



# Mountrail County

Tax Equalization

2020 Property Assessment  
Annual Report
















# 2020 Mountrail County Property Assessment

- 2020 Equalization Overview
- Mountrail County Cities Valuation & Adjustments
- Agricultural Land Valuation & Adjustments
- Unorganized Townships Valuation & Adjustments
- Ag Land Review Forms
- Residential & Commercial Valuation & Adjustments
- Utilities Taxable Valuation Information
- Abstracts Information

# 2020 Equalization Order of Business

Document  
# 01 in  
Folder

Name

-  !2020 Mountrail Tax Equalization Annual Report.pdf
-  01 - 2020 June Equalization Meeting Agenda.pdf
-  02 - Parcel 58-0058000 Parshall City.pdf
-  03 - Mountrail County Ag Land Valuation Certification.pdf
-  04 - ND State Tax Dept Certification Letter 2020 Ag Land Review.pdf
-  05 - 155-94 Unorganized.pdf
-  06 - 154-94 Unorganized.pdf
-  07 - 153-93 Unorganized.pdf
-  08 - 150-92 Unorganized.pdf
-  09 - 150-93 Unorganized.pdf
-  10 - 152-93 Unorganized.pdf
-  11 - ID2020-001 09-0004800 Updated.pdf
-  12 - ID2020-002 08-0003100 Updated.pdf
-  13 - 2020 Abstract.pdf
-  14 - 2020 Supplemental Abstract(ASRS).pdf

## Mountrail County - 2020 June Equalization Order of Business

### 1. 2020 Equalization Overview

#### 2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City - *Parcel 58-0058000 United Quality Grain elevator addition*
- ☐ Plaza City - *Parcel 59-002000 adj value for Right of Way*
- ☐ Ross City
- ☐ Stanley City
- ☐ White Earth City

#### 3. Unorganized Townships

- ☐ 155-94 Unorganized
- ☐ 154-94 Unorganized
- ☐ 153-93 Unorganized
- ☐ 152-93 Unorganized
- ☐ 150-92 Unorganized
- ☐ 150-93 Unorganized

#### 4. Townships

- ☐ Alger
- ☐ Austin
- ☐ Banner
- ☐ Bicker
- ☐ Big Bend - *53-0005000 earthen pond for industrial water sale*
- ☐ Brookbank
- ☐ Burke
- ☐ Clearwater
- ☐ Cottonwood
- ☐ Crane Creek
- ☐ Crowfoot
- ☐ Debing
- ☐ Egan
- ☐ Fertile
- ☐ Howie
- ☐ Idaho
- ☐ James Hill
- ☐ Kickapoo
- ☐ Knife River
- ☐ Liberty
- ☐ Lostwood
- ☐ Lowland
- ☐ Manitou
- ☐ McAlmond
- ☐ McGahan

- ☐ Model
- ☐ Mountrail
- ☐ Myrtle
- ☐ Oakland - *Parcel 30-0006100 Gravel Pit - adjust active acres & value*
- ☐ Osborn
- ☐ Osloe
- ☐ Palermo
- ☐ Parshall
- ☐ Plaza
- ☐ Powers
- ☐ Powers Lake
- ☐ Purcell
- ☐ Rat Lake
- ☐ Redmond- *Land use review (2020-001)*
- ☐ Ross
- ☐ Shell
- ☐ Sidonia
- ☐ Sikes
- ☐ Sorkness
- ☐ Spring Coulee
- ☐ Stave- *Land use review (2020-002)*
- ☐ Van Hook
- ☐ Wayzetta
- ☐ White Earth

### 5. Agricultural Land Valuation summary

### 6. Residential & Commercial Valuation

### 7. Utilities and Abstracts Information

# Valuation in Mountrail

2020 Values

Assessment	Values		True & Full Value	Value %	Taxable Value
	Parcels	Parcel %			
101-Agricultural	9,001	58.8%	\$471,071,300	28.2%	\$23,550,935
201-Residential	3,487	22.8%	\$412,471,600	24.7%	\$18,520,185
233-Commercial	968	6.3%	\$753,006,600	45.1%	\$37,650,331
250-Vacant Land	1,864	12.2%	\$32,339,000	1.9%	\$1,616,955
Grand Total	15,320	100.0%	\$1,668,888,500	100.0%	\$81,338,406

***\*NOTE: Centrally assessed properties are not included in this list***

# Comparison 2020 & 2019

Locally assessed

2020						
Assessment Code*	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,001	58.8%	\$471,071,300	28.2%	\$23,550,935
201	Residential	3,487	22.8%	\$412,471,600	24.7%	\$18,520,185
233 & 250	Commercial & Vacant Land	2,832	18.5%	\$785,345,600	47.1%	\$39,267,286
	<b>Total</b>	<b>15,320</b>		<b>\$1,668,888,500</b>		<b>\$81,338,406</b>
2019						
Assessment Code*	Assessment	Parcels	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
233 & 250	Commercial & Vacant Land	2,848	18.7%	\$764,382,000	47.3%	\$38,219,105
	<b>Total</b>	<b>15,215</b>		<b>\$1,617,318,400</b>		<b>\$78,918,565</b>
2020 - 2019 Difference						
Assessment Code*	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	37	-0.2%	\$7,768,400	-0.4%	\$385,790
201	Residential	84	0.4%	\$22,838,100	0.6%	\$985,870
233 & 250	Commercial & Vacant Land	-16	-0.2%	\$20,963,600	-0.2%	\$1,048,181
	<b>Total</b>	<b>105</b>		<b>\$51,570,100</b>		<b>\$2,419,841</b>

# Mountrail County Cities

2020 Property Valuations





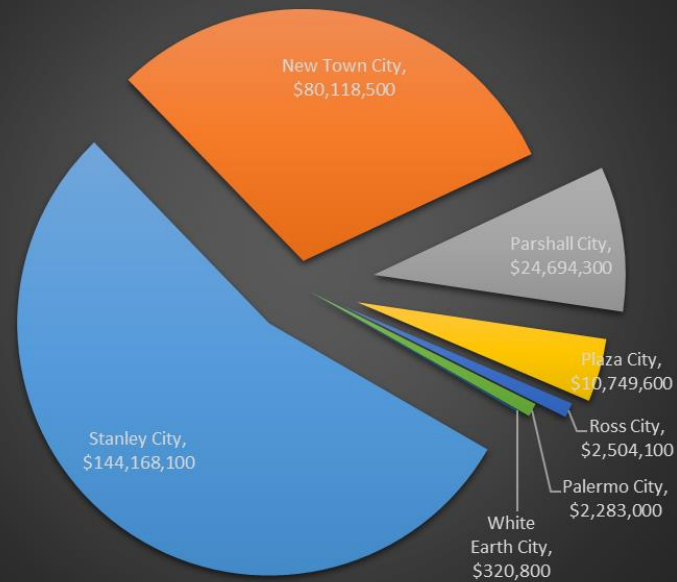
# Cities in Mountrail County

Ag Land Valuation	Ag Land Acres	Ag Land T&F	Avg Per Acre	Residential Land	Residential Bldg	Residential T&F	Commercial Land	Commercial Bldg	Commercial T&F	Total Real Property	Taxable Value
New Town City	498.99	\$209,100	\$419.05	\$21,033,100	\$59,085,400	\$80,118,500	\$19,384,000	\$76,126,000	\$95,510,000	\$175,837,600	\$8,385,150
Palermo City	950.38	\$275,600	\$289.99	\$539,000	\$1,744,000	\$2,283,000	\$997,100	\$39,700,400	\$40,697,500	\$43,256,100	\$2,150,173
Parshall City	1,013.74	\$391,400	\$386.10	\$3,075,000	\$21,619,300	\$24,694,300	\$7,092,400	\$27,379,600	\$34,472,000	\$59,557,700	\$2,852,233
Plaza City	467.49	\$339,100	\$725.36	\$2,058,300	\$8,691,300	\$10,749,600	\$1,454,100	\$5,873,800	\$7,327,900	\$18,416,600	\$867,108
Ross City	46.57	\$20,600	\$442.34	\$290,500	\$2,213,600	\$2,504,100	\$2,658,800	\$12,857,200	\$15,516,000	\$18,040,700	\$889,523
Stanley City	1,175.81	\$447,300	\$380.42	\$24,953,100	\$119,215,000	\$144,168,100	\$25,088,800	\$101,104,600	\$126,193,400	\$270,808,800	\$12,795,066
White Earth City	553.94	\$155,500	\$280.72	\$25,400	\$295,400	\$320,800	\$76,200	\$157,400	\$233,600	\$709,900	\$33,907
<b>Total</b>	<b>4,706.92</b>	<b>\$1,838,600</b>	<b>\$390.62</b>	<b>\$51,974,400</b>	<b>\$212,864,000</b>	<b>\$264,838,400</b>	<b>\$56,751,400</b>	<b>\$263,199,000</b>	<b>\$319,950,400</b>	<b>\$586,627,400</b>	<b>\$27,973,160</b>

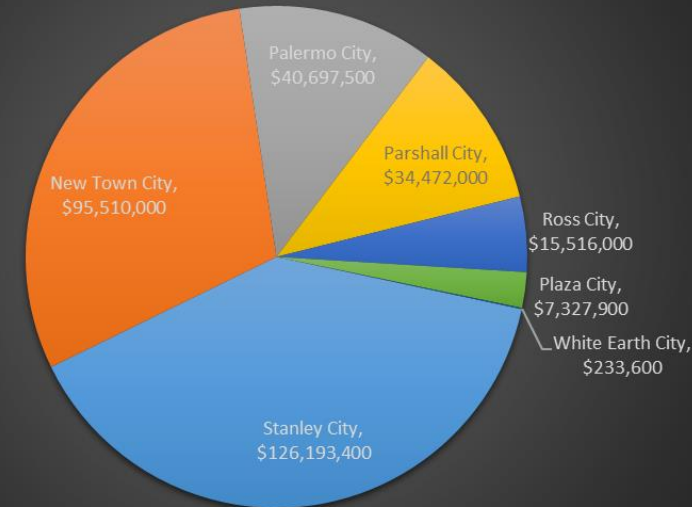
2020 Ag Land Valuation



2020 Residential T&F



2020 Commercial T&F



# City Equalization Appeals / Adjustments

- Parshall City Parcel 58-0058000 United Quality Grain elevator addition
  - City Assessor Inadvertently missed sending out Notice of Increase
  - Will require a recess after this meeting to send out notice
  - *Reconvene in two weeks*

Year	Land Value	Structure Value
2019	\$115,200	\$6,276,800
2020	\$115,200	\$13,430,200
Value Increase	\$0	\$7,153,400

- Plaza City ROW adjustment 58-0020000
  - Valued at \$10,100 – adjust to \$6,300 – decrease of **\$3,800**
- Veteran's credit and Homestead credits to be added in system

See doc 02  
in folder

## 2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City - *Parcel 58-0058000 United Quality Grain elevator addition*
- ☐ Plaza City – *Parcel 59-002000 adj value for Right of Way*
- ☐ Ross City
- ☐ Stanley City
- ☐ White Earth City



# Agricultural Land Valuation Overview

Continuing Detailed Soils &  
Actual Land Use

- *2019 High Resolution Aerial Photography*
- *2019 NRCS Soil Survey*



# 2020 Agricultural Land Valuation

- Utilizing NRCS detailed soils with Actual Land use valuation methodology
- Extensive use of GIS systems
  - Updated NRCS Soils layer from 2017 to 2019 – *now 149 soil types*
    - Added 2 new soil types (*analysis on next slide*)
  - Used 2019 Hi-res aerial photography
- Mountrail County Average Ag Land Values (from the State Tax Dept)

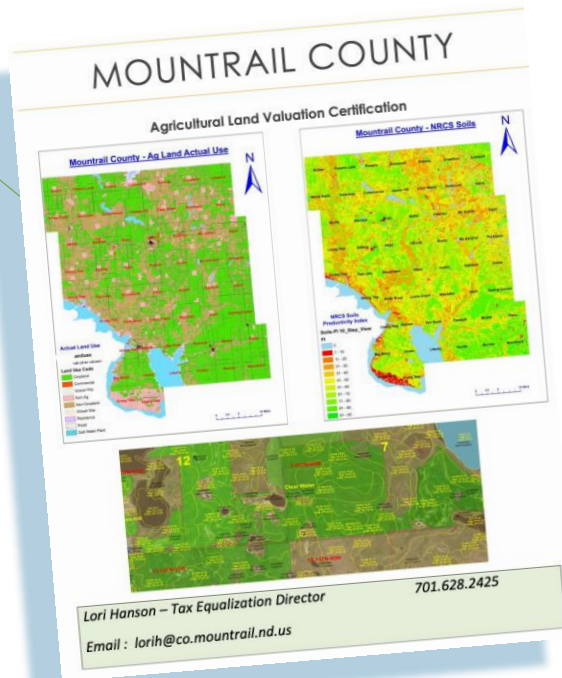
## State of ND Ag Land Production Values

Year	Cropland	Non-Cropland	All Ag Land
2020	\$733.49	\$164.91	\$481.34
2019	\$692.46	\$156.54	\$454.62
<i>Change</i>	<i>\$41.03</i>	<i>\$8.37</i>	<i>\$26.72</i>

# 2020 Agricultural Land Valuation

- Valuation certified by ND Tax Department
  - Certification Documentation provided November, 2019
  - Certification Letter December 20, 2019
  - *\*NO QUESTIONS OR CLARIFICATIONS\* requested!*
  - State aid funds returned to Mountrail County - \$535,338.73

Documents  
03 & 04 in  
folder



**Subject:** 2020 Agricultural Land Review

Good Morning:

In accordance with North Dakota Century Code §57-02-27.2, the Property Tax Division of the Office of State Tax Commissioner, has conducted a review of the agricultural land valuation procedures in the jurisdiction you serve. The 2020 review has been completed and found your county to be in compliance. Please keep this email as notification of a successful review.

Please contact our office if you have any questions.

*Linda Morris*

Property Tax Specialist  
Office of State Tax Commissioner  
600 E Boulevard AVE DEPT. 127  
Bismarck, ND 58505-0599  
701-328-3140



# NRCS Soils Comparison Analysis

Map unit symbol	Map unit name	2019 PI Rating	2019 Acres in AOI	2019 Rating (pounds per acre per year)	2019 AUM	2018 PI Rating	2018 Acres in AOI	2018 Rating (pounds per acre per year)	2018 AUM	2017 PI Rating	2017 Acres in AOI	2017 Rating (pounds per acre per year)	2017 AUM	2019 PI Diff from 2017
C2A	Tonka silt loam, 0 to 1 percent slopes	45	5,040.20	4379	73.73	45	5,040.90	4379	73.73	42	5,040.90	4471	75.28	Diff
<b>C420A</b>	<b>Mondamin silty clay loam, 0 to 2 percent slopes</b>	<b>84</b>	3,294.30	<b>2375</b>	<b>39.99</b>									Diff
<b>C420B</b>	<b>Mondamin silty clay loam, 2 to 6 percent slopes</b>	<b>79</b>	219.60	<b>2372</b>	<b>39.94</b>									Diff
C424A	Minot silty clay, 0 to 2 percent slopes	84	13,366.10	2344	39.47	84	16,455.70	2344	39.47	83	16,455.70	2412	40.61	Diff
C424B	Minot silty clay, 2 to 6 percent slopes	78	5,455.50	2326	39.16	78	5,675.20	2326	39.16	80	5,675.20	2308	38.86	Diff
C592B	Rhoades-Savage complex, 0 to 6 percent slopes	50	938.20	1664	28.02	50	938.20	1664	28.02	54	938.20	1794	30.21	Diff
C593E	Dogtooth-Janesburg-Werner complex, 3 to 25 percent slopes	23	2,519.60	1636	27.55	23	2,519.60	1636	27.55	31	2,519.60	1665	28.04	Diff
C906E	Amor-Zahl-Werner loams, 9 to 25 percent slopes	29	58.50	2138	36.00	29	58.50	2138	36.00	31	58.50	2179	36.69	Diff
C908F	Werner-Amor-Zahl loams, 25 to 60 percent slopes	18	674.30	2181	36.72	18	674.40	2181	36.72	19	674.40	2184	36.77	Diff
C959E	Vebar-Flasher-Zahl complex, 6 to 25 percent slopes	30	3,344.20	2017	33.96	30	3,344.20	2017	33.96	31	3,344.20	2042	34.38	Diff
E0679A	Savage-Daglum complex, 0 to 2 percent slopes	64	659.10	2000	33.68	74	659.10	2080	35.02	74	659.10	2080	35.02	Diff
E0679B	Savage-Daglum complex, 2 to 6 percent slopes	61	3,753.00	2012	33.88	69	3,753.00	2034	34.25	69	3,753.00	2034	34.25	Diff
E0835A	Savage-Grail silty clay loams, 0 to 2 percent slopes	90	191.00	2155	36.29	89	190.90	2301	38.74	89	190.90	2301	38.74	Diff
E4139A	Korchea-Fluvaquents complex, channeled, 0 to 2 percent slopes, frequently flooded	43	4,978.40	2852	48.02	32	4,978.40	2001	33.69	32	4,978.40	2001	33.69	Diff



# Unorganized Townships

## ***3. Unorganized Townships***

- ☐ 155-94 Unorganized
- ☐ 154-94 Unorganized
- ☐ 153-93 Unorganized
- ☐ 152-93 Unorganized
- ☐ 150-92 Unorganized
- ☐ 150-93 Unorganized

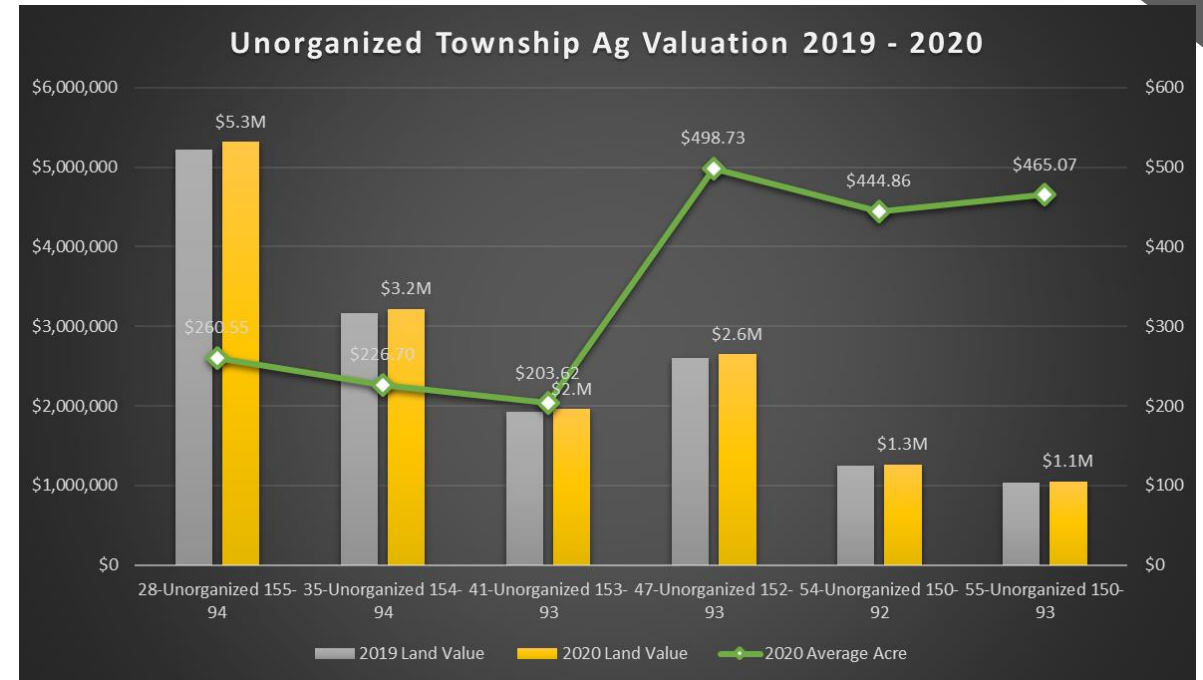
# Unorganized Townships

## Agricultural Land Valuation

Township	Parcels	Acres	2019 Land Value	2020 Land Value	Change	2020 Average Acre
28-Unorganized 155-94	162	20,427.88	\$5,220,800	\$5,322,500	\$101,700	\$260.55
35-Unorganized 154-94	121	14,207.92	\$3,167,800	\$3,220,900	\$53,100	\$226.70
41-Unorganized 153-93	89	9,619.94	\$1,931,000	\$1,958,800	\$27,800	\$203.62
47-Unorganized 152-93	48	5,309.73	\$2,605,000	\$2,648,100	\$43,100	\$498.73
54-Unorganized 150-92	29	2,845.87	\$1,243,300	\$1,266,000	\$22,700	\$444.86
55-Unorganized 150-93	15	2,266.99	\$1,037,100	\$1,054,300	\$17,200	\$465.07
			<b>\$15,205,000</b>	<b>\$15,470,600</b>	<b>\$265,600</b>	

## State of ND Ag Land Production Values

Year	Cropland	Non-Cropland	All Ag Land
2020	\$733.49	\$164.91	\$481.34
2019	\$692.46	\$156.54	\$454.62
<b>Change</b>	<b>\$41.03</b>	<b>\$8.37</b>	<b>\$26.72</b>

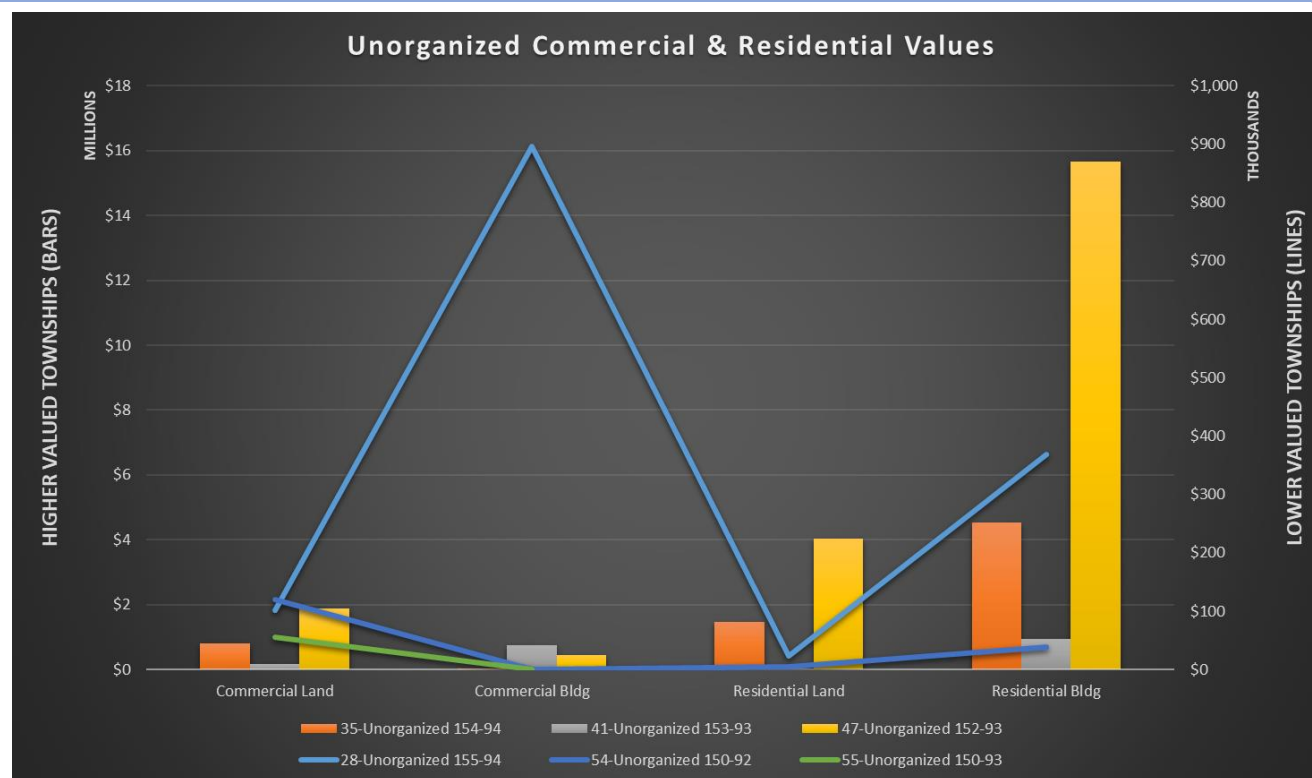




# Unorganized Townships

## Commercial & Residential

Township	Ag Land Value	Commercial Land	Commercial Bldg	Commercial T&F	Residential Land	Residential Bldg	Residential T&F	Total Real Property	Taxable Value
28-Unorganized 155-94	\$5,322,500	\$101,000	\$896,000	\$997,000	\$24,000	\$368,400	\$392,400	\$6,711,900	\$333,634
35-Unorganized 154-94	\$3,220,900	\$805,600	\$26,000	\$831,600	\$1,460,200	\$4,544,700	\$6,004,900	\$10,057,400	\$472,857
41-Unorganized 153-93	\$1,958,800	\$176,100	\$749,400	\$925,500	\$33,100	\$957,500	\$990,600	\$3,874,900	\$188,795
47-Unorganized 152-93	\$2,648,100	\$1,878,900	\$443,600	\$2,322,500	\$4,027,100	\$15,665,200	\$19,692,300	\$24,662,900	\$1,130,669
54-Unorganized 150-92	\$1,266,000	\$120,100	\$0	\$120,100	\$5,500	\$38,600	\$44,100	\$1,430,200	\$71,290
55-Unorganized 150-93	\$1,054,300	\$56,400	\$0	\$56,400			\$0	\$1,110,700	\$55,535



# Unorganized Townships

## Change Sheet Summary

Unorganized Township	AGRICULTURAL PROPERTY				RESIDENTIAL PROPERTY				COMMERCIAL PROPERTY			
	Acres		Value		Lots, Tracks and Leased Sites		Buildings and Structures		Lots, Tracks and Leased Sites		Buildings and Structures	
Column1	INCREASE	DECREASE	INCREASE2	DECREASE3	INCREASE4	DECREASE5	INCREASE6	DECREASE7	INCREASE8	DECREASE9	INCREASE10	DECREASE11
28-Unorganized 155-94	2	30.38	\$102,000	\$300	\$4,000	\$4,000	\$80,800	\$112,700	\$69,000	\$0	\$896,000	\$0
35-Unorganized 154-94	0	58.67	\$53,100	\$30,200	\$31,000	\$0	\$209,900	\$0	\$312,900	\$27,000	\$0	\$0
41-Unorganized 153-93	0	2	\$28,100	\$300	\$4,000	\$0	\$36,900	\$0	\$0	\$0	\$0	\$44,700
47-Unorganized 152-93	24.47	2	\$43,100	\$0	\$149,800	\$0	\$659,400	\$52,100	\$50,300	\$199,500	\$0	\$0
54-Unorganized 150-92	0.01	0	\$22,700	\$0	\$0	\$0	\$0	\$108,000	\$0	\$0	\$0	\$0
55-Unorganized 150-93	0	0	\$17,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Documents  
05 thru 10  
in Folder

# Unorganized Townships

## Appeals / Adjustments

- Others?
- Recommend to accept Valuations
  - (Subject to any adjustments agreed to at this meeting)

### *3. Unorganized Townships*

- ☐ 155-94 Unorganized
- ☐ 154-94 Unorganized
- ☐ 153-93 Unorganized
- ☐ 152-93 Unorganized
- ☐ 150-92 Unorganized
- ☐ 150-93 Unorganized

# Township Valuations



# Townships

## Agricultural Land Valuations

Township	Parcels	Acres	2019 Value	2020 Landuse Value	Difference	Average per Acre	Average Acre Value Rank
01-Lowland 158-88	164	22,071.61	\$12,374,600	\$12,574,200	\$199,600	\$569.70	9
02-Crowfoot 158-89	171	21,504.84	\$8,096,600	\$8,281,400	\$184,800	\$385.09	35
03-Sidonia 158-90	156	19,978.02	\$5,226,500	\$5,302,600	\$76,100	\$265.42	49
04-Lostwood 158-91	136	15,285.77	\$6,947,700	\$7,065,100	\$117,400	\$462.20	25
05-Powers 158-92	176	20,742.46	\$11,164,100	\$11,363,300	\$199,200	\$547.83	10
06-Powers Lake 158-93	191	22,122.38	\$12,516,100	\$12,739,800	\$223,700	\$575.88	8
07-Bicker 158-94	203	21,678.81	\$9,681,800	\$9,838,800	\$157,000	\$453.84	27
08-Stave 157-88	195	21,605.67	\$8,170,500	\$8,271,600	\$101,100	\$382.84	36
09-Redmond 157-89	170	19,312.28	\$4,725,700	\$4,807,200	\$81,500	\$248.92	52
10-Clearwater 157-90	177	20,935.28	\$5,669,900	\$5,770,900	\$101,000	\$275.65	48
11-James Hill 157-91	175	19,799.42	\$9,602,600	\$9,771,100	\$168,500	\$493.50	17
12-Cottonwood 157-92	178	20,601.03	\$6,311,500	\$6,410,700	\$99,200	\$311.18	46
13-Sorkness 157-93	179	21,366.73	\$6,901,800	\$7,032,700	\$130,900	\$329.14	44
14-White Earth 157-94	212	20,960.07	\$7,194,300	\$7,330,900	\$136,600	\$349.76	41
15-Egan 156-88	200	21,444.20	\$7,513,600	\$7,646,200	\$132,600	\$356.56	39
16-McGahan 156-89	187	20,611.29	\$5,146,800	\$5,232,500	\$85,700	\$253.87	51
17-Palermo 156-90	187	19,270.18	\$5,531,900	\$5,654,500	\$122,600	\$293.43	47
18-Idaho 156-91	197	17,739.67	\$8,234,700	\$8,374,600	\$139,900	\$472.08	19
19-Ross 156-92	181	21,828.55	\$12,449,900	\$12,687,100	\$237,200	\$581.22	7
20-Manitou 156-93	206	21,611.46	\$9,493,600	\$9,666,700	\$173,100	\$447.30	28
21-Myrtle 156-94	188	21,445.11	\$7,311,400	\$7,446,900	\$135,500	\$347.25	42
22-Kickapoo 155-88	185	22,167.61	\$8,441,100	\$8,588,800	\$147,700	\$387.45	34
23-McAlmond 155-89	183	22,330.31	\$9,596,700	\$9,774,600	\$177,900	\$437.73	31
24-Burke 155-90	168	21,647.78	\$9,776,800	\$9,962,300	\$185,500	\$460.20	26
25-Purcell 155-91	191	21,545.46	\$9,018,200	\$9,126,900	\$108,700	\$423.61	32
26-Alger 155-92	173	21,451.57	\$10,570,200	\$10,759,900	\$189,700	\$501.59	14
27-Debing 155-93	181	21,450.53	\$9,386,600	\$9,544,400	\$157,800	\$444.95	29
28-Unorganized 155-94	162	20,479.88	\$5,220,800	\$5,322,500	\$101,700	\$259.89	50

Township	Parcels	Acres	2019 Value	2020 Landuse Value	Difference	Average per Acre	Average Acre Value Rank
29-Osloe 154-88	175	22,488.41	\$11,217,700	\$11,405,100	\$187,400	\$507.15	13
30-Oakland 154-89	155	20,792.72	\$9,567,300	\$9,738,000	\$170,700	\$468.34	21
31-Austin 154-90	154	22,156.67	\$11,144,700	\$11,318,900	\$174,200	\$510.86	12
32-Sikes 154-91	212	21,773.72	\$7,982,800	\$8,064,200	\$81,400	\$370.36	38
33-Brookbank 154-92	178	21,594.21	\$6,721,200	\$6,827,600	\$106,400	\$316.18	45
34-Rat Lake 154-93	188	21,548.97	\$7,565,500	\$7,630,300	\$64,800	\$354.09	40
35-Unorganized 154-94	121	14,262.20	\$3,167,800	\$3,220,900	\$53,100	\$225.83	54
36-Spring Coulee 153-88	161	22,448.08	\$14,215,300	\$14,466,400	\$251,100	\$644.44	5
37-Shell 153-89	167	22,301.11	\$10,963,300	\$11,148,000	\$184,700	\$499.89	15
38-Wayzetta 153-90	163	21,518.34	\$9,981,600	\$10,156,900	\$175,300	\$472.01	20
39-Crane Creek 153-91	188	21,953.30	\$8,276,900	\$8,393,300	\$116,400	\$382.33	37
40-Knife River 153-92	179	21,200.47	\$5,133,500	\$5,227,100	\$93,600	\$246.56	53
41-Unorganized 153-93	89	9,629.94	\$1,931,000	\$1,959,100	\$28,100	\$203.44	55
42-Plaza 152-88	162	21,930.82	\$13,958,000	\$14,213,500	\$255,500	\$648.11	3
43-Model 152-89	171	22,406.08	\$13,984,700	\$14,229,600	\$244,900	\$635.08	6
44-Parshall 152-90	182	21,420.40	\$10,480,200	\$10,683,500	\$203,300	\$498.75	16
45-Van Hook 152-91	148	16,631.45	\$7,630,400	\$7,728,200	\$97,800	\$464.67	24
46-Osborn 152-92	137	14,367.62	\$4,725,300	\$4,792,900	\$67,600	\$333.59	43
47-Unorganized 152-93	48	5,412.54	\$2,605,000	\$2,648,100	\$43,100	\$489.25	18
48-Mountrail 151-88	159	22,919.59	\$16,003,200	\$16,295,700	\$292,500	\$710.99	2
49-Banner 151-89	155	22,850.22	\$16,424,800	\$16,725,000	\$300,200	\$731.94	1
50-Fertile 151-90	173	22,675.33	\$14,389,500	\$14,644,600	\$255,100	\$645.84	4
51-Liberty 151-91	51	5,607.86	\$2,146,900	\$2,173,200	\$26,300	\$387.53	33
52-Howie 151-92	130	15,920.59	\$8,381,000	\$8,493,900	\$112,900	\$533.52	11
53-Big Bend 151-93	121	17,951.92	\$8,275,100	\$8,399,600	\$124,500	\$467.89	22
54-Unorganized 150-92	29	2,869.87	\$1,243,300	\$1,266,000	\$22,700	\$441.13	30
55-Unorganized 150-93	15	2,266.99	\$1,037,100	\$1,054,300	\$17,200	\$465.07	23

# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

Will go through each Township in order for any other appeals

## 4. Townships

- ☐ Alger
- ☐ Austin
- ☐ Banner
- ☐ Bicker
- ☐ Big Bend – *53-0005000 earthen pond for industrial water sale*
- ☐ Brookbank
- ☐ Burke
- ☐ Clearwater
- ☐ Cottonwood
- ☐ Crane Creek
- ☐ Crowfoot
- ☐ Debing
- ☐ Egan
- ☐ Fertile
- ☐ Howie
- ☐ Idaho
- ☐ James Hill
- ☐ Kickapoo
- ☐ Knife River
- ☐ Liberty
- ☐ Lostwood
- ☐ Lowland
- ☐ Manitou
- ☐ McAlmond
- ☐ McGahan
- ☐ Model
- ☐ Mountrail
- ☐ Myrtle
- ☐ Oakland – *Parcel 30-0006100 Gravel Pit – adjust active acres & value*
- ☐ Osborn
- ☐ Osloe
- ☐ Palermo
- ☐ Parshall
- ☐ Plaza
- ☐ Powers
- ☐ Powers Lake
- ☐ Purcell
- ☐ Rat Lake
- ☐ Redmond- *Land use review (2020-001)*
- ☐ Ross
- ☐ Shell
- ☐ Sidonia
- ☐ Sikes
- ☐ Sorkness
- ☐ Spring Coulee
- ☐ Stave- *Land use review (2020-002)*
- ☐ Van Hook
- ☐ Wayzetta
- ☐ White Earth



# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

- Big Bend Township – Parcel 53-0005000
  - Earthen Pond for Industrial Water Sale
  - 2.3 acres
- Adjustments
  - Ag Land from \$44,200 to \$43,300 reduction of **\$1,600**
  - Commercial land – increase of \$11,500
- Overall Parcel increase of \$9,900



# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

Will go through each Township in order for any other appeals

## 4. Townships

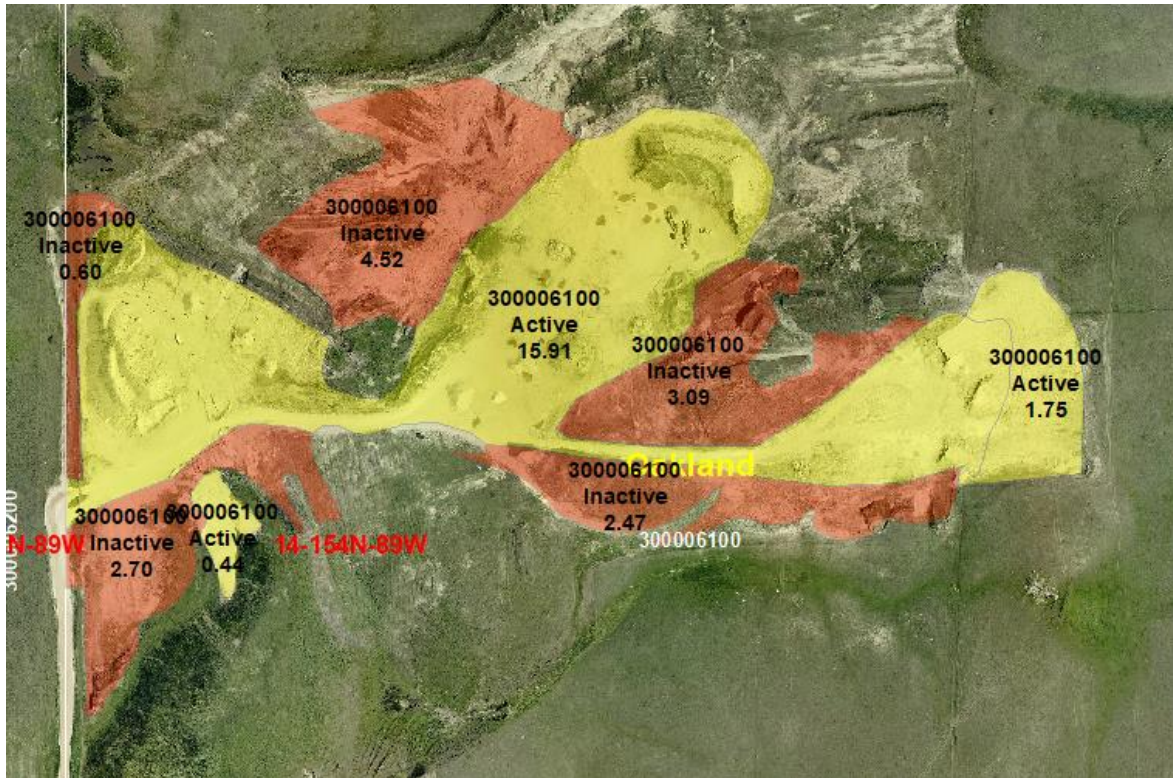
- |  |  |
|--|--|
| <input type="checkbox"/> Alger   | <input type="checkbox"/> Model   |
| <input type="checkbox"/> Austin  | <input type="checkbox"/> Mountrail   |
| <input type="checkbox"/> Banner  | <input type="checkbox"/> Myrtle  |
| <input type="checkbox"/> Bicker  | <input type="checkbox"/> Oakland – <i>Parcel 30-0006100 Gravel Pit – adjust active acres &amp; value</i> |
| <input type="checkbox"/> Big Bend – <i>53-0005000 earthen pond for industrial water sale</i> | <input type="checkbox"/> Osborn  |
| <input type="checkbox"/> Brookbank   | <input type="checkbox"/> Osloe   |
| <input type="checkbox"/> Burke   | <input type="checkbox"/> Palermo   |
| <input type="checkbox"/> Clearwater  | <input type="checkbox"/> Parshall  |
| <input type="checkbox"/> Cottonwood  | <input type="checkbox"/> Plaza   |
| <input type="checkbox"/> Crane Creek   | <input type="checkbox"/> Powers  |
| <input type="checkbox"/> Crowfoot  | <input type="checkbox"/> Powers Lake   |
| <input type="checkbox"/> Debing  | <input type="checkbox"/> Purcell   |
| <input type="checkbox"/> Egan  | <input type="checkbox"/> Rat Lake  |
| <input type="checkbox"/> Fertile   | <input type="checkbox"/> Redmond- <i>Land use review (2020-001)</i>                                      |
| <input type="checkbox"/> Howie   | <input type="checkbox"/> Ross  |
| <input type="checkbox"/> Idaho   | <input type="checkbox"/> Shell   |
| <input type="checkbox"/> James Hill  | <input type="checkbox"/> Sidonia   |
| <input type="checkbox"/> Kickapoo  | <input type="checkbox"/> Sikes   |
| <input type="checkbox"/> Knife River   | <input type="checkbox"/> Sorkness  |
| <input type="checkbox"/> Liberty   | <input type="checkbox"/> Spring Coulee   |
| <input type="checkbox"/> Lostwood  | <input type="checkbox"/> Stave- <i>Land use review (2020-002)</i>  |
| <input type="checkbox"/> Lowland   | <input type="checkbox"/> Van Hook  |
| <input type="checkbox"/> Manitou   | <input type="checkbox"/> Wayzetta  |
| <input type="checkbox"/> McAlmond  | <input type="checkbox"/> White Earth   |
| <input type="checkbox"/> McGahan   |  |



# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

- Oakland Township – Parcel 30-0006100
  - ‘Active’ portion of gravel pit reduced to 7.21 acres from 18.10 acres
    - Value adjusted from \$33,200 to \$21,700
    - Reduction of **\$11,500**



# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

Will go through each Township in order for any other appeals

## 4. Townships

- ☐ Alger
- ☐ Austin
- ☐ Banner
- ☐ Bicker
- ☐ Big Bend – *53-0005000 earthen pond for industrial water sale*
- ☐ Brookbank
- ☐ Burke
- ☐ Clearwater
- ☐ Cottonwood
- ☐ Crane Creek
- ☐ Crowfoot
- ☐ Debing
- ☐ Egan
- ☐ Fertile
- ☐ Howie
- ☐ Idaho
- ☐ James Hill
- ☐ Kickapoo
- ☐ Knife River
- ☐ Liberty
- ☐ Lostwood
- ☐ Lowland
- ☐ Manitou
- ☐ McAlmond
- ☐ McGahan

- ☐ Model
- ☐ Mountrail
- ☐ Myrtle
- ☐ Oakland – *Parcel 30-0006100 Gravel Pit – adjust active acres & value*
- ☐ Osborn
- ☐ Osloe
- ☐ Palermo
- ☐ Parshall
- ☐ Plaza
- ☐ Powers
- ☐ Powers Lake
- ☐ Purcell
- ☐ Rat Lake
- ☐ Redmond- *Land use review (2020-001)*
- ☐ Ross
- ☐ Shell
- ☐ Sidonia
- ☐ Sikes
- ☐ Sorkness
- ☐ Spring Coulee
- ☐ Stave- *Land use review (2020-002)*
- ☐ Van Hook
- ☐ Wayzetta
- ☐ White Earth



# Ag Land Review Forms

Documents  
11 and 12 in  
Folder

TWP	ID No.	ParcelNo	Legal Description	Acres Affected	Technical Reason	Description of Issue	Tax Eval Findings	Tax Eval Recommendation	Result	2020 Actual Use (Orig)	Review Change	2020 Adjusted Value	Soils Eval Recommendation
Redmond	2020-001	09-0004800	NE (10) 157-89	37.73	5-Cropland/CRP lands not cropped for 20+ years (Provide Documentation)	Cropland drawn is not crop and hasn't been tilled in over 30 years. Haying operations occur when enough forage present. Planning to fence during 2020 year	Reviewed all available aerial photography for all years. Hay harvested 44% of the time (11 out of 25). Says to be fenced in 2020 for running cows.	Tax-Accept	2020 Tax Adjust	\$42,800	(\$12,500)	\$30,300	Soils-Accept
Stave	2020-002	08-0003100, 3200, 3300	SENW (6) 157-88	30.25	1-Cropland is drawn on non-cropland area (include current FSA maps)	Parcels are pasture and have been for over 35 years.	Reviewed all available aerial photography for all years, agree this has not been cropped or any harvest for any of the years. (Note: 3 parcels combined)	Tax-Accept	2020 Tax Adjust	\$25,500	(\$10,400)	\$15,100	Soils-Accept

**Mountrail County Request for Ag Land Use Review**  
ID # 2020-001

This request must be filed with the Tax Equalization office for investigation of Ag Land actual use Review. This form must be returned to the Tax Equalization office no later than May 1 of the tax year in question.

**Required Information**  
Parcel Number: 09-0004800  
Property Owner: Doris Gottle  
Owner Address: 7180 66th Ave NW  
Donnybrook ND 58734

**Legal Description (required)**  
NE (10) 157-89

Date of Submittal: 2-21-2020 Acres Affected: 37.73

**Technical Reason for Ag Land Review - include supporting documentation (select any that apply - at least one must be checked)**  
☐ Cropland is drawn on non-cropland area (include current certified FSA maps)  
☐ New Oilwell site has been built on land (Date?)  
☐ Inundated land with water (use Inundated Land form)  
☐ Gravel pit has been reclaimed (Provide Documentation)  
☒ Cropland/CRP lands not cropped for 20+ years (Provide Documentation)  
☐ Previous NonCropland/CRP now being used as Cropland (all CRP is considered cropland)  
☐ Actively challenging the technical accuracy of the soil survey (Provide documentation of challenge)  
☐ Other:

**Description of issue:**  
Cropland drawn is not crop and hasn't been tilled in over 30 years. Haying operations occur when enough forage present. Planning to fence during the 2020 year.

**Tax Equalization Department Evaluation**  
Date: 5-12-2020  
Discussion and Findings:  
Reviewed available aerial photography for all years. Hay harvested approximately 44% of time. Recommend making the change from cropland to non-cropland - decrease in value of \$12,500  
Recommendation: ☒ Accept ☐ Decline Signature: John Hansen, Tax Director

**Soils Committee Evaluation**  
Date: 5-29-2020  
Discussion:  
With review of documents forwarded to soils committee members, it is their recommendation to change the cropland area to non-crop.

**County Board of Equalization**  
Recommendation: ☒ Accept ☐ Decline Signature: Charlie Sorenson via telephone conference call  
Date:  
Discussion:

Action: ☐ Accept ☐ Decline Signature:

**Mountrail County Request for Ag Land Use Review**  
ID # 2020-002

This request must be filed with the Tax Equalization office for investigation of Ag Land actual use Review. This form must be returned to the Tax Equalization office no later than May 1 of the tax year in question.

**Required Information**  
Parcel Number: 08-0003100  
Property Owner: Wyatt Gottle  
Owner Address: 7182 66th Ave NW  
Donnybrook ND 58734

**Legal Description (required)**  
SENW (6) 157-88

Date of Submittal: 2-21-2020 Acres Affected: 30.25

**Technical Reason for Ag Land Review - include supporting documentation (select any that apply - at least one must be checked)**  
☒ Cropland is drawn on non-cropland area (include current certified FSA maps)  
☐ New Oilwell site has been built on land (Date?)  
☐ Inundated land with water (use Inundated Land form)  
☐ Gravel pit has been reclaimed (Provide Documentation)  
☐ Cropland/CRP lands not cropped for 20+ years (Provide Documentation)  
☐ Previous NonCropland/CRP now being used as Cropland (all CRP is considered cropland)  
☐ Actively challenging the technical accuracy of the soil survey (Provide documentation of challenge)  
☐ Other:

**Description of issue:**  
These parcels are pasture and have been pasture for over 35 years.

**Tax Equalization Department Evaluation**  
Date: 5-12-2020  
Discussion and Findings:  
Reviewed available photography for many years. No indication that it has been cropped or hayed in any of the years. Recommend making the change from cropland to non-crop. Decrease in value of \$10,400.  
Recommendation: ☒ Accept ☐ Decline Signature: John Hansen, Tax Director

**Soils Committee Evaluation**  
Date: 5-29-2020  
Discussion:  
With review of documents forwarded to soils committee members, it is their recommendation to change the cropland area to non-crop.

**County Board of Equalization**  
Recommendation: ☒ Accept ☐ Decline Signature: Charlie Sorenson via telephone conference call  
Date:  
Discussion:

Action: ☐ Accept ☐ Decline Signature:

# Organized Township Appeals / Adjustments

Ag Land, Residential, Commercial

Will go through each Township in order for any other appeals

## 4. Townships

- ☐ Alger
- ☐ Austin
- ☐ Banner
- ☐ Bicker
- ☐ Big Bend – *53-0005000 earthen pond for industrial water sale*
- ☐ Brookbank
- ☐ Burke
- ☐ Clearwater
- ☐ Cottonwood
- ☐ Crane Creek
- ☐ Crowfoot
- ☐ Debing
- ☐ Egan
- ☐ Fertile
- ☐ Howie
- ☐ Idaho
- ☐ James Hill
- ☐ Kickapoo
- ☐ Knife River
- ☐ Liberty
- ☐ Lostwood
- ☐ Lowland
- ☐ Manitou
- ☐ McAlmond
- ☐ McGahan

- ☐ Model
- ☐ Mountrail
- ☐ Myrtle
- ☐ Oakland – *Parcel 30-0006100 Gravel Pit – adjust active acres & value*
- ☐ Osborn
- ☐ Osloe
- ☐ Palermo
- ☐ Parshall
- ☐ Plaza
- ☐ Powers
- ☐ Powers Lake
- ☐ Purcell
- ☐ Rat Lake
- ☐ Redmond- *Land use review (2020-001)*
- ☐ Ross
- ☐ Shell
- ☐ Sidonia
- ☐ Sikes
- ☐ Sorkness
- ☐ Spring Coulee
- ☐ Stave- *Land use review (2020-002)*
- ☐ Van Hook
- ☐ Wayzetta
- ☐ White Earth



# Agricultural Land Valuation Summary

Continuing Detailed Soils &  
Actual Land Use

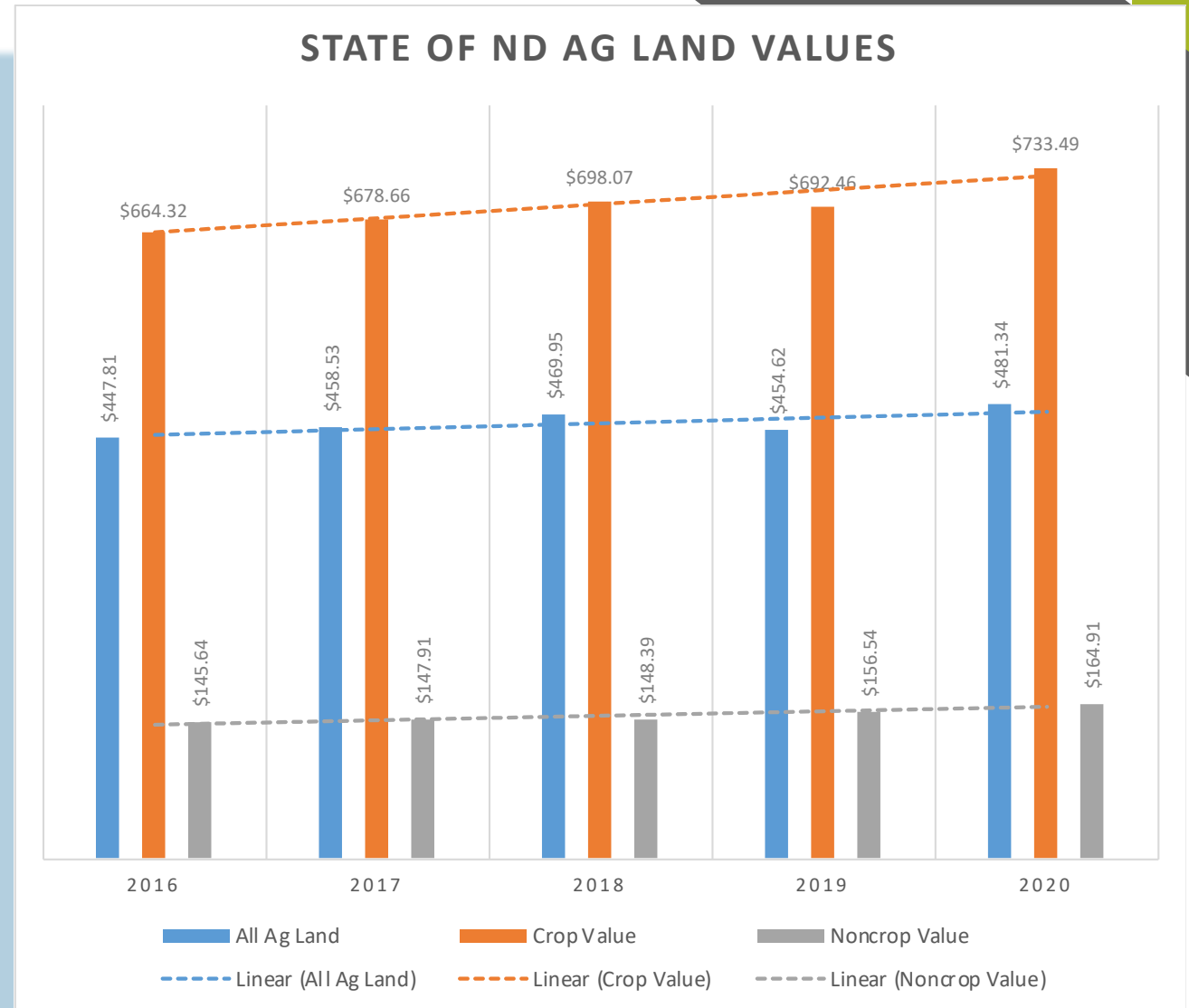


# State of ND Ag Land Values

## 5 Year Comparison

State of ND Ag Land Values			
Year	All Ag Land	Crop Value	Noncrop Value
2016	<b>\$447.81</b>	\$664.32	\$145.64
2017	<b>\$458.53</b>	\$678.66	\$147.91
2018	<b>\$469.95</b>	\$698.07	\$148.39
2019	<b>\$454.62</b>	\$692.46	\$156.54
2020	<b>\$481.34</b>	<b>\$733.49</b>	<b>\$164.91</b>

State of ND Ag Land Values - YOY Change Percent			
Year	All Ag Land	Crop Value	Noncrop Value
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%
2020	5.9%	5.9%	5.3%

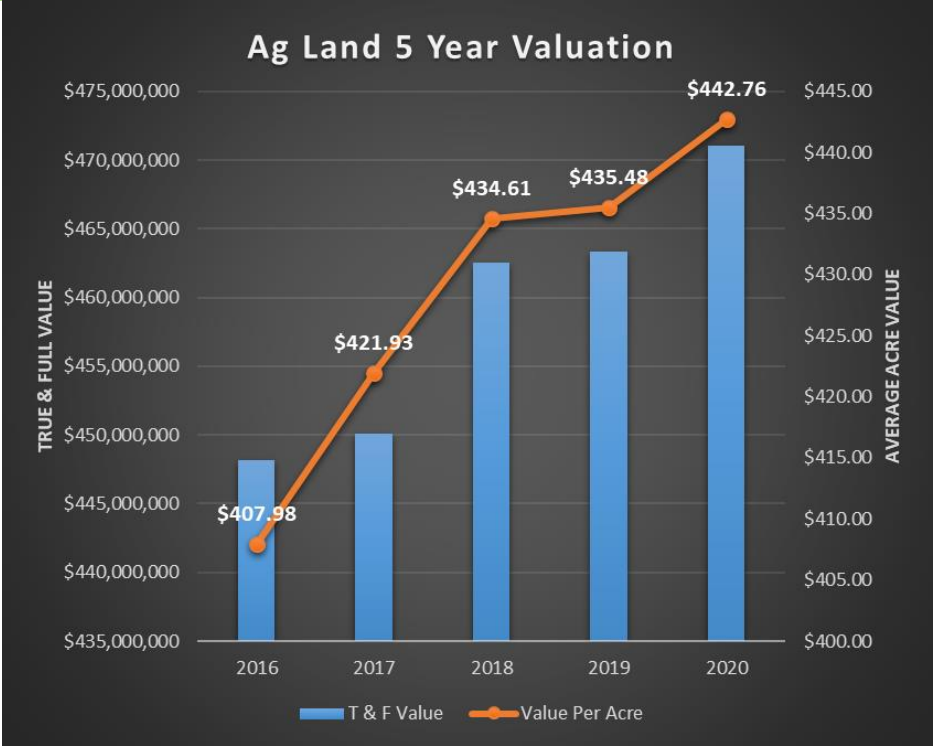


# Mountrail County Ag Land

## 5 Year Comparison

Mountrail County Ag Land Acres and Values

Year	Acres	T & F Value	Value Per Acre	ND State All Ag Land Value	PerCent of State
2016	1,098,426.26	\$448,131,400	\$407.98	<b>\$447.81</b>	91.1%
2017	1,066,808.96	\$450,114,400	\$421.93	<b>\$458.53</b>	92.0%
2018	1,064,344.64	\$462,571,200	\$434.61	<b>\$469.95</b>	92.5%
2019	1,063,882.71	\$463,302,900	\$435.48	<b>\$454.62</b>	95.8%
2020	1,063,930.92	<b>\$471,071,200</b>	<b>\$442.76</b>	<b>\$481.34</b>	<b>92.0%</b>



# Ag Land Valuation Worksheet

2020 Agricultural		Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$481.34
2	Value per acre as equalized by County	\$442.76
	<i>Percent value per acre of Ag land 100% value per acre</i>	<i>91.98%</i>
3	Agricultural value minus County value	\$38.58
4	<b>Indicated change needed to reach 100% Agricultural Value (line 3 ÷ line 2)</b>	<b>8.7%</b>

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

# Agricultural Land Value Acceptance

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





# Commercial & Residential



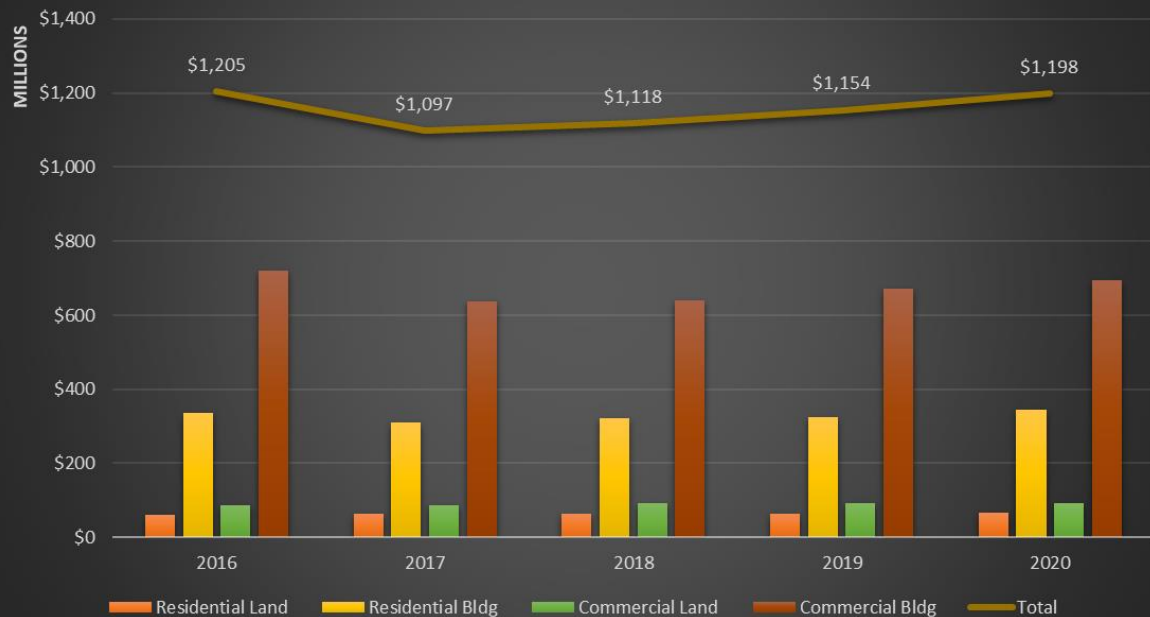


# Commercial & Residential

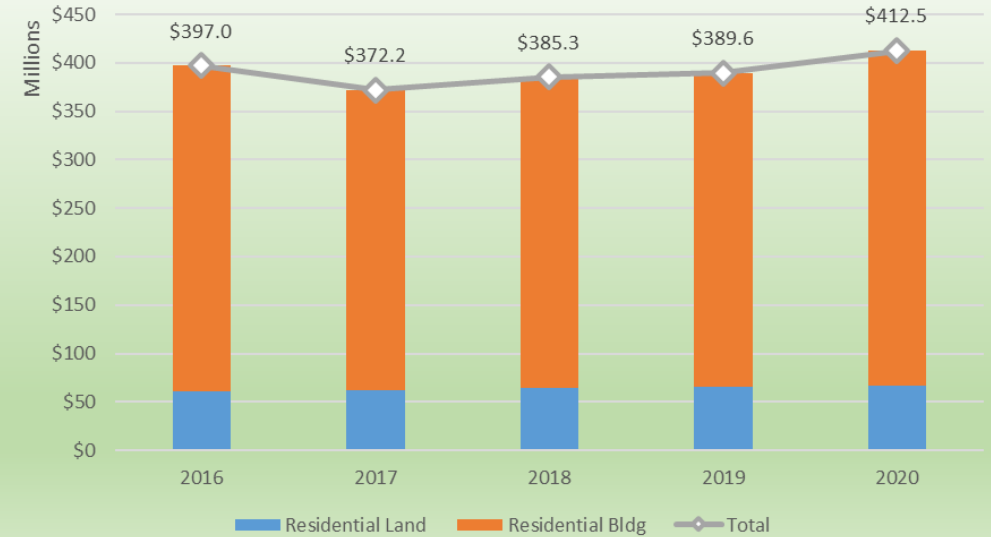
## 5 Year Comparison

Year	Residential Land	Residential Bldg	Commercial Land	Commercial Bldg	Total
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	\$64,276,000	\$320,979,400	\$91,339,800	\$641,075,800	\$1,117,671,000
2019	\$65,088,100	\$324,545,400	\$92,436,100	\$671,945,900	\$1,154,015,500
2020	\$67,212,100	\$345,259,500	\$92,230,600	\$693,115,000	\$1,197,817,200

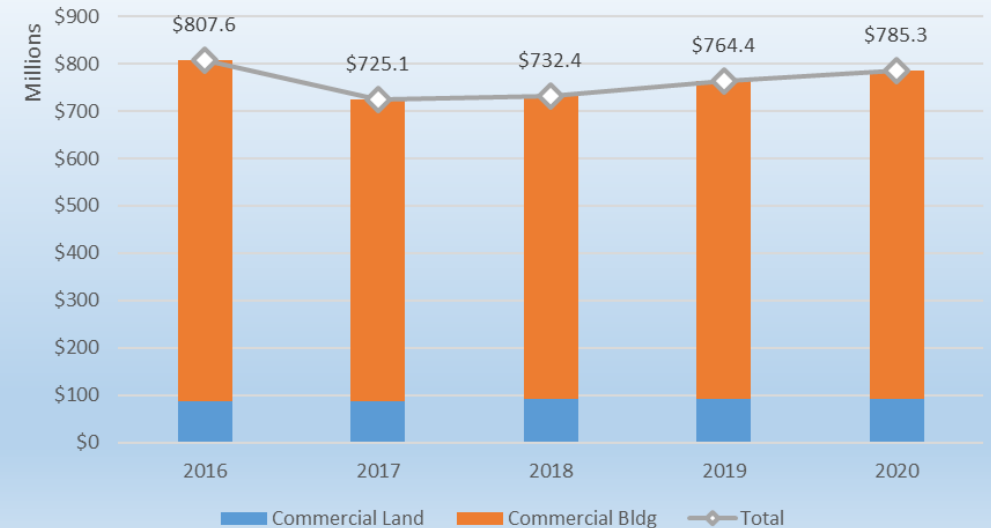
Residential & Commercial Values



Residential Valuation



Commercial Valuation



# Sales Ratio Adjustment Worksheet

Commercial & Residential

			COMMERCIAL		RESIDENTIAL	
	Line	Item	2019	2020	2019	2020
	1	True And Full Value	\$765,199,300	\$785,345,600	\$389,633,500	\$412,471,600
Supplementary Abstract	2	Increases		\$33,330,200		\$17,477,600
	3	Decreases	\$3,295,600		\$4,264,700	
	4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$761,903,700	\$752,015,400	\$385,368,800	\$394,994,000
	5	2019 T & F/sales Ratio - from Sales Ratio Sheets	83.3%		87.8%	
	6	Indicated Market Value (line 4 ÷ line 5)	\$914,650,300		\$438,916,629	
	7	2020 T & F/Market Value Ratio % (2020 Line 4 ÷ Line 6)		82.2%		90.0%
	8	Mkt Value Minus 2020 T&F (line 6 - 2020 line 4)		\$162,634,900		\$43,922,629
	9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2020 Line 4)		21.6%		11.1%

Below or right at State of ND  
tolerance band of 90%-100%

# Sales Ratio Adjustment Worksheet

## Residential Adjustment Option

- Suggested goal – 92%
- Stanley City currently at 93.6%
- Parshall City, Van Hook TWP, Liberty TWP reassessed this year (fairly valued)
- Option – adjust all other residential buildings 5% (or 6%) county wide
  - Leave Stanley & Parshall City, Van Hook & Liberty TWP as is
- Results
  - 5% adjustment puts Residential at 92%
  - 6% adjustment puts Residential at 92.4%

# Sales Ratio Adjustment Worksheet

Commercial

			COMMERCIAL	
	Line	Item	2019	2020
	1	True And Full Value	\$765,199,300	\$785,345,600
Supplementary Abstract	2	Increases		\$33,330,200
	3	Decreases	\$3,295,600	
	4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$761,903,700	\$752,015,400
	5	2019 T & F/sales Ratio - from Sales Ratio Sheets	83.3%	
	6	Indicated Market Value (line 4 ÷ line 5)	\$914,650,300	
	7	2020 T & F/Market Value Ratio % (2020 Line 4 ÷ Line 6)		82.2%
	8	Mkt Value Minus 2020 T&F (line 6 - 2020 line 4)		\$162,634,900
	9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2020 Line 4)		21.6%

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



# Sales Ratio Adjustment Worksheet

## Commercial Adjustment Option

- Certain Industrial Properties valued annually by TY Picket (fairly valued)
  - Various Industrial Properties had economic factors raised
  - New Construction

Commercial Properties			
Comparison	2019	2020	Year Increase
All Properties T&F	\$765,199,300	\$785,345,600	\$20,146,300
Industrial Properties Only	\$373,311,000	\$391,758,400	\$18,447,400
Industrial Properties % of Value	48.8%	49.9%	91.6%

# Sales Ratio Adjustment Worksheet

## Commercial Adjustment Option

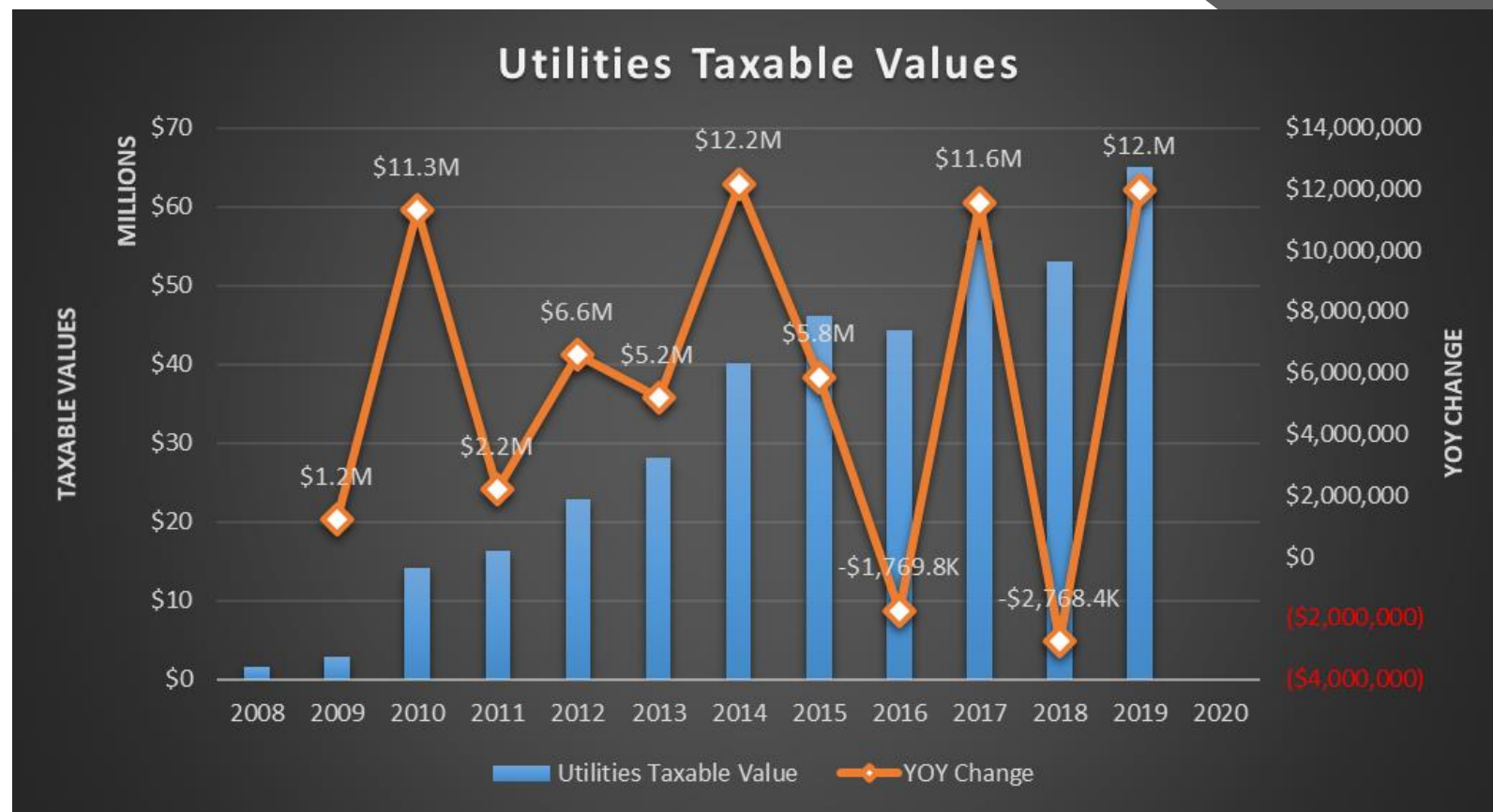
- Suggested goal – 92%
- Certain Industrial Properties valued annually by TY Picket (fairly valued)
- Remove Industrial Properties and adjust all other commercial structures 15%
  - Leave Industrial Properties as is
- Results
  - 15% adjustment puts all other commercial properties at 92.5%
  - Add back in Industrial Properties (no adjustment) - puts Sales Ratio at 87.3%
- Conclusion – will take this method to the State Board of Equalization as Industrial Properties are fairly valued annually
- All other commercial values then are at 92.5% - within tolerance

# Residential & Commercial Adjustments

- There will be notices of increase sent after action is taken
  - Written notice within 15 days after action
- Need input / motion to accept suggested valuation options <or>
- Will have motion at next meeting

# Utilities – Informational Only (Centrally Assessed)

Utilities Taxable		
Year	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	\$64,994,330	\$11,967,474
2020	TBD	





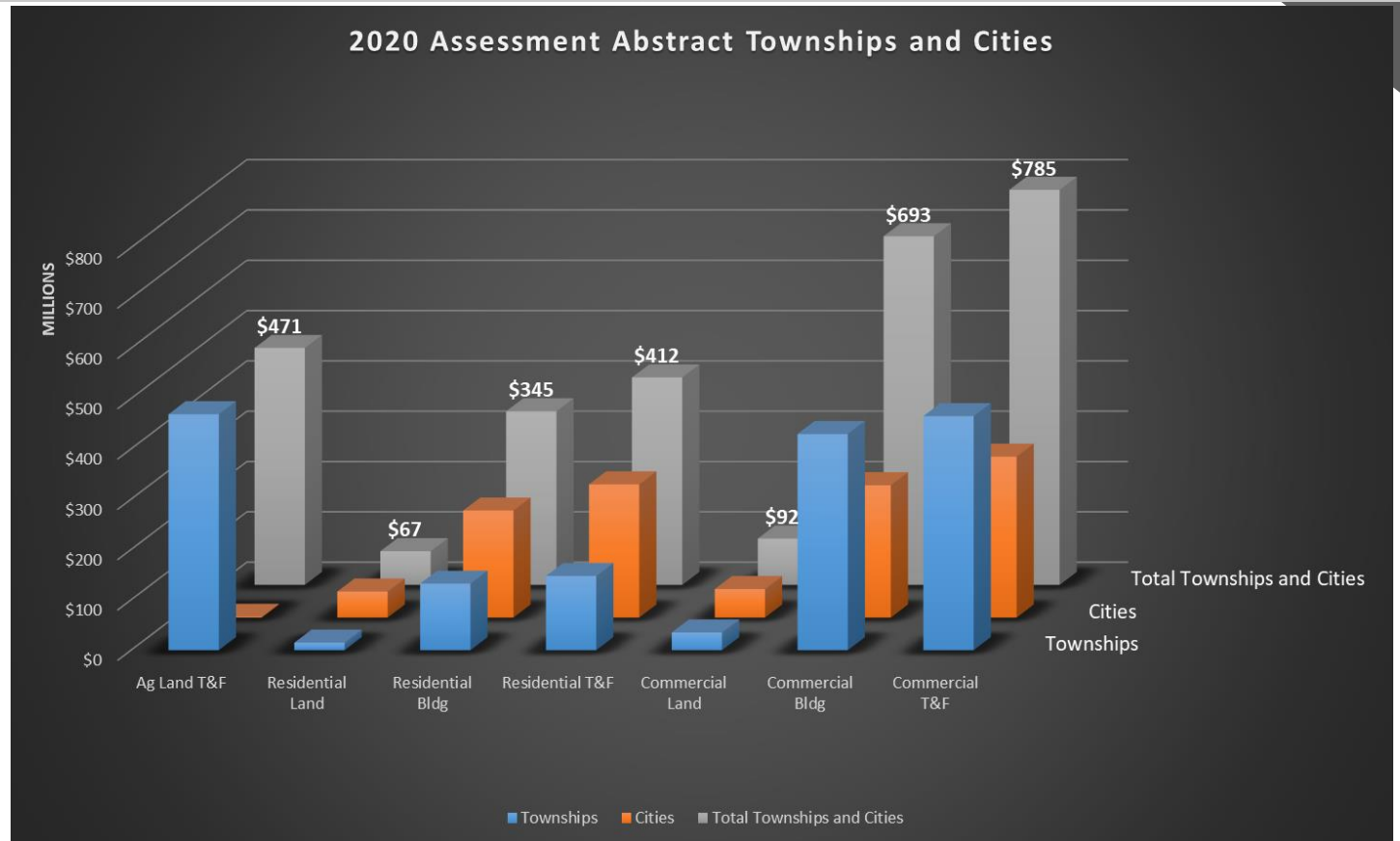
# Abstracts



# 2020 Abstract of Assessment Property

Township / City	Ag Land Acres	Ag Land T&F	Avg Acre	Residential Land	Residential Bldg	Residential T&F	Commercial Land	Commercial Bldg	Commercial T&F	Total Real Property	Sum of Taxable
Townships	1,059,225.06	\$469,232,700	\$443.00	\$15,237,700	\$132,395,500	\$147,633,200	\$35,479,200	\$429,916,000	\$465,395,200	\$1,082,261,100	\$53,365,246
Cities	4,706.92	\$1,838,600	\$390.62	\$51,974,400	\$212,864,000	\$264,838,400	\$56,751,400	\$263,199,000	\$319,950,400	\$586,627,400	\$27,973,160
<b>Total Townships and Cities</b>	<b>1,063,931.98</b>	<b>\$471,071,300</b>	<b>\$442.76</b>	<b>\$67,212,100</b>	<b>\$345,259,500</b>	<b>\$412,471,600</b>	<b>\$92,230,600</b>	<b>\$693,115,000</b>	<b>\$785,345,600</b>	<b>\$1,668,888,500</b>	<b>\$81,338,406</b>

Document  
13 in Folder



# Fish and Game Abstract

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

DESCRIPTION	Average Value per Acre	ACRES	TRUE & FULL VALUE	BY COUNTY BOARD
				ASSESSED VALUE
LIBERTY TWP. (151-91) #1-New Town SD	\$388.08	340.80	\$132,300	\$66,150
#3-Parshall SD	\$388.08	771.42	\$299,400	\$149,700
HOWIE TWP. (151-92) #1-New Town SD	\$534.88	903.19	\$483,100	\$241,550
OSBORN TWP. (152-92) #1-New Town SD	\$335.68	635.50	\$213,300	\$106,650
VAN HOOK TWP (152-91) #1-New Town SD / PRFD	\$466.53	894.87	\$417,500	\$208,750
#1-New Town SD / NRFD	\$466.53	851.11	\$397,100	\$198,550
PALERMO TWP (156-90) #2-Stanley SD	\$295.14	40.00	\$11,800	\$5,900
MYRTLE TWP (156-94) #15-Tioga SD	\$347.83	240.00	\$83,500	\$41,750
BICKER TWP (158-94) #15-Tioga SD	\$455.07	40.00	\$18,200	\$9,100
<b>TOTAL</b>		<b>4,716.89</b>	<b>\$2,056,200</b>	<b>\$1,028,100</b>

# Exempt Real Property Abstract

	NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY							2020		
PROPERTY EXEMPT BY LOCAL DISCRETION OR CHARITABLE STATUS COMPLETE AND INSERT ONE SECTION FOR EACH ASSESSMENT DISTRICT										
COUNTY <u>Mountrail</u>							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		\$1,237,300	\$1,237,300	\$618,650		\$61,865	\$61,865	
Assessment District Idaho Twp 156-91										
57-02-08(37)	Pollution abatement improvements - structure only	1		\$1,298,800	\$1,298,800	\$649,400		\$64,940	\$64,940	
Assessment District Stanley City										
57-02-08(8)	Charitable organizations - land and improvements	3	\$306,400	\$4,178,700	\$4,485,100	\$2,242,550		\$224,255	\$224,255	



# Supplemental Abstract

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

Document  
14 in Folder



## Task Complete



2020 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	Net Value Increases	Net Value Decreases	Land Value Increases	Land Value Decreases				
AGRS	2020	Mountrail	31			Lowland	158	88	22,088.57	22,059.11	30.46	\$16,000		\$189,800							
AGRS	2020	Mountrail	31			Crowfoot	158	89	21,498.84	21,498.84	0.00										
AGRS	2020	Mountrail	31			Sidonla	158	90	19,972.02	19,972.02	0.00										
AGRS	2020	Mountrail	31			Lothwood	158	91	15,256.47	15,256.47	0.00										
AGRS	2020	Mountrail	31			Powers Lake	158	92	20,644.29	20,683.28	38.99					\$1,000	\$3,400				
AGRS	2020	Mountrail	31			Bickle	158	94	21,433.94	21,621.73	12.21	\$4,000		\$60,200		\$190	\$23,200				
AGRS	2020	Mountrail	31			Strave	157	88	21,022.49	21,599.67	577.18	\$4,000		\$79,600							
AGRS	2020	Mountrail	31			Redmond	157	89	19,292.92	19,289.90	3.02	\$4,000									
AGRS	2020	Mountrail	31			Cleanwater	157	90	20,785.18	20,786.47	1.29	\$4,000		\$96,300		\$500					
AGRS	2020	Mountrail	31			James Hill	157	91	19,438.47	19,486.47	48.00	\$39,100	\$8,500	\$338,900		\$36,100					
AGRS	2020	Mountrail	31			Cottonwood	157	92	20,577.03	20,577.03	0.00	\$4,000	\$4,000	\$1,802,000							
AGRS	2020	Mountrail	31			Serkness	157	93	21,343.42	21,341.42	2.00	\$4,000		\$91,500							
AGRS	2020	Mountrail	31			White Earth	157	94	20,768.28	20,875.26	106.98				\$10,700	\$36,200					
AGRS	2020	Mountrail	31			Egan	156	88	21,268.35	21,305.98	37.63	\$4,000		\$1,677,000		\$6,800					
AGRS	2020	Mountrail	31			McGahan	156	89	20,380.23	20,441.84	61.61	\$13,000		\$2,075,000		\$2,000	\$11,400				
AGRS	2020	Mountrail	31			Palermo	156	90	19,156.84	19,156.84	0.00				\$72,300	\$3,500					
AGRS	2020	Mountrail	31			Idaho	156	91	17,663.38	17,649.17	14.21	\$15,500	\$2,200	\$1,728,000		\$6,600	\$30,800				
AGRS	2020	Mountrail	31			Ross	156	92	21,801.00	21,805.50	4.50	\$4,000	\$12,000	\$56,300	\$428,900	\$700	\$236,700				
AGRS	2020	Mountrail	31			Manitou	156	93	21,527.04	21,561.21	34.17	\$14,800		\$24,049,000		\$2,000	\$148,000				
AGRS	2020	Mountrail	31			Myrtle	156	94	21,408.23	21,408.04	0.19	\$12,000		\$25,477,000		\$3,200					
AGRS	2020	Mountrail	31			Kirkwood	155	88	22,162.62	22,155.61	7.01	\$12,000		\$93,400							
AGRS	2020	Mountrail	31			Mukimond	155	89	22,262.21	22,296.45	34.24	\$4,000	\$4,000	\$2,265,000	\$147,100	\$13,500					
AGRS	2020	Mountrail	31			Burke	155	90	21,429.54	21,427.54	2.00	\$4,000		\$74,900							
AGRS	2020	Mountrail	31			Purcell	155	91	21,582.89	21,516.88	66.01			\$6,477,000	\$45,300						
AGRS	2020	Mountrail	31			Alger	155	92	21,429.09	21,430.76	1.67	\$60,000		\$3,323,000		\$47,400					
AGRS	2020	Mountrail	31			Diebling	155	93	21,428.00	21,430.20	2.20	\$4,000	\$4,000	\$2,427,000	\$224,100	\$1,100					
AGRS	2020	Mountrail	31			Unionland	155	94	20,455.26	20,427.88	27.38	\$4,000	\$4,000	\$80,800	\$112,700	\$58,700	\$892,000				
AGRS	2020	Mountrail	31			Orto	154	88	22,494.35	22,473.37	20.98	\$12,000		\$2,864,000							
AGRS	2020	Mountrail	31			Oakland	154	89	20,680.93	20,712.45	31.52	\$12,000	\$4,500	\$1,463,000	\$70,100	\$11,600					
AGRS	2020	Mountrail	31			Silves	154	91	21,773.55	21,713.43	60.12	\$4,000	\$12,000	\$1,281,000	\$618,100	\$18,000	\$4,500				
AGRS	2020	Mountrail	31			Brookbank	154	92	21,578.21	21,574.21	4.00	\$8,000		\$1,438,000							
AGRS	2020	Mountrail	31			Rat Lake	154	93	21,457.22	21,460.54	3.32			\$3,498,000	\$5,700	\$300					
AGRS	2020	Mountrail	31			Unionland	154	94	14,262.59	14,207.92	54.67	\$31,000		\$2,098,000	\$280,100	\$27,000					
AGRS	2020	Mountrail	31			Spring Coulee	153	88	22,424.08	22,428.62	4.54		\$9,100		\$312,600						
AGRS	2020	Mountrail	31			Shell	153	89	22,277.39	22,285.22	7.83		\$8,000		\$1,986,000	\$222,100	\$3,500				
AGRS	2020	Mountrail	31			Wayzata	153	90	21,490.09	21,494.93	4.84						\$2,300				
AGRS	2020	Mountrail	31			Cranes Creek	153	91	21,814.52	21,779.88	34.63	\$4,000		\$3,707,000	\$29,800	\$2,100	\$14,203,100				
AGRS	2020	Mountrail	31			Knife River	153	92	21,005.81	21,041.86	36.05	\$8,000		\$2,286,000	\$2,700	\$11,800					
AGRS	2020	Mountrail	31			Unionland	153	93	9,421.84	9,619.48	197.64	\$4,000		\$36,900							
AGRS	2020	Mountrail	31			Plaza	152	88	21,908.92	21,909.92	1.00	\$4,000	\$4,000	\$44,500	\$142,800	\$28,000					
AGRS	2020	Mountrail	31			Modell	152	89	22,349.34	22,360.66	11.32			\$1,797,000		\$4,000					
AGRS	2020	Mountrail	31			Pain Hall	152	90	21,291.01	21,266.32	24.69	\$4,500			\$16,100	\$26,400					
AGRS	2020	Mountrail	31			Van Hook	152	91	16,608.52	16,566.35	42.16	\$49,300	\$150,300	\$1,089,000	\$227,100	\$182,700	\$1,240,600				
AGRS	2020	Mountrail	31			Oborn	152	92	14,240.43	14,278.44	38.01	\$9,700	\$10,800	\$5,722,000	\$63,200	\$29,500	\$12,500				
AGRS	2020	Mountrail	31			Unionland	152	93	5,387.26	5,308.73	78.53	\$149,800		\$615,000	\$52,100		\$149,500				
AGRS	2020	Mountrail	31			Mountail	151	88	22,913.59	22,913.59	0.00										
AGRS	2020	Mountrail	31			Banner	151	89	22,842.22	22,838.22	4.00	\$8,000		\$4,087,000							
AGRS	2020	Mountrail	31			Fertile	151	90	22,610.88	22,610.76	0.12			\$60,000	\$28,900						
AGRS	2020	Mountrail	31			Liberty	151	91	5,598.86	5,599.86	1.00	\$235,000		\$1,494,000		\$30,000	\$175,000				
AGRS	2020	Mountrail	31			Howell	151	92	15,880.07	15,877.39	2.68			\$70,700		\$6,700					
AGRS	2020	Mountrail	31			Big Ben	151	93	17,925.92	17,923.92	2.00	\$8,000	\$4,000	\$3,579,000	\$36,000						
AGRS	2020	Mountrail	31			Unionland	150	92	2,845.86	2,845.87	0.01			\$108,000							
AGRS	2020	Mountrail	31	New Town	3800				537.77	498.99	38.78	\$516,400	\$240,300	\$7,896,500	\$407,000	\$395,200	\$1,216,800	\$4,244,400	\$426,300		
AGRS	2020	Mountrail	31	Palermo	3990				950.38	950.38	0.00			\$67,400							
AGRS	2020	Mountrail	31	Panhandle	4010				2,013.74	1,013.74	1,000.00	\$54,100	\$12,500	\$3,181,000		\$12,500	\$54,100	\$205,100	\$143,600		
AGRS	2020	Mountrail	31	Plaza	4110				474.53	467.89	6.64		\$22,100	\$23,700	\$18,200	\$92,400	\$38,300	\$295,500			
AGRS	2020	Mountrail	31	Ross	4340				46.57	46.57	0.00	\$18,500		\$1,018,000			\$109,400				
AGRS	2020	Mountrail	31	Stanley	4670				1,170.35	1,325.81	155.46	\$102,000	\$44,000	\$9,971,000	\$53,000	\$148,800	\$115,700	\$1,588,100	\$320,900		
AGRS	2020	Mountrail	31	White Earth	5230				535.87	553.94	17.97										
											163.87	163.87	0.00	\$1,881,200	\$560,300	\$15,996,400	\$3,704,600	\$1,462,300	\$2,189,800	\$31,867,900	\$1,105,700

# Next Steps

- Recess County Board of Equalization for United Quality Grain - Parshall
  - 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?

Lori Hanson

Tax Equalization Director

Mountrail County, ND

701.628.2425