Agricultural Studies have been discontinued since 2007.
*In 2009, Commercial appraisal studies changed to a four year basis. Approximately one-half of the counties are appraised in each two year period. Counties with an * were not appraised in the 2009 reassessment cycle.*

	2009 State Tax Commission Ratio Studies					
	Values Reflect the Levels of Assessment as of January 1, 2009					
	Residential			Commercial		
	Assessed at 19% of market value		Variability of Ratios	Assessed at 32% of market value		Variability of Ratios
County	Median	Weighted	COD	Median	Weighted	COD
Adair	17.09	16.99	11.47%	30.70	28.73	22.87%
Andrew	15.19	15.00	23.13%	*	*	*
Atchison	17.51	14.00	35.27%	*	*	*
Audrain	17.95	17.58	17.23%	25.04	18.63	60.19%
Barry	17.66	17.03	32.77%	26.26	22.47	46.87%
Barton	17.16	16.71	24.54%	*	*	*
Bates	17.19	17.16	40.96%	*	*	*
Benton	19.58	13.69	68.34%	*	*	*
Bollinger	16.47	15.26	31.54%	30.24	31.20	40.07%
Boone	16.90	16.61	12.23%	*	*	*
Buchanan	16.25	15.48	19.04%	*	*	*
Butler	19.00	18.57	26.82%	*	*	*
Caldwell	18.93	17.27	86.84%	29.12	23.76	92.44%
Callaway	16.88	17.22	17.80%	*	*	*
Camden	17.36	15.70	20.26%	29.56	26.28	35.15%
Cape Girardeau	18.00	17.24	14.13%	*	*	*
Carroll	18.04	15.54	42.00%	30.07	21.51	33.10%
Carter	15.96	14.22	35.14%	*	*	*
Cass	16.99	16.82	13.99%	24.73	22.26	70.64%
Cedar	16.89	17.40	27.40%	*	*	*
Chariton	18.18	15.52	38.65%	30.44	24.90	32.46%
Christian	17.88	17.98	18.34%	19.29	19.85	55.06%
Clark	19.90	18.85	47.77%	27.31	40.62	39.45%
Clay	18.06	17.76	9.45%	*	*	*
Clinton	18.69	18.11	32.80%	32.88	27.27	110.68%
Cole	18.70	17.50	3.03%	*	*	*
Cooper	17.42	17.61	27.95%	29.74	30.45	20.20%
Crawford	16.00	15.63	24.43%	*	*	*
Dade	19.15	19.06	21.95%	*	*	*
Dallas	16.59	15.97	19.07%	*	*	*
Daviess	18.33	14.59	56.60%	28.36	26.34	77.40%
DeKalb	16.12	15.49	15.89%	27.20	27.06	17.54%
Dent	17.67	17.66	39.72%	*	*	*
Douglas	19.86	18.15	31.85%	*	*	*
Dunklin	19.50	16.52	39.83%	29.41	26.61	28.24%
Franklin	18.02	17.77	14.21%	29.42	28.34	27.97%
Gasconade	17.90	17.62	29.42%	28.32	26.85	28.61%
Gentry	16.85	17.64	29.11%	*	*	*
Greene	17.27	17.59	8.98%	28.90	27.19	19.46%
Grundy	19.00	16.50	30.36%	29.15	29.11	35.49%
Harrison	17.73	17.56	25.66%	*	*	*

Henry	18.58	18.23	32.50%	*	*	*
Hickory	16.00	15.35	24.51%	*	*	*
Holt	17.75	18.47	41.41%	*	*	*
Howard	18.08	18.02	16.10%	*	*	*
Howell	17.30	16.61	19.56%	24.40	23.19	26.72%
Iron	17.15	15.93	43.92%	*	*	*
Jackson	16.88	15.42	26.19%	*	*	*
Jasper	18.00	18.05	14.34%	*	*	*
Jefferson	17.60	14.01	29.76%	30.12	25.09	19.11%
Johnson	17.63	17.62	24.93%	20.25	20.21	47.34%
Knox	17.30	15.26	43.37%	29.64	26.58	38.46%
Laclede	17.67	16.58	22.30%	*	*	*
Lafayette	17.72	16.92	69.76%	19.82	21.87	79.57%
Lawrence	18.66	17.56	15.31%	29.19	29.05	31.82%
Lewis	17.00	16.13	29.99%	28.29	27.39	23.32%
Lincoln	16.94	16.66	14.26%	28.60	27.27	24.59%
Linn	18.08	16.80	21.38%	30.57	33.51	32.71%
Livingston	15.73	15.98	37.60%	26.82	32.41	36.99%
McDonald	17.51	17.52	39.53%	*	*	*
Macon	15.58	16.02	21.94%	29.59	25.14	28.87%
Madison	14.69	16.39	24.35%	*	*	*
Maries	16.62	16.56	25.52%	*	*	*
Marion	16.02	16.01	30.00%	25.29	28.35	22.04%
Mercer	16.42	13.75	21.78%	*	*	*
Miller	17.27	15.94	15.24%	*	*	*
Mississippi	18.40	19.20	38.31%	25.34	24.80	26.23%
Moniteau	18.21	17.45	26.02%	28.85	29.08	28.89%
Monroe	15.97	14.59	25.94%	*	*	*
Montgomery	18.29	18.42	20.56%	*	*	*
Morgan	16.20	15.65	78.67%	30.44	32.56	52.72%
New Madrid	18.68	18.10	23.55%	*	*	*
Newton	17.09	17.52	20.10%	23.50	23.72	44.75%
Nodaway	18.58	18.29	12.04%	30.70	27.75	38.34%
Oregon	17.80	15.89	24.79%	29.46	29.20	20.81%
Osage	17.57	17.47	17.26%	*	*	*
Ozark	17.60	17.02	24.59%	*	*	*
Pemiscot	18.75	17.01	116.52%	31.90	31.60	26.57%
Perry	16.82	16.64	17.22%	*	*	*
Pettis	17.57	17.38	11.99%	*	*	*
Phelps	18.20	18.11	17.89%	*	*	*
Pike	16.83	16.29	26.99%	29.75	27.66	31.23%
Platte	18.83	18.70	12.23%	*	*	*
Polk	16.00	15.46	23.96%	*	*	*
Pulaski	18.10	17.94	15.69%	*	*	*
Putnam	15.44	15.16	36.76%	*	*	*
Ralls	16.51	16.11	23.90%	25.58	31.72	36.70%
Randolph	17.40	16.94	12.74%	*	*	*
Ray	17.56	17.03	12.79%	30.08	33.18	19.11%
Reynolds	19.99	16.60	121.58%	*	*	*
Ripley	14.62	15.83	48.28%	*	*	*
St. Charles	18.84	18.37	5.97%	*	*	*
St. Clair	18.00	16.56	79.45%	*	*	*
St. Francois	18.23	16.95	28.97%	27.30	25.26	26.82%

Ste. Genevieve	17.95	20.87	34.38%	28.78	30.70	33.79%
St. Louis	17.46	17.20	8.42%	*	*	*
Saline	16.87	17.22	35.82%	32.15	31.01	111.88%
Schuyler	16.67	17.14	21.24%	*	*	*
Scotland	19.56	17.76	154.55%	25.10	23.62	55.88%
Scott	15.77	14.95	29.26%	30.41	26.69	26.87%
Shannon	18.48	13.84	30.97%	26.64	28.43	25.63%
Shelby	18.12	18.31	20.07%	*	*	*
Stoddard	16.78	17.33	16.36%	32.20	30.80	18.76%
Stone	18.63	17.83	20.15%	20.42	18.45	41.11%
Sullivan	13.81	13.85	22.60%	*	*	*
Taney	13.34	13.42	26.68%	23.81	28.60	30.84%
Texas	15.54	14.53	48.03%	25.43	27.77	43.07%
Vernon	18.28	17.88	18.37%	26.20	31.74	40.26%
Warren	17.20	16.82	20.12%	*	*	*
Washington	18.34	14.87	86.05%	33.00	25.49	83.52%
Wayne	18.71	17.46	43.11%	*	*	*
Webster	16.85	17.14	12.10%	22.45	31.19	40.31%
Worth	17.62	17.86	85.34%	*	*	*
Wright	18.44	17.27	22.46%	*	*	*
City of St. Louis	17.68	17.58	71.81%	*	*	*