



AGRICULTURAL VALUE PER ACRE FOR THE 2019 ASSESSMENT

To County Directors of Tax Equalization:

As required by North Dakota Century Code § 57-02-27.2, I, Ryan Rauschenberger, Tax Commissioner of the State of North Dakota, hereby provide to you the following estimates of agricultural value per acre of agricultural lands on a state wide and on a county wide basis as computed for the year 2019 by the Agribusiness and Applied Economics Department of the North Dakota State University.

The average estimated agricultural value per acre of agricultural lands in the state for the year 2019 is \$656.25.

The estimated agricultural value per acre and the average values of cropland and noncropland per acre in each county for the year 2019 are shown in the following table:

County	All Agricultural Land	Crop Value	Noncrop Value
ADAMS	382.02	527.49	144.12
BARNES	972.19	1,101.55	200.00
BENSON	738.34	897.00	177.16
BILLINGS	233.25	454.55	134.81
BOTTINEAU	663.35	762.97	171.40
BOWMAN	363.51	506.65	119.07
BURKE	497.89	647.89	157.65
BURLEIGH	469.94	729.05	158.09
CASS	1,271.73	1,334.15	203.33
CAVALIER	917.75	1,036.59	173.84
DICKEY	889.52	1,125.06	199.56
DIVIDE	479.72	584.92	156.76
DUNN	277.50	569.18	143.68
EDDY	575.23	775.39	177.83
EMMONS	605.95	911.09	156.54
FOSTER	836.79	982.04	171.18
GOLDEN VALLEY	323.57	561.86	117.96
GRAND FORKS	1,018.45	1,192.24	199.78
GRANT	352.48	568.51	144.35
GRIGGS	762.07	940.35	174.50
HETTINGER	588.36	689.14	143.24
KIDDER	351.31	621.73	159.65
LAMOURE	1,088.36	1,221.95	206.43
LOGAN	464.64	751.22	157.65
MCHENRY	499.28	645.90	170.29
MCINTOSH	580.19	788.03	156.76
MCKENZIE	302.82	539.47	144.35
MCLEAN	741.18	846.78	157.21
MERCER	443.76	672.95	143.68
MORTON	370.15	680.71	143.90
MOUNTRAIL	454.62	692.46	156.54
NELSON	651.42	755.88	173.61
OLIVER	410.85	774.50	144.35
PEMBINA	1,296.37	1,408.20	207.98
PIERCE	653.59	791.80	170.29
RAMSEY	696.38	858.09	178.49
RANSOM	886.92	1,178.94	196.67
RENVILLE	741.41	789.14	170.73
RICHLAND	1,223.29	1,411.97	202.00
ROLETTE	661.80	754.99	173.17
SARGENT	1,034.39	1,182.93	201.55
SHERIDAN	508.05	727.27	156.76
SIOUX	332.64	566.52	144.12
SLOPE	345.17	584.48	131.26
STARK	442.60	620.18	144.57
STEELE	1,101.52	1,255.88	177.38
STUTSMAN	764.01	983.81	197.12
TOWNER	828.86	861.42	178.05
TRAILL	1,404.44	1,454.55	201.55
WALSH	1,006.84	1,198.23	186.03
WARD	588.86	777.61	156.54
WELLS	835.15	982.71	171.84
WILLIAMS	473.96	654.10	156.98
STATE	656.25	882.26	154.32

* THE CAPITALIZATION RATE IS 4.51%

For property tax assessment purposes, N.D.C.C. § 57-02-27.2 provides that the “true and full value” of agricultural lands shall be their “agricultural value.” Agricultural lands shall be valued at ten percent of their assessed value, N.D.C.C. § 57-02-27. Assessed valuation is defined as fifty percent of “true and full value,” N.D.C.C. § 57-02-01.

Dated this 2nd day of January 2019.



RYAN RAUSCHENBERGER
TAX COMMISSIONER

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