



Mountrail County

Tax Equalization

2019 Property Assessment Annual Report

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
 - ▶ *Notice of increase sent June 4, 2019*
- ▶ Need approval to accept new valuation

Ag Land Valuation Worksheet

FINAL

2019 Agricultural		Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$454.62
2	Value per acre as equalized by County	\$435.45
	<i>Percent value per acre of Ag land 100% value per acre</i>	<i>95.78%</i>
3	Agricultural value minus County value	\$19.17
	Indicated change needed to reach 100% Agricultural Value	
4	(line 3 ÷ line 2)	4.4%

Within State of ND
tolerance band of
90%-100%

Sales Ratio Adjustment Worksheet

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		COMMERCIAL		RESIDENTIAL	
Line	Item	2018	2019	2018	2019
1	True And Full Value	\$732,415,600	\$765,199,300	\$385,255,400	\$389,633,500
Supplementary Abstract	2 Increases		\$38,945,100		\$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
9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2019 Line 4)		9.5%		10.0%

Within State of ND
tolerance band of
90%-100%

Abstracts



2019 School Lands

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					\$411,328.31	Totals	\$411,400	\$311,600	\$99,800			
Description of the real property owned by the Board of University & School Lands and acquired before January 1, 1980	Parcel	Soil Code	Soil Per Acre Value	Soil Acres	Soil Value	Total acres subject to valuation	Total estimated true & full value of each description as equalized by County Board of Equalization (Rounded)	Soils Avg Acre Val	TWP Avg per Acre Calculated Value	TWP Avg Acre Val	Valuation Difference Soils Vs TW	Average Acre Value Difference Soils Vs TW
150 - 92 - 26 - W2SW4	54-0002605	C132C	\$623.43	12.74	\$7,942.48	51	\$35,100	\$688.24	\$22,300	\$436.88	\$12,800.00	\$251.36
150 - 92 - 27 - SE4	54-0002609	C593E	\$321.46	2.58	\$829.37	79	\$44,400	\$562.03	\$34,500	\$436.88	\$9,900.00	\$125.15
151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	52-0012101	C132C	\$623.43	29.45	\$18,359.98	105	\$72,500	\$690.48	\$55,400	\$527.77	\$17,100.00	\$162.71
153 - 90 - 6 - E2SW4, LOTS 6,7	38-0002202	C132B	\$779.29	16.3	\$12,702.36	61	\$42,000	\$688.52	\$28,300	\$464.46	\$13,700.00	\$224.06
153 - 90 - 6 - NE4	38-0002201	C132C	\$623.43	5.3	\$3,304.17	47	\$29,100	\$619.15	\$21,800	\$464.46	\$7,300.00	\$154.69
154 - 90 - 31 - NW4	31-0013001	C135D	\$438.35	46.37	\$20,326.08	64	\$31,800	\$496.88	\$32,200	\$503.31	(\$400.00)	(\$6.44)
154 - 91 - 24 - W2NW4, SE4NW4	32-0013901	C132C	\$623.43	28.46	\$17,742.79	74	\$40,200	\$543.24	\$27,100	\$366.63	\$13,100.00	\$176.61
155 - 91 - 30 - NE4	25-0014201	C132B	\$779.29	24.61	\$19,178.23	66	\$41,200	\$624.24	\$27,600	\$417.86	\$13,600.00	\$206.38
155 - 91 - 34 - S2NE4, N2SE4	25-0016101	C132B	\$779.29	7.06	\$5,501.76	32	\$14,800	\$462.50	\$13,400	\$417.86	\$1,400.00	\$44.64
155 - 92 - 25 - SW4	26-0011901	C132C	\$623.43	7.22	\$4,501.16	43	\$30,500	\$709.30	\$21,200	\$493.45	\$9,300.00	\$215.85
158 - 93 - 29 - SW4	06-0013001	C132B	\$779.29	4.07	\$3,171.69	49	\$29,800	\$608.16	\$27,800	\$566.45	\$2,000.00	\$41.71

- ▶ Now using detailed soils for each School Land property
- ▶ Calculation of value updated
- ▶ Difference from old method to soils is \$99,800 increase

2019 Abstract of Assessment Property

Township / City	Ag Land Acres	<i>Ag Land T&F</i>	Avg Acre	Residential Land	Residential Bldg	<i>Residential T&F</i>	Commercial Land	Commercial Bldg	<i>Commercial T&F</i>	Total Real Property	Taxable Value
Townships	1,059,156.82	<i>\$461,460,100</i>	\$435.69	\$14,579,800	\$121,235,300	<i>\$135,815,100</i>	\$34,673,500	\$406,986,600	<i>\$441,660,100</i>	<i>\$1,038,935,300</i>	<i>\$51,268,001</i>
Cities	4,729.31	<i>\$1,805,100</i>	\$381.68	\$50,508,300	\$203,310,100	<i>\$253,818,400</i>	\$57,762,600	\$265,776,600	<i>\$323,539,200</i>	<i>\$579,162,700</i>	<i>\$27,689,542</i>
Total Townships and Cities	1,063,886.13	<i>\$463,265,200</i>	\$435.45	\$65,088,100	\$324,545,400	<i>\$389,633,500</i>	\$92,436,100	\$672,763,200	<i>\$765,199,300</i>	<i>\$1,618,098,000</i>	<i>\$78,957,543</i>

Assessment Abstract Townships and Cities Totals



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Fish and Game Abstract

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

				BY COUNTY BOARD
DESCRIPTION	<i>Average Value per Acre</i>	ACRES	TRUE & FULL VALUE	ASSESSED VALUE
LIBERTY TWP. (151-91) #1-New Town SD	<i>\$383.38</i>	340.80	\$130,700	\$65,350
#3-Parshall SD	<i>\$383.38</i>	771.42	\$295,700	\$147,850
HOWIE TWP. (151-92) #1-New Town SD	<i>\$527.77</i>	903.19	\$476,700	\$238,350
OSBORN TWP. (152-92) #1-New Town SD	<i>\$330.72</i>	635.50	\$210,200	\$105,100
VAN HOOK TWP (152-91) #1-New Town SD / PRFD	<i>\$459.40</i>	894.87	\$411,100	\$205,550
#1-New Town SD / NRFD	<i>\$459.40</i>	851.11	\$391,000	\$195,500
PALERMO TWP (156-90) #2-Stanley SD	<i>\$288.77</i>	40.00	\$11,600	\$5,800
MYRTLE TWP (156-94) #15-Tioga SD	<i>\$341.52</i>	240.00	\$82,000	\$41,000
BICKER TWP (158-94) #15-Tioga SD	<i>\$447.53</i>	40.00	\$17,900	\$8,950
TOTAL		4,716.89	\$2,026,900	\$1,013,450

Exempt Real Property Abstract

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	<p>NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY</p>	<p>2019</p>
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PROPERTY EXEMPT BY LOCAL DISCRETION OR CHARITABLE STATUS
COMPLETE AND INSERT ONE SECTION FOR EACH ASSESSMENT DISTRICT

COUNTY Mountrail

							TAXABLE VALUE		
N.D.C.C. AUTHORITY	EXEMPTION TYPES	NUMBER OF PARCELS	LAND	STRUCTURE	TOTAL	50% ASSESSED VALUE	9% 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



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2019 Supplemental Abstract																			
									Ag. Land			Residential Property				Commercial Property			
File Type	Year	Co. Name	Co. #	City Name	City #	Twp. Name	Twp #	Ring	Prior Yr. Ag. Acres	Current Yr. Ag. Acres	Difference	Land Value Increases	Land Value Decreases	Bld. Value Increases	Bld. Value Decreases	Land Value Increases	Land Value Decreases	Bld. Value Increases	Bld. Value Decreases
ASRS	2019	Mountaintop	31			Lowland	156	88	22,093.05	22,089.57	3.48	\$7,200							
ASRS	2019	Mountaintop	31			Crowfoot	156	89	21,302.44	21,408.84	3.60	\$4,000							
ASRS	2019	Mountaintop	31			Selonia	156	90	39,970.95	39,972.02	1.07							\$4,600	
ASRS	2019	Mountaintop	31			Lowland	156	91	15,255.27	15,256.47	1.20	\$9,500		\$70,200		\$9,300		\$1,100	
ASRS	2019	Mountaintop	31			Powers	156	92	20,675.30	20,644.39	30.91					\$12,500		\$600	
ASRS	2019	Mountaintop	31			Powers Lake	156	93	22,097.38	22,095.65	1.53	\$12,000	\$4,000	\$156,700		\$3,300		\$1,000	
ASRS	2019	Mountaintop	31			Bicker	156	94	21,638.28	21,633.94	4.34	\$12,000		\$171,700		\$5,500		\$7,000	
ASRS	2019	Mountaintop	31			Slane	157	88	21,624.91	21,602.49	22.42								
ASRS	2019	Mountaintop	31			Redmond	157	89	19,204.39	19,201.91	2.48	\$4,000							
ASRS	2019	Mountaintop	31			Clearwater	157	90	20,802.28	20,795.38	7.10	\$4,000		\$40,800		\$1,300		\$1,200	
ASRS	2019	Mountaintop	31			James Hill	157	91	19,840.96	19,839.47	1.49	\$4,000		\$60,300					
ASRS	2019	Mountaintop	31			Cottonwood	157	92	20,563.88	20,577.08	13.15					\$2,500		\$14,000	
ASRS	2019	Mountaintop	31			Scottdale	157	93	21,348.29	21,343.42	4.87	\$4,000		\$160,300					
ASRS	2019	Mountaintop	31			White Birch	157	94	20,770.20	20,747.56	22.64	\$9,500	\$4,000	\$81,000	\$25,200	\$2,600			
ASRS	2019	Mountaintop	31			Spain	156	88	21,344.76	21,289.86	75.60	\$4,000		\$111,800		\$35,500		\$17,000	
ASRS	2019	Mountaintop	31			McGowan	156	89	20,296.94	20,310.13	6.81	\$4,000				\$9,300		\$9,100	\$29,500
ASRS	2019	Mountaintop	31			Palermo	156	90	19,193.97	19,156.84	35.13					\$55,300		\$32,000	\$28,000
ASRS	2019	Mountaintop	31			Waho	156	91	18,156.33	17,861.38	402.95	\$34,800	\$22,000	\$45,700	\$75,800	\$2,400	\$15,600	\$316,700	\$8,800
ASRS	2019	Mountaintop	31			Ross	156	92	21,820.89	21,801.50	19.39	\$8,000	\$4,000	\$162,200	\$8,200	\$33,300		\$404,400	
ASRS	2019	Mountaintop	31			Manitou	156	93	21,646.87	21,567.64	79.23	\$16,000		\$64,900		\$2,900		\$2,400	
ASRS	2019	Mountaintop	31			Myrtle	156	94	21,438.77	21,406.63	32.14	\$4,000				\$2,900		\$6,300	
ASRS	2019	Mountaintop	31			Kickapoo	155	88	22,363.63	22,361.63	2.00			\$92,900					
ASRS	2019	Mountaintop	31			McAlmond	155	89	22,269.93	22,262.21	7.72	\$5,500	\$4,000			\$6,800		\$4,500	
ASRS	2019	Mountaintop	31			Burke	155	90	21,633.48	21,629.54	3.94	\$4,500				\$300			
ASRS	2019	Mountaintop	31			Purcell	155	91	21,583.27	21,581.99	1.28	\$4,000		\$205,300				\$2,000	
ASRS	2019	Mountaintop	31			Alger	155	92	21,430.07	21,429.69	0.38		\$4,000		\$196,700				
ASRS	2019	Mountaintop	31			Delang	155	93	21,429.06	21,428.00	1.06	\$4,000		\$55,000					
ASRS	2019	Mountaintop	31			Unorganized	155	94	20,466.71	20,466.26	10.45	\$12,000		\$216,300					
ASRS	2019	Mountaintop	31			Oakland	154	89	20,665.72	20,660.93	15.21		\$4,000		\$89,500		\$2,000		\$4,700
ASRS	2019	Mountaintop	31			Sikes	154	91	21,775.50	21,773.55	1.95	\$4,000		\$126,700		\$3,300		\$3,000	
ASRS	2019	Mountaintop	31			Brookbank	154	92	21,579.39	21,578.21	1.18								
ASRS	2019	Mountaintop	31			Rat Lake	154	93	21,435.47	21,467.22	31.75								\$42,400
ASRS	2019	Mountaintop	31			Unorganized	154	94	14,265.23	14,266.59	1.36	\$36,400		\$261,600		\$5,600		\$36,800	
ASRS	2019	Mountaintop	31			Spring Coulee	153	88	22,428.08	22,424.08	4.00	\$8,000		\$64,400					
ASRS	2019	Mountaintop	31			Shell	153	89	22,275.11	22,277.39	2.28			\$269,300		\$36,200		\$1,500	
ASRS	2019	Mountaintop	31			Wayette	153	90	21,491.52	21,490.69	0.83		\$900				\$1,100		
ASRS	2019	Mountaintop	31			Game Creek	153	91	21,817.38	21,814.53	2.85	\$4,000				\$183,000		\$1,400	
ASRS	2019	Mountaintop	31			Knife River	153	92	21,008.68	21,005.83	2.85					\$15,800		\$1,400	
ASRS	2019	Mountaintop	31			Unorganized	153	93	9,625.25	9,621.94	3.31		\$4,000		\$36,200				
ASRS	2019	Mountaintop	31			Plaza	152	88	21,951.75	21,909.92	41.83	\$12,000		\$315,300				\$809,400	
ASRS	2019	Mountaintop	31			Madell	152	89	22,343.88	22,343.34	7.46	\$4,000							
ASRS	2019	Mountaintop	31			Parshall	152	90	21,179.96	21,191.01	11.05	\$4,000		\$120,900		\$9,400		\$4,600	
ASRS	2019	Mountaintop	31			Van Hook	152	91	36,616.46	36,609.51	6.95	\$54,800	\$53,500	\$348,300		\$19,500		\$46,800	
ASRS	2019	Mountaintop	31			Osborn	152	92	14,271.57	14,210.43	18.46	\$18,600		\$662,500		\$16,300		\$23,700	
ASRS	2019	Mountaintop	31			Unorganized	152	93	5,298.74	5,287.26	11.48	\$33,000		\$493,800		\$5,300		\$23,300	
ASRS	2019	Mountaintop	31			Mountaintop	151	88	22,913.59	22,913.59	0.00	\$4,000							
ASRS	2019	Mountaintop	31			Banner	151	89	22,853.80	22,842.22	8.42	\$8,400		\$4,000		\$4,000			
ASRS	2019	Mountaintop	31			Fertile	151	90	22,621.86	22,610.98	10.88			\$14,400		\$220,300			
ASRS	2019	Mountaintop	31			Liberty	151	91	5,599.86	5,599.86	0.00	\$240,000		\$1,594,400		\$16,000		\$240,000	
ASRS	2019	Mountaintop	31			Hovine	151	92	15,880.71	15,880.07	0.64	\$12,000	\$5,000		\$97,800		\$7,600		
ASRS	2019	Mountaintop	31			Unorganized	150	92	2,848.92	2,845.86	3.06								
ASRS	2019	Mountaintop	31			New Town	3800		62.79	63.77	85.02	\$344,000	\$516,900	\$1,655,400	\$1,108,900	\$877,300	\$861,100	\$3,163,800	
ASRS	2019	Mountaintop	31			Palermo	3900		949.38	950.38	1.00		\$10,000				\$10,000		\$2,000
ASRS	2019	Mountaintop	31			Parshall	4010		999.50	1,081.24	81.74	\$25,200	\$269,700	\$67,300	\$25,200	\$229,300	\$22,200		
ASRS	2019	Mountaintop	31			Plaza	4110		474.53	474.53	0.00	\$36,800	\$8,000	\$276,000	\$106,000	\$3,100		\$136,000	
ASRS	2019	Mountaintop	31			Ross	4340		42.10	46.57	4.47	\$6,000		\$800		\$157,500		\$7,000	
ASRS	2019	Mountaintop	31			Stanley	4670		710.30	1,170.35	460.06	\$181,900	\$20,000	\$797,300		\$63,000		\$104,100	
ASRS	2019	Mountaintop	31			White Birch	5230		539.03	535.97	3.06								
									999,514.43	999,052.60	461.83	\$1,194,100	\$694,600	\$9,688,800	\$2,008,400	\$23,75,800	\$1,877,600	\$35,752,000	\$1,352,700

Next Steps

- ▶ Need motion to approve Residential & Commercial assessments
- ▶ Need motion to approve abstracts



Questions?

Lori Hanson

Tax Equalization Director

Mountrail County, ND

701.628.2425