

*Agricultural Studies have been discontinued since 2007.*

*In 2019, Commercial appraisal studies changed to a six year basis. Approximately one-third of the counties are appraised in each two year period. Counties with an \* were not appraised in the 2023 reassessment cycle.*

County	2023 - 2024 State Tax Commission Ratio Studies					
	Values Reflect the Levels of Assessment as of January 1, 2023					
	Residential			Commercial		
	Assessed at 100% of market value		Variability of Ratios	Assessed at 100% of market value		Variability of Ratios
	Weighted Median	Weighted Mean	COD	Median	Weighted Mean	COD
Adair	74.63	75.35	11.44%	85.00	86.07	21.86
Andrew	92.20	94.30	5.64%	75.64	73.68	30.96
Atchison	72.35	72.57	63.29%	*	*	*
Audrain	59.67	58.91	34.13%	89.19	85.75	26.58
Barry	78.35	68.42	37.82%	*	*	*
Barton	77.01	70.78	35.01%	61.19	68.61	86.95
Bates	54.12	52.85	61.66%	72.64	67.24	41.64
Benton	55.11	51.71	37.29%	*	*	*
Bollinger	65.85	65.35	24.48%	*	*	*
Boone	73.91	73.60	11.38%	*	*	*
Buchanan	91.48	88.93	17.64%	*	*	*
Butler	87.74	91.61	20.76%	*	*	*
Caldwell	80.09	77.57	19.64%	46.41	65.93	59.69
Callaway	91.49	89.51	13.48%	95.31	78.59	24.96
Camden	91.47	80.33	20.28%	86.83	68.82	51.48
Cape Girardeau	84.23	85.71	14.05%	*	*	*
Carroll	94.35	95.42	19.78%	*	*	*
Carter	70.85	66.84	72.02%	81.68	81.66	33.34
Cass	63.25	62.56	16.92%	*	*	*
Cedar	53.13	56.85	60.03%	*	*	*
Chariton	95.97	56.50	50.71%	*	*	*
Christian	87.10	86.94	22.60%	81.86	82.76	28.90
Clark	62.43	61.39	83.34%	*	*	*
Clay	79.08	79.38	12.85%	*	*	*
Clinton	69.66	66.64	34.74%	*	*	*
Cole	67.53	68.55	21.02%	*	*	*
Cooper	59.86	60.37	39.74%	*	*	*
Crawford	96.54	94.51	11.95%	*	*	*
Dade	85.08	71.66	37.04%	73.37	70.23	26.85
Dallas	64.79	64.04	64.43%	70.15	66.80	91.00
Daviess	57.85	40.44	58.55%	*	*	*
DeKalb	50.19	52.07	24.03%	*	*	*
Dent	105.00	99.22	21.92%	*	*	*
Douglas	56.17	54.36	48.22%	85.77	80.13	27.22
Dunklin	92.85	91.11	22.19%	*	*	*
Franklin	69.51	69.65	27.78%	*	*	*
Gasconade	76.56	71.15	24.44%	*	*	*
Gentry	94.27	83.83	28.00%	*	*	*
Greene	77.71	79.46	17.21%	71.77	68.55	66.46
Grundy	64.99	52.59	107.31%	*	*	*
Harrison	91.58	88.02	33.68%	*	*	*
Henry	88.59	87.12	26.42%	106.23	124.95	28.30
Hickory	83.96	83.80	28.60%	83.22	84.22	33.64

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Holt	88.70	88.23	20.37%	*	*	*
Howard	92.07	93.01	8.54%	*	*	*
Howell	60.87	59.57	38.15%	*	*	*
Iron	63.67	56.25	95.41%	*	*	*
Jackson	DATA	NOT	AVAILABLE	*	*	*
Jasper	68.61	70.85	18.54%	*	*	*
Jefferson	87.82	83.40	15.71%	91.86	76.91	36.62
Johnson	77.00	85.25	27.91%	*	*	*
Knox	77.36	73.71	55.00%	*	*	*
Laclede	52.02	52.16	35.57%	*	*	*
Lafayette	52.27	51.67	37.15%	*	*	*
Lawrence	53.37	54.47	30.84%	*	*	*
Lewis	86.61	81.29	31.92%	*	*	*
Lincoln	72.80	75.36	13.95%	82.99	74.76	20.24
Linn	94.00	78.44	31.35%	93.48	91.41	24.64
Livingston	89.51	86.55	22.41%	54.86	58.74	38.71
McDonald	62.45	64.21	82.26%	*	*	*
Macon	76.87	75.82	43.39%	87.80	84.91	31.92
Madison	87.43	81.79	35.96%	78.24	78.62	24.63
Maries	65.10	67.90	58.99%	*	*	*
Marion	83.53	87.41	18.92%	*	*	*
Mercer	74.43	73.55	63.29%	*	*	*
Miller	93.25	81.65	15.92%	88.66	84.48	34.37
Mississippi	87.84	86.04	23.06%	89.20	90.71	19.42
Moniteau	90.48	82.11	21.33%	*	*	*
Monroe	55.36	59.20	63.99%	88.80	74.50	25.07
Montgomery	82.45	75.70	17.19%	*	*	*
Morgan	59.03	52.55	61.65%	*	*	*
New Madrid	81.98	81.27	22.14%	86.23	85.60	20.09
Newton	77.51	79.70	30.37%	*	*	*
Nodaway	98.57	104.95	42.20%	89.76	87.18	29.61
Oregon	99.66	97.54	21.38%	*	*	*
Osage	50.63	67.63	68.18%	98.41	110.24	69.28
Ozark	45.81	46.27	41.03%	*	*	*
Pemiscot	92.98	83.90	39.57%	*	*	*
Perry	82.95	81.56	17.40%	*	*	*
Pettis	89.63	82.17	30.98%	*	*	*
Phelps	68.43	66.64	22.17%	*	*	*
Pike	59.52	60.50	32.60%	*	*	*
Platte	81.12	81.64	11.32%	*	*	*
Polk	55.01	58.18	32.05%	*	*	*
Pulaski	77.84	80.72	20.82%	91.84	91.28	22.30
Putnam	69.45	60.13	35.01%	*	*	*
Ralls	61.82	59.76	48.17%	*	*	*
Randolph	67.97	66.81	25.85%	*	*	*
Ray	89.19	83.57	31.79%	*	*	*
Reynolds	41.07	44.64	64.05%	78.14	75.90	28.78

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<i>Ripley</i>	76.92	74.82	25.69%	*	*	*
<i>St. Charles</i>	91.65	89.56	9.00%	87.63	71.14	18.49
<i>St. Clair</i>	68.85	64.89	53.85%	*	*	*
<i>St. Francois</i>	73.22	71.11	21.04%	*	*	*
<i>Ste. Genevieve</i>	77.19	78.88	50.34%	99.25	97.53	40.96
<i>St. Louis</i>	91.15	90.73	7.71%	*	*	*
<i>Saline</i>	75.37	75.84	31.84%	66.67	58.80	40.35
<i>Schuyler</i>	97.99	101.85	36.86%	98.13	87.52	34.46
<i>Scotland</i>	82.50	74.33	10.88%	*	*	*
<i>Scott</i>	66.04	64.60	38.15%	*	*	*
<i>Shannon</i>	83.16	72.42	73.15%	*	*	*
<i>Shelby</i>	73.45	68.56	34.64%	95.20	98.99	41.24
<i>Stoddard</i>	78.72	78.58	21.07%	*	*	*
<i>Stone</i>	99.33	96.17	29.74%	*	*	*
<i>Sullivan</i>	88.43	92.30	36.04%	92.30	87.91	75.88
<i>Taney</i>	51.36	51.57	49.18%	*	*	*
<i>Texas</i>	86.51	83.47	43.13%	*	*	*
<i>Vernon</i>	60.67	62.01	44.28%	*	*	*
<i>Warren</i>	50.18	49.81	43.58%	*	*	*
<i>Washington</i>	67.07	59.22	51.35%	*	*	*
<i>Wayne</i>	80.88	82.34	41.74%	*	*	*
<i>Webster</i>	66.34	66.01	28.66%	*	*	*
<i>Worth</i>	92.85	90.07	21.54%	48.92	44.16	56.78
<i>Wright</i>	75.60	75.69	42.19%	92.95	82.68	21.49
<i>City of St. Louis</i>	73.83	71.65	23.09%	*	*	*