# MOUNTRAIL COUNTY TAX EQUALIZATION

2021 Property Assessment Annual Report

### **MOUNTRAIL COUNTY**

#### 2021 Property Assessment

- > 2021 Equalization Overview
- Mountrail County Cities Valuation
- Agricultural Land Valuation
- Unorganized Townships Valuation
- Residential & Commercial Valuation
- Utilities Taxable Valuation Information
- Abstracts Information



### **2021 EQUALIZATION ORDER OF BUSINESS**

Document

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Folder

#### Mountrail County - 2021 June Equalization Order of Business

#### 1. 2021 Equalization Overview

2. Cities	5	3. Unorganized Townships				
	New Town City	155-94 Unorganized				
	Palermo City	154-94 Unorganized				
	Parshall City	153-93 Unorganized				
	Plaza City	152-93 Unorganized				
	Ross City	150-92 Unorganized				
	Stanley City	150-93 Unorganized				
	White Earth City					

#### 4. Townships

	4. <u>Townshi</u>	05	
	Alger		Model
	Austin		Mountrail
	Banner		Myrtle
	Bicker		Oakland
	Big Bend		Osborn
	Brookbank		Osloe
	Burke		Palermo
	Clearwater		Parshall
	Cottonwood		Plaza
	Crane Creek		Powers
	Crowfoot		Powers Lake
	Debing		Purcell
	Egan		Rat Lake
	Fertile		Redmond
	Howie		Ross
	Idaho		Shell
	James Hill		Sidonia
	Kickapoo		Sikes
	Knife River		Sorkness
	Liberty		Spring Coulee
	Lostwood		Stave
	Lowland		Van Hook
	Manitou		Wayzetta
	McAlmond		White Earth
	McGahan		

#### 5. Agricultural Land Valuation summary

6. Residential & Commercial Valuation

#### 7. Utilities and Abstracts Information

I2021 County Board of Equalization Tax Equalization Annual Report.pdf

01 - 2021 June Equalization Meeting Agenda.pdf

8 08 - 2021 Mountrail County Abstract.pdf
09 - 2021 Supplemental Abstract(ASRS).pdf

02 - 155-94 Unorganized.pdf
 03 - 154-94 Unorganized.pdf
 04 - 153-93 Unorganized.pdf
 05 - 152-93 Unorganized.pdf
 06 - 150-92 Unorganized.pdf
 07 - 150-93 Unorganized.pdf

## **VALUATION IN MOUNTRAIL**

	2021 Values				
Assessment	Parcels	Parcel %	True & Full Value	Value %	Taxable Value
101-Agricultural	9,032	58.9%	\$478,864,600	27.9%	\$23,943,230
201-Residential	3,526	23.0%	\$433,347,800	25.3%	\$19,501,454
233-Commercial	972	6.3%	\$773,320,200	45.1%	\$38,666,010
250-Vacant Land	1,813	11.8%	\$29,226,700	1.7%	\$1,461,335
Grand Total	15,343	100.0%	\$1,714,759,300	100.0%	\$83,572,029*

\* Taxable Value Before Veteran's & Homestead Credit

### COMPARISON 2021 & 2020 Locally assessed

2021						
Assessment						
Code*	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,032	58.9%	\$478,864,600	27.9%	\$23,943,230
201	Residential	3,526	23.0%	\$433,347,800	25.3%	\$19,501,454
	Commercial &					
233 & 250	Vacant Land	2,785	18.2%	\$802,546,900	46.8%	\$40,127,345
	Total	15,343		\$1,714,759,300		\$83,572,029

2020						
Assessment						
Code*	Assessment	Parcels	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,001	58.8%	\$471,046,900	27.4%	\$23,552,345
201	Residential	3,487	22.8%	\$415,135,700	24.2%	\$18,681,962
	Commercial &					
233 & 250	Vacant Land	2,832	18.5%	\$829,981,900	48.4%	\$41,499,100
	Total	15,320	_	\$1,716,164,500	_	\$83,733,407

2021 - 2020 Difference						
Assessment						
Code*	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	31	0.1%	\$7,817,700	0.5%	\$390,885
201	Residential	39	0.2%	\$18,212,100	1.1%	\$819,492
	Commercial &					
233 & 250	Vacant Land	-47	-0.3%	(\$27,435,000)	-1.6%	-\$1,371,755
	Total	23	=	(\$1,405,200)	=	(\$161,378)



2021 Mountrail County Property Assessment Annual Report

# MOUNTRAIL COUNTY CITIES

2021 Property Valuations



#### 2021 valuations

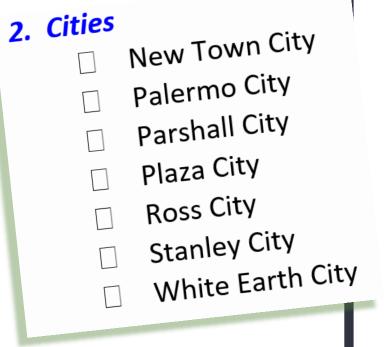
### **CITIES IN MOUNTRAIL COUNTY**

City	Ag Land Acres	Ag Land T&F	Avg Per Acre	<b>Residential Land</b>	<b>Residential Bldg</b>	Residential T&F	<b>Commerical Land</b>	Commercial Bldg	Commercial T&F	Total Real Property	Taxable Value
New Town City	498.60	\$213,200	\$427.60	\$21,166,200	\$62,055,000	\$83,221,200	\$19,265,600	\$82,615,100	\$101,880,700	\$185,315,100	\$8,849,771
Palermo City	950.38	\$279,600	\$294.20	\$533,800	\$1,834,000	\$2,367,800	\$1,002,300	\$38,405,700	\$39,408,000	\$42,055,400	\$2,090,949
Parshall City	1,014.77	\$397,800	\$392.01	\$3,084,700	\$22,066,700	\$25,151,400	\$7,072,800	\$40,241,000	\$47,313,800	\$72,863,000	\$3,517,456
Plaza City	467.49	\$348,000	\$744.40	\$2,025,900	\$8,795,100	\$10,821,000	\$1,486,100	\$8,689,900	\$10,176,000	\$21,345,000	\$1,013,176
Ross City	46.57	\$ <b>21,000</b>	\$450.93	\$300,600	\$2,311,000	\$2,611,600	\$2,650,800	\$14,615,100	\$17,265,900	\$19,898,500	<i>\$981,873</i>
Stanley City	1,175.81	\$454,300	\$386.37	\$25,855,400	\$124,756,300	\$150,611,700	\$22,835,700	\$110,882,100	\$133,717,800	\$284,783,800	\$13,486,337
White Earth City	553.94	\$157,600	\$284.51	\$25,400	\$322,400	\$347,800	\$76,500	\$175,900	\$252,400	\$757,800	\$36,163
Total	4,707.56	\$1,871,500	\$397.55	\$52,992,000	\$222,140,500	\$275,132,500	\$54,389,800	\$295,624,800	\$350,014,600	\$627,018,600	\$29,975,725



## **CITY EQUALIZATION APPEALS / ADJUSTMENTS**

- Stanley LSS Housing adjustment
  - Affordable housing exemption
  - Structure value from \$698,300 to \$355,400
- Plaza City Mountrail County Shop Exemption
  - Parcel 59-0028355
  - LandVal \$15,700 BldgVal \$2,164,800
  - Total T&F \$2,180,500
  - Taxable Value \$109,025
  - Paperwork not received yet from Plaza City



### AGRICULTURAL LAND VALUATION OVERVIEW

#### Detailed Soils and Actual Land Use

- 2020 NAIP Satellite Aerial Photography
- 2019 NRCS Soil Survey Data Layer

## **2021 AGRICULTURAL LAND VALUATION OVERVIEW**

Using NRCS Detailed Soils with Actual Land Use

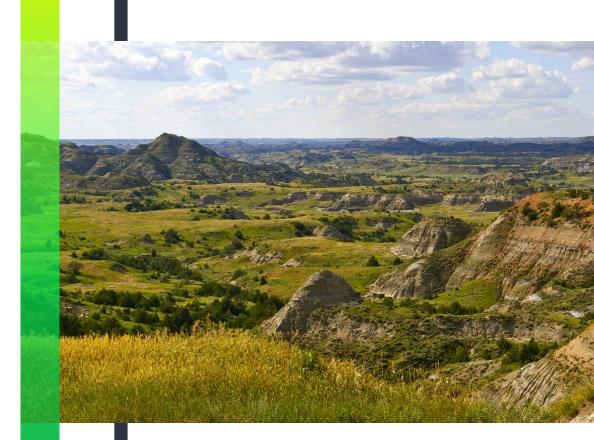
- Extensive use of GIS systems
  - Using 2019 NRCS Soils Layer 150 Soil Types
  - Used 2020 NAIP Aerial Photography
- Ag Land Review Forms minimized
  - 2019 12 Forms Submitted
  - 2020 2 Forms Submitted (note these 2 from 2019 as needed add'l info)
  - 2021 <u>0</u> Forms Submitted (*no forms submitted for 2021!*)
- Mountrail County Average Ag Land Values (from the State Tax Dept.)

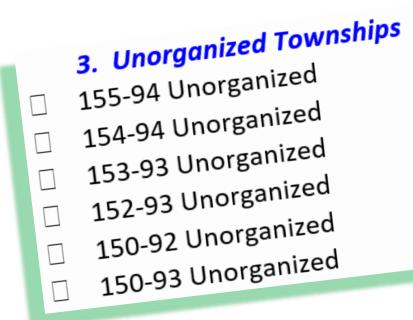
	<b>U</b>		
Year	Cropland	Non-Cropland	All Ag Land
2021	\$747.33	\$166.13	\$489.30
2020	\$733.49	\$164.91	\$481.34
Change	\$13.84	<b>\$1.22</b>	\$7.96

#### State of ND Ag Land Production Values

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\*NOTE\* - at 100% of Threshold

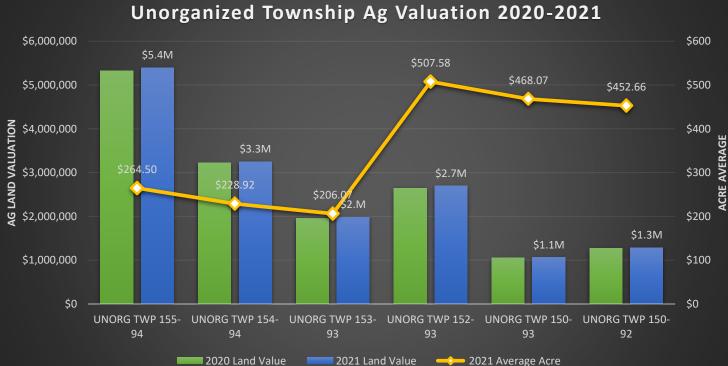




Agricultural Land Valuation											
Township	Parcels	Acres	2020 Land Value	2021 Land Value	Change	2021 Average Acre					
UNORG TWP 155-94	162	20,415.08	\$5,322,500	\$5,399,800	\$77,300	\$264.50					
UNORG TWP 154-94	122	14,207.92	\$3,220,900	\$3,252,500	\$31,600	\$228.92					
UNORG TWP 153-93	89	9,619.94	\$1,958,800	\$1,982,400	\$23,600	\$206.07					
UNORG TWP 152-93	48	5,309.73	\$2,648,100	\$2,695,100	\$47,000	\$507.58					
UNORG TWP 150-93	16	2,266.99	\$1,054,300	\$1,061,100	\$6,800	\$468.07					
UNORG TWP 150-92	29	2,845.87	\$1,266,000	\$1,288,200	\$22,200	\$452.66					
Grand Total	466	54,665.53	\$15,470,600	\$15,679,100	\$208,500	\$286.82					
				Unorganized Change	1.35%						



Year	Cropland	Non-Cropland	All Ag Land							
2021	\$747.33	\$166.13	\$489.30							
2020	\$733.49	\$164.91	\$481.34							
Change	\$1 <mark>3.8</mark> 4	\$1.22	\$7.96							
	*NOTE* - at 100% of Threshold									

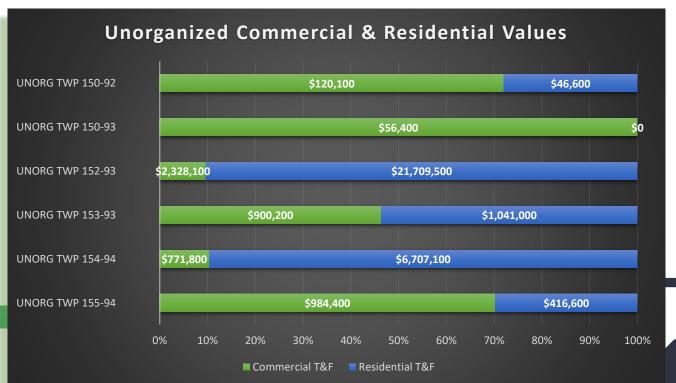


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#### Commercial & Residential

		Commercial	Commercial		Residential			Total Real	Taxable
Township	Ag Land Value	Land	Bldg	Commercial T&F	Land	<b>Residential Bldg</b>	Residential T&F	Property	Value
UNORG TWP 155-94	\$5,399,800	\$120,300	\$864,100	\$984,400	\$24,000	\$392,600	\$416,600	\$6,800,800	\$337,959
UNORG TWP 154-94	\$3,252,500	\$742,800	\$29,000	\$771,800	\$1,539,400	\$5,167,700	\$6,707,100	\$10,731,400	\$503,051
UNORG TWP 153-93	\$1,982,400	\$176,100	\$724,100	\$900,200	\$33,100	\$1,007,900	\$1,041,000	\$3,923,600	\$190,977
UNORG TWP 152-93	\$2,695,100	\$1,832,300	\$495 <i>,</i> 800	\$2,328,100	\$4,067,000	\$17,642,500	\$21,709,500	\$26,732,700	\$1,228,123
UNORG TWP 150-93	\$1,061,100	\$56 <i>,</i> 400	\$0	\$56,400	\$0	\$0	\$0	\$1,117,500	\$55,875
UNORG TWP 150-92	\$1,288,200	\$120,100	\$0	\$120,100	\$5 <i>,</i> 500	\$41,100	\$46,600	\$1,454,900	\$72,513



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UNORGANIZED	AGRICULTURAL PROPERTY				RESIDENTIAL PROPERTY				(	COMMERCIA	L PROPERTY	1	
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	2.03	14.83	\$77,300	\$0	\$0	\$0	\$18,700	\$0	\$22,300	\$3,000	\$0	\$31,900	
35-Unorganized 154-94	0.00	0.00	\$31,600	\$0	\$81,200	\$2,000	\$554,800	\$0	\$13,300	\$76,100	\$0	\$0	
41-Unorganized 153-93	0.00	0.00	\$23,600	\$0	\$0	\$0	\$35,900	\$0	\$0	\$0	\$0	\$62,600	
47-Unorganized 152-93	0.00	0.00	\$47,000	\$0	\$62,400	\$22,500	\$1,760,400	\$18,400	\$22,500	\$69,100	\$0	\$0	
54-Unorganized 150-92	0.00	0.00	\$22,200	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	
55-Unorganized 150-93	5.00	5.00	\$7,500	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

#### Change Sheet Summary



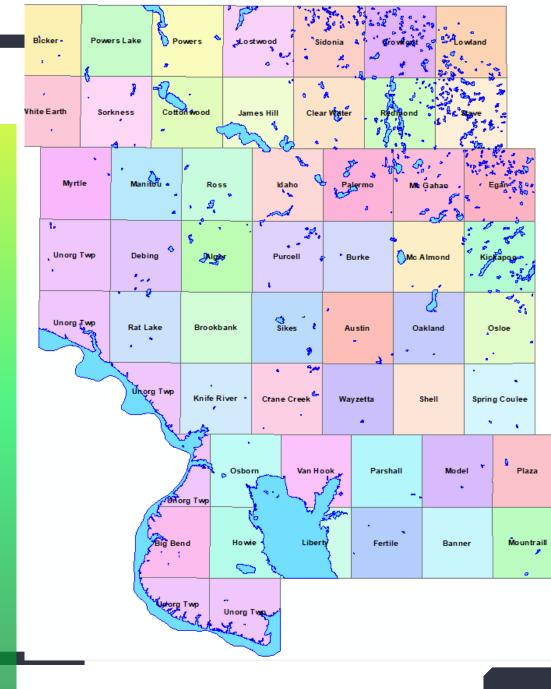
#### Appeals / Adjustments

• Others?

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

**J. Unorganized Townships**155-94 Unorganized
154-94 Unorganized
153-93 Unorganized
152-93 Unorganized
150-92 Unorganized
150-93 Unorganized

### **TOWNSHIP VALUATIONS**



## TOWNSHIPS

#### Agricultural Actual Use Land Valuations

		_													
			2021	2020							2021	2020			
			Landuse	Landuse	Value		ige Avg Acre				Landuse	Landuse	Value	0	Avg Acre
Township	Parcels	Acres	Value	Value	•	Percent Per A	cre Value Rank	Township	Parcels	Acres	Value	Value	Change	Percent Per Acre	Value Rank
01-Lowland 158-88	164	22,059.11	\$12,799,700	\$12,573,100	\$226,600	1.80% \$580	.25 9	29-Osloe 154-88	175	22,473.37	\$11,605,100	\$11,403,100	\$202,000	1.77% \$516.39	13
02-Crowfoot 158-89	174	21,499.20	\$8,418,200	\$8,281,400	\$136,800	1.65% \$391	.56 35	30-Oakland 154-89	158	20,712.45	\$9,906,500	\$9,737,900	\$168,600	1.73% \$478.29	21
03-Sidonia 158-90	156	19,972.02	\$5,370,000	\$5,302,600	\$67,400	1.27% \$268	.88 49	31-Austin 154-90	154	22,142.67	\$11,513,600	\$11,318,900	\$194,700	1.72% \$519.97	12
04-Lostwood 158-91	135	15,256.47	\$7,183,500	\$7,065,100	\$118,400	1.68% \$470	.85 24	32-Sikes 154-91	213	21,714.11	\$8,193,300	\$8,064,200	\$129,100	1.60% \$377.33	38
05-Powers 158-92	177	20,683.28	\$11,565,800	\$11,363,300	\$202,500	1.78% \$559	.19 10	33-Brookbank 154-92	178	21,574.21	\$6,917,100	\$6,827,000	\$90,100	1.32% \$320.62	45
06-Powers Lake 158-93	192	22,092.31	\$12,969,300	\$12,739,800	\$229,500	1.80% \$587	.05 8	34-Rat Lake 154-93	189	21,460.54	\$7,745,800	\$7,630,300	\$115,500	1.51% \$360.93	40
07-Bicker 158-94	203	21,621.73	\$9,994,800	\$9,839,300	\$155,500	1.58% \$462	.26 27	35-Unorganized 154-94	121	14,207.92	\$3,252,500	\$3,220,900	\$31,600	0.98% \$228.92	54
08-Stave 157-88	197	21,599.67	\$8,422,300	\$8,260,900	\$161,400	1.95% \$389	.93 37	36-Spring Coulee 153-88	162	22,428.62	\$14,729,100	\$14,466,500	\$262,600	1.82% \$656.71	5
09-Redmond 157-89	171	19,289.90	\$4,855,500	\$4,794,400	\$61,100	1.27% \$251	.71 52	37-Shell 153-89	168	22,285.22	\$11,341,800	\$11,147,500	\$194,300	1.74% \$508.94	16
10-Clearwater 157-90	177	20,796.47	\$5,849,000	\$5,770,600	\$78 <i>,</i> 400	1.36% \$281	.25 48	38-Wayzetta 153-90	163	21,494.93	\$10,329,900	\$10,156,800	\$173,100	1.70% \$480.57	20
11-James Hill 157-91	177	19,846.47	\$9,951,700	\$9,783,000	\$168,700	1.72% \$501	.43 18	39-Crane Creek 153-91	189	21,779.88	\$8,523,800	\$8,392,000	\$131,800	1.57% \$391.36	36
12-Cottonwood 157-92	179	20,577.03	\$6,503,700	\$6,410,700	\$93 <i>,</i> 000	1.45% \$316	.07 46	40-Knife River 153-92	180	21,041.86	\$5,293,900	\$5,226,400	\$67,500	1.29% \$251.59	53
13-Sorkness 157-93	179	21,341.42	\$7,140,100	\$7,032,400	\$107,700	1.53% \$334	.57 44	41-Unorganized 153-93	89	9,619.94	\$1,982,400	\$1,958,800	\$23,600	1.20% \$206.07	55
14-White Earth 157-94	211	20,875.26	\$7,435,400	\$7,330,900	\$104,500	1.43% \$356	.18 41	42-Plaza 152-88	163	21,909.92	\$14,472,300	\$14,213,600	\$258,700	1.82% \$660.54	3
15-Egan 156-88	199	21,305.98	\$7,769,000	\$7,645,900	\$123,100	1.61% \$364	.64 39	43-Model 152-89	171	22,360.66	\$14,486,200	\$14,229,600	\$256,600	1.80% \$647.84	6
16-McGahan 156-89	187	20,441.84	\$5,299,800	\$5,231,900	\$67 <i>,</i> 900	1.30% \$259	.26 51	44-Parshall 152-90	180	21,265.25	\$10,869,400	\$10,683,000	\$186,400	1.74% \$511.13	14
17-Palermo 156-90	191	19,154.96	\$5,736,100	\$5,653,400	\$82,700	1.46% \$299	.46 47	45-Van Hook 152-91	147	16,566.42	\$7,861,800	\$7,728,700	\$133,100	1.72% \$474.56	23
18-Idaho 156-91	195	17,649.85	\$8,513,800	\$8,364,400	\$149,400	1.79% \$482	.37 19	46-Osborn 152-92	138	14,278.44	\$4,869,400	\$4,793,000	\$76,400	1.59% \$341.03	43
19-Ross 156-92	182	21,805.50	\$12,910,400	\$12,687,400	\$223,000	1.76% \$592	.07 7	47-Unorganized 152-93	48	5,309.73	\$2,695,100	\$2,648,100	\$47,000	1.77% \$507.58	17
20-Manitou 156-93	209	21,566.02	\$9,821,400	\$9,665,700	\$155,700	1.61% \$455	.41 28	48-Mountrail 151-88	159	22,913.59	\$16,592,900	\$16,295,700	\$297,200	1.82% \$724.15	2
21-Myrtle 156-94	187	21,408.04	\$7,559,600	\$7,446,300	\$113,300	1.52% \$353	.12 42	49-Banner 151-89	155	22,837.97	\$17,031,100	\$16,724,400	\$306,700	1.83% \$745.74	1
22-Kickapoo 155-88	185	22,155.61	\$8,766,200	\$8,588,200	\$178,000	2.07% \$395	.67 33	50-Fertile 151-90	175	22,610.76	\$14,908,300	\$14,643,900	\$264,400	1.81% \$659.35	4
23-McAlmond 155-89	182	22,296.45	\$9,939,800	\$9,774,400	\$165,400	1.69% \$445	.80 31	51-Liberty 151-91	51	5,599.86	\$2,205,800	\$2,173,200	\$32,600	1.50% \$393.90	34
24-Burke 155-90	168	21,627.54	\$10,130,900	\$9,961,400	\$169,500	1.70% \$468	.43 25	52-Howie 151-92	130	15,877.39	\$8,634,700	\$8,493,900	\$140,800	1.66% \$543.84	11
25-Purcell 155-91	191	21,516.88	\$9,281,600	\$9,126,700	\$154,900	1.70% \$431	.36 32	53-Big Bend 151-93	122	17,921.62	\$8,530,100	\$8,398,000	\$132,100	1.57% \$475.97	22
26-Alger 155-92	175	21,430.76	\$10,936,100	\$10,752,800	\$183,300	1.70% \$510	.30 15	54-Unorganized 150-92	29	2,845.87	\$1,288,200	\$1,266,000	\$22,200	1.75% \$452.66	29
27-Debing 155-93	183	21,430.20	\$9,697,800	\$9,544,100	\$153,700	1.61% \$452	.53 30	55-Unorganized 150-93	15	2,266.99	\$1,061,100	\$1,054,300	\$6,800	0.64% \$468.07	26
28-Unorganized 155-94	162	20,427.88	\$5,399,800	\$5,322,500	\$77,300	1.45% \$264	.33 50								

### TOWNSHIPS

#### True & Full / Taxable Values

					Total Taxable						Total Taxable
<b>T</b>	Agricultural	Residential	Commercial	Total T&F Value	Value		Agricultural	Residential	Commercial	Total T&F Value	Value
Township	T&F Value	T&F Value	T&F Value			Township	T&F Value	T&F Value	T&F Value		
01-Lowland	\$12,798,600	\$674,700	\$144,700	\$13,618,000	\$677,530	29-Osloe	\$11,605,100	\$910,000		\$12,515,100	\$621,20
02-Crowfoot	\$8,417,800	\$389,900		\$8,807,700	\$438,437	30-Oakland	\$9,906,500	\$1,536,500	\$251,500	\$11,694,500	\$577,04
03-Sidonia	\$5,369,600	\$317,500		\$5,687,100	\$282,769	31-Austin	\$11,511,200	\$866,800	\$156,200	\$12,534,200	\$622,37
04-Lostwood	\$7,183,500	\$1,032,700	\$642,600	\$8,858,800	\$437,780	32-Sikes	\$8,193,000	\$3,653,900	\$9,140,000	\$20,986,900	\$1,031,08
05-Powers	\$11,565,800	\$607,100	\$173,200	\$12,346,100	\$614,273	33-Brookbank	\$6,917,100	\$770,800	\$80,300	\$7,768,200	\$384,55
06-Powers Lake	\$12,969,100	\$1,482,000	\$44,300	\$14,495,400	\$717,363	34-Rat Lake	\$7,745,800	\$1,757,200	\$1,320,400	\$10,823,400	\$532,38
07-Bicker	\$9,993,400	\$1,628,700	\$68,500	\$11,690,600	\$576,393	35-Unorganized	\$3,252,500	\$6,707,100	\$771,800	\$10,731,400	\$503,05
08-Stave	\$8,407,300	\$639,700		\$9,047,000	\$449,153	36-Spring Coulee	\$14,729,100	\$753,900		\$15,483,000	\$770,38
09-Redmond	\$4,855,300	\$441,100	\$15,400	\$5,311,800	\$263,385	37-Shell	\$11,341,800	\$881,100	\$465,800	\$12,688,700	\$630,03
10-Clearwater	\$5,848,800	\$1,433,700	\$183,900	\$7,466,400	\$366,154	38-Wayzetta	\$10,329,600	\$955,000	\$379,400	\$11,664,000	\$578,42
11-James Hill	\$9,951,700	\$3,002,000	\$1,266,700	\$14,220,400	\$696,019	39-Crane Creek	\$8,523,800	\$2,421,900	\$105,603,100	\$116,548,800	\$5,815,33
12-Cottonwood	\$6,503,400	\$2,189,600	\$10,000	\$8,703,000	\$424,204	40-Knife River	\$5,293,600	\$2,727,600	\$784,500	\$8,805,700	\$426,65
13-Sorkness	\$7,140,600	\$1,456,800	\$160,000	\$8,757,400	\$430,588	41-Unorganized	\$1,982,400	\$1,041,000	\$900,200	\$3,923,600	\$190,97
14-White Earth	\$7,435,400	\$2,140,000	\$25,409,600	\$34,985,000	\$1,738,557	42-Plaza	\$14,472,300	\$1,284,400	\$6,175,200	\$21,931,900	\$1,090,17
15-Egan	\$7,769,000	\$817,900	\$375,300	\$8,962,200	\$444,025	43-Model	\$14,485,800	\$1,653,000	\$40,800	\$16,179,600	\$800,71
16-McGahan	\$5,293,200	\$1,547,600	\$7,178,900	\$14,019,700	\$693,255	44-Parshall	\$10,868,300	\$2,154,000	\$4,280,900	\$17,303,200	\$854,39
17-Palermo	\$5,735,600	\$1,843,300	\$121,000,500	\$128,579,400	\$6,419,760	45-Van Hook	\$7,861,800	\$17,252,200	\$40,435,200	\$65,549,200	\$3,191,25
18-Idaho	\$8,505,200	\$13,198,600	\$21,411,800	\$43,115,600	\$2,089,807	46-Osborn	\$4,869,400	\$9,107,300	\$56,542,000	\$70,518,700	\$3,480,42
19-Ross	\$12,894,000	\$921,400	\$15,289,300	\$29,104,700	\$1,450,630	47-Unorganized	\$2,695,100	\$21,709,500	\$2,328,100	\$26,732,700	\$1,228,12
20-Manitou	\$9,821,400	\$2,449,000	\$21,880,400	\$34,150,800	\$1,695,300	48-Mountrail	\$16,592,900	\$111,700		\$16,704,600	\$834,67
21-Myrtle	\$7,557,300	\$4,097,000	\$1,053,400	\$12,707,700	\$614,908	49-Banner	\$17,031,100	\$1,042,300	\$69,400	\$18,142,800	\$901,93
22-Kickapoo	\$8,766,100	\$380,300		\$9,146,400	\$455,420	50-Fertile	\$14,907,700	\$2,105,700	\$114,800	\$17,128,200	\$845,88
23-McAlmond	\$9,939,800	\$369,600	\$359,900	\$10,669,300	\$531,619	51-Liberty	\$2,205,800	\$17,406,500	\$1,933,100	\$21,545,400	\$990,26
24-Burke	\$10,123,200	\$1,325,400	\$269,800	\$11,718,400	\$579,297	52-Howie	\$8,634,100	\$1,309,600	\$54,000	\$9,997,700	\$493,33
25-Purcell	\$9,279,900	\$4,425,700	\$1,242,700	\$14,948,300	\$725,294	53-Big Bend	\$8,530,100	\$1,491,700	\$40,200	\$10,062,000	\$495,64
26-Alger	\$10,936,000	\$4,165,400	\$304,300	\$15,405,700	\$749,462	54-Unorganized	\$1,288,200	\$46,600	\$120,100	\$1,454,900	\$72,51
27-Debing	\$9,697,100	\$3,164,700	\$1,019,300	\$13,881,100	\$678,237	55-Unorganized	\$1,061,100	. ,	\$56,400	\$1,117,500	\$55,87
28-Unorganized	\$5,399,800	\$416,600	\$984,400	\$6,800,800	\$337,959		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	, , ,	, = = , = :
5	· · ·					Total T&F	\$476,993,100	\$158,215,300	\$452,532,300	\$1,087,740,700	\$53,596,30

## **ORGANIZED TOWNSHIP APPEALS / ADJUSTMENTS**

#### Farm Residence Exemptions

### • Post Township Equalization Meeting Farm Residence Exemptions

- Received after Township Equalization Meetings
- Handled now instead of abatement process
- Already factored in township valuation

### FARM RESIDENCE EXEMPTIONS

### **Received Post TWP Equalization Meetings**

				Gross Income		Ag Land		Res Structure
Owner	Parcel	Legal-TWP	2021 Application	Test	Received	Adj	Res Land Adj	Adj
JAMES & SARAH WALDOCK	50-0014500	NW(32) 151-90	Active Farmer	Pass-2020	4/19/2021	\$300	(\$4,000)	(\$136,200)

### **Need County Board Approval**

## **ORGANIZED TOWNSHIP APPEALS / ADJUSTMENTS**

4. Townships Ag Land, Residential, &  $\square$ Model Alger Commercial Π Mountrail Austin Banner Myrtle Π Oakland Bicker **Big Bend** Osborn Brookbank Osloe Burke Palermo Will go through each Township in Clearwater Parshall order for any other appeals Plaza  $\Box$ Cottonwood Crane Creek  $\square$ Powers Crowfoot Powers Lake Debing Purcell Rat Lake Egan Π Redmond Fertile Howie Ross Idaho Shell  $\Box$ Sidonia James Hill Sikes Kickapoo  $\square$ **Knife River** Sorkness Liberty Spring Coulee Lostwood Stave Lowland Van Hook Manitou Wayzetta McAlmond White Earth 2021 Mountrail County Property Assessment Annual Report McGahan 



Continuing Detailed Soils & Actual Land Use

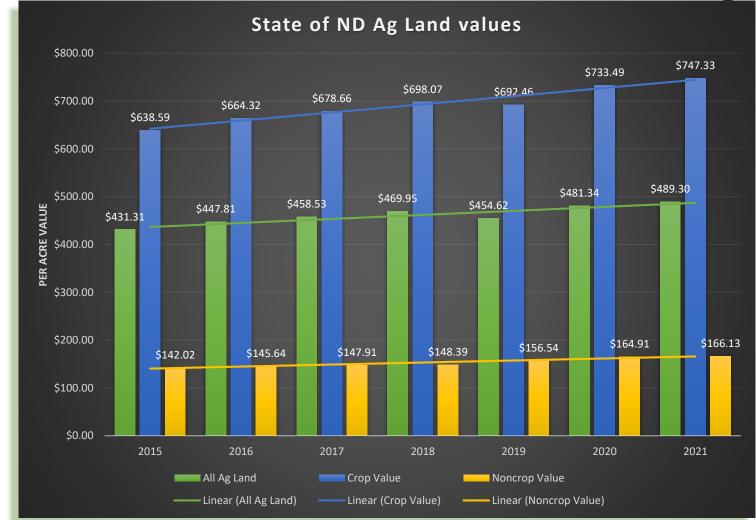
- Year over Year Comparisons
- Ag Land Valuation Worksheet

## **MOUNTRAIL COUNTY AG LAND**

#### Year over Year Comparison

	State of ND Ag Land Values – at 100%						
			Noncrop				
Year	All Ag Land	Crop Value	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				
2020	\$481.34	\$733.49	\$164.91				
<b>2021</b>	\$489.30	\$747.33	<b>\$166.13</b>				

State	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%				
<b>2121</b>	<b>1.65%</b>	<b>1.89%</b>	0.74%				



### **MOUNTRAIL COUNTY AG LAND**

#### Year over Year Comparison

	Mountrail County Ag Land Acres and Values							
			Value Per	ND State All Ag	PerCent of			
Year	Acres	T & F Value	Acre	Land Value	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	1,063,882.71	\$463,302,900	\$435.48	\$454.62	95.8%			
2020	1,063,930.92	\$471,071,200	\$442.76	\$481.34	92.0%			
<b>2021</b>	1,063,732.92	\$478,864,600	\$450.17	\$489. <b>3</b> 0	<b>92.0%</b>			



### AG LAND VALUATION WORKSHEET

	2021 Agricultural	Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$489.30
2	Value per acre as equalized by County	\$450.17
	Percent value per acre of Ag Land 100% value per acre	92.00%
3	Agricultural value minus County value	\$39.13
	Indicated change needed to reach 100% Agricultural value	
4	(line 3 / line 2)	8.69%



### AGRICULTURAL LAND VALUE ACCEPTANCE

- Currently within tolerance level based on State Ag Land Valuation
- Recommend to accept Ag Land Valuations

# COMMERCIAL & RESIDENTIAL

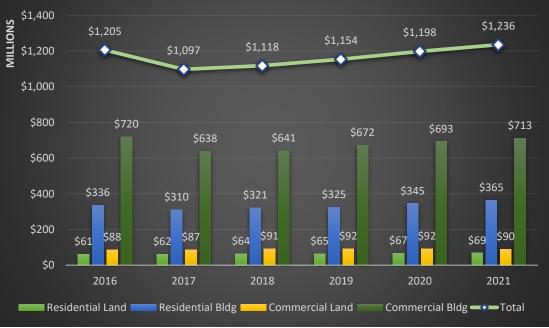
2021 Valuations

## **MOUNTRAIL COUNTY COMMERCIAL & RESIDENTIAL**

#### 6 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
2021	\$68,550,400	\$364,797,400	\$89,733,300	\$712,813,600	\$1,235,894,700

**Residential & Commercial Values** 



2021 Mountrail County Property Assessment Annual Report



**Commercial Valuation** 



**Residential Valuation** 

## **COMMERCIAL VS INDUSTRIAL COMPARISON**

#### **Commercial Valuations**

- Last year separated Industrial Properties valued annually by TY Pickett
  - 2 industrial properties reduction of approx. \$18 Million EOG Rail & Whiting Gas Plant
  - Dakota Gold Transfer, Bakken, Halliburton valued every other year based off contract with TY Pickett

Commercial Properties Comparison	2020	2021	Year Increase
All Properties T&F	\$785,345,600	\$802,546,900	\$17,201,300
Industrial Properties Only	\$391,758,400	\$370,370,300	(\$21,388,100)
Industrial Properties % of Value	49.9%	46.1%	

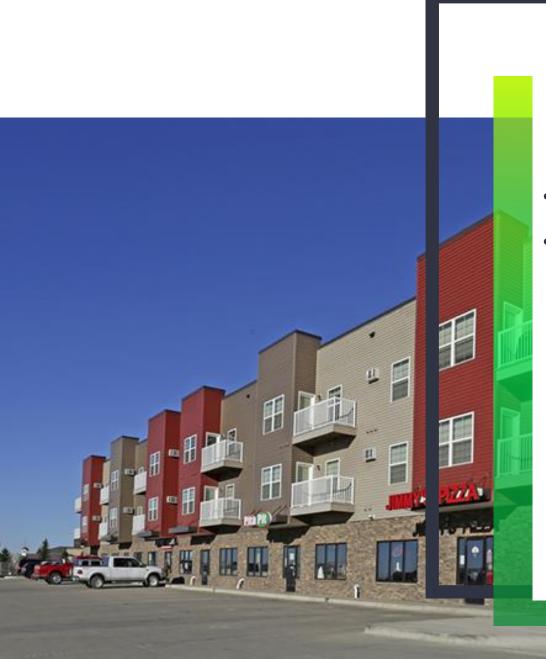
### **SALES RATIO ADJUSTMENT WORKSHEET**

#### **Commercial & Residential**

			COMMERC	IAL	RESIDE	NTIAL
	Line	Item	2020	2021	2020	2021
	1	True And Full Value	\$829,981,900	\$802,546,900	\$415,135,700	\$433,347,800
Supplementary						
Abstract	2	Increases		\$10,977,300		\$14,272,900
	3	Decreases	\$4,561,400		\$4,151,000	
	4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$825,420,500	\$791,569,600	\$410,984,700	\$419,074,900
	5	2020 T & F/sales Ratio - from Sales Ratio Sheets	97.2%		88.3%	
	6	Indicated Market Value (line 4 ÷ line 5)	\$849,198,045		\$465,441,336	
	7	2021 T & F/Market Value Ratio % (2021 Line 4 ÷ Line 6)		93.2%		90.038%
	8	Mkt Value Minus 2021 T&F (line 6 - 2021 line 4)		\$57,628,445		\$46,366,436
		Indicated Change Needed To Reach 100% Value (line 8 ÷				
	9	2021 Line 4)		7.3%		11.064%

**Commercial Valuation within Tolerance Band Residential Valuation needs adjustment** 

State of ND tolerance band is 90%-100%



### **COMMERCIAL VALUE ACCEPTANCE**

- Currently within tolerance level
- Recommend to accept Commercial Valuations

### **SALES RATIO ADJUSTMENT WORKSHEET**

#### **Residential discussion**

- Reductions in Annabelle Homes and John Rian Subdivision
  - \$2,511,100 valuation reduction in Stanley for twin-home/townhome properties due to recent sales
- For 2021 Equalization 5% overall Residential Structure increase for most structures across county
  - Palermo City & White Earth City 8% as values are lower compared to other cities
- Residential currently at <u>90.038%</u> (tolerance band 90-100%)
- Indicated Change needed to reach 100% is <u>11.064%</u> <u>what State of ND looks</u> <u>at</u>
- State Board of Equalization
  - 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 discussion** 

 Options – increase of Residential Structures at various percentages to meet Market Value Ratio and Indicated change thresholds

Percent Increase	T&F Value (Land and Structure)	Structure Value Increase	Market Value Ratio	Indicated change needed for 100% Valuation
0 (current)	\$433,347,800	0	<i>90.038%</i>	<b>11.064%</b>
1.00%	\$436,995,800	\$3,648,000	90.822%	10.106%
1.50%	\$438,819,800	\$5,472,000	91.214%	9.632%
2.00%	\$440,643,700	\$7,295,900	91.606%	9.164%
2.50%	\$442,467,700	\$9,119,900	91.998%	8.699%
3.00%	\$444,291,700	\$10,943,900	92.389%	8.237%

### **RESIDENTIAL ADJUSTMENTS**

- Need motion to increase all Residential Structures to meet tolerance level set by State Board of Equalization
  - Tax Director recommendation is 2.5%
- There will be notices of increase sent if this action is taken that meet requirements
  - Written notice within 15 days after action

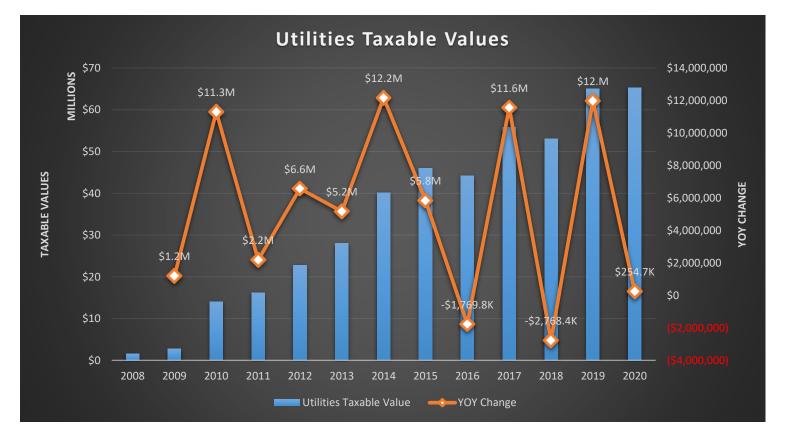
# UTILITIES-INFORMATIONAL ONLY

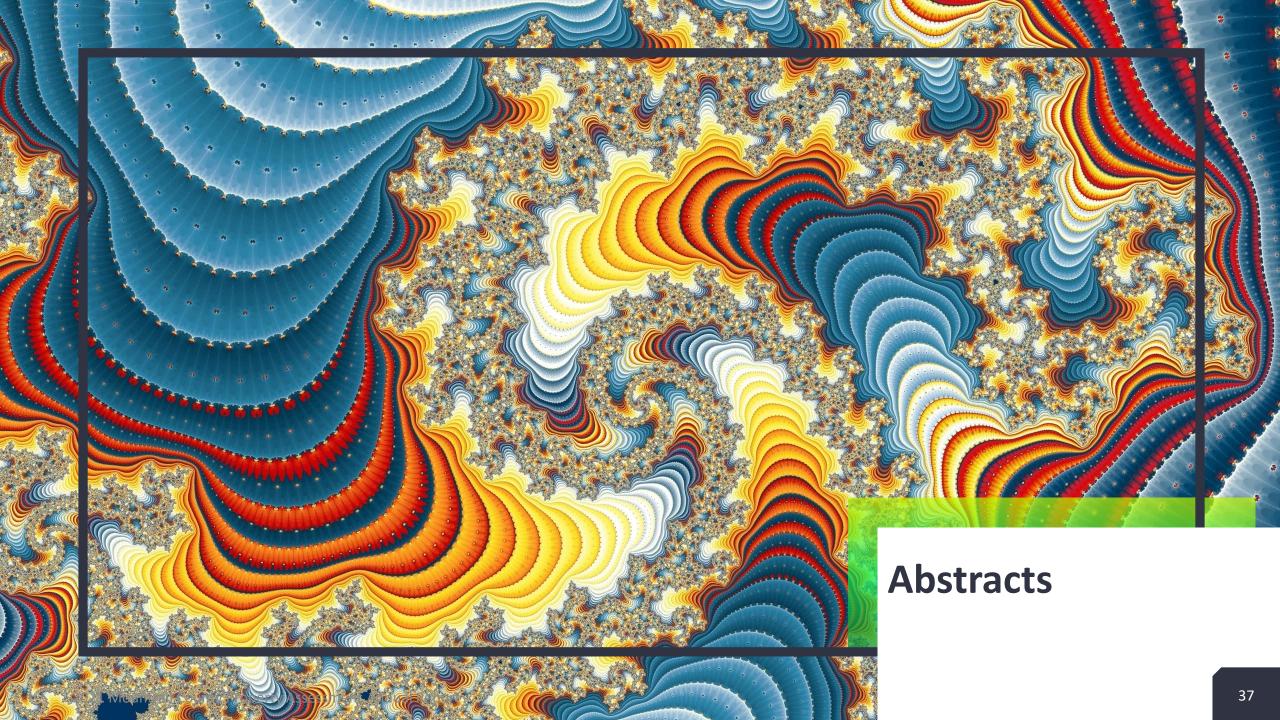
Centrally Assessed

### **UTILITIES – INFORMATIONAL ONLY**

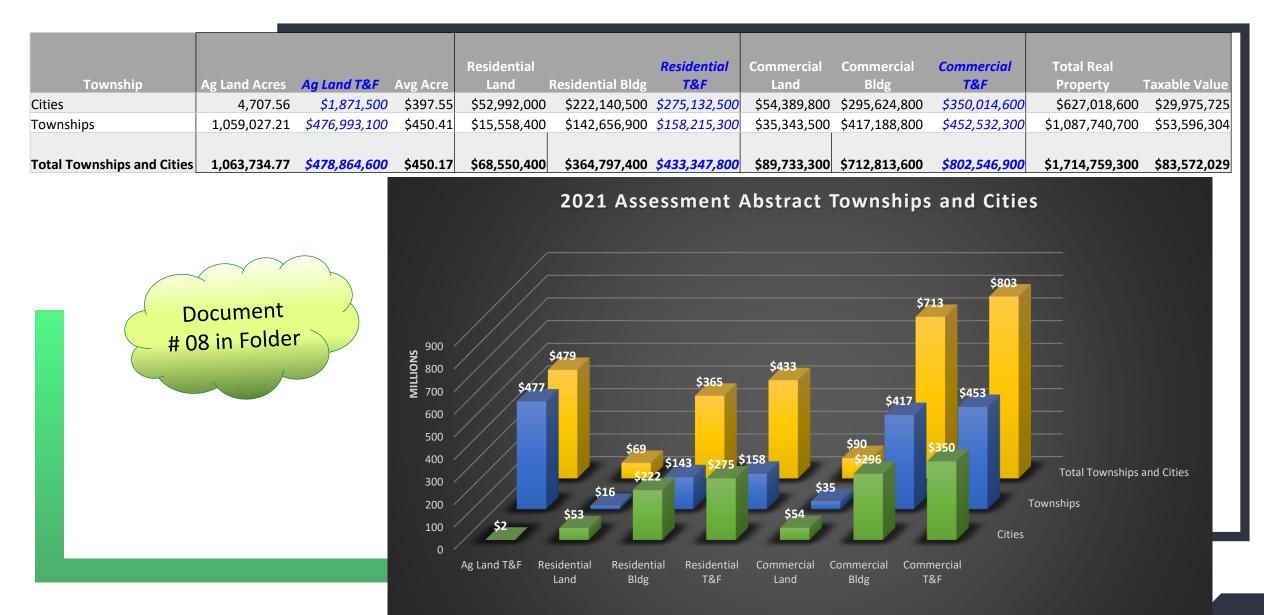
#### (Centrally Assessed)

	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	\$64,994,330	\$11,967,474
2020	\$65,249,035	\$254,705





### **2021 ABSTRACT OF ASSESSMENT PROPERTY**



### FISH AND GAME ABSTRACT

	NORTH DAKOTA S PROPER	AIL COUNTY - 2021 STATE TAX COMMIS RTY TAX DIVISION ME AND FISH DEPA	SIONER				
		_			BY COUNTY		
DES	SCRIPTION	Average Value per Acre	ACRES	TRUE & FULL VALUE	BOARD ASSESSED VALUE		
LIBERTY TWP. (151-91)	#1-New Town SD	\$393.90	340.80	\$134,200	\$67,100		
	#3-Parshall SD	\$393.90	771.42	\$303,900	\$151,950		
HOWIE TWP. (151-92)	#1-New Town SD	\$543.94	903.19	\$491,300	\$245,650		
OSBORN TWP. (152-92)	#1-New Town SD	\$341.02	635.50	\$216,700	\$108,350		
VAN HOOK TWP (152-91)	#1-New Town SD / PRFD	\$474.62	894.87	\$424,700	\$212,350		
	#1-New Town SD / NRFD	\$474.62	851.11	\$404,000	\$202,000		
PALERMO TWP (156-90)	#2-Stanley SD	\$299.49	40.00	\$12,000	\$6,000		
MYRTLE TWP (156-94)	#15-Tioga SD	\$353.07	240.00	\$84,700	\$42,350		
BICKER TWP (158-94)	#15-Tioga SD	\$462.41	40.00	\$18,500	\$9,250		
			4,716.89	\$2,090,000	\$1,045,000		

### **EXEMPT REAL PROPERTY ABSTRACT**

	NORTH DAK PF ABSTRACT OF	2021							
	PROPERTY EXEMPT BY L								
	COMPLETE AND INSERT O	NE SECHI	ON FOR E	ACH ASSESSI	MENT DISTRI	CI			
COUNTY	Mountrail	_							
							TA	XABLE 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				·		1		
57-02-08(37)	Pollution abatement improvements - structure only	1		\$1,183,740	\$1,183,740	\$591,870	)	\$59,187	\$59,187
Assessment District	Idaho Twp 156-91								
57-02-08(37)	Pollution abatement improvements - structure only	1		\$636,930	\$636,930	\$318,465		\$31,847	\$31,847
Assessment District	Stanley City								
57-02-08(8)	Charitable organizations - land and improvements	3	\$306,400	\$4,053,300	\$4,359,700	\$2,179,850	)	\$217,985	\$217,985

### **SCHOOL LANDS WITH SOILS ACRES**

		Values			
	Description of the real property owned by the Board of	Sum of Total	Sum of Total	Total True	
	University &	each	acres subject	& Full	Average
Parcel	School Lands and acquired before January 1, 1980	description	to valuation	Value	Acre Value
54-0002609	150 - 92 - 27 - SE4	160.00	79.00	\$45,800	\$579.75
54-0002605	150 - 92 - 26 - W2SW4	80.00	51.00	\$34,300	\$672.55
52-0012101	151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	139.43	105.00	\$75,200	\$716.19
38-0002202	153 - 90 - 6 - E2SW4, LOTS 6,7	152.70	61.00	\$43,500	\$713.11
38-0002201	153 - 90 - 6 - NE4	160.00	47.00	\$30,200	\$642.55
32-0013901	154 - 91 - 24 - W2NW4, SE4NW4	120.00	74.00	\$41,600	\$562.16
31-0013001	154 - 90 - 31 - NW4	151.20	64.00	\$32,900	\$514.06
26-0011901	155 - 92 - 25 - SW4	160.00	43.00	\$31,600	\$734.88
25-0016101	155 - 91 - 34 - S2NE4, N2SE4	155.94	32.00	\$15,300	\$478.13
25-0014201	155 - 91 - 30 - NE4	160.00	66.00	\$42,700	\$646.97
06-0013001	158 - 93 - 29 - SW4	160.00	49.00	\$30,800	\$628.57
2021 Tota	al	1,599.27	671.00	\$424,100	\$631.74

2020 Total Values \$416,300

2021 Increase / Decrease \$7,800 1.84%

### **SUPPLEMENTAL ABSTRACT**

### Includes changes for:

- Taxable<>nontaxable
- change in assessment classification
- new construction
- demolition
- annexation(s)
- abatements

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									2021 50	ppiementa	Abstract								
									Ag. Land			Residential Property				Commercial Property			
									Prior Yr. Ag	Current Yr. Ag		Land value	Land Value	Bld. Value	Bld. Value	Land Value	Land Value	Bld. Value	Bld. Val
ile Type	Year	Co. Name	Co. #	City Name	City #	Twp. Name	Twp#	Rng	Acres	Acres	Difference	Increases	Decreases	Increases	Decre ases	Increases	Decreases	Increases	Decrea
ASRS	2021	Mountrail	31			Lowland	158	88	22,059.11	22,059.11	0.00								
ASRS	2021	Mountrail	31			Crowfoot	158	89	21,498.84	21,497.20	1.64	\$4,000		\$52,000	\$5,000				
ASRS	2021	Mountrail	31			Sidonia	158	90	19,972.02	19,970.02	2.00	\$4,000		\$47,500					
ASRS	2021	Mountrail	31			Lostwood	158	91	15,256.47	15,255.13	1.34								
ASRS	2021	Mountrail	31			Powers	158	92	20,683.28	20,682.88	0.40								
ASRS	2021	Mountrail	31			Powers Lake	158	93	22,092.31	22,090.31	2.00	\$4,000							
ASRS	2021	Mountrail	31			Bicker	158	94	21,621.73	21,611.72	10.01	\$8,000							
ASRS	2021	Mountrail	31			Stave	157	88	21,599.67	21,597.67	2.00	\$4,000							
ASRS	2021	Mountrail	31			Redmond	157	89	19,289.90	19,285.90	4.00	\$8,000		\$184,100					
ASRS	2021	Mountrail	31			Clearwater	157	90	20,796.47	20,789.49	6.98	\$4,000		\$67,000		\$10,000			
ASRS	2021	Mountrail	31			James Hill	157	91	19,845.47	19,844.47	2.00	\$4,000		\$26,600					
ASRS	2021	Mountrail	31			Cotton wood	157	92	20,577.03	20,575.03	2.00	\$4,000		\$229,400					
ASRS	2021	Mountrail	31			Sorkness	157	93	21,341.42	21,344.42	3.00		\$6,000		\$207,300				
ASRS	2021	Mountrail	31			White Earth	157	94	20,875.26	20,875.26	0.00	\$4,000		\$259,100			\$4,000		
ASRS	2021	Mountrail	31			Egan	156	88	21,305.98	21,307.98	2.00		\$4,000		\$79,300				
ASRS	2021	Mountrail	31			McGahan	156	89	20,441.84	20,433.96	7.88	\$5,500				\$32,500	\$26,900		
ASRS	2021	Mountrail	31			Palermo	156	90	19,154.96	19,151.44	3.52	\$1,800						\$491,600	
ASRS	2021	Mountrail	31			Idaho	156	91	17,649.67	17,646.28	3.39	\$4,800	\$2.00,800	\$71,500	\$2,459,700				
ASRS	2021	Mountrail	31			Ross	156	92	21,805.50	21,787.51	17.99		\$4,000		\$57,100				
ASRS	2021	Mountrail	31			Manitou	156	93	21,561.21	21,547.95	13.26		\$6,400	\$592,700	\$156,400	\$100,400			
ASRS	2021	Mountrail	31			Myrtle	156	94	21,408.04	21,404.47	3.57	\$4,800		\$323,600					
ASRS	2021	Mountrail	31			Kickapoo	155	88	22,155.61	22,155.58	0.03								
ASRS	2021	Mountrail	31			McAlmond	155	89	22,296.45	22,298.45	2.00		\$4,000		\$229,900				
ASRS	2021	Mountrail	31			Burke	155	90	21,627.54	21,618.04	9.50	\$7,800		\$328,700					
ASRS	2021	Mountrail	31			Purcell	155	91	21,516.88	21,506.88	10.00					\$50,000			
ASRS	2021	Mountrail	31			Alger	155	92	21,430.76	21,430.46	0.30	\$4,000	\$3,400	\$40,300					
ASRS	2021	Mountrail	31			Debing	155	93	21,430.20	21,425.08	5.12	\$5,600		\$21,800					
ASRS	2021	Mountrail	31			Unorganized	155	94	20,427.88	20,415.08	12.80					\$22,300	\$3,000		
ASRS	2021	Mountrail	31			Osloe	154	88	22,473.37	22,473.37	0.00					** · · · ·			
ASRS	2021	Mountrail	31			Oakland	154	89	20,712.45	20,708.43	4.02					\$5,100	\$3,000		
ASRS	2021	Mountrail	31			Austin	154	90	22,142.67	22,139.17	3.50	\$4,800		\$249,200	\$76,700			\$54,500	
ASRS	2021	Mountrail	31			Sikes	154	91	21,713.43	21,712.11	1.32	\$4,000	\$1,400	\$187,700		£ 50 400		\$54,200	\$41,5
A SR S A SR S	2021	Mountrail Mountrail	31 31			Brookbank Rat Lake	154 154	92 93	21,574.21 21,450.54	21,562.19 21,458.29	12.02 2.25					\$60,100 \$3,300			
ASRS	2021	Mountrail	31			Unorganized	154	94	14,207.92	14,207.92	0.00	\$75,800		\$365,300		\$5,500	\$75,800		
ASRS	2021	Mountrail	31			Spring Coulee	154	88	22,428.62	22,428.62	0.00	\$75,800		\$505,500			\$75,800		
ASRS	2021	Mountrail	31			Shell	155	89	22,428.02	22,428.62	0.00			\$69,900					
ASRS	2021	Mountrail	31			Wayzetta	155	90	22,285.22	21,492.93	2.00	\$4,000		\$63,400					
ASRS	2021	Mountrail	31			Crane Creek	155	90	21,494.93	21,492.95	1.50	54,000		202,400		\$7,500			
ASRS	2021	Mountrail	31			Knife River	155	92	21,041.85	21,032.30	9.56	\$4,000		\$77,100		\$8,000			
ASRS	2021	Mountrail	31			Unorganized	155	92	9,619.94	9,619.94	0.00	34,000		\$77,100		30,000			
ASRS	2021	Mountrail	31			Plaza	155	88	21,909.92	21,912.82	2.90						\$14,500		\$769,
ASRS	2021	Mountrail	31			Model	152	89	22,360.66	22,358.66	2.00	\$4,000		\$254,200			\$14,500		<i>2703</i> ,
ASRS	2021	Mountrail	31			Parshall	152	90	21,265.32	21,259.43	6.89	\$9,700	\$4,000	\$336,300	\$49,300	\$7,800	\$700	\$103,600	
		- mean moneth	31			r araman	152	91	16,566.35	16,564,42	1.93	\$112,000	2-10-00	\$777,700	\$24,000	27,000	\$108,000	5105,000	

2021 Supplemental Abstract(ASRS) xlsx

2021 Supplemental Abstract
2021 Supplemental Abstract

### **NEXT STEPS**

### • Any recess for adjustments?

- County Shop in Plaza
- Approval for Abstracts
  - Fish and Game
  - Exempt Real Property
  - School Lands
  - Supplemental
  - Assessment Abstract (subject to any Residential Property valuation adjustment)

# **QUESTIONS?**

Lori Hanson

Tax Equalization Director Mountrail County, ND 701.628.2425