	4

SELLING PRICE OF ALL SALES	2,176,500.00	TOTAL NUMBER OF SALES	15
ASSESSED VALUE OF ALL SALES	1,440,913.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BROADLAND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BROOKINGS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	86.0	90.1	16.6	18.4	91.2	93.4	102.5	22
D+D1	91.8	76.1	8.7	11.4	77.7	77.7	100.0	253
DC	36.2	72.1	18.1	25.1	82.0	72.1	88.0	2
DC+DC2	38.0	52.3	10.8	20.6	51.7	56.9	110.1	12

SELLING PRICE OF ALL SALES   79,114,479.00   TOTAL NUMBER OF SALES   289

ASSESSED VALUE OF ALL SALES   60,259,100.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	85.0	63.7	28.3	44.5	77.8	90.5	116.3	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	232,400.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	180,900.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BRYANT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	69.1	0.0	0.0	69.1	69.1	100.0	1
D+D1	174.4	113.4	47.2	41.7	81.0	113.5	140.1	7
DC	0.0	49.6	0.0	0.0	49.6	49.6	100.0	1
DC+DC2	0.0	79.0	0.0	0.0	79.0	79.0	100.0	1

SELLING PRICE OF ALL SALES   813,500.00   TOTAL NUMBER OF SALES   10

ASSESSED VALUE OF ALL SALES   646,025.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	44.1	0.0	0.0	44.1	44.1	100.0	1
D+D1	119.4	70.0	18.0	25.7	72.1	81.6	113.1	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	95.3	103.3	23.9	23.2	93.4	105.1	112.6	4

SELLING PRICE OF ALL SALES	2,704,000.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	2,191,937.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BUFFALO GAP
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	34.1	50.9	11.4	22.3	46.6	48.3	103.8	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	44.4	0.0	0.0	44.4	44.4	100.0	1

SELLING PRICE OF ALL SALES   652,000.00   TOTAL NUMBER OF SALES   4

ASSESSED VALUE OF ALL SALES   301,997.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BURKE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	95.5	0.0	0.0	95.5	95.5	100.0	1
D+D1	113.1	69.5	35.0	50.3	66.7	92.8	139.0	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	72.0	0.0	0.0	72.0	72.0	100.0	1

SELLING PRICE OF ALL SALES	873,000.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	586,897.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BUSHNELL VILLIAGE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: BUTLER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	116.5	0.0	0.0	116.5	116.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	9,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	10,486.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CAMP CROOK
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	39.6	0.0	0.0	39.6	39.6	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	105,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	41,571.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CANISTOTA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	86.8	72.3	23.2	32.1	69.2	76.4	110.4	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	10.6	22.5	5.3	23.6	20.9	22.5	107.6	2

SELLING PRICE OF ALL SALES	2,130,775.00	TOTAL NUMBER OF SALES	14
ASSESSED VALUE OF ALL SALES	1,232,647.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	22.2	58.2	11.1	19.1	60.9	58.2	95.4	2
DC	0.0	62.6	0.0	0.0	62.6	62.6	100.0	1
DC+DC2	0.0	32.4	0.0	0.0	32.4	32.4	100.0	1

SELLING PRICE OF ALL SALES	178,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	92,221.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CANTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	35.5	0.0	0.0	35.5	35.5	100.0	1
D+D1	137.1	70.5	15.7	22.2	72.5	75.7	104.4	70
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	84.6	67.7	20.6	30.4	64.3	67.1	104.4	10

SELLING PRICE OF ALL SALES	18,924,344.00	TOTAL NUMBER OF SALES	81
ASSESSED VALUE OF ALL SALES	13,162,501.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CARTHAGE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	27.5	26.7	13.7	51.4	39.3	26.7	68.0	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	100,250.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	39,401.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CASTLEWOOD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	42.0	69.9	21.0	30.0	66.2	69.9	105.6	2
D+D1	310.9	78.9	36.6	46.4	74.2	88.9	119.8	14
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   2,920,900.00   TOTAL NUMBER OF SALES   16

ASSESSED VALUE OF ALL SALES   2,163,839.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	113.0	67.6	21.3	31.6	70.8	76.7	108.3	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,519,400.00	TOTAL NUMBER OF SALES	10
ASSESSED VALUE OF ALL SALES	1,075,989.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CENTRAL CITY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	31.4	34.2	10.5	30.6	42.6	38.4	90.0	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	543,500.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	231,704.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: CHAMBERLAIN
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	17.5	130.5	8.8	6.7	129.3	130.5	100.9	2
D+D1	202.1	71.1	27.0	38.0	72.4	85.1	117.5	21
DC	0.0	73.7	0.0	0.0	73.7	73.7	100.0	1
DC+DC2	0.0	37.0	0.0	0.0	37.0	37.0	100.0	1

SELLING PRICE OF ALL SALES   4,567,000.00   TOTAL NUMBER OF SALES   25

ASSESSED VALUE OF ALL SALES   3,205,965.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	36.6	69.5	10.3	14.8	72.9	76.7	105.2	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,047,000.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	763,487.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CHELSEA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	128.5	140.3	64.3	45.8	77.0	140.3	182.2	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   262,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   201,827.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CLAIRE CITY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	41.6	76.5	13.9	18.1	62.9	69.4	110.3	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	75.4	92.5	25.1	27.1	82.5	72.0	87.3	3

SELLING PRICE OF ALL SALES   546,000.00   TOTAL NUMBER OF SALES   6

ASSESSED VALUE OF ALL SALES   393,741.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	150.0	0.0	0.0	150.0	150.0	100.0	1
D+D1	0.0	94.3	0.0	0.0	94.3	94.3	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	60,365.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	57,499.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY

CITY: CLARK

From 11/1/2021 to 10/31/2022

DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	56.1	85.7	28.0	32.7	70.7	85.7	121.2	2
D+D1	43.9	74.3	8.8	11.8	75.7	74.4	98.2	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	106.7	0.0	0.0	106.7	106.7	100.0	1

SELLING PRICE OF ALL SALES	1,700,435.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	1,336,481.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CLEAR LAKE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	102.0	0.0	0.0	102.0	102.0	100.0	1
D+D1	243.1	89.8	26.0	28.9	87.9	101.0	114.9	26
DC	0.0	92.1	0.0	0.0	92.1	92.1	100.0	1
DC+DC2	50.4	65.4	16.8	25.7	46.5	66.7	143.5	3

SELLING PRICE OF ALL SALES   4,758,322.00   TOTAL NUMBER OF SALES   31

ASSESSED VALUE OF ALL SALES   3,563,482.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: COLMAN
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	15.4	45.6	3.7	8.1	44.0	44.4	100.9	9
D+D1	119.1	62.5	22.8	36.4	59.3	66.8	112.7	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	44.8	0.0	0.0	44.8	44.8	100.0	1

SELLING PRICE OF ALL SALES   4,810,300.00   TOTAL NUMBER OF SALES   22

ASSESSED VALUE OF ALL SALES   2,513,260.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	125.2	45.8	31.3	68.3	47.0	68.6	146.1	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	13.3	92.7	6.6	7.2	95.8	92.7	96.8	2

SELLING PRICE OF ALL SALES   831,500.00   TOTAL NUMBER OF SALES   7

ASSESSED VALUE OF ALL SALES   553,973.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: COLTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	66.0	0.0	0.0	66.0	66.0	100.0	1
D+D1	246.3	68.9	41.8	60.6	85.7	107.5	125.5	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,064,800.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	907,300.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: COLUMBIA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	56.9	119.3	28.5	23.9	110.7	119.3	107.8	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   129,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   142,785.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CONDE
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	192.9	48.0	42.5	88.6	46.0	71.4	155.0	6
DC	0.0	14.9	0.0	0.0	14.9	14.9	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   404,500.00   TOTAL NUMBER OF SALES   7

ASSESSED VALUE OF ALL SALES   184,138.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CORONA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CORSICA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	95.8	0.0	0.0	95.8	95.8	100.0	1
D+D1	63.3	71.2	11.6	16.3	65.4	72.7	111.2	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	996,500.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	652,670.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CROOKS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	15.9	49.1	2.9	5.9	48.7	48.8	100.2	15
D+D1	51.2	73.5	8.5	11.5	76.9	75.0	97.6	22
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	1.6	62.9	0.8	1.3	63.3	62.9	99.3	2

SELLING PRICE OF ALL SALES   10,325,199.00   TOTAL NUMBER OF SALES   39

ASSESSED VALUE OF ALL SALES   7,551,100.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: CUSTER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	99.8	100.3	20.2	20.1	90.7	99.1	109.2	27
D+D1	117.4	65.2	16.2	24.9	69.4	72.4	104.4	38
DC	42.6	56.4	21.3	37.8	50.7	56.4	111.1	2
DC+DC2	59.3	46.6	14.7	31.5	43.7	46.7	107.0	9

SELLING PRICE OF ALL SALES	17,123,266.00	TOTAL NUMBER OF SALES	76
ASSESSED VALUE OF ALL SALES	10,916,032.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: DALLAS
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	18.4	16.0	9.2	57.4	12.3	16.0	129.8	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	50,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	6,174.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DANTE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	4.7	60.7	2.4	3.9	60.6	60.7	100.3	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	460,500.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	278,915.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DAVIS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	16.5	77.5	8.3	10.7	74.4	77.5	104.2	2
D+D1	54.8	82.1	11.5	14.0	79.6	84.0	105.5	13
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	8.4	59.1	2.8	4.7	57.9	59.0	101.9	3

SELLING PRICE OF ALL SALES	3,468,800.00	TOTAL NUMBER OF SALES	18
ASSESSED VALUE OF ALL SALES	2,612,493.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DEADWOOD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	71.2	37.8	18.0	47.5	22.9	43.5	189.8	5
D+D1	126.7	63.9	15.8	24.7	64.2	67.1	104.6	32
DC	0.0	12.0	0.0	0.0	12.0	12.0	100.0	1
DC+DC2	44.4	41.4	8.6	20.7	44.0	45.1	102.4	7

SELLING PRICE OF ALL SALES	20,454,828.00	TOTAL NUMBER OF SALES	45
ASSESSED VALUE OF ALL SALES	10,561,120.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	66.5	56.7	15.2	26.7	68.2	65.4	95.8	12
D+D1	135.7	71.0	13.0	18.3	73.1	73.2	100.2	62
DC	0.0	21.6	0.0	0.0	21.6	21.6	100.0	1
DC+DC2	122.5	78.0	33.9	43.4	92.1	92.8	100.8	6

SELLING PRICE OF ALL SALES	21,311,575.00	TOTAL NUMBER OF SALES	81
ASSESSED VALUE OF ALL SALES	15,807,500.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	58.8	179.7	29.4	16.4	188.3	179.7	95.4	2
D+D1	64.6	83.5	20.8	24.9	69.5	80.2	115.4	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	452,300.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	324,659.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DIMOCK
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	17.5	72.4	5.8	8.1	66.3	67.1	101.2	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	596,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	395,140.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	65.0	98.7	21.6	21.9	90.9	85.2	93.7	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   164,000.00   TOTAL NUMBER OF SALES   3

ASSESSED VALUE OF ALL SALES   149,090.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DOLTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	54.0	0.0	0.0	54.0	54.0	100.0	1
D+D1	66.7	23.4	14.9	63.7	34.5	37.0	107.0	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	7.2	27.6	3.6	13.1	27.2	27.6	101.2	2

SELLING PRICE OF ALL SALES   1,556,500.00   TOTAL NUMBER OF SALES   9

ASSESSED VALUE OF ALL SALES   478,820.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: DUPREE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	2.7	12.7	1.3	10.6	12.5	12.7	101.2	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	22,500.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	2,819.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EAGLE BUTTE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	150.2	0.0	0.0	150.2	150.2	100.0	1
D+D1	55.5	65.5	18.5	28.2	65.4	59.7	91.4	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	46.9	0.0	0.0	46.9	46.9	100.0	1

SELLING PRICE OF ALL SALES	765,000.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	562,097.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EDEN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EDGEMONT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	43.2	44.5	14.4	32.3	56.1	52.6	93.8	3
D+D1	76.5	56.4	17.4	30.8	61.7	63.5	102.9	19
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	78.2	73.9	26.1	35.3	83.2	72.8	87.5	3

SELLING PRICE OF ALL SALES	2,916,603.00	TOTAL NUMBER OF SALES	25
ASSESSED VALUE OF ALL SALES	1,891,560.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EGAN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	56.9	46.0	19.0	41.3	52.4	54.9	104.6	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	213,400.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	111,867.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ELK POINT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	77.5	83.5	14.0	16.7	83.7	82.0	98.1	6
D+D1	80.3	79.3	13.3	16.8	79.2	82.3	103.9	28
DC	0.0	86.9	0.0	0.0	86.9	86.9	100.0	1
DC+DC2	99.8	141.2	49.9	35.3	179.1	141.2	78.9	2

SELLING PRICE OF ALL SALES	6,504,000.00	TOTAL NUMBER OF SALES	37
ASSESSED VALUE OF ALL SALES	5,390,505.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: ELKTON
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	65.5	0.0	0.0	65.5	65.5	100.0	1
D+D1	93.7	75.2	22.0	29.2	70.5	72.8	103.4	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	73.9	0.0	0.0	73.9	73.9	100.0	1

SELLING PRICE OF ALL SALES	1,926,894.00	TOTAL NUMBER OF SALES	14
ASSESSED VALUE OF ALL SALES	1,366,900.00	TOTAL COUNTY ABSTRACT VALUES	0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EMERY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	74.7	96.1	37.4	38.9	71.6	96.1	134.2	2
D+D1	23.4	71.1	4.5	6.3	71.2	71.9	101.0	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,399,900.00	TOTAL NUMBER OF SALES	11
ASSESSED VALUE OF ALL SALES	996,876.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ERWIN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	28.7	81.2	14.3	17.6	94.0	81.2	86.4	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   189,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   177,732.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ESTELLINE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	74.6	0.0	0.0	74.6	74.6	100.0	1
D+D1	171.0	73.8	23.6	32.0	74.6	82.5	110.6	22
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	31.4	0.0	0.0	31.4	31.4	100.0	1

SELLING PRICE OF ALL SALES	2,984,428.00	TOTAL NUMBER OF SALES	24
ASSESSED VALUE OF ALL SALES	2,164,178.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	32.7	55.0	9.5	17.3	58.8	60.3	102.5	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,037,000.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	609,630.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: EUREKA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	152.2	66.6	26.3	39.5	69.3	71.7	103.4	25
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	137.3	126.5	68.6	54.2	89.0	126.5	142.2	2

SELLING PRICE OF ALL SALES	1,762,500.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	1,273,867.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	48.5	0.0	0.0	48.5	48.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	136,500.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	66,211.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FAIRFAX
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	3.3	66.5	1.7	2.5	65.5	66.5	101.5	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	95,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	62,255.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FAIRVIEW
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	48.1	0.0	0.0	48.1	48.1	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	215,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	103,322.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FAITH
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	55.1	99.0	18.8	19.0	96.5	105.3	109.2	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	458,000.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	441,781.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FAULKTON
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	49.1	175.6	24.6	14.0	175.2	175.6	100.2	2
D+D1	214.4	91.9	37.7	41.0	88.3	108.7	123.1	18
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	192.2	118.9	96.1	80.8	180.8	118.9	65.8	2

SELLING PRICE OF ALL SALES	1,884,424.00	TOTAL NUMBER OF SALES	22
ASSESSED VALUE OF ALL SALES	2,006,164.00	TOTAL COUNTY ABSTRACT VALUES	0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FLANDREAU
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	95.7	97.0	31.9	32.9	39.8	75.1	188.8	3
D+D1	49.4	67.7	10.4	15.3	64.1	64.1	100.0	25
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	28.7	94.9	9.6	10.1	91.7	88.7	96.8	3

SELLING PRICE OF ALL SALES	3,987,997.00	TOTAL NUMBER OF SALES	31
ASSESSED VALUE OF ALL SALES	2,613,140.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FLORENCE
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	103.3	87.9	23.4	26.6	71.5	79.8	111.5	20
D+D1	97.2	72.5	13.0	17.9	73.3	76.2	103.9	23
DC	109.6	60.7	29.6	48.8	46.5	53.9	116.1	7
DC+DC2	39.3	59.4	19.7	33.1	66.8	59.4	89.0	2

SELLING PRICE OF ALL SALES	10,195,851.00	TOTAL NUMBER OF SALES	52
ASSESSED VALUE OF ALL SALES	6,977,515.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FRANKFURT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	89.3	0.0	0.0	89.3	89.3	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	78,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	69,660.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FREDERICK
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	46.0	0.0	0.0	46.0	46.0	100.0	1
D+D1	0.0	51.7	0.0	0.0	51.7	51.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	50.4	0.0	0.0	50.4	50.4	100.0	1

SELLING PRICE OF ALL SALES   115,050.00   TOTAL NUMBER OF SALES   3

ASSESSED VALUE OF ALL SALES   58,687.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FREEMAN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	51.1	0.0	0.0	51.1	51.1	100.0	1
D+D1	107.0	68.2	18.6	27.2	63.2	68.2	107.8	25
DC	0.0	54.1	0.0	0.0	54.1	54.1	100.0	1
DC+DC2	1.0	36.9	0.5	1.4	37.3	36.9	99.1	2

SELLING PRICE OF ALL SALES	4,636,400.00	TOTAL NUMBER OF SALES	29
ASSESSED VALUE OF ALL SALES	2,617,310.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: FULTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	8.7	42.5	4.4	10.3	43.4	42.5	98.1	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   310,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   134,502.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GARRETSON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	14.8	42.5	7.4	17.4	46.4	42.5	91.7	2
D+D1	89.8	75.7	10.5	13.9	77.5	79.2	102.2	26
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	21.6	47.5	6.0	12.6	45.3	42.7	94.1	4

SELLING PRICE OF ALL SALES	9,084,905.00	TOTAL NUMBER OF SALES	32
ASSESSED VALUE OF ALL SALES	6,314,200.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GARY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	25.8	79.6	12.9	16.2	76.5	79.6	104.0	2
D+D1	621.6	61.8	142.1	229.8	71.3	196.1	275.1	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	85.0	78.4	42.5	54.2	39.0	78.4	201.1	2

SELLING PRICE OF ALL SALES	1,044,900.00	TOTAL NUMBER OF SALES	11
ASSESSED VALUE OF ALL SALES	615,676.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	96.7	60.8	15.8	26.0	62.1	68.4	110.0	11
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,684,800.00	TOTAL NUMBER OF SALES	11
ASSESSED VALUE OF ALL SALES	1,046,900.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GEDDES
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	31.5	0.0	0.0	31.5	31.5	100.0	1
D+D1	0.0	50.6	0.0	0.0	50.6	50.6	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	27,500.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	12,000.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: GETTYSBURG
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	44.8	0.0	0.0	44.8	44.8	100.0	1
D+D1	161.0	84.7	33.1	39.1	92.7	107.2	115.6	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   888,500.00   TOTAL NUMBER OF SALES   9

ASSESSED VALUE OF ALL SALES   818,833.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GLENHAM
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	11.6	41.5	5.8	14.0	41.9	41.5	99.0	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   372,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   155,985.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	94.4	0.0	0.0	94.4	94.4	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	35,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	33,031.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GREGORY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	37.5	47.2	18.8	39.7	29.4	47.2	160.5	2
D+D1	272.6	79.6	29.4	37.0	76.5	82.9	108.4	17
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	2,287,300.00	TOTAL NUMBER OF SALES	19
ASSESSED VALUE OF ALL SALES	1,619,707.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	70.2	0.0	0.0	70.2	70.2	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	45,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	31,587.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: GROTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	40.8	75.3	13.6	18.1	64.8	72.8	112.4	3
D+D1	87.9	83.2	15.5	18.6	81.3	84.9	104.5	29
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	50.4	68.5	15.7	22.9	67.4	73.1	108.5	6

SELLING PRICE OF ALL SALES	9,433,285.00	TOTAL NUMBER OF SALES	38
ASSESSED VALUE OF ALL SALES	7,112,335.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HARRISBURG
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	121.5	84.6	12.7	15.0	75.5	82.1	108.7	75
D+D1	93.5	73.6	8.3	11.3	74.5	75.9	101.9	138
DC	156.7	75.8	52.4	69.2	95.3	101.3	106.3	4
DC+DC2	74.0	84.4	29.1	34.4	108.7	83.6	76.9	4

SELLING PRICE OF ALL SALES	57,311,756.00	TOTAL NUMBER OF SALES	221
ASSESSED VALUE OF ALL SALES	43,765,566.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HARROLD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	893.7	474.6	446.9	94.2	283.1	474.6	167.6	2

SELLING PRICE OF ALL SALES	3,500.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	9,909.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HARTFORD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	72.6	63.5	11.8	18.6	63.7	67.4	105.8	12
D+D1	122.4	74.7	10.7	14.3	75.2	77.5	103.1	51
DC	8.1	27.9	2.4	8.8	29.4	29.9	101.4	7
DC+DC2	69.8	59.0	14.8	25.1	60.6	62.1	102.6	7

SELLING PRICE OF ALL SALES   22,307,082.00   TOTAL NUMBER OF SALES   77

ASSESSED VALUE OF ALL SALES   15,566,700.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HAYTI
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	71.9	0.0	0.0	71.9	71.9	100.0	1
D+D1	105.6	71.2	21.7	30.5	73.4	76.1	103.7	14
DC	27.0	82.9	9.0	10.9	86.2	82.5	95.8	3
DC+DC2	35.7	48.2	11.9	24.7	53.5	51.9	97.1	3

SELLING PRICE OF ALL SALES	2,335,400.00	TOTAL NUMBER OF SALES	21
ASSESSED VALUE OF ALL SALES	1,650,405.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HAZEL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	147.7	177.4	73.9	41.6	143.8	177.4	123.4	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   110,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   158,196.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	26.7	0.0	0.0	26.7	26.7	100.0	1
D+D1	0.0	89.8	0.0	0.0	89.8	89.8	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	23,100.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	11,275.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HENRY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	20.2	30.0	10.1	33.6	39.2	30.0	76.7	2
D+D1	52.4	66.0	12.4	18.7	63.2	68.8	108.9	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   895,050.00   TOTAL NUMBER OF SALES   10

ASSESSED VALUE OF ALL SALES   555,233.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HERMOSA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	51.1	57.1	25.5	44.7	53.1	57.1	107.6	2
D+D1	71.5	71.7	17.8	24.9	73.9	72.7	98.4	7
DC	0.0	54.5	0.0	0.0	54.5	54.5	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	2,060,940.00	TOTAL NUMBER OF SALES	10
ASSESSED VALUE OF ALL SALES	1,479,971.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HERREID
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	72.1	79.7	15.2	19.1	79.0	82.7	104.7	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	49.2	0.0	0.0	49.2	49.2	100.0	1

SELLING PRICE OF ALL SALES   582,400.00   TOTAL NUMBER OF SALES   9

ASSESSED VALUE OF ALL SALES   433,040.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HETLAND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: HIGHMORE
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	117.8	78.5	19.1	24.3	64.2	82.7	128.8	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   1,339,000.00   TOTAL NUMBER OF SALES   12

ASSESSED VALUE OF ALL SALES   859,433.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	123.0	80.2	27.0	33.6	78.3	85.7	109.5	9
D+D1	73.5	72.9	12.4	17.0	67.1	74.0	110.2	14
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	23.5	62.7	6.5	10.3	64.3	66.0	102.7	4

SELLING PRICE OF ALL SALES	11,196,700.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	7,545,001.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	39.3	87.8	9.4	10.7	84.2	91.7	108.9	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	540,750.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	455,319.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HOT SPRINGS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	138.7	69.5	27.0	38.9	65.8	68.2	103.7	18
D+D1	89.3	77.8	13.2	16.9	75.7	76.8	101.5	83
DC	43.1	51.9	21.5	41.5	49.5	51.9	104.8	2
DC+DC2	181.2	62.8	25.8	41.0	59.0	71.8	121.7	10

SELLING PRICE OF ALL SALES	25,432,121.00	TOTAL NUMBER OF SALES	113
ASSESSED VALUE OF ALL SALES	18,537,620.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HOVEN

DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	90.4	85.6	22.3	26.1	84.5	85.3	101.0	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	582,000.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	491,877.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HOWARD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	12.7	0.0	0.0	12.7	12.7	100.0	1
D+D1	56.3	69.6	12.5	18.0	68.5	69.3	101.2	18
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	95.1	72.4	32.8	45.4	67.5	84.8	125.6	4

SELLING PRICE OF ALL SALES	3,508,850.00	TOTAL NUMBER OF SALES	23
ASSESSED VALUE OF ALL SALES	2,380,724.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	44.2	56.4	12.7	22.5	53.9	55.4	102.8	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	22.0	0.0	0.0	22.0	22.0	100.0	1

SELLING PRICE OF ALL SALES	976,000.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	398,311.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HUMBOLDT
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	23.1	64.4	7.7	12.0	65.6	67.1	102.2	3
D+D1	54.3	63.8	12.4	19.5	66.6	68.1	102.3	19
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   4,180,925.00   TOTAL NUMBER OF SALES   22

ASSESSED VALUE OF ALL SALES   2,783,800.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HURLEY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	101.5	70.1	20.3	28.9	69.9	78.5	112.3	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	78.5	0.0	0.0	78.5	78.5	100.0	1

SELLING PRICE OF ALL SALES	1,825,900.00	TOTAL NUMBER OF SALES	11
ASSESSED VALUE OF ALL SALES	1,300,061.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: HURON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	105.0	96.7	30.9	31.9	86.7	93.1	107.4	9
D+D1	296.0	74.4	18.6	24.9	75.5	81.1	107.3	219
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	124.8	57.1	22.3	39.0	57.9	66.8	115.4	8

SELLING PRICE OF ALL SALES   36,808,385.00   TOTAL NUMBER OF SALES   236

ASSESSED VALUE OF ALL SALES   27,271,747.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	51.9	0.0	0.0	51.9	51.9	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	95,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	49,312.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: IPSWICH
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	58.1	95.0	16.4	17.3	95.6	96.1	100.6	24
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	986.0	320.3	328.7	102.6	307.3	461.3	150.1	3

SELLING PRICE OF ALL SALES	4,326,600.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	5,828,505.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: IRENE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	38.5	53.8	11.9	22.2	48.5	50.2	103.6	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	165.8	0.0	0.0	165.8	165.8	100.0	1

SELLING PRICE OF ALL SALES	1,710,900.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	887,981.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: IROQUOIS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	73.6	100.2	19.9	19.8	91.2	99.7	109.3	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   413,000.00   TOTAL NUMBER OF SALES   4

ASSESSED VALUE OF ALL SALES   376,734.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ISABEL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	84.2	97.3	29.8	30.6	82.3	98.6	119.9	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   293,000.00   TOTAL NUMBER OF SALES   4

ASSESSED VALUE OF ALL SALES   241,042.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: JAVA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	170.5	0.0	0.0	170.5	170.5	100.0	1
D+D1	159.6	59.3	53.2	89.8	86.4	101.7	117.7	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	78,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	69,040.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: JEFFERSON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	144.7	0.0	0.0	144.7	144.7	100.0	1
D+D1	41.8	74.3	10.6	14.3	73.1	73.7	100.8	6
DC	0.0	45.7	0.0	0.0	45.7	45.7	100.0	1
DC+DC2	0.0	98.7	0.0	0.0	98.7	98.7	100.0	1

SELLING PRICE OF ALL SALES   1,219,500.00   TOTAL NUMBER OF SALES   9

ASSESSED VALUE OF ALL SALES   895,677.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	102.5	80.2	24.9	31.0	62.6	83.7	133.7	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	48.7	71.2	24.4	34.2	49.4	71.2	144.2	2

SELLING PRICE OF ALL SALES   722,000.00   TOTAL NUMBER OF SALES   8

ASSESSED VALUE OF ALL SALES   426,854.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	15.6	58.4	7.8	13.3	53.6	58.4	109.0	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	235,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	126,025.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: KEYSTONE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	10.0	40.4	5.0	12.4	39.9	40.4	101.3	2
D+D1	0.0	36.1	0.0	0.0	36.1	36.1	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	28.1	58.5	12.8	22.0	47.7	57.2	119.9	4

SELLING PRICE OF ALL SALES	2,883,000.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	1,330,301.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: KIMBALL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	102.2	58.9	31.5	53.5	59.4	75.7	127.4	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	1.7	45.5	0.8	1.8	45.5	45.5	100.1	2

SELLING PRICE OF ALL SALES	616,500.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	351,809.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	71.4	0.0	0.0	71.4	71.4	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	177,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	126,319.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LA BOLT
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	38.5	0.0	0.0	38.5	38.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   65,000.00   TOTAL NUMBER OF SALES   1

ASSESSED VALUE OF ALL SALES   25,016.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	120.4	0.0	0.0	120.4	120.4	100.0	1
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	9,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	10,840.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LAKE ANDES
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	20.2	39.9	10.1	25.3	31.0	39.9	128.5	2
D+D1	565.4	85.4	83.7	98.0	99.1	148.8	150.2	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	60.4	0.0	0.0	60.4	60.4	100.0	1

SELLING PRICE OF ALL SALES	755,600.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	600,100.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LAKE NORDEN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	45.1	80.4	8.8	11.0	81.1	82.1	101.2	7
D+D1	159.1	80.7	25.9	32.1	78.3	92.7	118.4	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,658,400.00	TOTAL NUMBER OF SALES	16
ASSESSED VALUE OF ALL SALES	1,302,849.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LAKE PRESTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	135.9	164.5	68.0	41.3	135.4	164.5	121.5	2
D+D1	163.3	90.3	27.9	30.9	86.4	104.0	120.3	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,140,600.00	TOTAL NUMBER OF SALES	12
ASSESSED VALUE OF ALL SALES	1,002,610.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LANE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	22.6	32.1	11.3	35.3	22.5	32.1	142.8	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   265,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   59,542.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LANGFORD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	38.6	112.6	19.3	17.1	105.5	112.6	106.7	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   76,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   80,206.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	34.0	38.9	12.2	31.4	40.6	40.1	98.7	8
D+D1	318.4	51.3	18.0	35.1	53.1	61.2	115.1	102
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	27.3	44.2	9.1	20.6	37.5	41.2	109.7	3

SELLING PRICE OF ALL SALES	25,546,150.00	TOTAL NUMBER OF SALES	113
ASSESSED VALUE OF ALL SALES	13,132,828.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LEBANON
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	5.5	0.0	0.0	5.5	5.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	51.9	0.0	0.0	51.9	51.9	100.0	1

SELLING PRICE OF ALL SALES   117,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   35,197.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LEMMON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	160.0	55.0	44.0	80.0	56.6	87.0	153.8	5
D+D1	289.6	67.7	28.3	41.8	65.0	79.8	122.9	22
DC	0.0	37.9	0.0	0.0	37.9	37.9	100.0	1
DC+DC2	41.9	53.4	14.0	26.2	59.5	50.9	85.5	3

SELLING PRICE OF ALL SALES   2,581,650.00   TOTAL NUMBER OF SALES   31

ASSESSED VALUE OF ALL SALES   1,631,341.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LENNOX
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	63.4	88.3	21.1	23.9	87.8	80.6	91.9	3
D+D1	85.4	73.0	10.7	14.6	72.9	74.6	102.4	58
DC	0.0	73.7	0.0	0.0	73.7	73.7	100.0	1
DC+DC2	52.0	53.5	17.3	32.4	80.0	69.0	86.2	3

SELLING PRICE OF ALL SALES   15,417,365.00   TOTAL NUMBER OF SALES   65

ASSESSED VALUE OF ALL SALES   11,349,528.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LEOLA
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	285.5	81.9	53.2	64.9	88.2	111.5	126.4	12
DC	0.0	12.2	0.0	0.0	12.2	12.2	100.0	1
DC+DC2	7.0	28.3	3.5	12.3	28.4	28.3	99.5	2

SELLING PRICE OF ALL SALES   1,672,900.00   TOTAL NUMBER OF SALES   15

ASSESSED VALUE OF ALL SALES   1,162,555.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: LESTERVILLE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	37.7	0.0	0.0	37.7	37.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	75,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	28,300.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	45.0	0.0	0.0	45.0	45.0	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	90,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	40,536.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MADISON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	58.8	85.9	29.4	34.2	61.5	85.9	139.7	2
D+D1	306.2	71.7	15.7	21.9	72.6	74.7	103.0	138
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	71.7	69.7	21.3	30.7	66.5	63.0	94.7	11

SELLING PRICE OF ALL SALES	26,546,181.00	TOTAL NUMBER OF SALES	151
ASSESSED VALUE OF ALL SALES	19,091,808.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MARION
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	213.0	69.6	21.5	30.8	70.5	83.3	118.3	15
DC	0.0	374.4	0.0	0.0	374.4	374.4	100.0	1
DC+DC2	6.0	120.4	3.0	2.5	117.8	120.4	102.2	2

SELLING PRICE OF ALL SALES	3,266,400.00	TOTAL NUMBER OF SALES	18
ASSESSED VALUE OF ALL SALES	2,410,526.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MARTIN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	82.7	59.5	27.6	46.3	39.5	60.1	152.2	3
D+D1	160.8	76.8	29.4	38.3	76.3	83.9	110.0	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	730,911.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	547,867.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	45.1	0.0	0.0	45.1	45.1	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	30.4	0.0	0.0	30.4	30.4	100.0	1

SELLING PRICE OF ALL SALES	86,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	33,468.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	119.9	112.7	41.4	36.7	83.5	114.0	136.5	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	54.8	0.0	0.0	54.8	54.8	100.0	1

SELLING PRICE OF ALL SALES	222,400.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	159,845.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MELLETTE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	83.7	120.6	41.9	34.7	127.6	120.6	94.5	2
D+D1	103.1	89.6	31.1	34.7	62.8	83.8	133.5	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   372,500.00   TOTAL NUMBER OF SALES   6

ASSESSED VALUE OF ALL SALES   264,910.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MENNO
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	9.8	0.0	0.0	9.8	9.8	100.0	1
D+D1	117.3	68.0	23.8	34.9	62.6	74.0	118.3	9
DC	63.0	101.8	31.5	31.0	89.2	101.8	114.1	2
DC+DC2	0.0	32.6	0.0	0.0	32.6	32.6	100.0	1

SELLING PRICE OF ALL SALES	921,000.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	497,850.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MIDLAND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	53.6	129.6	12.0	9.3	129.9	132.7	102.2	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	36.2	0.0	0.0	36.2	36.2	100.0	1

SELLING PRICE OF ALL SALES   204,500.00   TOTAL NUMBER OF SALES   6

ASSESSED VALUE OF ALL SALES   197,270.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MILBANK
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	53.3	38.7	26.6	68.8	20.2	38.7	191.7	2
D+D1	113.6	76.6	14.9	19.4	77.1	77.7	100.8	51
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	77.9	62.9	19.8	31.5	63.2	64.8	102.5	10

SELLING PRICE OF ALL SALES   13,427,150.00   TOTAL NUMBER OF SALES   63

ASSESSED VALUE OF ALL SALES   9,489,034.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MILLER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	74.8	76.8	24.9	32.5	67.9	81.3	119.6	3
D+D1	108.3	98.8	20.0	20.3	93.6	98.9	105.7	37
DC	0.0	10.8	0.0	0.0	10.8	10.8	100.0	1
DC+DC2	138.5	79.1	33.4	42.3	49.6	79.2	159.6	8

SELLING PRICE OF ALL SALES	6,315,052.00	TOTAL NUMBER OF SALES	49
ASSESSED VALUE OF ALL SALES	4,943,829.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	63.7	71.5	21.2	29.7	82.2	89.5	109.0	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	187,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	153,668.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MISSION HILL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	10.7	36.4	5.4	14.8	35.2	36.4	103.5	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	192,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	67,500.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MITCHELL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	67.1	57.8	16.5	28.6	53.1	60.0	112.9	9
D+D1	163.6	78.1	15.4	19.7	78.1	79.3	101.5	270
DC	97.5	35.1	20.8	59.4	23.7	40.0	169.0	7
DC+DC2	123.6	62.7	21.5	34.3	67.1	69.6	103.7	18

SELLING PRICE OF ALL SALES   71,338,052.00   TOTAL NUMBER OF SALES   304

ASSESSED VALUE OF ALL SALES   53,436,690.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MOBRIDGE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	81.7	24.6	21.7	88.5	27.8	36.9	132.7	4
D+D1	278.9	78.1	29.9	38.3	77.5	88.2	113.8	49
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	78.1	68.6	23.4	34.1	55.4	66.4	119.9	7

SELLING PRICE OF ALL SALES	6,364,658.00	TOTAL NUMBER OF SALES		60
ASSESSED VALUE OF ALL SALES	4,545,568.00	TOTAL COUNTY ABSTRACT VALUES		0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MONROE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	59.8	0.0	0.0	59.8	59.8	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	93.3	0.0	0.0	93.3	93.3	100.0	1

SELLING PRICE OF ALL SALES	270,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	236,714.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MONTROSE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	28.2	52.0	6.2	11.9	49.3	49.9	101.1	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,284,300.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	633,726.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MORRISTOWN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	43.3	94.3	21.6	22.9	74.8	94.4	126.2	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   21,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   15,702.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	25.0	65.7	12.5	19.1	73.4	65.7	89.5	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	57,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	41,830.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MOUNT VERNON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	61.9	0.0	0.0	61.9	61.9	100.0	1
D+D1	52.4	78.4	14.0	17.8	73.0	80.2	109.9	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	104.2	0.0	0.0	104.2	104.2	100.0	1

SELLING PRICE OF ALL SALES   1,020,900.00   TOTAL NUMBER OF SALES   8

ASSESSED VALUE OF ALL SALES   835,980.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: MURDO
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	44.8	0.0	0.0	44.8	44.8	100.0	1
D+D1	22.5	82.7	11.2	13.6	80.3	82.7	102.9	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	84.1	68.0	23.2	34.2	62.6	76.7	122.5	6

SELLING PRICE OF ALL SALES	2,153,387.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	1,375,091.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	134.2	61.2	34.8	56.9	70.0	85.4	122.0	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	214,500.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	150,248.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: NEW UNDERWOOD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	53.1	0.0	0.0	53.1	53.1	100.0	1
D+D1	71.7	72.3	14.7	20.3	73.1	75.6	103.4	11
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	2,725,705.00	TOTAL NUMBER OF SALES	12
ASSESSED VALUE OF ALL SALES	1,984,201.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: NEWELL
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	8.9	0.0	0.0	8.9	8.9	100.0	1
D+D1	79.9	74.2	18.8	25.4	70.3	77.9	110.9	11
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	127.9	102.8	42.6	41.4	90.3	116.9	129.4	3

SELLING PRICE OF ALL SALES	1,613,400.00	TOTAL NUMBER OF SALES	15
ASSESSED VALUE OF ALL SALES	1,190,422.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	20.5	60.9	5.6	9.2	58.0	58.0	100.1	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   837,000.00   TOTAL NUMBER OF SALES   4

ASSESSED VALUE OF ALL SALES   485,433.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: NORTH SIOUX CITY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	109.3	102.9	21.0	20.4	91.8	89.7	97.6	12
D+D1	47.0	74.1	11.2	15.1	74.8	75.9	101.4	23
DC	0.0	31.2	0.0	0.0	31.2	31.2	100.0	1
DC+DC2	13.8	47.6	4.6	9.7	43.3	45.4	105.0	3

SELLING PRICE OF ALL SALES   11,626,015.00   TOTAL NUMBER OF SALES   39

ASSESSED VALUE OF ALL SALES   8,013,188.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: NORTHVILLE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	128.5	140.3	64.3	45.8	77.0	140.3	182.2	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	262,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	201,827.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: OACOMA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	3.4	61.8	1.7	2.7	62.0	61.8	99.6	2
D+D1	25.1	57.6	8.0	13.9	52.3	52.8	101.0	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	24.4	0.0	0.0	24.4	24.4	100.0	1

SELLING PRICE OF ALL SALES	2,330,000.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	901,194.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: OELRICHS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	5.0	43.2	2.5	5.8	43.8	43.2	98.7	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   335,000.00   TOTAL NUMBER OF SALES   2

ASSESSED VALUE OF ALL SALES   146,670.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	107.4	70.0	36.9	52.7	61.1	75.3	123.2	4
DC	0.0	1,058.2	0.0	0.0	1,058.2	1,058.2	100.0	2
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	328,000.00	TOTAL NUMBER OF SALES	6
ASSESSED VALUE OF ALL SALES	210,526.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: OLIVET
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	96.8	89.9	48.4	53.8	54.1	89.9	166.1	2
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	4,600.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	2,490.00	TOTAL COUNTY ABSTRACT VALUES	0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ONAKA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ONIDA
DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	158.8	90.0	33.2	36.9	81.8	98.2	120.0	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,853,000.00	TOTAL NUMBER OF SALES	12
ASSESSED VALUE OF ALL SALES	1,516,739.00	TOTAL COUNTY ABSTRACT VALUES	0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ORIENT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	71.0	0.0	0.0	71.0	71.0	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	300.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	213.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	4.6	87.2	1.5	1.8	87.6	88.0	100.4	3
D+D1	94.7	72.8	14.8	20.3	71.9	75.3	104.8	33
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	62.2	140.3	31.1	22.2	164.9	140.3	85.1	2

SELLING PRICE OF ALL SALES	7,844,450.00		TOTAL NUMBER OF SALES	38
ASSESSED VALUE OF ALL SALES	5,815,222.00		TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	48.7	0.0	0.0	48.7	48.7	100.0	1
D+D1	164.2	74.2	20.4	27.6	73.4	79.7	108.6	31
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	43.7	0.0	0.0	43.7	43.7	100.0	1

SELLING PRICE OF ALL SALES	4,659,239.00	TOTAL NUMBER OF SALES	33
ASSESSED VALUE OF ALL SALES	3,366,110.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	53.5	0.0	0.0	53.5	53.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	80,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	42,791.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: PHILIP
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	33.6	0.0	0.0	33.6	33.6	100.0	1
D+D1	76.3	57.7	16.9	29.4	60.7	65.8	108.4	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	218.1	0.0	0.0	218.1	218.1	100.0	1

SELLING PRICE OF ALL SALES	1,201,900.00	TOTAL NUMBER OF SALES	12
ASSESSED VALUE OF ALL SALES	750,624.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: PICKSTOWN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	55.5	56.3	16.5	29.3	56.6	62.3	110.0	4
D+D1	25.1	81.0	8.4	10.3	69.2	73.7	106.4	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   1,406,499.00   TOTAL NUMBER OF SALES   7

ASSESSED VALUE OF ALL SALES   929,990.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: PIEDMONT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	53.3	0.0	0.0	53.3	53.3	100.0	1
D+D1	70.6	64.7	12.8	19.7	52.5	62.2	118.5	20
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   8,468,922.00   TOTAL NUMBER OF SALES   21

ASSESSED VALUE OF ALL SALES   4,450,685.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	154.6	106.0	77.3	72.9	92.3	106.0	114.8	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	44.9	0.0	0.0	44.9	44.9	100.0	1

SELLING PRICE OF ALL SALES	50,500.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	34,762.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	37.0	85.4	7.7	9.0	72.5	79.4	109.4	5
D+D1	171.5	73.2	13.4	18.3	74.9	76.2	101.7	203
DC	56.2	48.4	18.7	38.7	19.0	41.6	219.3	3
DC+DC2	98.8	65.2	23.6	36.2	76.2	72.6	95.3	15

SELLING PRICE OF ALL SALES	60,892,687.00	TOTAL NUMBER OF SALES	226
ASSESSED VALUE OF ALL SALES	44,694,942.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	156.6	118.9	78.3	65.8	77.9	118.9	152.7	2
D+D1	42.1	57.5	11.0	19.1	54.7	59.7	109.2	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES 807,100.00   TOTAL NUMBER OF SALES   9

ASSESSED VALUE OF ALL SALES 446,420.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	117.3	74.9	16.1	21.5	76.3	80.4	105.4	19
DC	0.0	63.5	0.0	0.0	63.5	63.5	100.0	1
DC+DC2	95.6	112.9	26.4	23.4	122.9	117.9	95.9	5

SELLING PRICE OF ALL SALES	4,418,400.00	TOTAL NUMBER OF SALES	25
ASSESSED VALUE OF ALL SALES	3,789,810.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: POLLOCK
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	29.7	63.5	9.1	14.4	62.1	64.2	103.5	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES 459,000.00   TOTAL NUMBER OF SALES 4

ASSESSED VALUE OF ALL SALES 284,790.00   TOTAL COUNTY ABSTRACT VALUES 0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	347.6	71.2	48.5	68.1	66.5	105.0	157.8	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	70.4	0.0	0.0	70.4	70.4	100.0	1

SELLING PRICE OF ALL SALES	1,290,140.00	TOTAL NUMBER OF SALES	10
ASSESSED VALUE OF ALL SALES	860,613.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: PUKWANA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	29.8	0.0	0.0	29.8	29.8	100.0	1
D+D1	175.7	68.6	58.6	85.3	81.6	126.5	155.1	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	391,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	307,326.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: QUINN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	37.1	0.0	0.0	37.1	37.1	100.0	1
D+D1	21.4	69.5	10.7	15.4	60.4	69.5	115.1	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   112,500.00   TOTAL NUMBER OF SALES   3

ASSESSED VALUE OF ALL SALES   65,629.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	102.6	78.7	26.8	34.1	81.4	88.9	109.2	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	68.6	0.0	0.0	68.6	68.6	100.0	1

SELLING PRICE OF ALL SALES   561,400.00   TOTAL NUMBER OF SALES   6

ASSESSED VALUE OF ALL SALES   443,111.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: RAPID CITY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	150.1	80.5	23.6	29.4	67.1	79.2	118.0	61
D+D1	607.2	83.0	12.0	14.5	82.9	85.5	103.1	1,272
DC	64.5	81.7	12.8	15.6	76.3	78.3	102.7	25
DC+DC2	112.0	66.1	16.9	25.5	62.0	68.9	111.2	74

SELLING PRICE OF ALL SALES	602,386,474.00	TOTAL NUMBER OF SALES	1,432
ASSESSED VALUE OF ALL SALES	463,599,231.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: RAYMOND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   :   high term - low term
MEDIAN ASSESSMENT RATIO   :   middle term
AVERAGE DEVIATION   :   total of deviation / no. of properties
COEFFICIENT OF DISPERSION   :   average deviation / median ratio
SALES BASED AVERAGE RATIO   :   assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   :   total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   :   mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: REDFIELD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	110.1	117.9	36.7	31.1	79.4	98.2	123.7	3
D+D1	304.7	70.1	25.3	36.1	69.3	81.5	117.6	44
DC	0.0	137.9	0.0	0.0	137.9	137.9	100.0	1
DC+DC2	199.3	71.2	39.8	55.9	89.4	101.0	113.0	9

SELLING PRICE OF ALL SALES	5,736,377.00	TOTAL NUMBER OF SALES		57
ASSESSED VALUE OF ALL SALES	4,364,636.00	TOTAL COUNTY ABSTRACT VALUES		0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: RELIANCE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	320.3	0.0	0.0	320.3	320.3	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	552.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	1,768.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	192.7	0.0	0.0	192.7	192.7	100.0	1
D+D1	0.0	104.2	0.0	0.0	104.2	104.2	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	47,800.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	50,079.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	66.0	0.0	0.0	66.0	66.0	100.0	1
D+D1	73.8	58.1	18.3	31.5	66.5	70.1	105.4	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	97.7	0.0	0.0	97.7	97.7	100.0	1

SELLING PRICE OF ALL SALES	1,077,100.00	TOTAL NUMBER OF SALES	11
ASSESSED VALUE OF ALL SALES	774,232.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	65.8	83.5	15.6	18.7	75.3	78.6	104.4	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	52.8	0.0	0.0	52.8	52.8	100.0	1

SELLING PRICE OF ALL SALES   753,000.00   TOTAL NUMBER OF SALES   8

ASSESSED VALUE OF ALL SALES   546,905.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	125.9	67.1	47.5	70.8	67.0	77.5	115.8	4
DC	0.0	48.7	0.0	0.0	48.7	48.7	100.0	1
DC+DC2	6.8	26.2	2.3	8.7	26.2	26.7	101.9	3

SELLING PRICE OF ALL SALES	316,600.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	153,498.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SALEM
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	31.8	0.0	0.0	31.8	31.8	100.0	1
D+D1	80.8	58.4	12.7	21.7	60.1	63.5	105.7	31
DC	0.0	93.6	0.0	0.0	93.6	93.6	100.0	1
DC+DC2	146.8	37.3	39.3	105.3	32.0	60.3	188.2	6

SELLING PRICE OF ALL SALES	8,812,899.00	TOTAL NUMBER OF SALES	39
ASSESSED VALUE OF ALL SALES	4,297,837.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SCOTLAND
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	38.0	89.3	19.0	21.3	80.7	89.3	110.7	2
D+D1	72.6	71.0	14.3	20.2	68.2	71.7	105.2	20
DC	0.0	166.7	0.0	0.0	166.7	166.7	100.0	1
DC+DC2	50.2	68.2	22.2	32.5	70.0	68.4	97.7	4

SELLING PRICE OF ALL SALES	2,928,234.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	2,009,305.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SELBY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	189.0	77.5	30.2	39.0	79.5	92.7	116.6	14
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	24.8	88.3	12.4	14.0	99.7	88.3	88.6	2

SELLING PRICE OF ALL SALES   1,713,500.00   TOTAL NUMBER OF SALES   16

ASSESSED VALUE OF ALL SALES   1,509,365.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SENECA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	114.5	0.0	0.0	114.5	114.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   2,500.00   TOTAL NUMBER OF SALES   1

ASSESSED VALUE OF ALL SALES   2,863.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SINAI
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	102.3	0.0	0.0	102.3	102.3	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	44,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	45,000.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SIOUX FALLS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	681.0	79.1	23.4	29.6	65.9	81.1	123.0	257
D+D1	497.4	76.8	11.5	15.0	77.3	79.4	102.8	3,170
DC	112.9	57.9	20.8	35.9	39.8	57.5	144.5	29
DC+DC2	548.2	64.8	22.4	34.6	54.9	70.7	128.9	200

SELLING PRICE OF ALL SALES	1,627,532,916.00	TOTAL NUMBER OF SALES	3,656
ASSESSED VALUE OF ALL SALES	1,119,525,162.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SISSETON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	210.6	64.4	24.1	37.4	61.9	73.3	118.6	31
DC	103.5	67.1	51.7	77.1	92.5	67.1	72.6	2
DC+DC2	69.7	59.2	12.9	21.8	61.0	63.9	104.8	7

SELLING PRICE OF ALL SALES	5,896,900.00	TOTAL NUMBER OF SALES	40
ASSESSED VALUE OF ALL SALES	3,700,639.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	89.3	0.0	0.0	89.3	89.3	100.0	1
D+D1	54.3	84.8	18.1	21.3	60.4	74.4	123.3	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	231,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	142,613.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SPEARFISH
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	126.0	75.4	20.0	26.5	49.8	69.2	139.0	48
D+D1	159.8	71.0	12.1	17.0	69.5	70.8	101.8	186
DC	60.4	66.0	16.6	25.2	59.3	61.2	103.2	5
DC+DC2	89.8	49.9	13.2	26.5	53.8	54.8	101.9	17

SELLING PRICE OF ALL SALES	104,859,324.00	TOTAL NUMBER OF SALES	256
ASSESSED VALUE OF ALL SALES	69,149,596.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	20.2	49.5	6.7	13.6	52.4	54.7	104.3	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	357,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	187,192.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SPRINGFIELD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	67.3	0.0	0.0	67.3	67.3	100.0	1
D+D1	120.6	87.4	25.9	29.6	73.3	85.5	116.6	15
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,501,100.00	TOTAL NUMBER OF SALES	16
ASSESSED VALUE OF ALL SALES	1,099,245.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: ST. FRANCIS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	42.8	87.5	14.3	16.3	83.5	89.3	107.0	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	371,400.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	310,152.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE : high term - low term
MEDIAN ASSESSMENT RATIO : middle term
AVERAGE DEVIATION : total of deviation / no. of properties
COEFFICIENT OF DISPERSION : average deviation / median ratio
SALES BASED AVERAGE RATIO : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL : mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: STICKNEY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	73.7	50.9	15.1	29.7	52.6	55.5	105.3	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,081,900.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	569,600.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	49.8	0.0	0.0	49.8	49.8	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	295,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	146,943.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	52.5	0.0	0.0	52.5	52.5	100.0	1
D+D1	32.3	50.6	16.1	31.9	39.2	50.6	128.9	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	147,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	59,272.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: STURGIS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	100.1	95.0	13.4	14.1	88.1	91.3	103.6	49
D+D1	121.2	67.0	10.8	16.1	68.2	69.3	101.6	138
DC	54.1	81.0	27.1	33.4	84.5	81.1	95.9	2
DC+DC2	90.9	62.9	16.7	26.5	65.6	69.4	105.8	21

SELLING PRICE OF ALL SALES	58,716,776.00	TOTAL NUMBER OF SALES	210
ASSESSED VALUE OF ALL SALES	40,709,591.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: SUMMERSET
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	73.8	68.6	19.4	28.3	44.0	65.9	149.8	4
D+D1	31.4	71.9	5.0	7.0	72.2	72.6	100.6	50
DC	51.9	49.5	13.4	27.0	43.1	55.4	128.6	4
DC+DC2	0.0	127.9	0.0	0.0	127.9	127.9	100.0	1

SELLING PRICE OF ALL SALES   22,193,150.00   TOTAL NUMBER OF SALES   59

ASSESSED VALUE OF ALL SALES   15,504,127.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: TABOR
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	36.3	80.4	10.2	12.7	72.0	71.5	99.4	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	855,750.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	615,713.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	84.0	90.0	13.8	15.3	77.8	85.3	109.6	21
D+D1	51.8	71.5	7.1	10.0	72.2	73.0	101.0	82
DC	0.0	59.6	0.0	0.0	59.6	59.6	100.0	1
DC+DC2	55.4	66.8	12.4	18.6	55.1	65.4	118.7	14

SELLING PRICE OF ALL SALES	52,804,826.00	TOTAL NUMBER OF SALES	118
ASSESSED VALUE OF ALL SALES	35,061,624.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: TIMBER LAKE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	17.5	46.3	5.8	12.6	48.6	45.5	93.6	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	240,000.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	116,582.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: TOLSTOY
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	42.4	0.0	0.0	42.4	42.4	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	125,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	52,951.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: TORONTO
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	128.4	73.6	40.2	54.6	76.5	84.2	110.1	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	83.3	0.0	0.0	83.3	83.3	100.0	1

SELLING PRICE OF ALL SALES   420,900.00   TOTAL NUMBER OF SALES   5

ASSESSED VALUE OF ALL SALES   330,008.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: TRENT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	30.9	48.9	9.1	18.6	48.0	52.8	110.0	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	66.1	0.0	0.0	66.1	66.1	100.0	1

SELLING PRICE OF ALL SALES	920,500.00	TOTAL NUMBER OF SALES	5
ASSESSED VALUE OF ALL SALES	529,449.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	71.2	0.0	0.0	71.2	71.2	100.0	1
D+D1	153.5	65.8	26.9	40.9	58.8	75.9	129.1	16
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	352.3	165.2	90.2	54.6	125.2	185.7	148.3	5

SELLING PRICE OF ALL SALES	1,277,972.00	TOTAL NUMBER OF SALES	22
ASSESSED VALUE OF ALL SALES	989,120.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	4.6	0.0	0.0	4.6	4.6	100.0	1
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	5,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	230.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY   CITY: TYNDALL
From 11/1/2021 to 10/31/2022   DATE: 3/22/2023

CITY STATISTICAL REPORT
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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	276.4	0.0	0.0	276.4	276.4	100.0	1
D+D1	120.3	56.3	22.7	40.3	56.8	70.0	123.3	20
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	10.6	42.5	5.3	12.4	42.8	42.5	99.4	2

SELLING PRICE OF ALL SALES	2,701,399.00	TOTAL NUMBER OF SALES	23
ASSESSED VALUE OF ALL SALES	1,528,315.00	TOTAL COUNTY ABSTRACT VALUES	0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	43.7	0.0	0.0	43.7	43.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   75,000.00   TOTAL NUMBER OF SALES   1

ASSESSED VALUE OF ALL SALES   32,800.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE   : high term - low term
MEDIAN ASSESSMENT RATIO   : middle term
AVERAGE DEVIATION   : total of deviation / no. of properties
COEFFICIENT OF DISPERSION   : average deviation / median ratio
SALES BASED AVERAGE RATIO   : assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO   : total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL   : mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: VALE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: VALLEY SPRINGS
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.8	21.8	0.4	1.8	21.8	21.8	99.8	2
D+D1	96.3	71.3	12.0	16.8	72.6	77.8	107.1	14
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	42.7	78.9	21.3	27.0	74.6	78.9	105.8	2

SELLING PRICE OF ALL SALES	4,580,500.00	TOTAL NUMBER OF SALES	18
ASSESSED VALUE OF ALL SALES	3,225,100.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: VEBLEN
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	54.5	0.0	0.0	54.5	54.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	22,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	11,997.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: VERMILLION
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	45.5	73.5	10.9	14.8	69.6	69.2	99.3	5
D+D1	97.4	70.4	12.3	17.5	73.4	73.1	99.7	141
DC	0.0	54.9	0.0	0.0	54.9	54.9	100.0	1
DC+DC2	67.0	59.5	15.2	25.5	62.8	58.8	93.6	17

SELLING PRICE OF ALL SALES	51,005,028.00	TOTAL NUMBER OF SALES	164
ASSESSED VALUE OF ALL SALES	35,442,721.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	18.6	71.1	9.3	13.1	73.5	71.1	96.7	2
D+D1	116.0	77.0	18.5	24.0	76.2	79.5	104.3	17
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	2,690,181.00	TOTAL NUMBER OF SALES	19
ASSESSED VALUE OF ALL SALES	2,049,478.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	8.5	41.5	4.2	10.2	40.5	41.5	102.5	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES 290,000.00 TOTAL NUMBER OF SALES 2

ASSESSED VALUE OF ALL SALES 117,445.00 TOTAL COUNTY ABSTRACT VALUES 0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	0.00	TOTAL NUMBER OF SALES	0
ASSESSED VALUE OF ALL SALES	0.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: VOLGA
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	68.6	80.2	17.3	21.5	54.9	71.1	129.5	7
D+D1	53.0	75.3	11.7	15.5	75.4	76.3	101.2	30
DC	25.1	67.9	8.4	12.3	74.7	73.8	98.8	3
DC+DC2	13.4	81.6	6.7	8.2	83.5	81.6	97.7	2

SELLING PRICE OF ALL SALES   8,045,100.00   TOTAL NUMBER OF SALES   42

ASSESSED VALUE OF ALL SALES   5,987,500.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	36.2	60.1	9.5	15.8	51.8	55.8	107.8	5
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES 612,900.00   TOTAL NUMBER OF SALES 5

ASSESSED VALUE OF ALL SALES 317,300.00   TOTAL COUNTY ABSTRACT VALUES 0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	91.2	80.1	17.4	21.7	81.8	87.9	107.5	20
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	2,667,300.00	TOTAL NUMBER OF SALES	20
ASSESSED VALUE OF ALL SALES	2,180,435.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WAKONDA
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	65.9	58.7	22.8	38.9	57.6	71.1	123.3	6
DC	0.0	14.0	0.0	0.0	14.0	14.0	100.0	1
DC+DC2	0.0	87.8	0.0	0.0	87.8	87.8	100.0	1

SELLING PRICE OF ALL SALES	702,500.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	442,664.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	36.7	93.7	18.4	19.6	89.4	93.7	104.9	2
D+D1	99.1	83.4	26.4	31.6	89.0	89.7	100.7	10
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	44.0	0.0	0.0	44.0	44.0	100.0	1

SELLING PRICE OF ALL SALES	1,716,426.00	TOTAL NUMBER OF SALES	13
ASSESSED VALUE OF ALL SALES	1,456,604.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WALLACE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WARD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	30.5	0.0	0.0	30.5	30.5	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	150,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	45,783.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	51.5	87.6	12.4	14.2	84.3	89.8	106.6	6
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	55.3	0.0	0.0	55.3	55.3	100.0	1

SELLING PRICE OF ALL SALES	1,062,350.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	829,264.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WATERTOWN
DATE: 3/22/2023

CITY STATISTICAL REPORT

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CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	99.4	88.2	12.7	14.3	76.2	84.3	110.6	59
D+D1	209.9	76.6	10.8	14.1	76.0	78.7	103.5	354
DC	91.5	41.5	21.0	50.5	61.2	53.3	87.2	11
DC+DC2	296.8	57.9	28.5	49.2	58.7	67.3	114.6	46

SELLING PRICE OF ALL SALES   152,015,595.00   TOTAL NUMBER OF SALES   470

ASSESSED VALUE OF ALL SALES   106,770,729.00   TOTAL COUNTY ABSTRACT VALUES   0.00

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RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	25.5	68.5	12.8	18.6	59.4	68.5	115.3	2
D+D1	63.7	54.3	22.3	41.1	47.9	60.9	127.2	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	68.3	0.0	0.0	68.3	68.3	100.0	1

SELLING PRICE OF ALL SALES	395,000.00	TOTAL NUMBER OF SALES	7
ASSESSED VALUE OF ALL SALES	206,200.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WEBSTER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	57.1	50.4	13.0	25.9	58.4	62.6	107.2	5
D+D1	121.4	70.5	20.1	28.5	69.9	78.1	111.6	30
DC	0.0	55.0	0.0	0.0	55.0	55.0	100.0	1
DC+DC2	95.7	63.5	26.5	41.7	69.3	81.2	117.2	5

SELLING PRICE OF ALL SALES	4,894,900.00	TOTAL NUMBER OF SALES	41
ASSESSED VALUE OF ALL SALES	3,403,524.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WENTWORTH
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	19.4	33.2	6.5	19.5	35.8	35.8	99.9	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	432,500.00	TOTAL NUMBER OF SALES	3
ASSESSED VALUE OF ALL SALES	154,800.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	173.7	0.0	0.0	173.7	173.7	100.0	1
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	16,750.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	29,090.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	122.3	57.3	32.9	57.5	70.3	76.6	109.0	5
D+D1	83.9	69.9	17.6	25.3	59.7	63.5	106.2	21
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	57.9	0.0	0.0	57.9	57.9	100.0	1

SELLING PRICE OF ALL SALES	2,691,801.00	TOTAL NUMBER OF SALES	27
ASSESSED VALUE OF ALL SALES	1,611,820.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WESTPORT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	24.1	52.3	12.0	23.0	59.2	52.3	88.2	2
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	380,000.00	TOTAL NUMBER OF SALES	2
ASSESSED VALUE OF ALL SALES	225,081.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	96.1	32.8	27.4	83.6	28.0	51.8	184.8	4
D+D1	53.0	62.1	14.4	23.2	58.6	64.2	109.5	11
DC	0.0	32.4	0.0	0.0	32.4	32.4	100.0	1
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	3,235,650.00	TOTAL NUMBER OF SALES	16
ASSESSED VALUE OF ALL SALES	1,721,900.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WHITE LAKE
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	121.5	63.6	29.1	45.7	58.7	72.7	123.8	8
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	639,500.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	375,630.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WHITE RIVER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	44.1	41.3	14.7	35.6	51.0	44.6	87.3	3
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	161.9	0.0	0.0	161.9	161.9	100.0	1

SELLING PRICE OF ALL SALES	172,000.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	106,619.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WHITEWOOD
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	67.4	36.6	22.5	61.4	28.0	45.6	162.8	3
D+D1	41.2	60.8	9.4	15.5	59.9	60.1	100.3	15
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	18.0	30.3	6.0	19.8	34.2	32.5	94.9	3

SELLING PRICE OF ALL SALES	7,198,150.00	TOTAL NUMBER OF SALES	21
ASSESSED VALUE OF ALL SALES	3,538,544.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	4.6	68.6	1.5	2.2	68.0	68.3	100.5	4
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	619,500.00	TOTAL NUMBER OF SALES	4
ASSESSED VALUE OF ALL SALES	421,476.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WILMOT
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	59.1	46.8	16.3	34.8	51.1	55.0	107.7	7
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	76.7	0.0	0.0	76.7	76.7	100.0	1

SELLING PRICE OF ALL SALES	938,420.00	TOTAL NUMBER OF SALES	8
ASSESSED VALUE OF ALL SALES	481,826.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WINNER
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	63.7	80.8	21.2	26.3	44.9	60.4	134.5	3
D+D1	81.9	70.5	16.3	23.1	74.4	75.4	101.4	30
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	155.0	106.8	31.3	29.3	135.8	114.2	84.1	10

SELLING PRICE OF ALL SALES	6,787,500.00	TOTAL NUMBER OF SALES	43
ASSESSED VALUE OF ALL SALES	6,413,987.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	42.3	57.8	9.0	15.6	54.3	55.4	102.2	12
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,508,050.00	TOTAL NUMBER OF SALES	12
ASSESSED VALUE OF ALL SALES	818,188.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	34.2	0.0	0.0	34.2	34.2	100.0	1

SELLING PRICE OF ALL SALES	60,000.00	TOTAL NUMBER OF SALES	1
ASSESSED VALUE OF ALL SALES	20,540.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WOONSOCKET

DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	68.7	64.6	18.1	28.1	62.4	70.8	113.5	9
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES	1,183,000.00	TOTAL NUMBER OF SALES	9
ASSESSED VALUE OF ALL SALES	737,963.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: WORTHING
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	32.8	0.0	0.0	32.8	32.8	100.0	1
D+D1	59.0	67.2	11.0	16.4	66.5	63.4	95.3	21
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	4.9	59.7	2.5	4.1	59.5	59.7	100.4	2

SELLING PRICE OF ALL SALES   5,333,300.00   TOTAL NUMBER OF SALES   24

ASSESSED VALUE OF ALL SALES   3,489,995.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
D+D1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
DC+DC2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

SELLING PRICE OF ALL SALES   0.00   TOTAL NUMBER OF SALES   0

ASSESSED VALUE OF ALL SALES   0.00   TOTAL COUNTY ABSTRACT VALUES   0.00

RANGE	: high term - low term
MEDIAN ASSESSMENT RATIO	: middle term
AVERAGE DEVIATION	: total of deviation / no. of properties
COEFFICIENT OF DISPERSION	: average deviation / median ratio
SALES BASED AVERAGE RATIO	: assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	: total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	: mean assessed ratio / sales based average

SOUTH DAKOTA DEPARTMENT OF REVENUE
2022 SALES RATIO STUDY
From 11/1/2021 to 10/31/2022

CITY: YANKTON
DATE: 3/22/2023

CITY STATISTICAL REPORT

CLASS	RANGE	MEDIAN ASSESS RATIO	AVER DEV	COEFF OF DISPER	SALES BASED AVG RATIO	MEAN ASSESS RATIO	PRICE RELATED DIFFER	NUMBER OF SALES
D	64.0	69.1	15.3	22.2	64.8	65.6	101.2	7
D+D1	162.2	76.0	15.8	20.7	76.5	81.2	106.1	248
DC	125.7	73.5	25.2	34.3	67.1	75.5	112.4	8
DC+DC2	171.0	41.0	32.7	79.8	59.8	65.7	110.0	16

SELLING PRICE OF ALL SALES	61,413,176.00	TOTAL NUMBER OF SALES	279
ASSESSED VALUE OF ALL SALES	46,188,801.00	TOTAL COUNTY ABSTRACT VALUES	0.00

RANGE	:	high term - low term
MEDIAN ASSESSMENT RATIO	:	middle term
AVERAGE DEVIATION	:	total of deviation / no. of properties
COEFFICIENT OF DISPERSION	:	average deviation / median ratio
SALES BASED AVERAGE RATIO	:	assessed value of all class sales / selling price of all class sales
MEAN ASSESSMENT RATIO	:	total of ratios / no. of sales
PRICE RELATED DIFFERENTIAL	:	mean assessed ratio / sales based average