



FINAL

Mountrail County

Tax Equalization

2020 Property Assessment
Annual Report

City Equalization Appeals / Adjustments

- Parshall City Parcel 58-0058000 United Quality Grain elevator addition

- City Assessor Inadvertently missed sending out Notice of Increase

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

- *Notice of Increase sent June 03, 2020*
- Plaza City ROW adjustment 58-0020000
 - Valued at \$10,100 – adjust to \$6,300 – decrease of **\$3,800**
- Veteran's credit and Homestead credits being worked
- [Need Approval to accept new valuation](#)

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

Ag Land Valuation Worksheet

Previously approved at prior meeting

2020 Agricultural		Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$481.34
2	Value per acre as equalized by County	\$442.74
	<i>Percent value per acre of Ag land 100% value per acre</i>	<i>91.98%</i>
3	Agricultural value minus County value	\$38.60
4	Indicated change needed to reach 100% Agricultural Value (line 3 ÷ line 2)	8.7%
Note - was \$442.76 before Adjustments		

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

- Ag Land Adjustments yielded \$.02 difference per acre
- [Approved at last meeting](#)

Sales Ratio Adjustment Worksheet

Commercial & Residential

			COMMERCIAL		RESIDENTIAL	
	Line	Item	2019	2020	2019	2020
	1	True And Full Value	\$765,199,300	\$792,495,200	\$389,633,500	\$412,471,600
Supplementary Abstract	2	Increases		\$39,779,600		\$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	\$752,715,600	\$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)		82.3%		90.0%
	8	Mkt Value Minus 2020 T&F (line 6 - 2020 line 4)		\$161,934,700		\$43,922,629
	9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2020 Line 4)		21.5%		11.1%

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

ND State Tax Department Info

State Board of Equalization

- From Linda Morris at State Tax Department
- State Board of Equalization motion in December
 - Any Sales Ratios under 90% will be increased to 93%
 - Any Sales Ratios over 100% will be decreased to 97%

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%
- *Need motion to approve Residential assessments*

Sales Ratio Adjustment Worksheet

Commercial

			COMMERCIAL	
	Line	Item	2019	2020
	1	True And Full Value	\$765,199,300	\$792,495,200
Supplementary Abstract	2	Increases		\$39,779,600
	3	Decreases	\$3,295,600	
	4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$761,903,700	\$752,715,600
	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)		82.3%
	8	Mkt Value Minus 2020 T&F (line 6 - 2020 line 4)		\$161,934,700
	9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2020 Line 4)		21.5%

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	\$792,495,200	\$27,295,900
Industrial Properties Only	\$373,311,000	\$391,758,400	\$18,447,400
Industrial Properties % of Value	48.8%	49.4%	67.6%

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
- Need motion to approve Commercial assessments

Abstracts



2020 School Lands

Parcel	Description of the real property owned by the Board of University & School Lands and acquired before January 1, 1980	Sum of Total acres owned in each description	Sum of Total acres subject to valuation	Total True & Full Value	Average Acre Value
54-0002609	150 - 92 - 27 - SE4	160.00	79.00	\$45,000	\$569.62
54-0002605	150 - 92 - 26 - W2SW4	80.00	51.00	\$33,700	\$660.78
52-0012101	151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	139.43	105.00	\$73,800	\$702.86
38-0002202	153 - 90 - 6 - E2SW4, LOTS 6,7	152.70	61.00	\$42,700	\$700.00
38-0002201	153 - 90 - 6 - NE4	160.00	47.00	\$29,600	\$629.79
32-0013901	154 - 91 - 24 - W2NW4, SE4NW4	120.00	74.00	\$40,900	\$552.70
31-0013001	154 - 90 - 31 - NW4	151.20	64.00	\$32,300	\$504.69
26-0011901	155 - 92 - 25 - SW4	160.00	43.00	\$31,100	\$723.26
25-0016101	155 - 91 - 34 - S2NE4, N2SE4	155.94	32.00	\$15,000	\$468.75
25-0014201	155 - 91 - 30 - NE4	160.00	66.00	\$41,900	\$634.85
06-0013001	158 - 93 - 29 - SW4	160.00	49.00	\$30,300	\$618.37
2020 Total		1,599.27	671.00	\$416,300	\$620.42

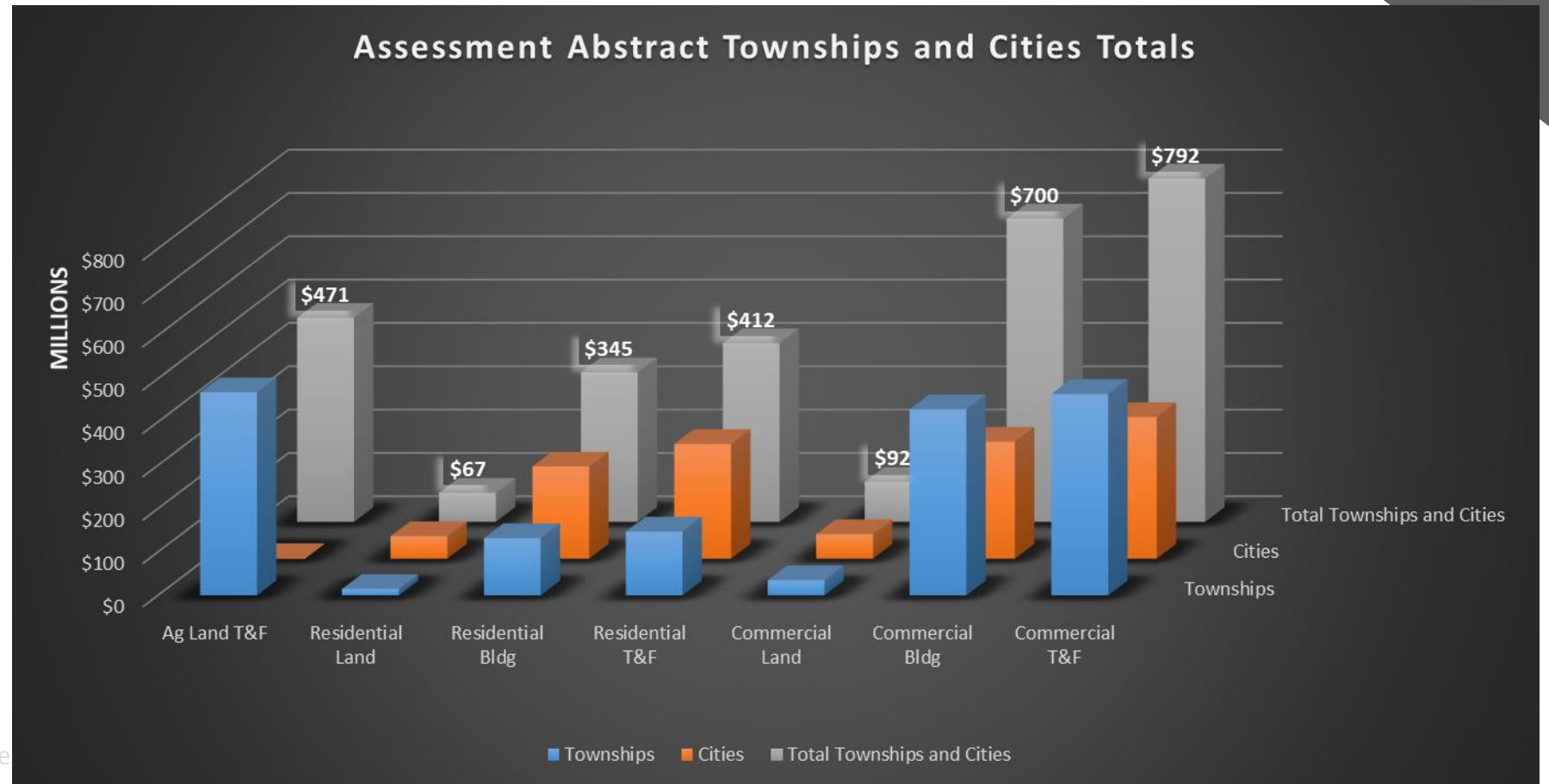
2019 Total Values \$411,400

2020 Increase / Decrease \$4,900

- Using detailed soils for each School Land property
- Change from previous year - \$4,900

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	Taxable Value
Townships	1,059,223.01	<i>\$469,208,300</i>	\$442.97	\$15,237,700	\$132,395,500	<i>\$147,633,200</i>	\$35,479,200	\$429,916,000	<i>\$465,395,200</i>	\$1,082,236,700	\$53,374,018
Cities	4,706.92	<i>\$1,838,600</i>	\$390.62	\$51,974,400	\$212,864,000	<i>\$264,838,400</i>	\$56,747,600	\$270,352,400	<i>\$327,100,000</i>	\$593,777,000	\$28,365,162
Total Townships and Cities	1,063,929.93	<i>\$471,046,900</i>	\$442.74	\$67,212,100	\$345,259,500	<i>\$412,471,600</i>	\$92,226,800	\$700,268,400	<i>\$792,495,200</i>	\$1,676,013,700	\$81,739,180



Fish and Game Abstract

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>\$388.08</i>	340.80	\$132,300	\$66,150
#3-Parshall SD	<i>\$388.08</i>	771.42	\$299,400	\$149,700
HOWIE TWP. (151-92) #1-New Town SD	<i>\$534.97</i>	903.19	\$483,200	\$241,600
OSBORN TWP. (152-92) #1-New Town SD	<i>\$335.68</i>	635.50	\$213,300	\$106,650
VAN HOOK TWP (152-91) #1-New Town SD / PRFD	<i>\$466.53</i>	894.87	\$417,500	\$208,750
#1-New Town SD / NRFD	<i>\$466.53</i>	851.11	\$397,100	\$198,550
PALERMO TWP (156-90) #2-Stanley SD	<i>\$295.14</i>	40.00	\$11,800	\$5,900
MYRTLE TWP (156-94) #15-Tioga SD	<i>\$347.83</i>	240.00	\$83,500	\$41,750
BICKER TWP (158-94) #15-Tioga SD	<i>\$455.07</i>	40.00	\$18,200	\$9,100
TOTAL		4,716.89	\$2,056,300	\$1,028,150

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
- See Folder for Details



2020 Supplemental Abstract																				
										Ag. Land		Residential Property				Commercial Property				
										Prior Yr. Ag Acres	Current Yr.									
File Ty	Year	Co. Name	Co. #	City Name	City #	Twp. Name	Twp	Rng	Ag Acres	Difference	Land value Increase	Land Value Decrease	Bld. Value Increase	Bld. Value Decrease	Land Value Increase	Land Value Decrease	Bld. Value Increase	Bld. Value Decrease		
ASRS	2020	Mountrail	31			Lowland	158	88	22,089.57	22,059.11	30.46	\$16,000		\$189,800						
ASRS	2020	Mountrail	31			Crowfoot	158	89	21,498.84	21,498.84	0.00									
ASRS	2020	Mountrail	31			Sidonia	158	90	19,972.02	19,972.02	0.00									
ASRS	2020	Mountrail	31			Lostwood	158	91	15,256.47	15,256.47	0.00									
ASRS	2020	Mountrail	31			Powers	158	92	20,644.19	20,683.28	39.09				\$1,000	\$3,400				
ASRS	2020	Mountrail	31			Powers Lake	158	93	22,095.65	22,092.31	3.34	\$4,000		\$60,200			\$3,900			
ASRS	2020	Mountrail	31			Bicker	158	94	21,633.94	21,621.73	12.21						\$23,200			
ASRS	2020	Mountrail	31			Stave	157	88	21,602.49	21,599.67	2.82	\$4,000		\$79,600						
ASRS	2020	Mountrail	31			Redmond	157	89	19,291.91	19,289.90	2.01	\$4,000								
ASRS	2020	Mountrail	31			Clearwater	157	90	20,795.18	20,796.47	1.29	\$4,000		\$96,300		\$500				
ASRS	2020	Mountrail	31			James Hill	157	91	19,839.47	19,486.47	353.00	\$39,100	\$8,500	\$37,700	\$338,900		\$39,100			
ASRS	2020	Mountrail	31			Cottonwood	157	92	20,577.03	20,577.03	0.00	\$4,000	\$4,000	\$180,600						
ASRS	2020	Mountrail	31			Sorkness	157	93	21,343.42	21,341.42	2.00	\$4,000		\$91,500						
ASRS	2020	Mountrail	31			White Earth	157	94	20,749.28	20,875.26	125.98				\$10,700		\$36,200			
ASRS	2020	Mountrail	31			Egan	156	88	21,269.16	21,305.98	36.82	\$4,000		\$167,700			\$9,900			
ASRS	2020	Mountrail	31			McGahan	156	89	20,390.13	20,441.84	51.71	\$13,000		\$207,500		\$2,000	\$11,400			
ASRS	2020	Mountrail	31			Palermo	156	90	19,156.84	19,154.96	1.88					\$72,300	\$3,500			
ASRS	2020	Mountrail	31			Idaho	156	91	17,663.38	17,649.17	14.21	\$15,500	\$2,200	\$172,800	\$6,600	\$22,500	\$700	\$30,800		
ASRS	2020	Mountrail	31			Ross	156	92	21,801.50	21,805.50	4.00	\$4,000	\$12,000	\$56,300	\$428,900		\$236,700	\$120,900		
ASRS	2020	Mountrail	31			Manitou	156	93	21,567.64	21,561.21	6.43	\$14,900		\$804,900			\$2,000	\$14,800		
ASRS	2020	Mountrail	31			Myrtle	156	94	21,408.23	21,408.04	0.19	\$12,000		\$547,700			\$3,200			
ASRS	2020	Mountrail	31			Kickapoo	155	88	22,161.61	22,155.61	6.00	\$12,000		\$93,400						
ASRS	2020	Mountrail	31			McAlmond	155	89	22,262.21	22,296.45	34.24	\$4,000	\$4,000	\$226,500	\$147,100		\$13,500			
ASRS	2020	Mountrail	31			Burke	155	90	21,629.54	21,627.54	2.00	\$4,000		\$74,900						
ASRS	2020	Mountrail	31			Purcell	155	91	21,581.99	21,516.88	65.11			\$647,100	\$45,300					
ASRS	2020	Mountrail	31			Alger	155	92	21,429.69	21,430.76	1.07	\$60,400		\$332,300			\$47,400			
ASRS	2020	Mountrail	31			Debing	155	93	21,428.00	21,430.20	2.20	\$4,000	\$4,000	\$242,000	\$224,100		\$1,100			
ASRS	2020	Mountrail	31			Unorganized	155	94	20,456.26	20,427.88	28.38	\$4,000	\$4,000	\$80,800	\$112,700	\$58,700		\$896,000		
ASRS	2020	Mountrail	31			Oslo	154	88	22,494.35	22,473.37	20.98	\$12,000		\$286,400						
ASRS	2020	Mountrail	31			Oakland	154	89	20,680.93	20,712.45	31.52	\$12,000	\$4,500	\$146,300	\$70,100		\$11,600			
ASRS	2020	Mountrail	31			Sikes	154	91	21,773.55	21,713.43	60.12	\$4,000	\$12,000	\$128,100	\$618,100	\$18,000	\$4,500			
ASRS	2020	Mountrail	31			Brookbank	154	92	21,578.21	21,574.21	4.00	\$8,000		\$143,800						
ASRS	2020	Mountrail	31			Rat Lake	154	93	21,467.22	21,460.54	6.68			\$349,900		\$5,700	\$300			
ASRS	2020	Mountrail	31			Unorganized	154	94	14,266.59	14,207.92	58.67	\$31,000		\$209,900		\$280,100	\$27,000			
ASRS	2020	Mountrail	31			Spring Coulee	153	88	22,424.08	22,428.62	4.54		\$9,100		\$312,600					
ASRS	2020	Mountrail	31			Shell	153	89	22,277.39	22,285.22	7.83	\$8,000	\$8,000	\$198,600	\$222,100		\$3,500			
ASRS	2020	Mountrail	31			Wayzetta	153	90	21,490.69	21,494.93	4.24						\$2,300			
ASRS	2020	Mountrail	31			Crane Creek	153	91	21,814.51	21,779.88	34.63	\$4,000		\$370,000		\$29,800	\$2,100	\$14,203,100		
ASRS	2020	Mountrail	31			Knife River	153	92	21,005.81	21,041.86	36.05	\$8,000		\$228,600		\$2,700	\$11,800			

Next Steps

- Need motion to approve abstracts



Questions?

Lori Hanson

Tax Equalization Director

Mountrail County, ND

701.628.2425