

Mountrail County

Tax Equalization 2019 Property Assessment Annual Report

2019 Equalization Order of Business

Mountrail County -2019 **June Equalization Order of Business**

1. 2019 Equalization Overview

2. Cities	3. Unorganized Townships
New Town City	155-94 Unorganized
Palermo City	154-94 Unorganized
Parshall City – Family Dollar	153-93 Unorganized
Plaza City	152-93 Unorganized
Ross City	150-92 Unorganized
Stanley City	150-93 Unorganized
White Earth City	

4. <u>Townshi</u> j	<u>05</u>
Alger – 2 land use reviews (2019-0010, 2019-	Model
0012)	Mountrail
Austin	Myrtle – 3 land use reviews (2019-0002, 2019-
Banner	0003, 2019-0004)
Bicker	Oakland
Big Bend	Osborn
Brookbank	Osloe
Burke	Palermo
Clearwater	Parshall
Cottonwood	Plaza – 1 land use review (2019-0011)
Crane Creek	Powers
Crowfoot	Powers Lake
Debing	Purcell
Egan	Rat Lake
Fertile	Redmond – 3 land use reviews (2019-0005,
Howie	2019-0006, 2019-0007)
🗆 Idaho	Ross
James Hill	Shell – did not accept Ag Land values
Kickapoo	Sidonia
Knife River	Sikes
Liberty	Sorkness
Lostwood – 1 land use review (2019-0001)	Spring Coulee
Lowland	Stave
Manitou – 1 land use review (2019-0009)	Van Hook
McAlmond – 1 land use review (2019-0008)	Wayzetta
McGahan	White Earth

5. Agricultural Land Valuation summary

6. Residential & Commercial Valuation

7. Utilities and Abstracts Information

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Tax Depart	ment > 2019 County Equalization		ٽ ~
^	Name	Date modified	Туре
	🔊 00-2019 Mountrail County Board of Equa	5/31/2019 11:38 AM	Adobe Acrobat D
	욝 01-2019 June Equalization Meeting Agen	5/31/2019 7:45 AM	Adobe Acrobat D
	8 02-Family Dollar Property Card.pdf	5/30/2019 2:10 PM	Adobe Acrobat D
- 10 C	8 03-City of Parshall Assessor Letter - Famil	5/30/2019 2:13 PM	Adobe Acrobat D
	욝 04-Unorganized 155-94pdf	5/30/2019 3:48 PM	Adobe Acrobat D
	욝 05-Unorganized 154-94pdf	5/30/2019 3:49 PM	Adobe Acrobat D
	🔊 06-Unorganized 153-93pdf	5/30/2019 3:49 PM	Adobe Acrobat D
	욝 07-Unorganized 152-93pdf	5/30/2019 3:50 PM	Adobe Acrobat D
	🔊 08-Unorganized 150-92pdf	5/30/2019 3:51 PM	Adobe Acrobat D
	🔊 09-Unorganized 150-93pdf	5/30/2019 3:51 PM	Adobe Acrobat D
	🔊 10-Township Ag Land Valuations.pdf	5/30/2019 3:58 PM	Adobe Acrobat D
	🔊 11-2019 Request for Ag Land Review For	5/30/2019 12:38 PM	Adobe Acrobat D
	🔊 11a-Ag Land Review Forms.pdf	5/31/2019 8:24 AM	Adobe Acrobat D
	🔊 12-2019 Assessment Abstract.pdf	5/30/2019 12:33 PM	Adobe Acrobat D
	13-Supplemental Abstract(ASRS).pdf	5/30/2019 4:05 PM	Adobe Acrobat D



2019 Mountrail County Property Assessment

- New Reporting Format
- 2019 Equalization Overview
- Use of one Tax Dollar
- Mountrail County Cities Valuation & Adjustments
- Agricultural Land Valuation & Adjustments
- Unorganized Townships Valuation & Adjustments
- Ag Land Review Form Review
- Residential & Commercial Valuation & Adjustments
- Utilities Taxable Valuation Information
- Abstracts Information

New format for 2019 !!!

Valuation in Mountrail - 2019 Values

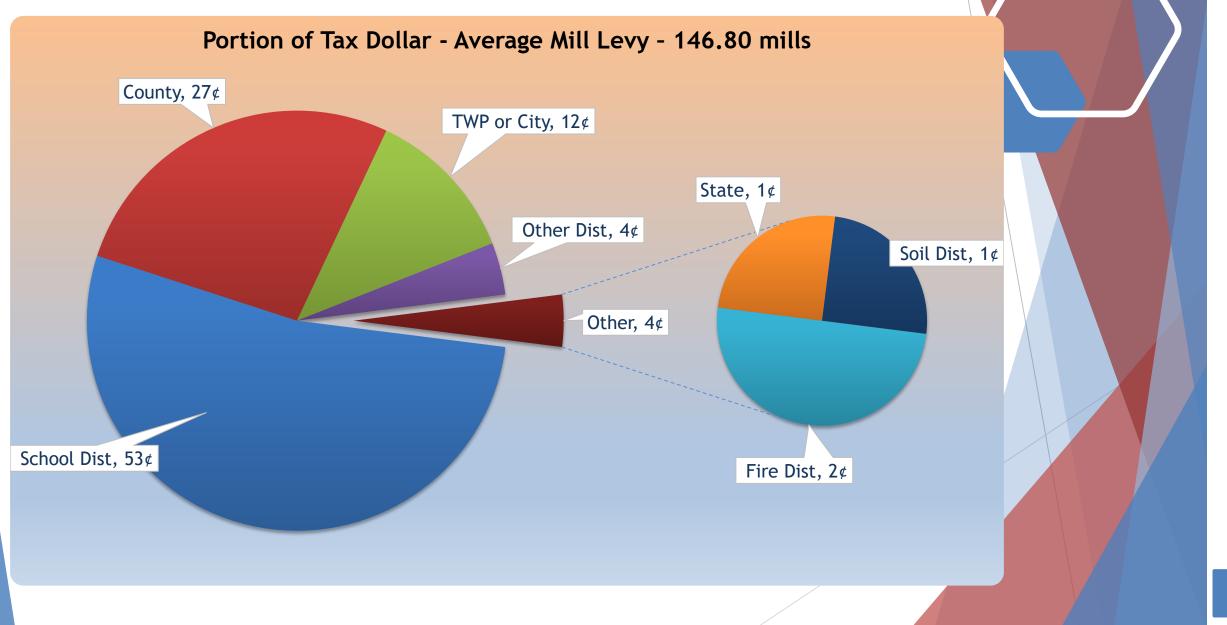
Assessment Code*	Description	Parcels	Parcel %	True & Full Value	Value %
101	Agricultural	8,964	58.9%	\$463,302,900	28.6%
201	Residential	3,403	22.4%	\$389,633,500	24.1%
233	Commercial	950	6.2%	\$730,304,300	45.2%
250	Vacant Land	1,898	12.5%	\$34,077,700	2.1%
	Total	15,215	-	\$1,617,318,400	

*NOTE: Centrally assessed properties are not included in the list

Comparison 2018 & 2019 (locally assessed only)

2019						
Assessment Code	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	8,964	58.9%	\$463,302,900	28.6%	\$23,165,145
201	Residential	3,403	22.4%	\$389,633,500	24.1%	\$17,534,315
	Commercial &					
233 & 250	Vacant Land	2,848	18.7%_	\$764,382,000	47.3%	\$38,219,105
	Total	15,215		\$1,617,318,400	=	\$78,918,565
2018						
Assessment				True & Full	T&F Value	Taxable
Code	Assessment	Parcels	Parcel %	Value	%	Values
101	Agricultural	8,946	59.3%	\$462,571,200	29.3%	\$23,128,560
201	Residential	3,331	22.1%	\$385,255,400	24.4%	\$17,337,273
	Commercial &					
233 & 250	Vacant Land	2,811	18.6%	\$732,415,600	46.3%	\$36,620,785
	Total _	15,088		\$1,580,242,200	=	\$77,086,618
2018 - 2019 Difference						
Assessment		Parcel		True & Full	T&F Value	Taxable
Code	Assessment	Count	Parcel %	Value	%	Values
101	Agricultural	18	-0.4%	\$731,700	-0.6%	\$36,585
201	Residential	72	0.3%	\$4,378,100	-0.3%	\$197,042
	Commercial &					
233 & 250	Vacant Land	37	0.1%	\$31,966,400	0.9%	\$1,598,320
1	Total _	127		\$37,076,200	=	\$1,831,947

Use of one Tax Dollar

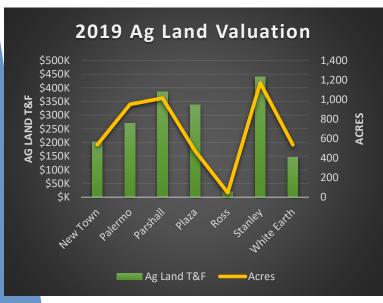


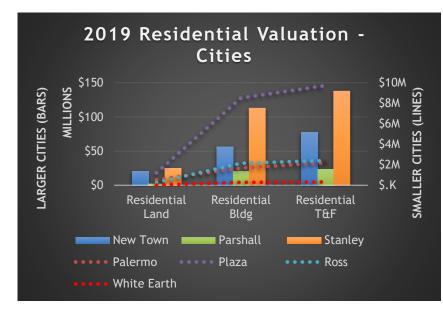


Mountrail County Cities

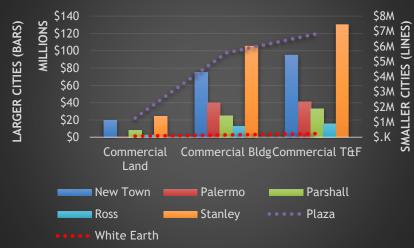
Cities in Mountrail County

	Ag Land			Residential			Commercial	Commercial	Commercial	Total Real	
	Ag Lanu									iotui neui	
City	Acres	Ag Land T&F	Avg Acre	Land	Residential Bldg	Residential T&F	Land	Bldg	T&F	Property	Taxable Value
New Town	537.77	\$203,600	\$378.60	\$20,757,600	\$56,834,100	\$77,591,700	\$19,658,000	\$75,521,400	\$95,179,400	\$172,974,700	\$8,260,908
Palermo	950.38	\$271,400	\$285.57	\$539,000	\$1,676,600	\$ <mark>2,215,600</mark>	\$997,100	\$40,285,900	\$41,283,000	\$43,770,000	\$2,177,437
Parshall	1,013.74	\$385,200	\$379.98	\$2,827,600	\$20,631,700	\$23,459,300	\$8,142,300	\$25,242,600	\$ <mark>33,384</mark> ,900	\$57,229,400	\$2,744,238
Plaza	474.53	\$338,000	\$712.28	\$1,213,400	\$8,515,900	<i>\$9,729,300</i>	\$1,270,800	\$5,578,300	\$6,849,100	\$16,916,400	\$797,211
Ross	46.57	\$20,100	\$431.61	\$272,000	\$2,142,400	\$2,414,400	\$2,905,100	\$12,857,200	\$15,762,300	\$18,196,800	\$897,776
Stanley	1,170.35	\$440,000	\$375.96	\$24,877,300	\$113,214,000	\$138,091,300	\$24,703,700	\$105,316,500	\$130,020,200	\$268,551,500	\$12,737,347
White Earth	535.97	\$146,800	\$273.90	\$21,400	\$295,400	\$316,800	\$85,600	\$157,400	\$243,000	\$706,600	\$33,762
Total	4,729.31	1,805,100.00	\$381.68	\$50,508,300	\$203,310,100	\$253,818,400	\$57,762,600	\$264,959,300	\$322,721,900	\$578,345,400	\$27,648,679





2019 Commercial Valuation



City Equalization Appeals / Adjustments

- Parshall City Family Dollar Store Missed at City Equalization Meeting
 - \$36,100 Land Value (remains same)
 - \$817,300 Building Value (added value)
 - Explanation Letter from City of Parshall Assessor
 - Will require recess of County Equalization meeting & notice sent
 - Reconvene at next scheduled County Commissioner meeting

• Others?

2...Cities

- □ → New·Town·City¶
- □ → Palermo·City¶
- ✓··Parshall·City·-·Family·Dollar¶
- □ → Plaza·City¶
- □ → Ross·City¶
- \Box Stanley-City¶
- □ White Earth City¤

Document #02 & #03 in Folder



Agricultural Land Valuation Overview

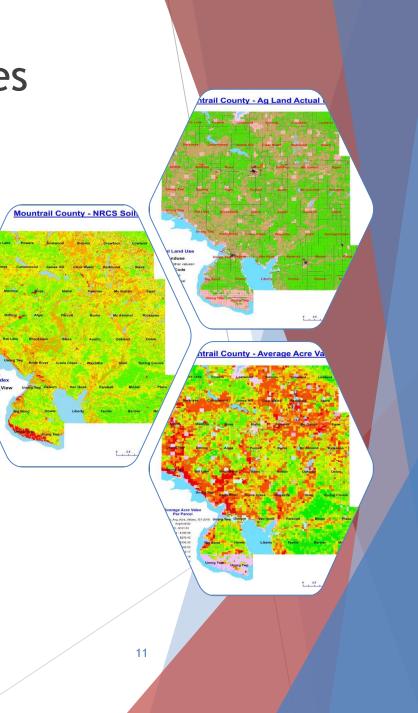
2019 - Year of Change

2019 Agricultural Land Valuation Changes

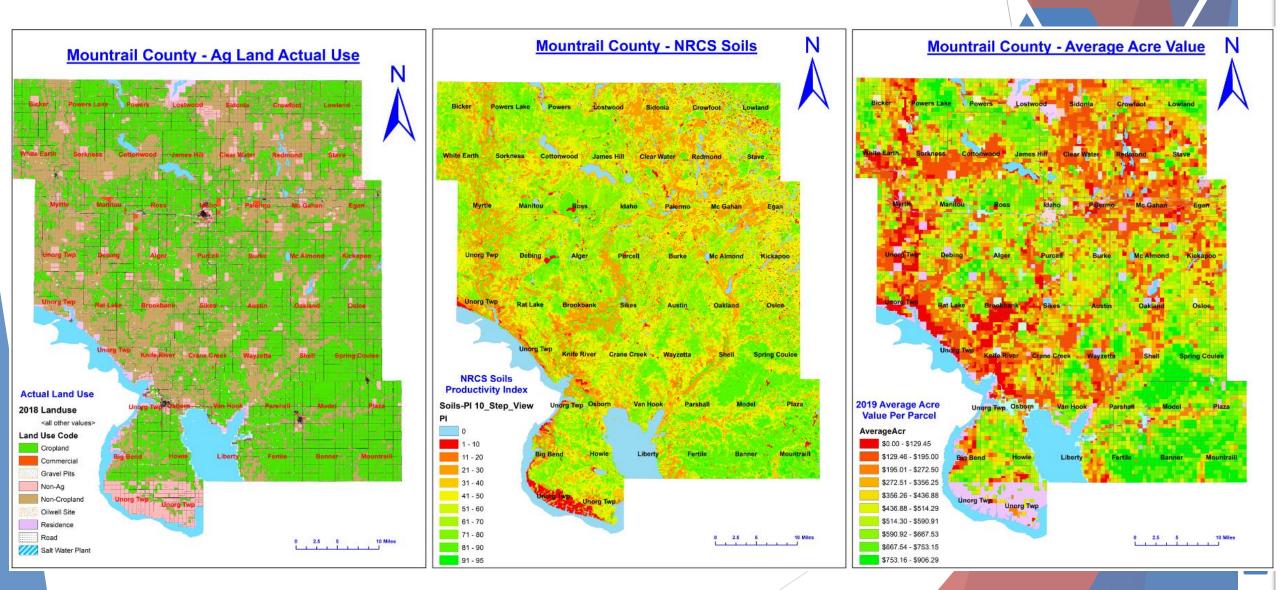
"Project Back to the Future...."

Implemented NRCS detailed soils with Actual Land use valuation Methodology

- Required by State Law use of Detailed Soils
 - Just over \$500,000 State Aid funding will be returned
- Extensive use of GIS systems
- Worked with Sidwell & Co. to draw in Actual Land Use
 - Cropland, Noncropland, Residences, Oilwell Sites, Roads, Gravel Pits, Non-Ag
- Received per acre Ag Land Valuation from State Tax Dept. (December)
 - Cropland Valuation, NonCrop Valuation, Overall Ag Land Valuation
- Used 2017 NRCS detailed soils for PI and AUM valuation
- Valued all Ag Land based off NRCS and Actual Land Use



Mountrail County – Actual Land Use Agricultural Land Valuation



NRCS Soil Survey Accuracy Challenges

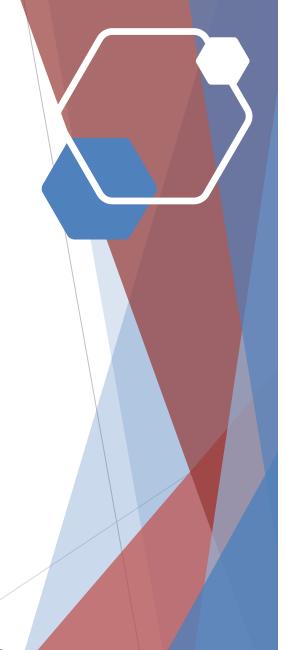
USDA

What is the process for addressing soil survey accuracy challenges?

- Challenge must focus on technical deficiencies in the soil survey.
- Challenge must be in writing to local NRCS field office.
- Resource soil scientist will investigate maps and data for accuracy and consistency.
- Negative findings are reported back to the customer, in writing, via the field office.
- Problems found are forwarded to MLRA soil survey office for project development and prioritization.

 \checkmark It is NRCS's burden to defend the technical quality of the soil survey.

 \checkmark User's must ensure they are working within the soil survey's design limits.



Unorganized Townships

Unorganized Township Agricultural Land

Township	Parcels	Acres	2018 Value	2019 Landuse Value	Change	Average Per Acre
28-Unorganized 155-94	162	20,456.26	\$3,861,200	\$5,220,800	\$1,359,600	\$255.22
35-Unorganized 154-94	121	14,266.59	\$2,150,900	\$3,198,000	\$1,047,100	\$224.16
41-Unorganized 153-93	89	9,621.94	\$1,363,300	\$1,931,000	\$567,700	\$200.69
47-Unorganized 152-93	48	5,287.26	\$2,159,500	\$2,605,000	\$445,500	\$492.69
54-Unorganized 150-92	29	2,845.86	\$989,600	\$1,243,300	\$253,700	\$436.88
55-Unorganized 150-93	15	2,266.99	\$873,200	\$1,037,100	\$163,900	\$457.48

<u>2019 State of ND</u> Mountrail Ag Land Values							
All Ag Land	Crop Value	Noncrop Value					
\$454.62	\$692.46	\$156.54					

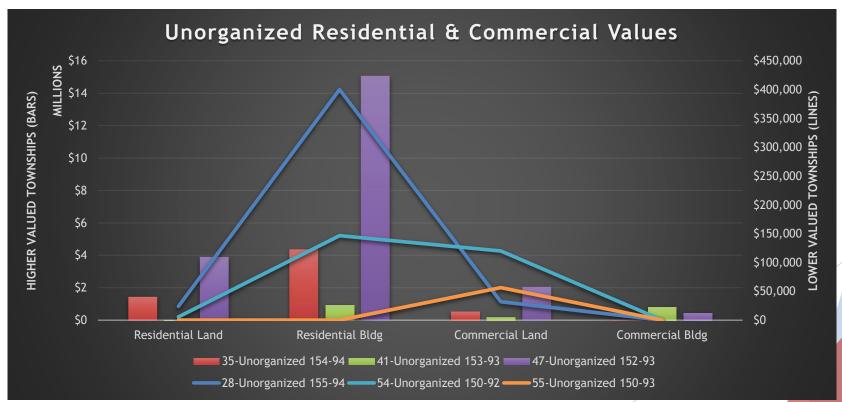
15

Unorganized Townships Ag Valuation 2018 - 2019



Unorganized Residential & Commercial

Unorganized Township	Ag Land Acres	Ag Land T&F		Residential Land	Residential Bldg	Residential T&F	Commercial Land	Commercial Bldg	Commercial T&F	Total Real Property	Taxable Value
28-Unorganized 155-94	20,456.26	\$5,220,800	\$255.22	\$24,000	\$400,300	\$424,300	\$32,000	\$-	\$32,000	\$5,677,100	\$281,735
35-Unorganized 154-94	14,266.59	\$3,198,000	\$224.16	\$1,429,200	\$4,334,800	\$5,764,000	\$519,700	\$26,000	\$545,700	\$9,507,700	\$446,576
41-Unorganized 153-93	9,621.94	\$1,931,000	\$200.69	\$29,100	\$920,600	\$949,700	\$176,100	\$794,100	\$970,200	\$3,850,900	\$187,799
47-Unorganized 152-93	5,287.26	\$2,605,000	\$492.69	\$3,877,300	\$15,057,900	\$18,935,200	\$2,028,100	\$443,600	\$2,471,700	\$24,011,900	\$1,105,951
54-Unorganized 150-92	2,845.86	\$1,243,300	\$436.88	\$5 <i>,</i> 500	\$146,600	\$152,100	\$120,100	\$ -	\$120,100	\$1,515,500	\$75,015
55-Unorganized 150-93	2,266.99	\$1,037,100	\$457.48	\$-	\$ -	\$0	\$56,400	\$-	\$56,400	\$1,093,500	\$54,675



Unorganized Change Sheet Summary

UNORGANIZED	А	GRICULTU	RAL PROPERTY		RESIDENTIAL PROPERTY				COMMERCIAL PROPERTY				
TOWNSHIP	ACRES		VALUE			LOTS, TRACTS AND LEASED SITES		BUILDINGS AND STRUCTURES		LOTS, TRACTS AND LEASED SITES		BUILDINGS AND STRUCTURES	
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	
28-Unorganized 155-94	5.01	15.46	\$1,360,400	\$800	\$12,000	\$0	\$216,300	\$0	\$0	\$9,500	\$0	\$0	
35-Unorganized 154-94	9.71	8.35	\$1,047,200	\$100	\$36,400	\$0	\$261,600	\$5,600	\$0	\$70,800	\$0	\$0	
41-Unorganized 153-93	2.00	5.27	\$567,700	\$0	\$0	\$4,000	\$0	\$36,900	\$18,300	\$0	\$0	\$25,800	
47-Unorganized 152-93	0.76	12.24	\$445,800	\$300	\$31,000	\$107,900	\$514,300	\$72,200	\$51,900	\$23,300	\$0	\$0	
54-Unorganized 150-92	0.00	3.06	\$253,700	\$0	\$0	\$0	\$0	\$0	\$15,300	\$0	\$0	\$0	
55-Unorganized 150-93	0.00	0.00	\$163,900	\$0	\$0	\$0	\$0	\$0	\$33,900	\$0	\$0	\$0	

Change Sheets -Documents #04 thru #09 In Folder

Unorganized Township Appeals / Adjustments

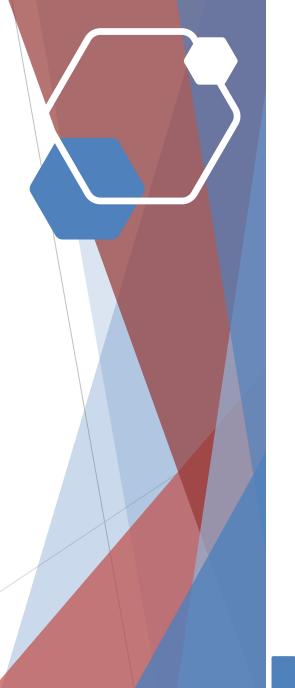
Others?

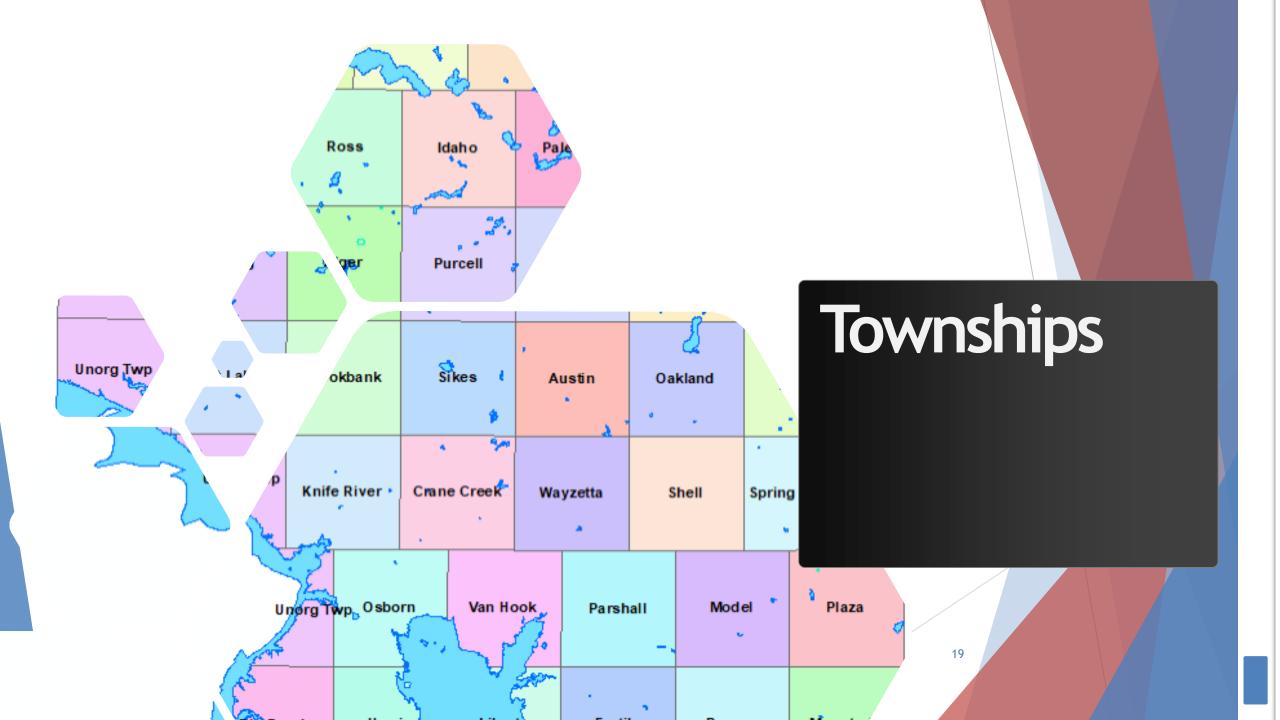
Recommend to accept Valuations

(subject to any adjustments agreed to at this meeting)

3...Unorganized.Townships¶







Township Ag Land Valuations

Average

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	2019 Landuse		Av

							0 -	
				2019 Landuse		Average	Acre Value	
Township	Parcels	Acres	2018 Value	Value	Difference	Per Acre	Rank	
01-Lowland 158-88	164	22,091.57	\$14,152,800	\$12,374,600	(\$1,778,200)	\$560.15	9	29-0
02-Crowfoot 158-89	171	21,500.84	\$7,569,100	\$8,095,900	\$526,800	\$376.54	37	30-0
03-Sidonia 158-90	154	19,969.46	\$5,268,700	\$5,226,200	(\$42,500)	\$261.71	49	31- <i>A</i>
04-Lostwood 158-91	135	15,255.27	\$6,761,900	\$6,967,000	\$205,100	\$456.69	25	32-S
05-Powers 158-92	176	20,675.10	\$10,070,500	\$11,162,900	\$1,092,400	\$539.92	10	33-E
06-Powers Lake 158-93	3 191	22,097.18	\$11,660,200	\$12,502,200	\$842,000	\$565.78	8	34-F
07-Bicker 158-94	202	21,638.28	\$8,645,200	\$9,681,500	\$1,036,300	\$447.42	27	35-L
08-Stave 157-88	195	21,602.49	\$7,898,100	\$8,170,500	\$272,400	\$378.22	36	36-5
09-Redmond 157-89	170	19,294.39	\$3,822,600	\$4,725,900	\$903,300	\$244.94	52	37-5
10-Clearwater 157-90	177	20,802.28	\$5,573,700	\$5,670,900	\$97,200	\$272.61	48	38-\
11-James Hill 157-91	175	19,843.41	\$11,347,700	\$9,604,000	(\$1,743,700)	\$483.99	18	39-0
12-Cottonwood 157-92	2 177	20,563.88	\$6,285,900	\$6,309,500	\$23,600	\$306.82	46	40-k
13-Sorkness 157-93	177	21,348.29	\$6,825,300	\$6,902,100	\$76,800	\$323.31	44	40-N
14-White Earth 157-94	209	20,770.70	\$5,643,500	\$7,196,000	\$1,552,500	\$346.45	41	
15-Egan 156-88	200	21,338.25	\$7,331,300	\$7,513,900	\$182,600	\$352.13	40	42-F
16-McGahan 156-89	186	20,395.98	\$4,717,300	\$5,136,100	\$418,800	\$251.82	51	43-N
17-Palermo 156-90	187	19,191.97	\$5,785,000	\$5,532,600	(\$252,400)	\$288.28	47	44-F
18-Idaho 156-91	193	17,688.97	\$9,486,300	\$8,244,000	(\$1,242,300)	\$466.05	19	45-\
19-Ross 156-92	181	21,819.10	\$12,189,400	\$12,451,400	\$262,000	\$570.67	7	46-0
20-Manitou 156-93	204	21,573.23	\$9,627,000	\$9,499,900	(\$127,100)	\$440.36	28	47-L
21-Myrtle 156-94	188	21,412.13	\$6,699,000	\$7,314,800	\$615,800	\$341.62	42	48-N
22-Kickapoo 155-88	184	22,163.61	\$8,344,000	\$8,441,400	\$97,400	\$380.87	34	49-E
23-McAlmond 155-89	183	22,269.21	\$11,151,100	\$9,592,400	(\$1,558,700)	\$430.75	31	50-F
24-Burke 155-90	167	21,633.48	\$10,012,000	\$9,777,300	(\$234,700)	\$451.95	26	51-L
25-Purcell 155-91	190	21,583.27	\$9,877,500	\$9,018,400	(\$859,100)	\$417.84	32	52-H
26-Alger 155-92	173	21,430.07	\$10,844,300	\$10,574,100	(\$270,200)	\$493.42	15	53-E
27-Debing 155-93	181	21,429.06	\$8,060,700	\$9,386,600	\$1,325,900	\$438.03	29	54-L
28-Unorganized 155-9	4 162	20,457.36	\$3,861,200	\$5,221,600	\$1,360,400	\$255.24	50	55-L

						Average	
				2019 Landuse		Average	Acre Value
Township	Parcels	Acres	2018 Value	Value	Difference	Per Acre	Rank
29-Osloe 154-88	175	22,494.35	\$11,415,200	\$11,217,700	(\$197,500)	\$498.69	13
30-Oakland 154-89	155	20,665.72	\$9,428,800	\$9,567,000	\$138,200	\$462.94	21
31-Austin 154-90	152	22,142.95	\$12,476,500	\$11,144,700	(\$1,331,800)	\$503.31	12
32-Sikes 154-91	211	21,775.50	\$8,643,900	\$7,970,300	(\$662,000)	\$366.02	38
33-Brookbank 154-92	178	21,578.21	\$6,389,800	\$6,707,700	\$317,900	\$310.86	45
34-Rat Lake 154-93	188	21,433.38	\$6,258,000	\$7,562,200	\$1,304,200	\$352.82	39
35-Unorganized 154-94	121	14,265.23	\$2,150,900	\$3,198,100	\$1,047,200	\$224.19	54
36-Spring Coulee 153-8	88 161	22,428.08	\$15,010,100	\$14,207,500	(\$802,600)	\$633.47	5
37-Shell 153-89	165	22,275.11	\$9,880,300	\$10,963,300	\$1,083,000	\$492.18	16
38-Wayzetta 153-90	163	21,491.52	\$9,522,100	\$9,971,200	\$449,100	\$463.96	20
39-Crane Creek 153-91	186	21,817.18	\$8,945,900	\$8,277,400	(\$668,500)	\$379.40	35
40-Knife River 153-92	176	21,007.67	\$5,710,600	\$5,133,800	(\$576,800)	\$244.38	53
41-Unorganized 153-93	89	9,619.94	\$1,363,300	\$1,930,700	\$567,400	\$200.70	55
42-Plaza 152-88	161	21,951.75	\$15,595,600	\$13,980,000	(\$1,615,600)	\$636.85	3
43-Model 152-89	171	22,341.88	\$14,464,000	\$13,984,800	(\$479,200)	\$625.95	6
44-Parshall 152-90	180	21,179.96	\$10,743,500	\$10,468,400	(\$275,100)	\$494.26	14
45-Van Hook 152-91	147	16,616.46	\$8,176,100	\$7,631,100	(\$545,000)	\$459.25	23
46-Osborn 152-92	137	14,271.14	\$4,761,000	\$4,718,900	(\$42,100)	\$330.66	43
47-Unorganized 152-93	48	5,298.74	\$2,159,500	\$2,605,300	\$445,800	\$491.68	17
48-Mountrail 151-88	159	22,913.59	\$16,799,100	\$16,003,500	(\$795,600)	\$698.43	2
49-Banner 151-89	155	22,833.80	\$17,160,300	\$16,422,700	(\$737,600)	\$719.23	1
50-Fertile 151-90	174	22,621.86	\$14,265,200	\$14,393,100	\$127,900	\$636.25	4
51-Liberty 151-91	51	5,599.86	\$1,894,500	\$2,146,900	\$252,400	\$383.38	33
52-Howie 151-92	129	15,880.71	\$7,815,200	\$8,380,500	\$565,300	\$527.72	11
53-Big Bend 151-93	120	17,925.92	\$8,010,800	\$8,275,400	\$264,600	\$461.64	22
54-Unorganized 150-92	29	2,848.92	\$989,600	\$1,243,300	\$253,700	\$436.41	30
55-Unorganized 150-93	15	2,266.99	\$873,200	\$1,037,100	\$163,900	\$457.48	24

A	Ag land Review Forms Document #11 in Folder - each review form is								
TWP	Legal ID No. ParcelNo Description	Acres Affected	l Technical Reason	Docume Description of Issue	ent #11a Tax Eval Findings	Tax Eval Recommendation	Result	2019 2011 Actual Use Review Adjust (Orig) Change Valu	
Alger	2019-0010 26-0000800 2-155-92	10.40	2-New Oilwell site has been built on land (Date?)	Oilwell site built in October 2018	Site visit 4/24/2019 - validated - see pics in packet. Acreage documentation provided by property owner.	Tax-Accept	2019 Tax Adjust	\$84,600 <mark>(\$4,200)</mark> \$80,4	00 Soils-Accept
Alger	2019-0012 26-0005000 SE 10-155-92	29.06	1-Cropland is drawn on non-cropland area (include current FSA maps)	"Pasture Land"	In office Old FSA Map and 2008 FSA map shows entire S2 of SE is cropland.	Tax-Decline	Decline	\$41,200 (\$15,100) \$26,1	00 Soils-Decline
Lostwood	13-158-91 2019-0001 04-0003500 NE	64.63	1-Cropland is drawn on non-cropland area (include current FSA maps)	Mowed Occasionally - should be noncrop	Reviewed all available photography - Not cropped 75% of time - see aerial photography sheet. Old FSA maps show non-crop - not cropped 75% of tim		2019 Tax Adjust	\$46,800 <mark>(\$20,400)</mark> \$26,4	00 Soils-Accept
Manitou	2019-0009 20-0013200 24-156-93	25.00	2-New Oilwell site has been built on land (Date?)	Oilwell site built by Feb 1, 2019	Site visit 4/24/2019 - validated - see pics in packet.	. Tax-Accept	2019 Tax Adjust	\$92,100 <mark>(\$10,800)</mark> \$81,3	00 Soils-Accept
McAlmond	21-155-89 2019-0008 23-0009600 NW	55.00	7-Actively challenging the technical accuracy of the soil survey (Provide documentation of challenge)	Poor soil C800B (Questioning the value of this soil type-LH)	Agree it is a poorer soil type. Soil is valued accordingly. See Wade Bot (NRCS) email on technical challenges. This does not meet technical echallenge requirement. NRCS documentation provided simply validates county soils used.	Tax-Decline	Decline	\$98,700 \$0 \$98,7	00 Soils-Decline
Myrtle	2019-0002 21-0004000 8-156-94 NW	69.85	1-Cropland is drawn on non-cropland area (include current FSA maps)	Mowed Occasionally - should be noncrop	Department 2008 and 1990s FSA maps show as cropland. See sheet for yearly calculations.	Tax-Decline	Decline	\$87,700 <mark>(\$64,200)</mark> \$23,5	00 Soils-Decline
Myrtle	32-156-94 2019-0003 21-0016800 SW	2.77	1-Cropland is drawn on non-cropland area (include current FSA maps)	Pipeline tailings - should be noncrop	2.77 acres - adjust to noncrop for 2020.	Tax-Accept	Adj for 2020	\$74,200 (\$1,100) \$73,1	00 Soils-Accept
Myrtle	2019-0004 21-0016500 32-156-94 SE	6.07	1-Cropland is drawn on non-cropland area (include current FSA maps)	Should be non-crop	7.73 acres - change to noncrop validated on FSA map - adjustment sheet provided	Tax-Accept	2019 Tax Adjust	\$102,200 (\$2,300) \$99,9	00 Soils-Accept
Plaza	2019-0011 42-0001900 5-152-88	2.01	8-Other (explain):	SWD no longer functional - equipment still on site.	SWD is still on land, however the statis is inactive but this does not change the classification of the land use. There are 2 acres associated with the commercial value - not 5 acres. See TYPicket valuation report and email.	Tax-Decline	Decline	\$104,100 \$0 \$104,2	100 Soils-Decline
Redmond	1-157-89 GL 2019-0005 09-0000400 1	1.75	1-Cropland is drawn on non-cropland area (include current FSA maps)	NE Corner of parcel new/old tree rowns and grass are present - not tilled	Visually agree small area not cropped - mowed occassionally. Ajust to noncrop for 2020 See ID2019-0006 for value adjustments - same parcel	Tax-Accept	Adj for 2020		Soils-Accept
Redmond	2019-0006 09-0000400 1-157-89 SNE	2.30	· · ·	NW edge above and west of central slough is not crop and hasn't been tilled in 35 plus years.	Visually agree small area not cropped - mowed occassionally. Ajust to noncrop for 2020	Tax-Accept	Adj for 2020	\$40,800 (\$1,600) \$39,2	00 Soils-Accept
Redmond	10-157-89 2019-0007 09-0004800 NE	37.73	1-Cropland is drawn on non-cropland area (include current FSA maps)	Infrequent Mowing out of CRP for 20+ years	Old FSA shows cropland; 2008 FSA not available. No maps received from requestor. <u>Need form</u> <u>returned along with maps.</u>	Tax-Decline	Decline	\$42,200 (\$12,300) \$29,9	00 Soils-Decline

Organized Township Appeals / Adjustments Ag Land, Residential, Commercial

4. <u>Townshir</u>	<u>ps</u>	-
☑ Alger – 2 land use reviews (2019-0010, 2019-	Model	
0012)	Mountrail	
□ Austin	☑ Myrtle – 3 land use reviews (2019-0002, 2019-	
Banner	0003, 2019-0004)	
Bicker	Oakland	
Big Bend	Osborn	
Brookbank		
Burke	Palermo	
Clearwater	Parshall	
Cottonwood	🗹 Plaza – 1 land use review (2019-0011)	
🗆 Crane Creek	Powers	
	Powers Lake	
Debing	Purcell	
🗆 Egan	🗆 Rat Lake	
□ Fertile	Redmond – 3 land use reviews (2019-0005,	
□ Howie	2019-0006, 2019-0007)	
🗆 Idaho		
James Hill	Shell – did not accept Ag Land values	
🗆 Kickapoo	🗆 Sidonia	
🗆 Knife River	Sikes	
□ Liberty	Sorkness	
☑ Lostwood – 1 land use review (2019-0001)	Spring Coulee	
Lowland	Stave	
☑ Manitou – 1 land use review (2019-0009)	🗆 Van Hook	
✓ McAlmond – 1 land use review (2019-0008)	🗆 Wayzetta	2
McGahan	White Earth	



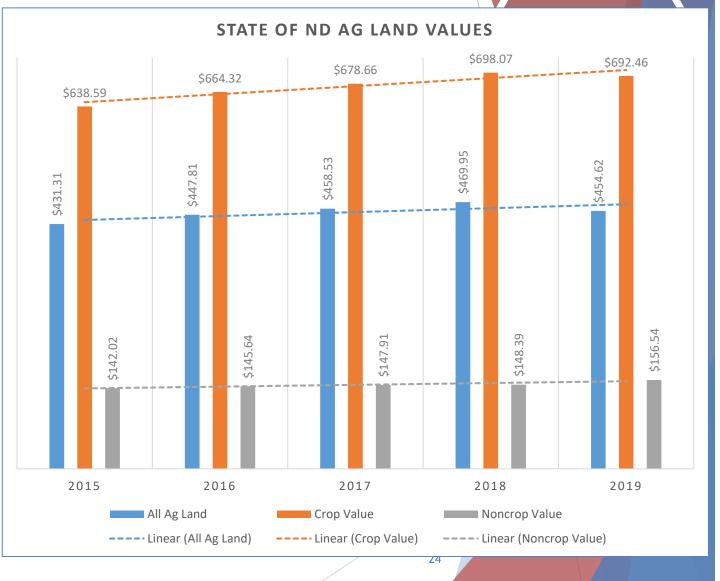
Agricultural Land Summary

2019 - Year of Change

State of ND Ag Land Values - 5 Year Comparison

State of ND Ag Land Values							
Year	All Ag Land	Crop Value	Noncrop Value				
2015	\$431.31	\$638.59	\$142.02				
2016	\$447.81	\$664.32	\$145.64				
2017	\$458.53	\$678.66	\$147.91				
2018	\$469.95	\$698.07	\$148.39				
2019	\$454.62	\$692.46	\$156.54				

State of ND Ag Land Values - YOY Change Percent							
Year	All Ag Land	Crop Value	Noncrop Value				
2015	N/A	N/A	N/A				
2016	3.8%	4.0%	2.5%				
2017	2.4%	2.2%	1.6%				
2018	2.5%	2.9%	0.3%				
2019	-3.3%	-0.8%	5.5%				

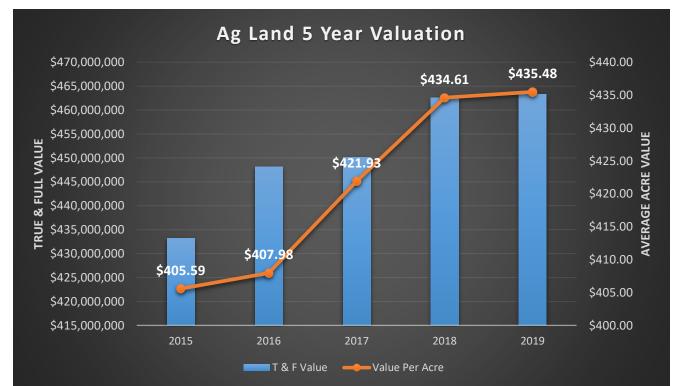


Mountrail County Ag Land - 5 Year Comparison

Mountrail	County A	Ag Land	Acres	and	Val	ues
-----------	----------	---------	-------	-----	-----	-----

Year	Acres	T & F Value	Average Value Per Acre	ND State All Ag Land Value	PerCent of State
2015	1,068,173.13	\$433,242,100	\$405.59	\$431.31	94.0%
2016	1,098,426.26	\$448,131,400	\$407.98	\$447.81	91.1%
2017	1,066,808.96	\$450,114,400	\$421.93	\$458.53	92.0%
2018	1,064,344.64	\$462,571,200	\$434.61	\$469.95	92.5%
2019	1,063,882.81	\$463,302,900	\$435.48	\$454.6 <mark>2</mark>	95.8%

*Note-2019 Increase \$731,700 is a 0.158% increase - values basically stayed the same



ND Ag Land Valuation Certification

Return of State Aid Funding Holdback

- Solution designed & built to ensure compliance
- Requirements
 - Valuation Schedule for each Soil Type
 - Productivity Index / Animal Unit Month Calculations
 - Property Record Cards:
 - 1. The legal description of the parcel;
 - 2. Acreage deeded, taxable, and exempt;
 - 3. Mapping units/soil classification;
 - 4. Acreage of mapping units/soil classifications;
 - 5. Value per acre for mapping units/soil classification;
 - 6. Acreage, modifier name, and percentage of acres subject to modification; and
 - 7. Total valuation

State Tax Dept. Certification Guide



In accordance with N.D.C.C. § 57-02-27.2, the Property Tax Division of the Office of State Tax Commissioner will conduct a review of the valuation procedure used by each county to determine the value for agricultural land. The following is a brief narrative of the components each county will be required to provide to the Property Tax Division. If the requested material is not available, documentation from the Director of Tax Equalization indicating the reason why will be required in its place.

VALUATION SCHEDULE

A valuation schedule lists the total taxable acres for each mapping unit'soil classification for a county, and the Mapping Unit/Soil Classification (MU/SC's) corresponding value per acre. The method by which the MU/SC are indexed must accompany the schedule, as well as the source. This source may be crop yield, animal unit month, a determination of a county soil committee, NRCS MU Index, or a combination of the aforementioned.

DATA SHEETS OR PROPERTY RECORDS

To complete the review of agricultural land valuation procedure, each county will be asked to provide assessment information for selected parcels to ensure this method of valuation is being implemented consistently throughout the county.

A parcel data sheet or property record includes information relevant to the valuation of a specific parcel. The information should include:

- 1. The legal description of the parcel;
- 2. Acreage deeded, taxable, and exempt;
- Mapping units/soil classification;
- Acreage of mapping units/soil classifications;
 Value per acre for mapping units/soil classification;
- Value per acre for mapping units/soil classification;
 Acreage, modifier name, and percentage of acres subject to modification; and
- Total valuation.

Some counties already have property tax programs that can generate a data sheet, while others may use a property card that is updated by writing in changes by hand. A Microsoft Excel spreadsheet or Microsoft Access database may also be means for generating these records.

CERTIFICATION OF COMPLIANCE OR NONCOMPLIANCE The soil survey method of valuation must be implemented as of February 1, 2012 for use as the basis for the 2012 agricultural assessments. Compliance is dependent on the implementation of the soil survey method of valuation by the county. Application of modifiers and consideration for actual use are not components of compliance.

For any county that has not met with the requirements for compliance, the Tax Commissioner shall direct the State Treasurer to withhold five percent of that county's allocation each quarter from the state aid distribution fund under N.D.C.C. § 57-39.2-26.1 beginning with the first quarter of 2013.

24701 (Revised 5-2018)

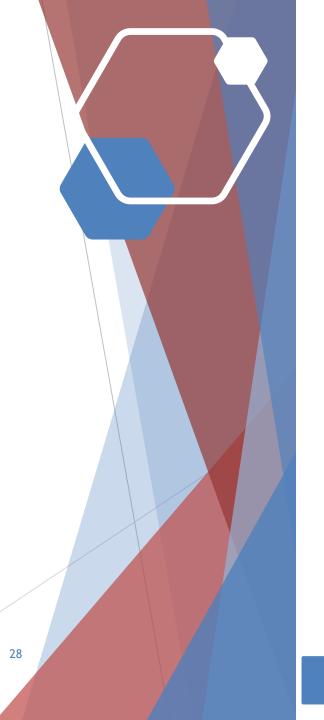
> WWW.ND.GOV/DAX | PROPERTYDAX@ND.GOV 600 E. BOULEVARD AVE, DEPT 127 | BISMARCK, ND 58505-0599 701.328.3127 | HEARING/SPEECH IMPAIRED: 800.366.6888 NORTH DAKOT

Ag Land Valuation Worksheet

2019 Agricultural	Value per Acre	
1 Agricultural value per acre calculated by NDSU (100%)	\$454.62	
2 Value per acre as equalized by County	\$435.48	
Percent value per acre of Ag land 100% value per acre	<i>95.79%</i>	Within Sta
3 Agricultural value minus County value	\$19.14	tolerance
Indicated change needed to reach 100% Agricultural		<mark>90%-1</mark>
Value Value		
4 (line 3 ÷ line 2)	4.4%	

Agricultural Land Value Acceptance

- Currently within tolerance level based state Ag Land Valuation
- Recommend to accept Ag Land Valuations
 - (subject to any adjustments agreed to at this meeting)



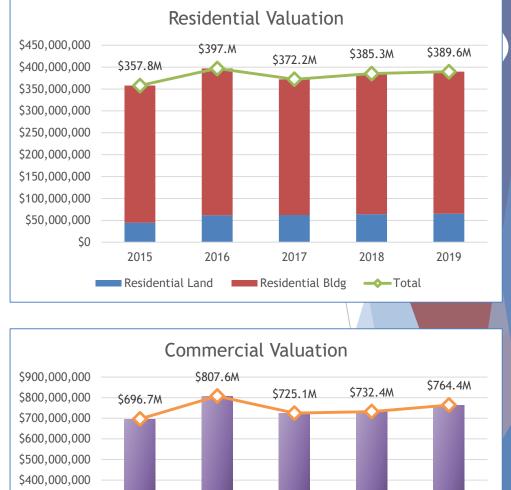
Commercial & Residential

5 Year Comparison

Year	Residential Land	Residential Bldg	Commercial Land	Commercial Bldg	Total
2015	\$44,711,600	\$313,102,000	\$70,034,620	\$626,657,800	\$1,054,506,020
2016	\$61,359,500	\$335,654,100	\$87,599,120	\$719,987,400	\$1,204,600,120
2017	\$62,356,400	\$309,874,000	\$86,853,360	\$638,275,300	\$1,097,359,060
2018					\$1,117,671,000
2019					\$1,154,015,500

Residential & Commercial Values





2017

Commercial Land Commercial Bldg --- Total

2018

2019

2016

\$300,000,000 \$200,000,000

\$100,000,000

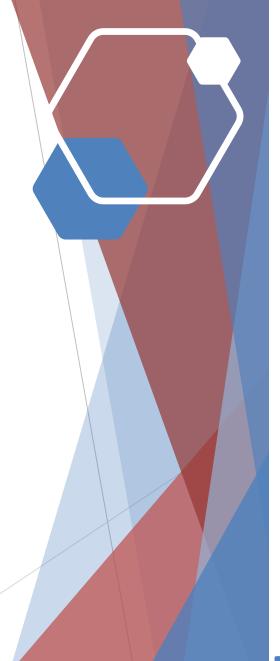
\$0

Sales Ratio Adjustment Worksheet

			COMMERCIAL		RESIDEN	TIAL
	Line	ltem	2018	2019	2018	2019
	1	True And Full Value	\$732,415,600	\$764,382,000	\$385,255,400	\$389,633,500
Supplementary	,					
Abstract	2	Increases		\$38,127,800		\$10,954,100
	3	Decreases	\$3,230,300		\$2,703,000	
	4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$729,185,300	\$726,254,200	\$382,552,400	\$378,679,400
	5	2018 T & F/sales Ratio - from Sales Ratio Sheets	91.7%		91.8%	
	6	Indicated Market Value (line 4 ÷ line 5)	\$795,185,714		\$416,723,747	
	7	2019 T & F/Market Value Ratio % (2019 Line 4 ÷ Line 6)		91.3%		90.9%
	8	Mkt Value Minus 2019 T&F (line 6 - 2019 line 4)		\$68,931,514		\$38,044,347
		Indicated Change Needed To Reach 100% Value (line 8 ÷ 2019				
	9	Line 4)		9.5%		10.0%
		Within State tolerance ba 90%-100	and of		31	

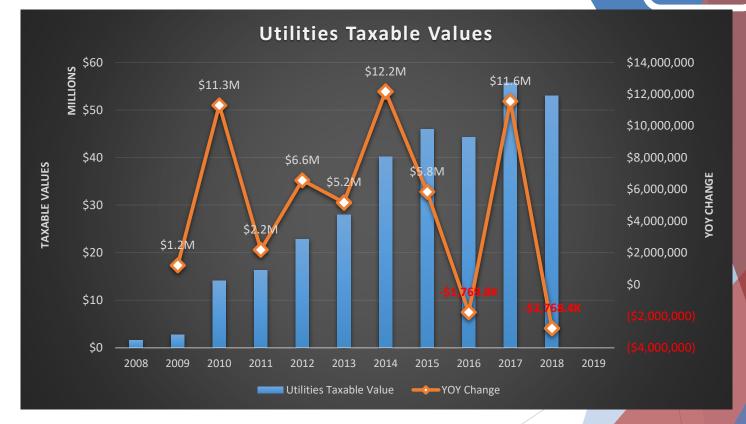
Residential & Commercial Adjustments

- Currently within tolerance levels based on sales ratio adjustment sheet
- Recommend to accept Residential & Commercial Valuations
 - (subject to any adjustments agreed to at this meeting)



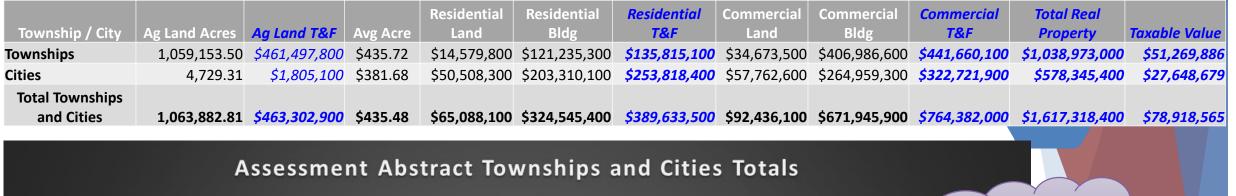
Utilities - Informational Only (Centrally Assessed)

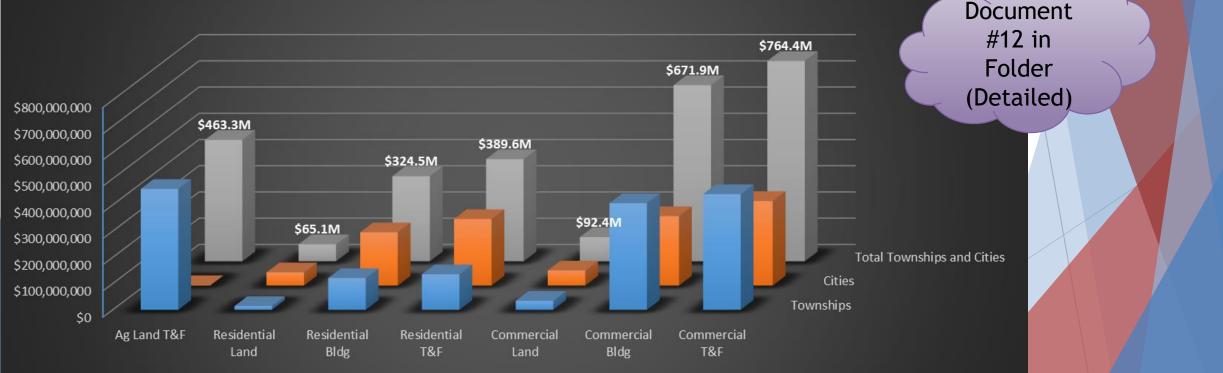
	Utilities	
Year	Taxable Value	YOY Change
2008	\$1,580,505	
2009	\$2,780,887	\$1,200,382
2010	\$14,084,813	\$11,303,926
2011	\$16,267,118	\$2,182,305
2012	\$22,838,922	\$6,571,804
2013	\$28,008,976	\$5,170,054
2014	\$40,173,826	\$12,164,850
2015	\$46,010,869	\$5,837,043
2016	\$44,241,071	(\$1,769,798)
2017	\$55,795,274	\$11,554,203
2018	\$53,026,856	(\$2,768,418)
2019	TBD	





2019 Abstract of Assessment Property





Townships Cities Total Townships and Cities

Fish and Game Abstract

<u>MOUNTRAIL COUNTY - 2019</u> NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF GAME AND FISH DEPARTMENT

					BOARD		
		Average Value					
DESCR	RIPTION	per Acre	ACRES	TRUE & FULL	ASSESSED		
				VALUE	VALUE		
LIBERTY TWP. (151-91)	#1-New Town SD	\$383.38	340.80	\$130,700	\$65,350		
	#3-Parshall SD	\$383.38	771.42	\$295,700	\$147,850		
HOWIE TWP. (151-92)	#1-New Town SD	\$527.77	903.19	\$476,700	\$238,350		
OSBORN TWP. (152-92)	#1-New Town SD	\$330.72	635.50	\$210,200	\$105,100		
VAN HOOK TWP (152-91)	#1-New Town SD / PRFD	\$459.40	894.87	\$411,100	\$205,550		
	#1-New Town SD / NRFD	\$459.40	851.11	\$391,000	\$195,500		
PALERMO TWP (156-90)	#2-Stanley SD	\$288.77	40.00	\$11,600	\$5,800		
MYRTLE TWP (156-94)	#15-Tioga SD	\$341.66	240.00	\$82,000	\$41,000		
BICKER TWP (158-94)	#15-Tioga SD	\$447.53	40.00	\$17,900	\$8,950		
то	TAL		4,716.89	\$2,026,900	\$1,013,450		

Exempt Real Property Abstract

	NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY											
	PROPERTY EXEMPT BY LC	OCAL DISCR	ETION (DR CHARITA	ABLE STAT	US		1				
	COMPLETE AND INSERT ON	E SECTION	FOR EAC	CH ASSESSI	MENT DIS	TRICT						
COUNTY	Mountrail	_										
		1					ТАХ					
		NUMBER OF				50% ASSESSED	9%					
N.D.C.C. AUTHORITY	EXEMPTION TYPES	PARCELS	LAND	STRUCTURE	TOTAL	VALUE	RESIDENTIAL	10% OTHER	TOTAL			
Assessment District	Palermo Twp 156-90											
57-02-08(37)	Pollution abatement improvements - structure only	1		\$1,288,500	\$1,288,500	\$644,250		\$64,425	\$64,425			
Assessment District	Idaho Twp 156-91											
57-02-08(37)	Pollution abatement improvements - structure only	1		\$1,330,400	\$1,330,400	\$665,200		\$66,520	\$66,520			
Assessment District	New Town City											
57-02-08(8)	Charitable organizations - land and improvements	3	\$182,000	\$1,600,800	\$1,782,800	\$891,400		\$89,140	\$89,140			
Assessment District	Stanley City											
57-02-08(8)	Charitable organizations - land and improvements	3	\$306,400	\$4,308,000	\$4,614,400	\$2,307,200		\$230,720	\$230,720			

Supplemental Abstract

- Includes changes for
 - taxable<>nontaxable
 - change in assessment classification
 - new construction
 - demolition
 - annexation(s)
 - abatements

See Packet for Details



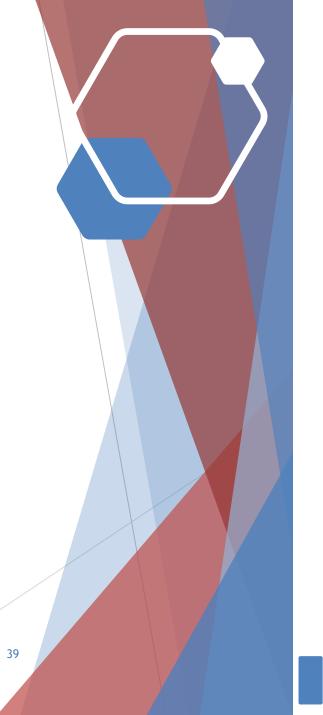




									3	2019 Supple	mental A hs	tract							
<u> </u>		· · · · · ·								As. Land	memor Aus		Bacideat	tial Property			(name)	al Property	
									Prior Yr. Ag	Current Yr. Ag									
le Type	Marrie	Co. Name	Go. #	Co. None	(1) A	Terr Marrie	Twp#	Rng	Acres	Acres	Difference	Land value Increases	Land Value Decreases	Bld. Value	Bid. Value Decreases	Land Value Increases	Land Value	Bld. Value	Bd. Value
ASRS	Year 2019	Mountrail	31	Gty Name	City #	Twp. Name Lowland	158	88	22,093.05	22,089.57	3.48	\$7,200	Districtions	S900	Decrements	Increases.	De cre as es \$3,200	Increases.	Decreases \$900
ASRS	2019	Mountrail	31			Crowfoot	158	89	21,502.44	21,498.84	3.60	\$4,000		- and			a a ann		4 Arra
ASRS	2019	Mountrail	31			Sidonia	158	90	19,970.95	19,972.02	1.07						\$4,600		
ASRS	2019	Mountrail	31			Lostwood	158	91	15,255.27	15,256.47	120	\$9,500		\$70,200		\$9,300	\$1,100		
ASRS	2019	Mountrail	31			Powers	158	92	20,675.10	20,644.19	30.91					\$12,500	\$600		
ASRS	2019	Mountrail	31			Powers Lake	158	- 98	22,097.18	22,095.65	1.53	\$12,000	\$4,000	\$158,700		\$3,300	\$1,100		
ASRS	2019	Mountrail	31			Bicker	158	94	21,638.28	21,633.94	434	\$12,000		\$171,700		\$5,500	\$7,100		
ASRS	2019	Mountrail	31			Stave	157	88	21,624.91	21,602.49	22.42								
ASRS	2019	Mountrail	31			Redmond	157	89	19,294.39	19,291.91	2.48	\$4,000							
ASRS	2019	Mountrail	31			Clearwater	157	90	20,802.28	20,795.18	7.10	\$4,000		\$40,800		\$1,300	\$1,200		
ASRS	2019	Mountrail	31			James Hill	157	91	19,840.96	19,839.47	1.49	\$4,000		\$60,300					
ASRS	2019	Mountrail	31			Cottonwood	157	92	20,563.88	20,577.08	13.15					\$2,500	\$14,000		
ASRS	2019	Mountrail	31			Sorkness	157	98	21,348.29	21,343.42	487	\$4,000	64 mm	\$160,300	A 27. 2000	\$1,400			
ASRS	2019	Mountrail	31			White Earth	157	94	20,770.70	20,747.56	23.14	\$9,500	\$4,000	\$81,000	\$25,200	\$2,600	\$17,000		4535.000
ASRS	2019	Mountrail Mountrail	31 31			Egan McGaban	156 156	88 80	21,344.76 20,396.94	21,269.16 20,390.13	75.60	\$4,000 \$4,000		\$111,800		\$35,500 \$53,700	\$17,000	\$29,500	\$575,90L
ASRS	2019	Mountrail	31			Palemo	156	90	20,396.94	20,390.13	35.13	54µ00				\$53,700	\$8,900	\$23,500	
ASRS	2019	Mountrail	31			idaho	156	91	18,156.33	17,663.38	402.95	\$34,800	\$22,000	\$45,700	\$75,800	\$2,400	\$15,600	\$316,700	\$8,800
ASRS	2019	Mountrail	31			Ross	156	- 92	21,820.69	21,801.50	19.19	\$8,000	\$4.000	\$162,200	\$8,200	\$337,100	41.4440	\$404,400	لللا تېر دېږ. ا
ASRS	2019	Mountrail	31			Manitou	156	98	21,646.87	21,567.64	79.23	\$16,000	100,000	568,900	Jugante	\$29,900	\$2,400	2404,400	\$21,800
ASRS	2019	Mountrail	31			Myrtle	156	94	21,438.77	21,406.63	32.14	\$4,000				44.4	\$6,300		
ASRS	2019	Mountrail	31			Kickapoo	155	88	22,163.61	22,161.61	2.00	\$4,000		\$92,900					
ASRS	2019	Mountrail	31			McAlmond	155	89	22,269.91	22,262.21	7.70	\$5,500	\$4,000			\$6,800	\$4,500		
ASRS	2019	Mountrail	31			Burke	155	90	21,633.48	21,629.54	3.94	\$4,500				\$300			
ASRS	2019	Mountrail	31			Purcell	155	91	21,583.27	21,581.99	1.28	\$4,000		\$205,300			\$2,000		
ASRS	2019	Mountrail	31			Alger	155	- 92	21,430.07	21,429.69	0.38		\$4,000		\$196,700				
ASRS	2019	Mountrail	31			Debing	155	98	21,429.05	21,428.00	1.06	\$4,000		\$55,000					
ASRS	2019	Mountrail	31			Unorganized	155	94	20,466.71	20,456.26	10.45	\$12,000		\$216,300					
ASRS	2019	Mountrail	31			Oakland	154	89	20,665.72	20,680.93	15.21		\$4,000		\$69,500	\$2,000	\$4,700		
ASRS	2019	Mountrail	31			Sikes	154	- 91	21,775.50	21,773.55	1.95	\$4,000		\$126,700		\$3,300	\$3,000		
ASRS	2019	Mountrail	31			Brockbank	154	- 92	21,579.39	21,578.21	1.18								
ASRS	2019	Mountrail	31			Rat Lake	154	98	21,435.47	21,467.22	31.75						\$42,400		
ASRS	2019	Mountrail	31			Unorganized	154	94	14,265.23	14,266.59	136	\$36,400		\$261,600	\$5,600		\$36,800		
ASRS	2019	Mountrail	31			Spring Coulee Shell	153	88	22,428.08	22,424.08	4.00	\$8,000		\$68,400	A. 20 MA	24200	2 4 200		
ASRS	2019	Mountrail Mountrail	31			Wayzetta	153 153	- 89 - 90	22,275.11 21.491.52	22,277.39 21.490.69	2.28		\$900	\$269,100	\$36,200	\$1,500 \$1,100	\$4,300		
ASRS	2019	Mountrail	31			Grane Creek	153	91	21,401.52	21,450.65	2.67	\$4,000	2:00			\$1,100	\$1.00	\$24,744,500	
ASRS	2019	Mountrail	31			Knife River	153	92	21,008.68	21,005.81	2.87	24µuu		\$183,000		\$15,800	\$1,400	\$643,500	
ASRS	2019	Mountrail	31			Unorganized	153	- 93	9,625.21	9,621.94	3.27		\$4,000	9103,000	\$36,900	41.400	44,400	444,444	
ASRS	2019	Mountrail	31			Plaza	152	88	21,951.75	21,909.92	41.83	\$12,000	المعدر الجي	\$315,100	And and			\$809.400	
ASRS	2019	Mountrail	31			Madel	152	89	22,341.88	22,349.34	7.46	\$4,000		\$37,600			\$4,200		
ASRS	2019	Mountrail	31			Parshall	152	90	21,179.96	21,191.01	11.05	\$4,000		\$320,900		\$50,400	\$8,600	\$435,200	
ASRS	2019	Mountrail	31			Van Hook	152	91	16,616.46	16,609.51	6.95	\$54,800	\$53,500	\$348,300		\$139,500	\$46,800	\$49,800	
ASRS	2019	Mountrail	31			Osborn	152	92	14,271.97	14,290.43	18.46	\$18,600		\$662,500		\$16,100	\$23,700	\$1,997,600	\$76,100
ASRS	2019	Mountrail	31			Unorganized	152	98	5,298.74	5,287.26	11.48	\$31,000		\$491,800		\$5,300	\$23,300		
ASRS	2019	Mountrail	31			Mountrail	151	88	22,913.59	22,913.59	000	\$4,000							
ASRS	2019	Mountrail	31			Banner	151	89	22,833.80	22,842.22	8.42	\$8,400	\$4,000	\$89,000		\$4,000			
ASRS	2019	Mountrail	31			Fertile	151	90	22,621.86	22,610.98	10.88	\$14,400		\$220,000		\$100			
ASRS	2019	Mountrail	31			Liberty	151	91	5,599.86	5,599.86	000	\$240,000		\$1,594,400	\$16,900		\$240,000		
ASRS	2019	Mountrail	31			Howie	151	92	15,880.71	15,880.07	0.64	\$12,000	\$5,000		\$97,800	\$7,600			
ASRS	2019	Mountrail	31			Unorganized	150	92	2,848.92	2,845.86	3.06					\$15,300			
ASRS	2019	Mountrail	31	New Town	3800				622.79	537.77	85.02	\$344,000	\$516,900	\$1,655,400	\$1,108,900	\$877,100	\$861,100	\$3,163,800	\$669,20
ASRS	2019	Mountrail	31	Palermo	3990				949.38	950.38	100		\$10,000	6360.300	663 200	\$10,000	\$2,000	\$280,800	
ASRS	2019	Mountrail	31	Parshall	4010				999.50	1,013.74	14.24	00000	\$25,200	\$269,700	\$67,300	\$25,200	\$223,300	\$922,300	
ASRS ASRS	2019 2019	Mountrail	31	Plaza	4110 4340				474.53	474.53 46.57	0.00	\$36,800 \$800	\$3,100	\$276,000	\$105,900	\$3,100	\$116,000	\$17,100 \$157,500	
ASRS	2019	Mountrail Mountrail	31	Ross Stanky	4340				710.39	1,170.35	459.96	\$181,900	\$6,000 \$20,000	\$797,300	\$157,500	\$6,000 \$633,000	\$7,000 \$1.04,100	\$157,500 \$1,751,000	
mana l		Mountrail	31	Stanley White Earth	52.30				539.08	535.97	3.06	044,440	لفانترتهاد	aran,adu		Quar, er oc	2104,000	44,735,000	
A COC									539.08	535.97	270	1	1	1					1
ASRS	2019	MOGHENRI									461.83								

Next Steps

- Recess County Board of Equalization for Family Dollar Store Notice to be sent
 - NDCC Written notice by mail at least 5 days before board meeting and Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice
- Reconvene at next planned County Board of Commissioner / Equalization meeting
 - Approvals of Final Abstracts



Questions?

RINDIN

Lori Hanson Tax Equalization Director Mountrail County, ND 701.628.2425

