

Mountrail County Tax Equalization

FINAL



Mountrail County - 2023 Property Assessment

- Ag Land Valuation Worksheet
- Sales Ratio Adjustment Worksheet
- Updated Valuation in Mountrail County
- Abstracts Information



Ag Land Valuation Worksheet

2023 Agricultural		Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$512.36
2	Value per acre as equalized by County	\$471.41
<i>Percent value per acre of Ag Land 100% value per acre</i>		<i>92.01%</i>
3	Agricultural value minus County value	\$40.95
4	Indicated change needed to reach 100% Agricultural value (line 3 / line 2)	8.69%

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

Cities & Townships - Adjustments Requiring a Notice of Increase

- **New Town City- Parcel 56-0061715 - Terrance Red Fox**
 - Going from Exempt to Valued
 - Values: Land - \$13,700; Residence - \$205,300; Total T&F - \$219,000
- **McAlmond TWP - Parcel 23-0015601**
 - Curt & Summer Meyer not Farm Residence Exempt - add residence
 - Ag Land Value Remove - **\$700**
 - Residential Land Increase +\$7,000 (2.98 acres in parcel)
 - Residential Structure +\$296,900
- **Wayzetta TWP - Parcel 38-0002101 - No Farm Residence Exemption paperwork**
 - Ag Land Value Remove - **\$1,300**
 - Residential Land Increase +\$12,300 (8.3 acres in parcel)
 - Residential Structure +\$224,300
- **Wayzetta TWP - Parcel 38-0003900 - No Farm Residence Exemption paperwork**
 - Ag Land Value Remove - **\$300** - 2 ac for Residence
 - Residential Land Increase +\$6,000
 - Residential Structure +\$145,500

Townships - Other Adjustments Found

- TY Picket Parcels updated
 - 45-0010800 - Soo Line Railroad +\$1,214,100 - New T&F \$24,497,900
 - 45-0009510 - Shale Oilfield Services +\$77,800 - New T&F \$1,965,600
 - 41-0005210 - Goodnight Midstream +\$33,300 - New T&F \$513,200
- No Notices of Increase required

Sales Ratio Adjustment Worksheet

Line	Item	2022		2023	
		2022	2023	2022	2023
1	True And Full Value	\$821,416,000	\$829,721,700	\$454,709,700	\$484,249,300
Supplementary Abstract	2		\$8,857,200		\$11,185,200
	3				
4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$816,689,200	\$820,864,500	\$450,724,200	\$473,064,100
5	2022 T & F/sales Ratio - from Sales Ratio Sheets	97.2%		86.7%	
6	Indicated Market Value (line 4 ÷ line 5)	\$840,215,226		\$519,866,436	
7	2023 T & F/Market Value Ratio % (2023 Line 4 ÷ Line 6)		97.7%		91.0%
8	Mkt Value Minus 2023 T&F (line 6 - 2023 line 4)		\$19,350,726		\$46,802,336
9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2023 Line 4)		2.357%		9.893%

State of ND tolerance band is 90%-100%

Valuation in Mountrail County - 2023 Values

Assessment	Parcels	Parcel %	True & Full Value	Value %	Sum of Taxable
101-Agricultural	9,067	59.1%	\$501,254,200	27.6%	\$25,062,710
201-Residential	3,539	23.1%	\$484,249,300	26.7%	\$21,792,064
233-Commercial	989	6.4%	\$802,025,100	44.2%	\$40,101,255
250-Vacant Land	1,742	11.4%	\$27,696,600	1.5%	\$1,384,830
Grand Total	15,337	100.0%	\$1,815,225,200	100.0%	\$88,340,859*

** Taxable Value Before Veteran's & Homestead Credit*

Veteran's credit & homestead credit

Total Taxable Value	Adjustment	\$88,340,859
Veterans Credit	\$107,308*	
Homestead Credit	\$116,263*	
Net Taxable Value		\$88,117,288

**Subject to change if additional applications received*

- Income changes to Homestead Credit for Tax Year 2023:
 - Asset limit of \$500,000 has been removed

Income	Taxable value is reduced by	Maximum reduction of taxable value	Maximum reduction of true & full value
\$0 - \$40,000	100%	\$9,000	\$200,000
\$40,001 - \$70,000	50%	\$4,500	\$100,000

Comparison 2023 & 2022 - Locally Assessed

2023

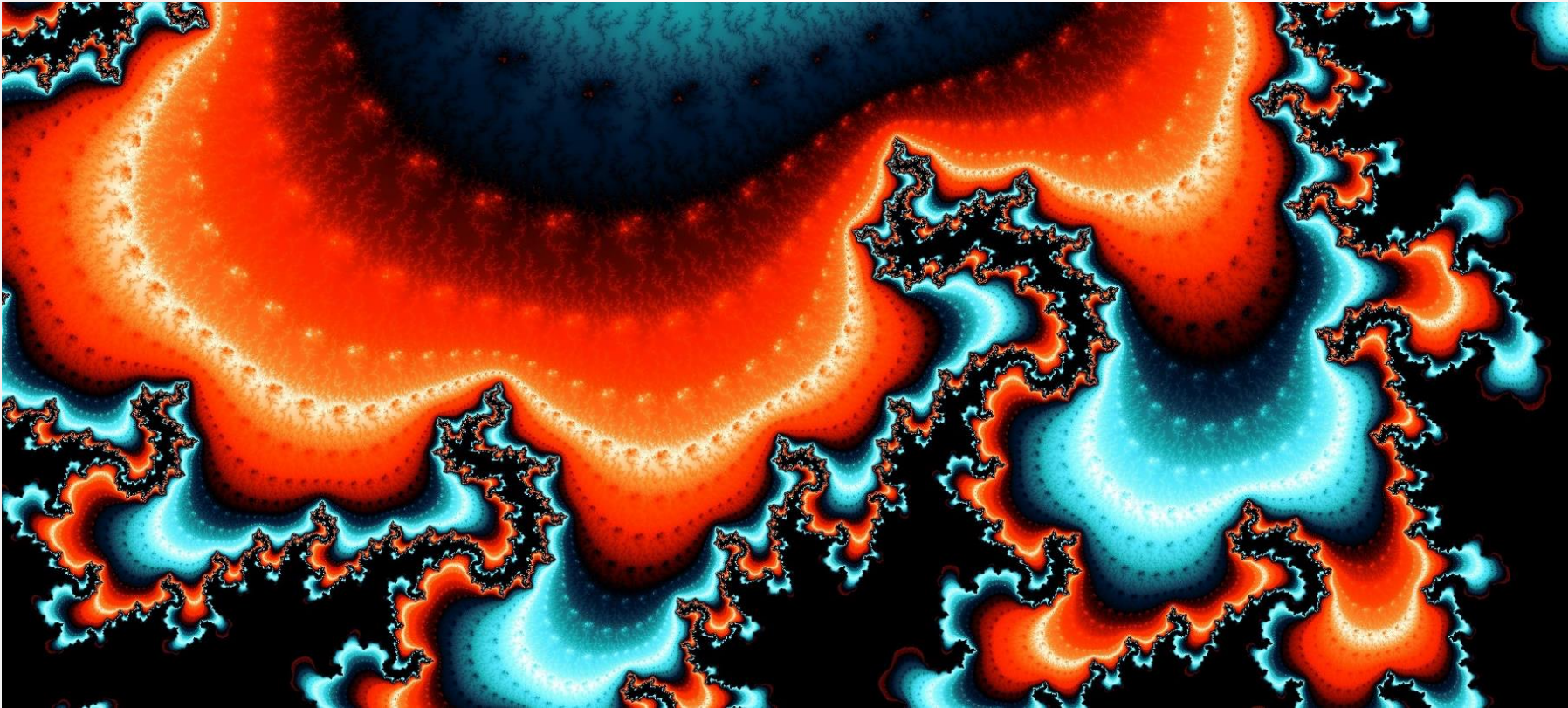
Assessment Code*	Assessment	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,067	59.1%	\$501,254,200	27.6%	\$25,062,710
201	Residential	3,539	23.1%	\$484,249,300	26.7%	\$21,792,064
233 & 250	Commercial & Vacant Land	2,731	17.8%	\$829,721,700	45.7%	\$41,486,085
	Total	15,337		\$1,815,225,200		\$88,340,859

2022

Assessment Code*	Assessment	Parcels	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,048	58.9%	\$478,744,300	27.8%	\$23,937,215
201	Residential	3,552	23.1%	\$454,709,700	25.0%	\$20,462,795
233 & 250	Commercial & Vacant Land	2,753	17.9%	\$821,416,000	45.3%	\$42,337,765
	Total	15,353		\$1,754,870,000		\$86,737,775

**2023 - 2022
Difference**

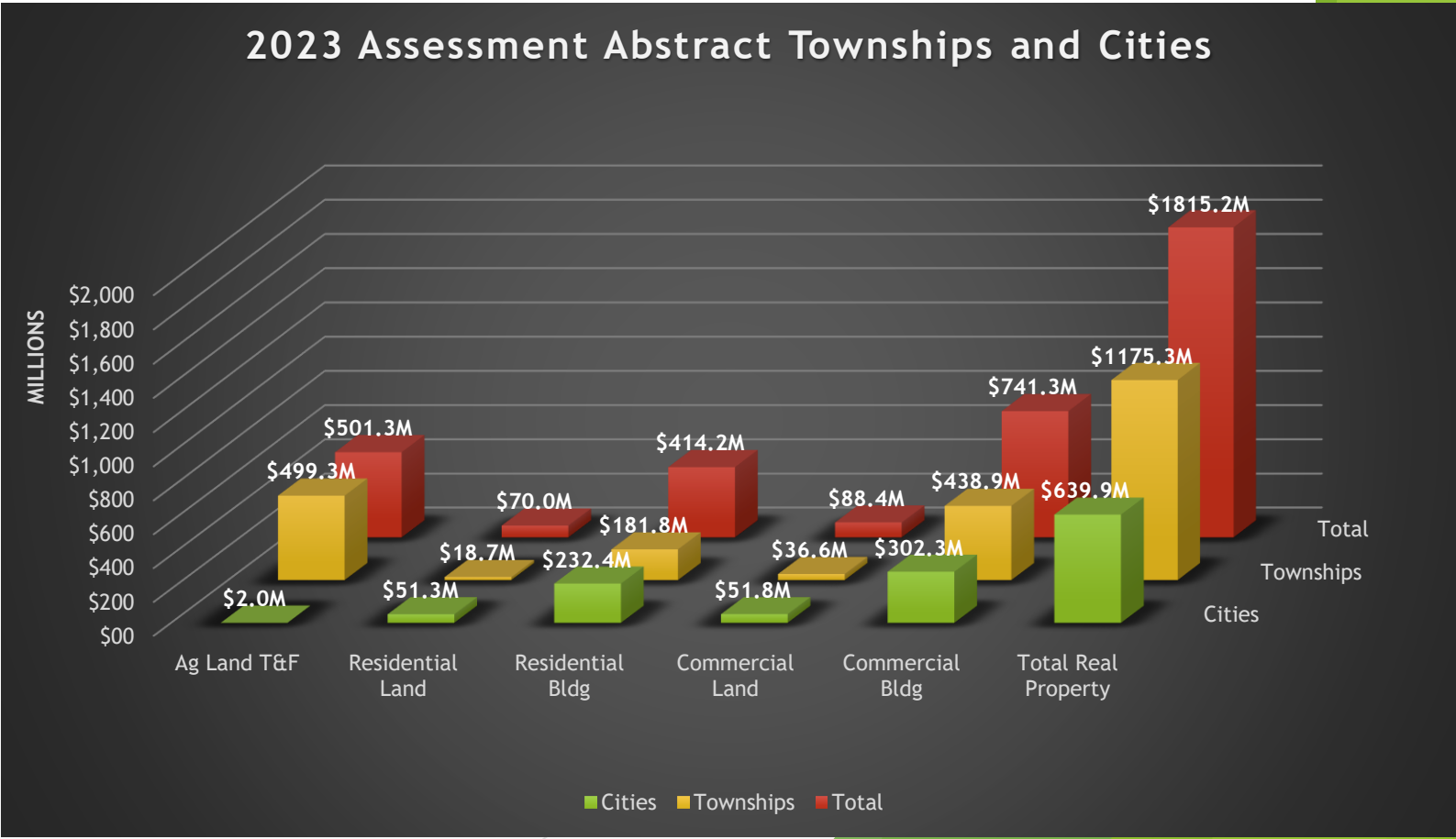
Assessment Code*	Assessment	Parcel Count	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	19	\$22,509,900	4.7%	\$1,125,495
201	Residential	-13	\$29,539,600	6.5%	\$1,329,269
233 & 250	Commercial & Vacant Land	-22	\$8,305,700	1.0%	(\$851,680)
	Total	-16	\$60,355,200		\$1,603,084



Abstracts

2023 Abstract of Assessment Property

TWP _ 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
Cities	4,689.17	\$1,962,000	\$418.41	\$51,319,900	\$232,417,900	\$283,737,800	\$51,837,500	\$302,342,000	\$354,179,500	\$639,879,300	\$30,575,769
Townships	1,058,616.12	\$499,292,200	\$471.65	\$18,700,100	\$181,811,400	\$200,511,500	\$36,593,600	\$438,948,600	\$475,542,200	\$1,175,345,900	\$57,765,090
Total	1,063,305.29	\$501,254,200	\$471.41	\$70,020,000	\$414,229,300	\$484,249,300	\$88,431,100	\$741,290,600	\$829,721,700	\$1,815,225,200	\$88,340,859



Fish and Game Abstract

MOUNTRAIL COUNTY - 2023

NORTH DAKOTA STATE TAX COMMISSIONER

PROPERTY TAX DIVISION

ABSTRACT OF GAME AND FISH DEPARTMENT

DESCRIPTION	<i>Average Value per Acre</i>	ACRES	TRUE & FULL VALUE	BY COUNTY BOARD
				ASSESSED VALUE
LIBERTY TWP. (151-91) #1-New Town SD	<i>\$412.01</i>	340.80	\$140,400	\$70,200
#3-Parshall SD	<i>\$412.01</i>	771.42	\$317,800	\$158,900
HOWIE TWP. (151-92) #1-New Town SD	<i>\$570.92</i>	903.19	\$515,600	\$257,800
OSBORN TWP. (152-92) #1-New Town SD	<i>\$355.89</i>	635.50	\$226,200	\$113,100
VAN HOOK TWP (152-91) #1-New Town SD / PRFD	<i>\$497.44</i>	894.87	\$445,100	\$222,550
#1-New Town SD / NRFD	<i>\$497.44</i>	851.11	\$423,400	\$211,700
PALERMO TWP (156-90) #2-Stanley SD	<i>\$311.70</i>	40.00	\$12,500	\$6,250
MYRTLE TWP (156-94) #15-Tioga SD	<i>\$367.93</i>	240.00	\$88,300	\$44,150
BICKER TWP (158-94) #15-Tioga SD	<i>\$484.41</i>	40.00	\$19,400	\$9,700
		4,716.89	\$2,188,700	\$1,094,350

Exempt Real Property Abstract

	NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY								2023
PROPERTY EXEMPT BY LOCAL DISCRETION OR CHARITABLE STATUS COMPLETE AND INSERT ONE SECTION FOR EACH ASSESSMENT DISTRICT									
COUNTY <u>Mountrail</u>			TRUE AND FULL VALUE			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	\$0	\$1,362,800	\$1,362,800	\$681,400	\$0	\$68,140	\$68,140
Assessment District		Idaho Twp 156-91							
57-02-08(37)	Pollution abatement improvements - structure only	1	\$0	\$152,600	\$152,600	\$76,300	\$0	\$7,630	\$7,630
Assessment District		Stanley City							
57-02-08(8)	Charitable organizations - land and improvements	3	\$306,400	\$3,933,500	\$4,239,900	\$2,119,950	\$0	\$211,995	\$211,995
Assessment District		New Town City							
57-02-08(8)	Charitable organizations - land and improvements	1	\$50,900	\$342,400	\$393,300	\$196,650	\$0	\$19,665	\$19,665

School Land with Soils Acres

Values					
Description of the real property owned by the Board of University & School Lands and acquired before January 1, 1980	Parcel	Acres owned in each description	Acres subject to valuation	Total estimated true & full value of each description as equalized by County Board of Equalization (Rounded)	Average Acre Value
150 - 92 - 26 - W2SW4	54-0002605	80.00	51.00	\$36,200	\$709.80
150 - 92 - 27 - SE4	54-0002609	160.00	79.00	\$48,200	\$610.13
151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	52-0012101	139.43	105.00	\$79,200	\$754.29
153 - 90 - 6 - E2SW4, LOTS 6,7	38-0002202	152.70	61.00	\$45,800	\$750.82
153 - 90 - 6 - NE4	38-0002201	160.00	47.00	\$31,800	\$676.60
154 - 90 - 31 - NW4	31-0013001	151.20	64.00	\$34,700	\$542.19
154 - 91 - 24 - W2NW4, SE4NW4	32-0013901	120.00	74.00	\$43,900	\$593.24
155 - 91 - 30 - NE4	25-0014201	160.00	66.00	\$45,000	\$681.82
155 - 91 - 34 - S2NE4, N2SE4	25-0016101	155.94	32.00	\$16,100	\$503.13
155 - 92 - 25 - SW4	26-0011901	160.00	43.00	\$33,300	\$774.42
158 - 93 - 29 - SW4	06-0013001	160.00	49.00	\$32,500	\$663.27
2023 Total		1,599.27	671.00	\$446,700	\$665.72

**2022 Total
Values**

\$424,300

**2023
Increase /
Decrease**

\$22,400

5.28%

Supplemental Abstract

- ▶ Taxable<>nontaxable
- ▶ change in assessment classification
- ▶ new construction
- ▶ demolition
- ▶ annexation(s) - (*none for this year*)
- ▶ abatements

2023 Supplemental Abstract																			
								Ag. Land				Residential Property				Commercial Property			
Totals								1,063,415.73	1,063,318.57	(97.16)	\$772,900	\$1,139,100	\$9,534,100	\$2,846,400	\$1,507,000	\$1,454,900	\$7,310,000	\$3,271,900	
File Typ	Yea	Co. Nam	Co. V	City Nam	City	Twp. Nam	Twp V	Rn	Prior Yr. Ac.	Current Yr. Ag Acre	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	2023	Mountrail	31			Lostwood	158	91	15,253.13	15,248.93	(4.20)					\$6,300			
ASRS	2023	Mountrail	31			Powers	158	92	20,659.48	20,661.48	2.00		\$5,000	\$11,000	\$115,400	\$1,000			
ASRS	2023	Mountrail	31			Powers Lake	158	93	22,090.31	22,088.31	(2.00)	\$6,000		\$139,300					
ASRS	2023	Mountrail	31			Bicker	158	94	21,611.72	21,621.33	9.61						\$4,300		
ASRS	2023	Mountrail	31			Stave	157	88	21,595.67	21,595.67	0.00			\$20,400					
ASRS	2023	Mountrail	31			Redmond	157	89	19,285.90	19,285.90	0.00								
ASRS	2023	Mountrail	31			Clearwater	157	90	20,762.86	20,760.71	(2.15)	\$6,000		\$35,400		\$8,100	\$3,200		
ASRS	2023	Mountrail	31			James Hill	157	91	19,840.02	19,840.02	0.00			\$322,300	\$15,400				
ASRS	2023	Mountrail	31			Cottonwood	157	92	20,573.03	20,573.03	0.00								
ASRS	2023	Mountrail	31			Sorkness	157	93	21,344.02	21,344.02	0.00								
ASRS	2023	Mountrail	31			White Earth	157	94	20,836.02	20,889.95	53.93	\$18,000		\$715,400			\$194,300		
ASRS	2023	Mountrail	31			Egan	156	88	21,348.60	21,345.59	(3.01)	\$9,400	\$600	\$98,600	\$4,600	\$300	\$600		
ASRS	2023	Mountrail	31			McGahan	156	89	20,423.89	20,376.58	(47.31)	\$2,000	\$8,600	\$71,500	\$3,800	\$77,600	\$2,000	\$184,600	
ASRS	2023	Mountrail	31			Palermo	156	90	19,149.48	19,147.52	(1.96)					\$3,000			
ASRS	2023	Mountrail	31			Idaho	156	91	17,638.67	17,652.02	13.35		\$13,000	\$93,900	\$25,900				
ASRS	2023	Mountrail	31			Ross	156	92	21,807.50	21,805.50	(2.00)	\$6,000		\$204,100	\$1,000			\$33,300	
ASRS	2023	Mountrail	31			Manitou	156	93	21,547.95	21,558.47	10.52						\$62,600		\$125,300
ASRS	2023	Mountrail	31			Myrtle	156	94	21,398.72	21,398.72	0.00			\$370,400					
ASRS	2023	Mountrail	31			Kickapoo	155	88	22,152.15	22,152.15	0.00			\$117,600					
ASRS	2023	Mountrail	31			McAlmond	155	89	22,298.45	22,298.45	0.00								
ASRS	2023	Mountrail	31			Burke	155	90	21,618.04	21,618.04	0.00			\$91,300					
ASRS	2023	Mountrail	31			Purcell	155	91	21,505.29	21,505.29	0.00			\$37,500					
ASRS	2023	Mountrail	31			Alger	155	92	21,394.03	21,396.03	2.00		\$4,000		\$43,400				
ASRS	2023	Mountrail	31			Dabing	155	93	21,425.08	21,426.02	0.94		\$2,000						
ASRS	2023	Mountrail	31			Unorganized	155	94	20,396.94	20,380.72	(16.22)		\$4,000		\$219,800				
ASRS	2023	Mountrail	31			Osloe	154	88	22,473.37	22,475.37	2.00		\$4,000						
ASRS	2023	Mountrail	31			Oakland	154	89	20,710.06	20,711.70	1.64		\$8,500	\$238,300	\$87,200	\$3,000			
ASRS	2023	Mountrail	31			Austin	154	90	22,139.17	22,139.17	0.00			\$61,100					
ASRS	2023	Mountrail	31			Sikes	154	91	21,712.11	21,722.47	10.36			\$28,700			\$51,800		\$58,200
ASRS	2023	Mountrail	31			Brookbank	154	92	21,561.97	21,561.97	0.00	\$800		\$87,100			\$1,300		\$87,100
ASRS	2023	Mountrail	31			Rat Lake	154	93	21,376.79	21,370.22	(6.57)	\$6,000		\$350,500		\$7,000			
ASRS	2023	Mountrail	31			Unorganized	154	94	14,204.30	14,145.54	(58.76)		\$28,100	\$465,000	\$14,000	\$28,100			
ASRS	2023	Mountrail	31			Spring Coulee	153	88	22,428.62	22,428.62	0.00								
ASRS	2023	Mountrail	31			Shell	153	89	22,285.22	22,280.22	(5.00)	\$9,000		\$290,300					
ASRS	2023	Mountrail	31			Wayzetta	153	90	21,494.77	21,493.77	(1.00)		\$3,000						
ASRS	2023	Mountrail	31			Crane Creek	153	91	21,754.58	21,762.78	8.20	\$20,000		\$150,800		\$13,000	\$60,600	\$626,400	\$47,600
ASRS	2023	Mountrail	31			Knife River	153	92	21,032.30	21,006.50	(25.80)	\$7,000		\$356,200	\$78,000	\$109,000			
ASRS	2023	Mountrail	31			Unorganized	153	93	9,617.94	9,617.94	0.00								
ASRS	2023	Mountrail	31			Plaza	152	88	21,908.23	21,908.20	(0.03)	\$13,900	\$4,000	\$238,600	\$138,900		\$4,400		
ASRS	2023	Mountrail	31			Model	152	89	22,357.59	22,357.59	0.00								
ASRS	2023	Mountrail	31			Parshall	152	90	21,216.77	21,216.34	(0.43)	\$9,500		\$208,300			\$11,400	\$121,200	\$488,100



Next Steps

- ▶ Approval of Abstracts
 - ▶ Assessment Abstract
 - ▶ Fish and Game
 - ▶ Exempt Real Property
 - ▶ School Lands
 - ▶ Supplemental

Questions?

Lori Hanson

Tax Equalization Director

Mountrail County, ND

701.628.2425

