

# Mountrail County Tax Equalization Annual Report 2024



# Mountrail County – 2024 Property Assessment

- 2024 Equalization Overview
- Mountrail County Cities Valuation
- Agricultural Land Valuation
- Unorganized Townships Valuation
- Residential & Commercial Valuation
- Utilities Taxable Valuation Information
- Abstracts Information



# 2024 Equalization Order of Business

Need to Finalize  
File Listing

Document  
# 01 in  
Folder

- 00 - 2023 Mountrail County Equalization Annual Report.pdf
- 01 - 2023 June Equalization Meeting Agenda.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
- 08 - 2023 Mountrail County Abstract 05\_26\_2023.PDF
- 09 - 2023 Supplemental Abstract.pdf

## Mountrail County - 2024 June Equalization Order of Business

### 1. 2024 Equalization Overview

#### 2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City
- ☐ Plaza City
- ☐ 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
- ☐ Brookbank – TWP Board Residential Values
- ☐ Burke – 1 adjustment
- ☐ Clearwater
- ☐ Cottonwood
- ☐ Crane Creek
- ☐ Crowfoot
- ☐ Debing
- ☐ Egan – 2 adjustments
- ☐ Fertile
- ☐ Howie
- ☐ Idaho
- ☐ James Hill
- ☐ Kickapoo
- ☐ Knife River
- ☐ Liberty
- ☐ Lostwood
- ☐ Lowland
- ☐ Manitou
- ☐ McAlmond – 1 adjustment
- ☐ McGahan

- ☐ Model
- ☐ Mountrail
- ☐ Myrtle
- ☐ Oakland
- ☐ Osborn
- ☐ Osloe
- ☐ Palermo
- ☐ Parshall
- ☐ Plaza
- ☐ Powers
- ☐ Powers Lake
- ☐ Purcell
- ☐ Rat Lake
- ☐ Redmond
- ☐ Ross
- ☐ Shell
- ☐ Sidonia
- ☐ Sikes – 2 adjustments
- ☐ Sorkness
- ☐ Spring Coulee
- ☐ Stave
- ☐ Van Hook
- ☐ Wayzetta
- ☐ White Earth

### 5. Agricultural Land Valuation summary

### 6. Residential & Commercial Valuation

### 7. Utilities and Abstracts Information

# Valuation in Mountrail County – 2024 Values

Assessment	Parcels	Parcel %	True & Full Value	Value %	Taxable Value
101-Agricultural	9,087	59.2%	\$501,236,300	27.0%	\$25,061,815
201-Residential	3,546	23.1%	\$517,834,400	27.9%	\$23,303,409
233-Commercial	992	6.5%	\$806,929,300	43.5%	\$40,346,465
250-Vacant Land	1,728	11.3%	\$28,955,000	1.6%	\$1,447,750
<b>Grand Total</b>	<b>15,353</b>	<b>100.0%</b>	<b>\$1,854,955,000</b>	<b>100.0%</b>	<b>\$90,159,439*</b>

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

# Comparison 2024 & 2023 – Locally Assessed

2024						
Assessment	Assessment Description	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,087	59.2%	\$501,236,300	27.0%	\$25,061,815
201	Residential	3,546	23.1%	\$517,834,400	27.9%	\$23,303,409
233 & 250	Commercial & Vacant Land	2,720	17.7%	\$835,884,300	45.1%	\$41,794,215
Total		15,353		\$1,854,955,000		\$90,159,439

2023						
Assessment	Assessment Description	Parcels	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,067	59.1%	\$501,254,200	27.8%	\$25,062,710
201	Residential	3,539	23.1%	\$484,249,300	26.1%	\$21,792,064
233 & 250	Commercial & Vacant Land	2,731	17.8%	\$829,721,700	44.7%	\$41,486,085
Total		15,337		\$1,815,225,200		\$88,340,859

2024 - 2023 Difference						
Assessment	Assessment Description	Parcel Count		True & Full Value	T&F Value %	Taxable Values
101	Agricultural	20		(\$17,900)	0.0%	(\$895)
201	Residential	7		\$33,585,100	6.9%	\$1,511,345
233 & 250	Commercial & Vacant Land	-11		\$6,162,600	0.7%	\$308,130
Total		16		\$39,729,800		\$1,818,580





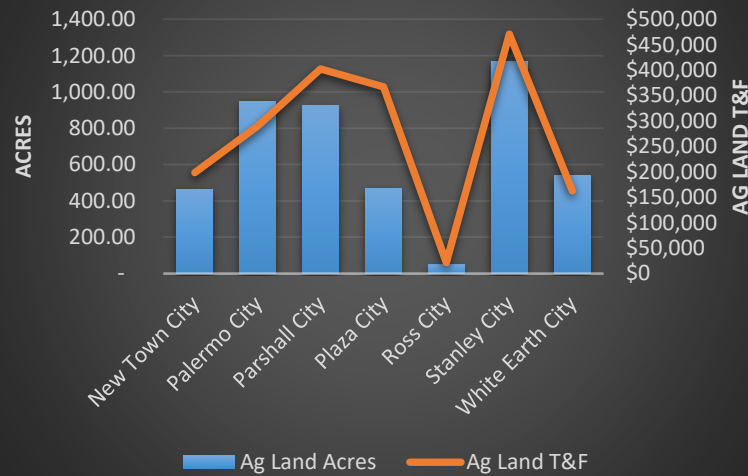
# Mountrail County Cities

2024 Property Valuations

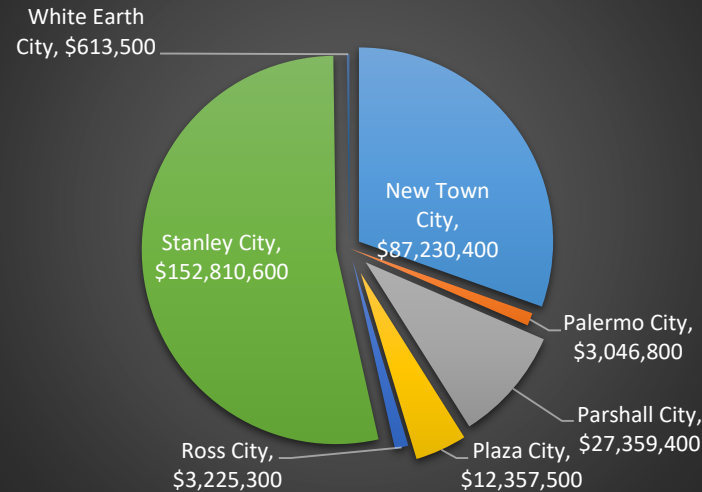
# Cities in Mountrail County – 2024 Valuations

City	Ag Land Acres	Ag Land T&F	Avg Per Acre	Residential Land	Residential Bldg	Residential T&F	Commerical Land	Commercial Bldg	Commercial T&F	Total Real Property	Taxable Value
New Town City	460.51	\$198,500	\$431.04	\$19,418,800	\$67,811,600	\$87,230,400	\$16,906,900	\$106,480,700	\$123,387,600	\$210,816,500	\$10,104,818
Palermo City	948.38	\$290,200	\$306.00	\$534,600	\$2,512,200	\$3,046,800	\$999,100	\$44,213,700	\$45,212,800	\$48,549,800	\$2,412,268
Parshall City	923.88	\$402,200	\$435.34	\$3,043,400	\$24,316,000	\$27,359,400	\$7,070,400	\$48,493,400	\$55,563,800	\$83,325,400	\$4,029,540
Plaza City	467.49	\$366,700	\$784.40	\$2,033,100	\$10,324,400	\$12,357,500	\$1,704,200	\$5,987,000	\$7,691,200	\$20,415,400	\$959,010
Ross City	46.57	\$21,800	\$468.11	\$306,100	\$2,919,200	\$3,225,300	\$2,693,500	\$14,492,900	\$17,186,400	\$20,433,500	\$1,005,557
Stanley City	1,169.78	\$470,900	\$402.55	\$25,831,400	\$126,979,200	\$152,810,600	\$22,742,400	\$103,525,500	\$126,267,900	\$279,549,400	\$13,213,640
White Earth City	541.20	\$162,600	\$300.44	\$34,500	\$579,000	\$613,500	\$63,800	\$185,600	\$249,400	\$1,025,500	\$48,217
<b>Total</b>	<b>4,557.81</b>	<b>\$1,912,900</b>	<b>\$419.70</b>	<b>\$51,201,900</b>	<b>\$235,441,600</b>	<b>\$286,643,500</b>	<b>\$52,180,300</b>	<b>\$323,378,800</b>	<b>\$375,559,100</b>	<b>\$664,115,500</b>	<b>\$31,773,050</b>

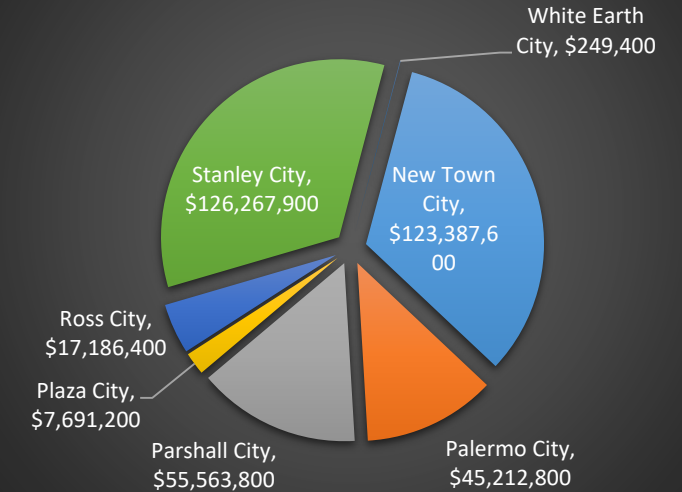
## 2024 Ag Land Valuation



## 2024 Residential T&F



## 2024 Commercial T&F



# City Equalization Appeals / Adjustments

- Any other Appeals or Adjustments for the Cities

## 2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City
- ☐ Plaza City
- ☐ Ross City
- ☐ Stanley City
- ☐ White Earth City



# Agricultural Land Valuation and Gravel Pits Overview



# Agricultural Land Valuation Overview



- Detailed Soils and Actual Land Use
  - 2023 NAIP Aerial Photography
  - 2022 Pictometry High-Resolution Aerials
  - 2019 NRCS Soils Survey Data Layer

# 2024 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 2023 NAIP Aerial Photography & 2022 Eagleview Hi-Resolution aerals
- Ag Land Review Forms minimized
  - 2019 – 12 Forms Submitted
  - 2020 – 2 Forms Submitted (note – these 2 from 2019 as needed add'l info)
  - 2021 through 2023 – 0 Forms Submitted
  - 2024 – 0 Forms Submitted (*no forms submitted for 2024... now it's the norm!*)
- Mountrail County Average Ag Land Values (from the State Tax Dept.)

Year	Cropland	Non-Cropland	All Ag Land
2024	\$771.76	\$163.89	\$501.61
2023	\$787.26	\$168.40	\$512.36
Change	(\$15.50)	(\$4.51)	(\$10.75)
Change %	-2.0%	-2.7%	-2.1%

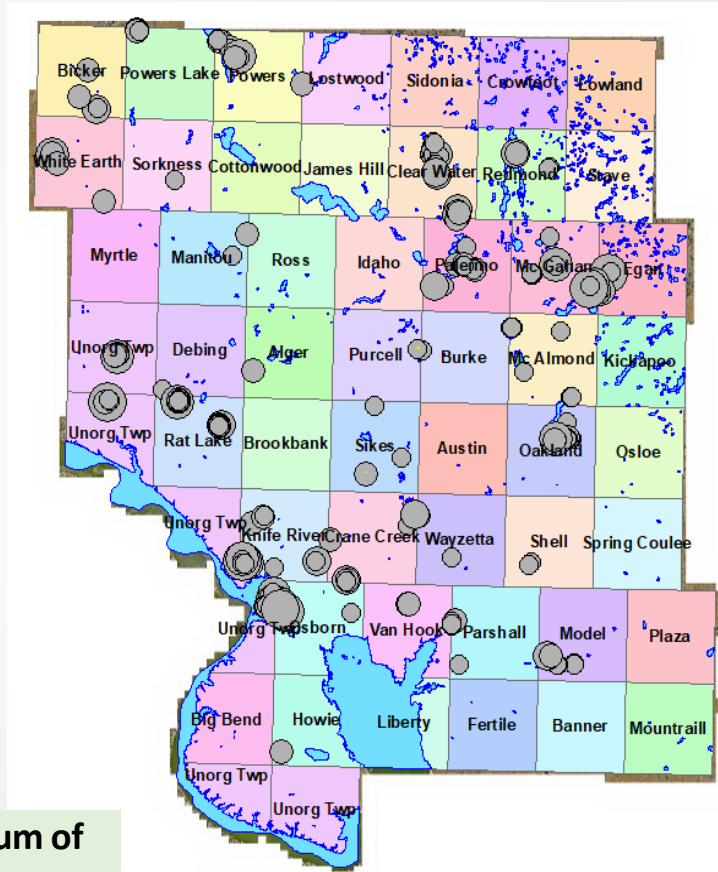
## State of ND Ag Land Production Values

*\*NOTE\* - at 100% of Threshold*



# 2023 Gravel Pits

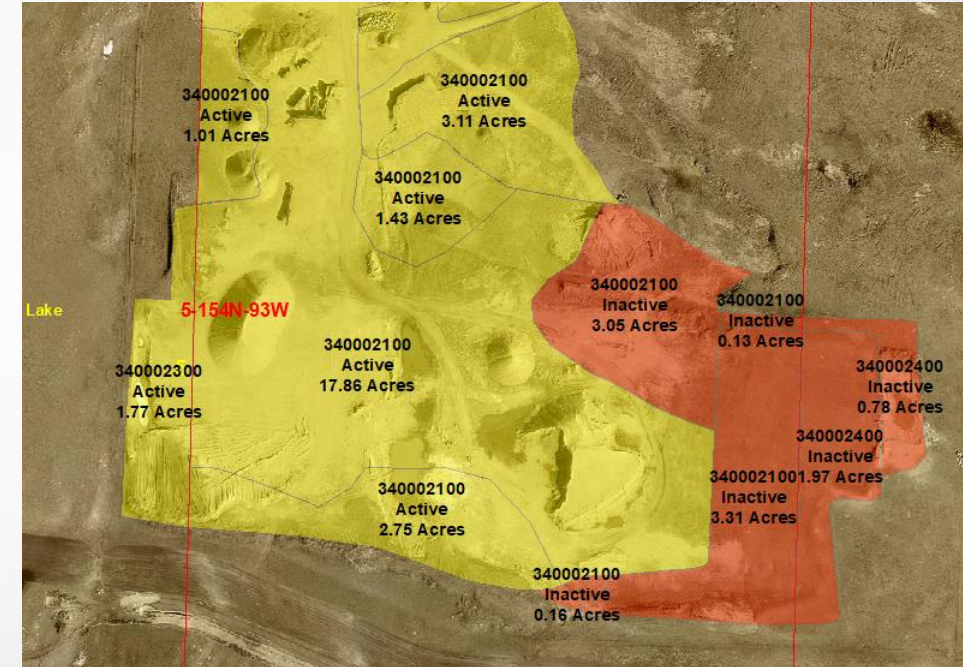
- Extensive use of GIS systems
  - Use annual update of aerial photography (Eagleview or NAIP Satellite)
  - 2 types – “Active” or “Inactive”
  - Active - Piles, working, roads to piles - \$1500/acre
  - Inactive - not reclaimed yet - \$450/acre
  - Used 2023 NAIP Aerial Photography & 2022 Eagleview Hi-Resolution aerals



Gravel Pits Active		Gravel Pits Inactive		Total Sum of 2024 Acres	Total Sum of Rounded Value
Sum of 2024 Acres	Sum of Rounded Value	Sum of 2024 Acres	Sum of Rounded Value		
999.90	\$1,499,900	418.15	\$188,200	1,418.05	\$1,688,000

# 2024 Gravel Pits

TWP / Parcel	Gravel Pits Active		Gravel Pits Inactive		Total 2024 Acres	Total Value
	2024 Acres	Value	2024 Acres	Value		
04-Lostwood 158-91	4.20	\$6,300		\$0	4.20	\$6,300
05-Powers 158-92	56.92	\$85,400	13.83	\$6,200	70.75	\$91,600
06-Powers Lake 158-93	4.45	\$6,700	9.61	\$4,300	14.06	\$11,000
07-Bicker 158-94	26.15	\$39,200	13.24	\$6,000	39.39	\$45,200
09-Redmond 157-89	6.50	\$9,800	11.87	\$5,300	18.37	\$15,100
10-Clear Water 157-90	66.21	\$99,300	77.50	\$34,900	143.71	\$134,200
13-Sorkness 157-93	1.31	\$2,000		\$0	1.31	\$2,000
14-White Earth 157-94	38.97	\$58,500	8.47	\$3,800	47.44	\$62,300
15-Egan 156-88	73.75	\$110,600	18.44	\$8,300	92.19	\$118,900
16-Mc Gahan 156-89	98.40	\$147,600	34.85	\$15,700	133.25	\$163,300
17-Palermo 156-90	44.94	\$67,400	7.77	\$3,500	52.71	\$70,900
20-Manitou 156-93	6.54	\$9,800	1.61	\$700	8.15	\$10,500
23-Mc Almond 155-89	2.57	\$3,900	7.94	\$3,600	10.51	\$7,400
24-Burke 155-90		\$0	2.85	\$1,300	2.85	\$1,300
25-Purcell 155-91	3.63	\$5,400		\$0	3.63	\$5,400
26-Alger 155-92		\$0	4.48	\$2,000	4.48	\$2,000
28-Unorganized 155-94	48.19	\$72,300		\$0	48.19	\$72,300
30-Oakland 154-89	30.37	\$45,600	34.26	\$15,400	64.63	\$61,000
32-Sikes 154-91	14.80	\$22,200		\$0	14.80	\$22,200
34-Rat Lake 154-93	75.85	\$113,800	15.34	\$6,900	91.19	\$120,700
35-Unorganized 154-94	39.96	\$59,900	9.85	\$4,400	49.81	\$64,400
37-Shell 153-89	0.81	\$1,200	1.08	\$500	1.89	\$1,700
38-Wayzetta 153-90	5.02	\$7,500	2.54	\$1,100	7.56	\$8,700
39-Crane Creek 153-91	28.67	\$43,000	18.98	\$8,500	47.65	\$51,500
40-Knife River 153-92	135.95	\$203,900	6.75	\$3,000	142.70	\$207,000
43-Model 152-89	1.42	\$2,100	26.00	\$11,700	27.42	\$13,800
44-Parshall 152-90	12.89	\$19,300	6.02	\$2,700	18.91	\$22,000
45-Van Hook 152-91	10.59	\$15,900	15.08	\$6,800	25.67	\$22,700
46-Osborn 152-92	49.74	\$74,600	14.42	\$6,500	64.16	\$81,100
47-Unorganized 152-93	49.08	\$73,600	40.47	\$18,200	89.55	\$91,800
52-Howie 151-92	4.19	\$6,300	4.27	\$1,900	8.46	\$8,200
56-New Town City	57.83	\$86,700	4.24	\$1,900	62.07	\$88,700
62-White Earth City		\$0	6.39	\$2,900	6.39	\$2,900
<b>Grand Total</b>	<b>999.90</b>	<b>\$1,499,900</b>	<b>418.15</b>	<b>\$188,200</b>	<b>1,418.05</b>	<b>\$1,688,000</b>







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

14

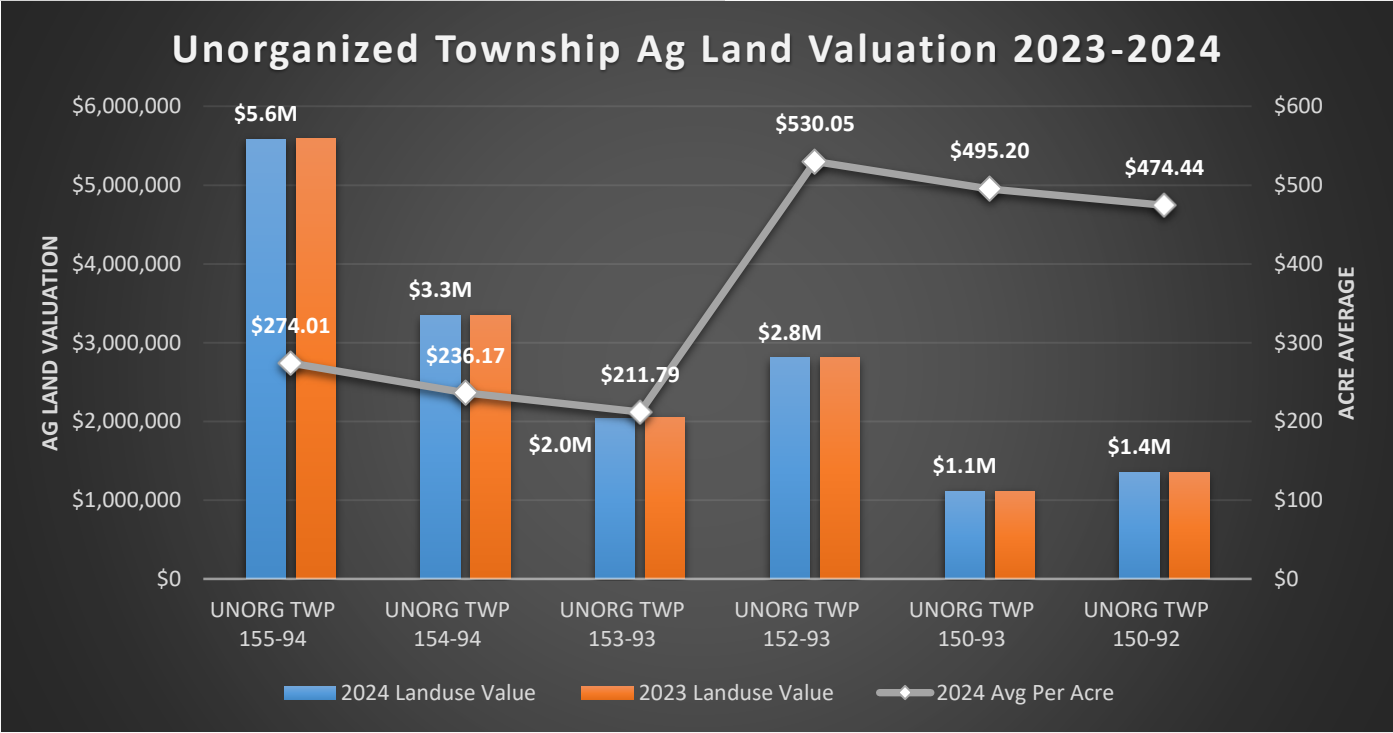
# Unorganized Townships – Ag Land Valuation

Township	Parcels	Acres	2024 Landuse	2023 Landuse	Value	2024 Avg Per
			Value	Value	Change	Acre
UNORG TWP 155-94	166	20,374.38	\$5,582,800	\$5,588,800	(\$6,000)	\$274.01
UNORG TWP 154-94	122	14,145.54	\$3,340,800	\$3,346,400	(\$5,600)	\$236.17
UNORG TWP 153-93	90	9,617.94	\$2,037,000	\$2,042,500	(\$5,500)	\$211.79
UNORG TWP 152-93	48	5,296.06	\$2,807,200	\$2,806,300	\$900	\$530.05
UNORG TWP 150-93	16	2,251.19	\$1,114,800	\$1,115,900	(\$1,100)	\$495.20
UNORG TWP 150-92	29	2,845.87	\$1,350,200	\$1,349,300	\$900	\$474.44
Grand Total	471	54,530.98	\$16,232,800	\$16,247,300	(\$14,500)	\$297.68
			Unorganized Change		(0.09%)	

## State of ND Ag Land Production Values

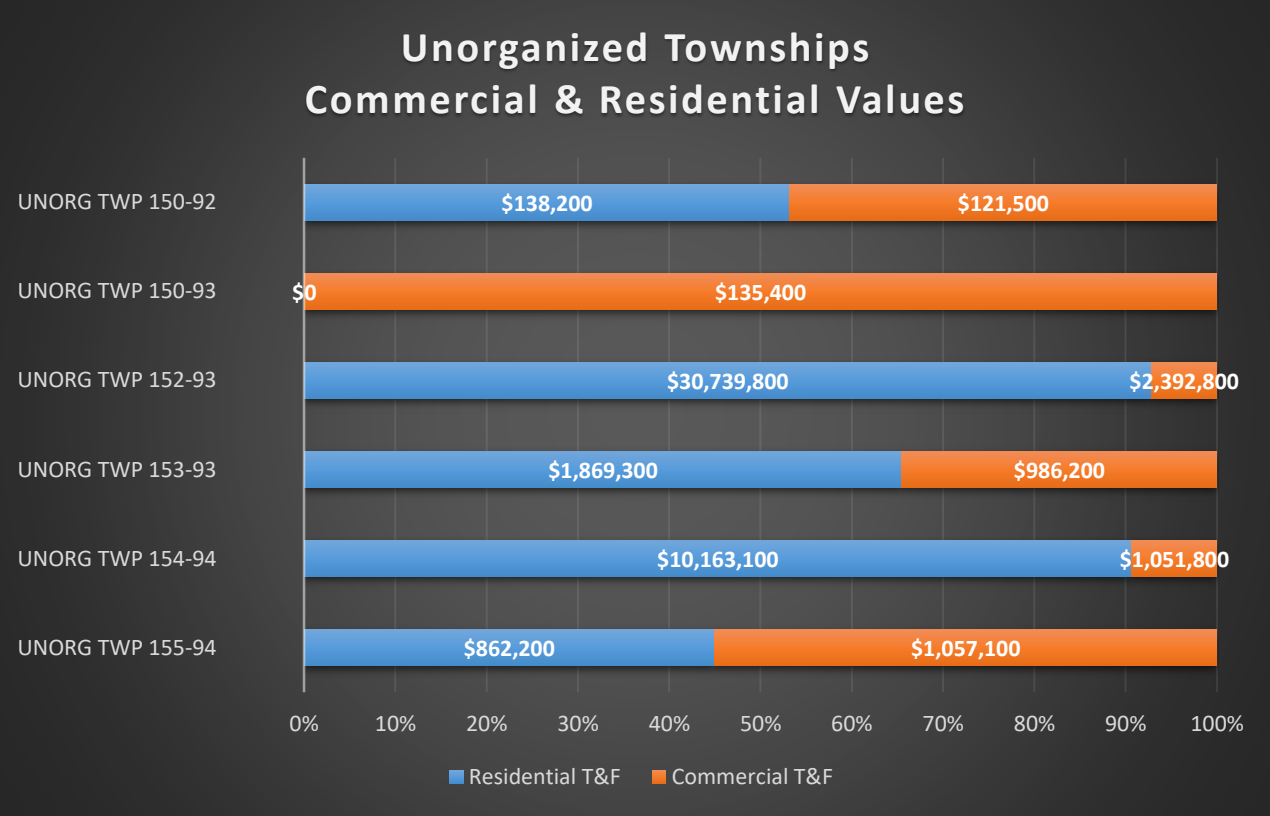
Year	Cropland	Non-Cropland	All Ag Land
2024	\$771.76	\$163.89	\$501.61
2023	\$787.26	\$168.40	\$512.36
Change	(\$15.50)	(\$4.51)	(\$10.75)
Change %	-2.0%	-2.7%	-2.1%

*\*NOTE\* - at 100% of Threshold*



# Unorganized Townships-Commercial & Residential

Township	Ag Land Value	Residential Land	Residential Building	Residential T&F	Commercial Land	Commercial Building	Commercial T&F	Total Real Property	Taxable Value
UNORG TWP 155-94	\$5,582,800	\$42,000	\$820,200	\$862,200	\$120,400	\$936,700	\$1,057,100	\$7,502,100	\$370,795
UNORG TWP 154-94	\$3,340,800	\$2,557,500	\$7,605,600	\$10,163,100	\$1,019,600	\$32,200	\$1,051,800	\$14,555,700	\$676,983
UNORG TWP 153-93	\$2,037,000	\$58,100	\$1,811,200	\$1,869,300	\$176,100	\$810,100	\$986,200	\$4,892,500	\$235,280
UNORG TWP 152-93	\$2,807,200	\$6,849,400	\$23,890,400	\$30,739,800	\$1,888,100	\$504,700	\$2,392,800	\$35,939,800	\$1,643,328
UNORG TWP 150-93	\$1,114,800	\$0	\$0	\$0	\$135,400	\$0	\$135,400	\$1,250,200	\$62,510
UNORG TWP 150-92	\$1,350,200	\$9,000	\$129,200	\$138,200	\$121,500	\$0	\$121,500	\$1,609,900	\$79,805
Grand Total	\$16,232,800	\$9,516,000	\$34,256,600	\$43,772,600	\$3,461,100	\$2,283,700	\$5,744,800	\$65,750,200	\$3,068,701



# Unorganized Townships-Change Sheet Summary

UNORGANIZED TOWNSHIP	AGRICULTURAL PROPERTY				RESIDENTIAL PROPERTY				COMMERCIAL PROPERTY			
	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	0.00	6.34	\$0	\$6,000	\$6,000	\$0	\$339,700	\$200	\$21,900	\$21,800	\$79,100	\$0
35-Unorganized 154-94	0.00	0.00	\$0	\$5,600	\$1,057,100	\$0	\$969,100	\$39,700	\$268,400	\$44,000	\$4,200	\$0
41-Unorganized 153-93	0.00	0.00	\$0	\$5,500	\$0	\$0	\$83,900	\$2,500	\$0	\$0	\$47,000	\$92,900
47-Unorganized 152-93	0.01	1.73	\$900	\$0	\$2,694,700	\$0	\$1,322,700	\$180,100	\$134,100	\$18,500	\$2,000	\$30,200
54-Unorganized 150-92	0.00	0.00	\$900	\$0	\$0	\$0	\$82,000	\$0	\$1,400	\$0	\$0	\$0
55-Unorganized 150-93	0.00	15.80	\$800	\$1,900	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0
<b>Total Adjustments</b>	<b>0.01</b>	<b>23.87</b>	<b>\$2,600</b>	<b>\$19,000</b>	<b>\$3,757,800</b>	<b>\$0</b>	<b>\$2,797,400</b>	<b>\$222,500</b>	<b>\$504,800</b>	<b>\$84,300</b>	<b>\$132,300</b>	<b>\$123,100</b>

Documents  
# 02 thru 07  
in Folder

# Unorganized Townships

## Appeals / Adjustments

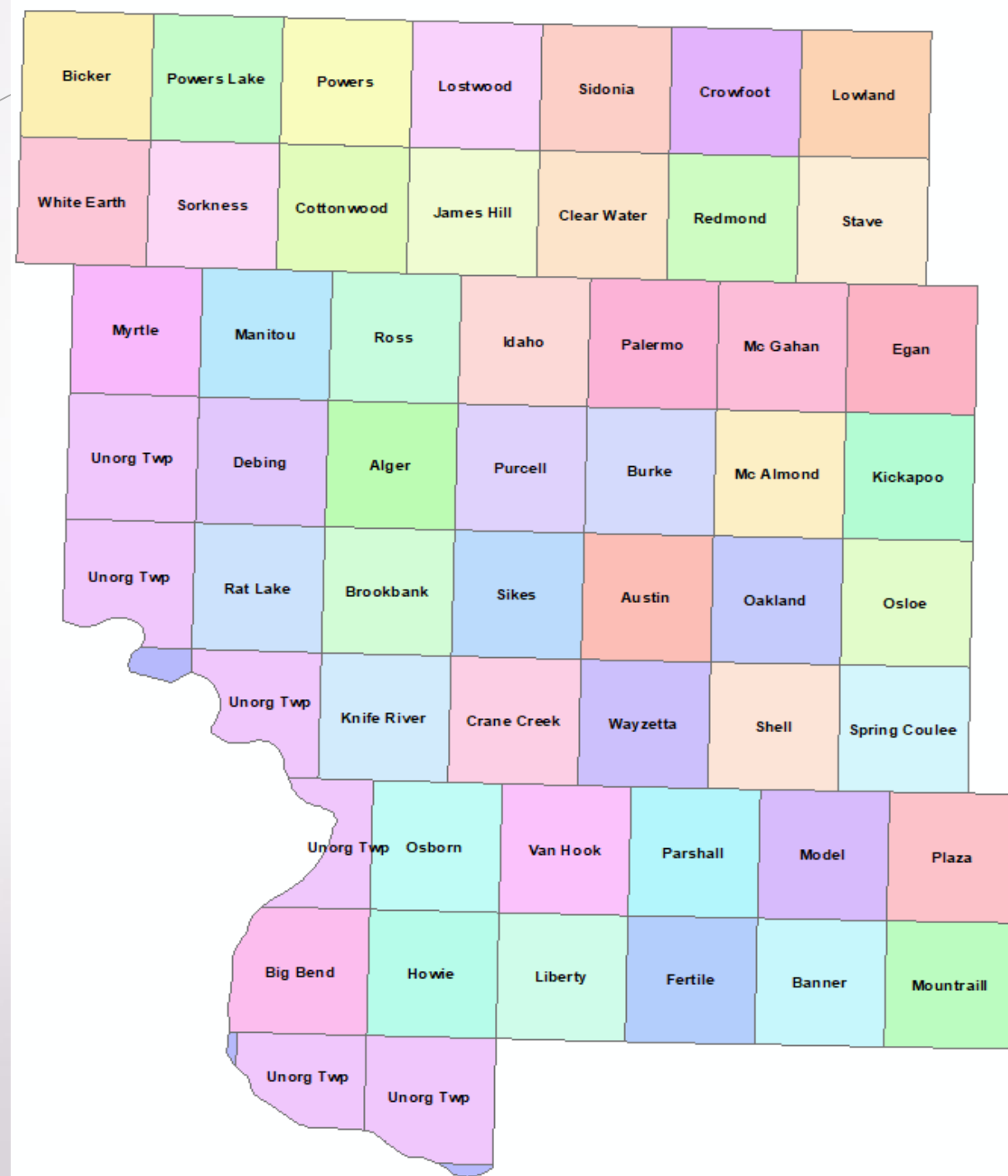
- Others?
- Recommend to accept Valuations
  - (Subject to any adjustments agreed to at this meeting)

### **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 Actual Use Land Valuations

Township	Parcel	Acres	2024 Landuse Value	2023 Landuse Value	Value Change	Percent Change	2024 Avg Per Acre	Avg Acre Value Ra
01-Lowland	164	22,059.88	\$13,468,300	\$13,453,700	\$14,600	0.11%	\$610.53	9
02-Crowfoot	173	21,494.99	\$8,800,600	\$8,801,100	(\$500)	(0.01%)	\$409.43	35
03-Sidonia	156	19,972.02	\$5,536,100	\$5,548,800	(\$12,700)	(0.23%)	\$277.19	49
04-Lostwood	135	15,257.66	\$7,525,600	\$7,518,200	\$7,400	0.10%	\$493.23	25
05-Powers	179	20,657.01	\$12,146,200	\$12,136,100	\$10,100	0.08%	\$587.99	10
06-Powers Lake	195	22,088.31	\$13,616,800	\$13,608,300	\$8,500	0.06%	\$616.47	8
07-Bicker	202	21,608.92	\$10,475,800	\$10,473,600	\$2,200	0.02%	\$484.79	27
08-Stave	199	21,597.67	\$8,787,400	\$8,788,300	(\$900)	(0.01%)	\$406.87	37
09-Redmond	171	19,285.90	\$5,009,200	\$5,020,100	(\$10,900)	(0.22%)	\$259.73	53
10-Clear Water	179	20,764.79	\$6,048,000	\$6,056,900	(\$8,900)	(0.15%)	\$291.26	48
11-James Hill	180	19,843.02	\$10,454,100	\$10,446,300	\$7,800	0.07%	\$526.84	18
12-Cottonwood	183	20,573.03	\$6,748,300	\$6,760,900	(\$12,600)	(0.19%)	\$328.02	46
13-Sorkness	179	21,344.02	\$7,422,000	\$7,434,800	(\$12,800)	(0.17%)	\$347.73	44
14-White Earth	217	20,871.65	\$7,732,900	\$7,752,400	(\$19,500)	(0.25%)	\$370.50	41
15-Egan	198	21,328.07	\$8,127,300	\$8,130,600	(\$3,300)	(0.04%)	\$381.06	39
16-Mc Gahan	187	20,353.20	\$5,443,800	\$5,460,900	(\$17,100)	(0.31%)	\$267.47	51
17-Palermo	193	19,148.86	\$5,962,000	\$5,968,300	(\$6,300)	(0.11%)	\$311.35	47
18-Idaho	199	17,656.74	\$8,933,600	\$8,927,700	\$5,900	0.07%	\$505.96	19
19-Ross	187	21,805.50	\$13,561,600	\$13,563,500	(\$1,900)	(0.01%)	\$621.93	7
20-Manitou	208	21,556.47	\$10,279,000	\$10,287,200	(\$8,200)	(0.08%)	\$476.84	28
21-Myrtle	186	21,398.72	\$7,871,500	\$7,873,300	(\$1,800)	(0.02%)	\$367.85	42
22-Kickapoo	182	22,152.15	\$9,185,800	\$9,181,700	\$4,100	0.04%	\$414.67	33
23-Mc Almond	182	22,300.80	\$10,417,900	\$10,412,200	\$5,700	0.05%	\$467.15	31
24-Burke	167	21,620.04	\$10,610,500	\$10,610,900	(\$400)	(0.00%)	\$490.77	26
25-Purcell	193	21,505.29	\$9,703,900	\$9,704,400	(\$500)	(0.01%)	\$451.23	32
26-Alger	174	21,396.03	\$11,448,800	\$11,443,800	\$5,000	0.04%	\$535.09	15
27-Debing	185	21,426.35	\$10,135,800	\$10,136,500	(\$700)	(0.01%)	\$473.05	30
28-Unorganized	166	20,374.38	\$5,582,800	\$5,588,800	(\$6,000)	(0.11%)	\$274.01	50

Township	Parcel	Acres	2024 Landuse Value	2023 Landuse Value	Value Change	Percent Change	2024 Avg Per Acre	Avg Acre Value Ra
29-Osloe	177	22,474.96	\$12,192,000	\$12,184,100	\$7,900	0.06%	\$542.47	13
30-Oakland	161	20,714.68	\$10,402,900	\$10,406,500	(\$3,600)	(0.03%)	\$502.20	21
31-Austin	152	22,139.28	\$12,077,100	\$12,070,300	\$6,800	0.06%	\$545.51	12
32-Sikes	215	21,708.94	\$8,551,700	\$8,557,100	(\$5,400)	(0.06%)	\$393.93	38
33-Brookbank	180	21,561.97	\$7,209,500	\$7,212,600	(\$3,100)	(0.04%)	\$334.36	45
34-Rat Lake	190	21,370.27	\$8,004,200	\$8,011,300	(\$7,100)	(0.09%)	\$374.55	40
35-Unorganized	122	14,145.54	\$3,340,800	\$3,346,400	(\$5,600)	(0.17%)	\$236.17	54
36-Spring Coulee	162	22,426.62	\$15,513,500	\$15,496,000	\$17,500	0.11%	\$691.74	5
37-Shell	167	22,280.22	\$11,902,800	\$11,896,100	\$6,700	0.06%	\$534.23	16
38-Wayzetta	162	21,483.47	\$10,823,600	\$10,818,800	\$4,800	0.04%	\$503.81	20
39-Crane Creek	192	21,766.78	\$8,874,800	\$8,876,200	(\$1,400)	(0.02%)	\$407.72	36
40-Knife River	184	20,996.95	\$5,466,500	\$5,476,500	(\$10,000)	(0.18%)	\$260.35	52
41-Unorganized	90	9,617.94	\$2,037,000	\$2,042,500	(\$5,500)	(0.27%)	\$211.79	55
42-Plaza	164	21,908.20	\$15,238,000	\$15,221,300	\$16,700	0.11%	\$695.54	3
43-Model	171	22,360.22	\$15,244,000	\$15,228,700	\$15,300	0.10%	\$681.75	6
44-Parshall	180	21,213.42	\$11,409,300	\$11,404,700	\$4,600	0.04%	\$537.83	14
45-Van Hook	148	16,546.68	\$8,235,400	\$8,232,500	\$2,900	0.04%	\$497.71	23
46-Osborn	139	14,253.68	\$5,063,800	\$5,074,800	(\$11,000)	(0.22%)	\$355.26	43
47-Unorganized	48	5,296.06	\$2,807,200	\$2,806,300	\$900	0.03%	\$530.05	17
48-Mountrail	161	22,909.59	\$17,502,300	\$17,481,700	\$20,600	0.12%	\$763.97	2
49-Banner	155	22,837.72	\$17,946,300	\$17,924,900	\$21,400	0.12%	\$785.82	1
50-Fertile	174	22,577.61	\$15,676,700	\$15,661,600	\$15,100	0.10%	\$694.35	4
51-Liberty	51	5,597.86	\$2,297,400	\$2,306,400	(\$9,000)	(0.39%)	\$410.41	34
52-Howie	131	15,870.39	\$9,061,000	\$9,060,700	\$300	0.00%	\$570.94	11
53-Big Bend	122	17,921.62	\$8,945,000	\$8,939,700	\$5,300	0.06%	\$499.12	22
54-Unorganized	29	2,845.87	\$1,350,200	\$1,349,300	\$900	0.07%	\$474.44	29
55-Unorganized	16	2,251.19	\$1,114,800	\$1,115,900	(\$1,100)	(0.10%)	\$495.20	24
Grand Total	8,962	1,058,519.20	\$499,323,400	\$499,292,200	\$31,200	(1.71%)	\$471.72	

# Townships – True & Full / Taxable Values

Township	Agricultural T&F Value	Residential T&F Value	Commercial T&F Value	Total T&F Value	Total Sum of Taxable
01-Lowland	\$13,468,300	\$824,000	\$143,500	\$14,435,800	\$717,675
02-Crowfoot	\$8,800,600	\$626,200		\$9,426,800	\$468,210
03-Sidonia	\$5,536,100	\$235,400		\$5,771,500	\$287,399
04-Lostwood	\$7,525,600	\$1,508,700	\$171,800	\$9,206,100	\$452,765
05-Powers	\$12,146,200	\$975,500	\$207,700	\$13,329,400	\$661,597
06-Powers Lake	\$13,616,800	\$1,985,200	\$44,400	\$15,646,400	\$772,398
07-Bicker	\$10,475,800	\$2,513,900	\$72,800	\$13,062,500	\$640,560
08-Stave	\$8,787,400	\$835,800		\$9,623,200	\$476,982
09-Redmond	\$5,009,200	\$505,400	\$15,000	\$5,529,600	\$273,953
10-Clear Water	\$6,048,000	\$2,308,000	\$280,600	\$8,636,600	\$420,292
11-James Hill	\$10,454,100	\$4,633,500	\$770,300	\$15,857,900	\$769,738
12-Cottonwood	\$6,748,300	\$3,107,100	\$140,700	\$9,996,100	\$484,275
13-Sorkness	\$7,422,000	\$1,823,600	\$159,300	\$9,404,900	\$461,131
14-White Earth	\$7,732,900	\$4,164,000	\$22,289,400	\$34,186,300	\$1,688,503
15-Egan	\$8,127,300	\$1,321,000	\$149,700	\$9,598,000	\$473,299
16-Mc Gahan	\$5,443,800	\$2,445,300	\$2,349,900	\$10,239,000	\$499,730
17-Palermo	\$5,962,000	\$2,698,200	\$129,361,100	\$138,021,300	\$6,887,578
18-Idaho	\$8,933,600	\$16,644,600	\$11,706,200	\$37,284,400	\$1,781,016
19-Ross	\$13,561,600	\$1,732,400	\$16,931,900	\$32,225,900	\$1,602,636
20-Manitou	\$10,279,000	\$2,970,000	\$24,564,500	\$37,813,500	\$1,875,829
21-Myrtle	\$7,871,500	\$5,554,400	\$1,380,100	\$14,806,000	\$712,534
22-Kickapoo	\$9,185,800	\$774,900		\$9,960,700	\$494,162
23-Mc Almond	\$10,417,900	\$472,500	\$194,800	\$11,085,200	\$551,900
24-Burke	\$10,610,500	\$2,210,000	\$370,100	\$13,190,600	\$648,484
25-Purcell	\$9,703,900	\$6,569,000	\$1,419,000	\$17,691,900	\$851,756
26-Alger	\$11,448,800	\$5,215,600	\$486,500	\$17,150,900	\$831,472
27-Debing	\$10,135,800	\$3,626,600	\$1,092,300	\$14,854,700	\$724,608
28-Unorganized	\$5,582,800	\$862,200	\$1,057,100	\$7,502,100	\$370,795

Township	Agricultural T&F Value	Residential T&F Value	Commercial T&F Value	Total T&F Value	Total Sum of Taxable
29-Osloe	\$12,192,000	\$1,098,200		\$13,290,200	\$659,021
30-Oakland	\$10,402,900	\$2,202,100	\$341,600	\$12,946,600	\$636,321
31-Austin	\$12,077,100	\$1,281,100	\$153,100	\$13,511,300	\$669,162
32-Sikes	\$8,551,700	\$5,135,800	\$7,429,300	\$21,116,800	\$1,030,168
33-Brookbank	\$7,209,500	\$1,609,900	\$217,900	\$9,037,300	\$443,819
34-Rat Lake	\$8,004,200	\$2,770,800	\$1,707,900	\$12,482,900	\$610,294
35-Unorganized	\$3,340,800	\$10,163,100	\$1,051,800	\$14,555,700	\$676,983
36-Spring Coulee	\$15,513,500	\$1,401,500		\$16,915,000	\$838,746
37-Shell	\$11,902,800	\$1,730,200	\$401,900	\$14,034,900	\$693,096
38-Wayzetta	\$10,823,600	\$1,645,300	\$377,400	\$12,846,300	\$634,093
39-Crane Creek	\$8,874,800	\$3,270,300	\$110,550,500	\$122,695,600	\$6,118,436
40-Knife River	\$5,466,500	\$4,316,400	\$1,028,100	\$10,811,000	\$518,971
41-Unorganized	\$2,037,000	\$1,869,300	\$986,200	\$4,892,500	\$235,280
42-Plaza	\$15,238,000	\$2,143,400	\$5,959,700	\$23,341,100	\$1,156,343
43-Model	\$15,244,000	\$2,504,300	\$85,000	\$17,833,300	\$879,148
44-Parshall	\$11,409,300	\$5,291,800	\$4,212,200	\$20,913,300	\$1,019,213
45-Van Hook	\$8,235,400	\$23,047,800	\$46,337,200	\$77,620,400	\$3,765,841
46-Osborn	\$5,063,800	\$11,456,900	\$57,943,300	\$74,464,000	\$3,665,941
47-Unorganized	\$2,807,200	\$30,739,800	\$2,392,800	\$35,939,800	\$1,643,328
48-Mountrail	\$17,502,300	\$724,600		\$18,226,900	\$907,724
49-Banner	\$17,946,300	\$1,830,700	\$77,300	\$19,854,300	\$983,564
50-Fertile	\$15,676,700	\$3,941,600	\$160,500	\$19,778,800	\$969,238
51-Liberty	\$2,297,400	\$27,252,700	\$3,192,600	\$32,742,700	\$1,500,900
52-Howie	\$9,061,000	\$1,981,300	\$63,100	\$11,105,400	\$545,368
53-Big Bend	\$8,945,000	\$2,500,800	\$40,200	\$11,486,000	\$561,799
54-Unorganized	\$1,350,200	\$138,200	\$121,500	\$1,609,900	\$79,805
55-Unorganized	\$1,114,800		\$135,400	\$1,250,200	\$62,510
<b>Grand Total</b>	<b>\$499,323,400</b>	<b>\$231,190,900</b>	<b>\$460,325,200</b>	<b>\$1,190,839,500</b>	<b>\$58,386,389</b>

# Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or 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
<input type="checkbox"/> Big Bend	<input type="checkbox"/> Osborn
<input type="checkbox"/> Brookbank – TWP Board Residential Values	<input type="checkbox"/> Osloe
<input type="checkbox"/> Burke – 1 adjustment	<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 – 2 adjustments	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
<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 – 2 adjustments
<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
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> Wayzetta
<input type="checkbox"/> McAlmond – 1 adjustment	<input type="checkbox"/> White Earth
<input type="checkbox"/> McGahan	

# Organized Townships – Appeals / Adjustments

- **Brookbank – Residential Values**

- Tax Dept revalued residential properties within township
- Did not approve residential values at Township Equalization Meeting
- No adjustments suggested

- **Burke TWP – Parcel 24-0012100**

- Donald & Carolyn Feldman Residence now Farm Residence Exempt
- Remove Residential Acres -2.0 ; remove Residential land value -\$6,000
- Remove Residential Structure value -\$94,400
- Add Ag Land acres +2.0 ; Ag land value +\$300



# Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or 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
<input type="checkbox"/> Big Bend	<input type="checkbox"/> Osborn
<input type="checkbox"/> Brookbank – TWP Board Residential Values	<input type="checkbox"/> Osloe
<input type="checkbox"/> Burke – 1 adjustment	<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 – 2 adjustments	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
<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 – 2 adjustments
<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
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> Wayzetta
<input type="checkbox"/> McAlmond – 1 adjustment	<input type="checkbox"/> White Earth
<input type="checkbox"/> McGahan	

# Organized Townships – Appeals / Adjustments

- **Egan TWP – 15-0010800\*\***
  - New Gravel Pit Missed
  - Remove Ag Acres -15.52 ; GIS - FARMS processed correct Ag Value
  - Add commercial land acres +15.52 and value of +\$23,300
- **Egan TWP – Parcel 15-0013900\*\***
  - Harlan Ulberg Residence No Longer Farm Residence Exempt
  - Remove Ag Acres -2.0 ; remove Ag value -\$300
  - Add Residential Land acres +2.0 ; Residential land value +\$6,000
  - Add Residential Structure +127,700

**\*\*Egan TWP Parcels – need to send notices of increase from County Board and reconvene County Board meeting**

# Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or 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
<input type="checkbox"/> Big Bend	<input type="checkbox"/> Osborn
<input type="checkbox"/> Brookbank – TWP Board Residential Values	<input type="checkbox"/> Osloe
<input type="checkbox"/> Burke – 1 adjustment	<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 – 2 adjustments	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
<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 – 2 adjustments
<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
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> Wayzetta
<input type="checkbox"/> McAlmond – 1 adjustment	<input type="checkbox"/> White Earth
<input type="checkbox"/> McGahan	

# Organized Townships – Appeals / Adjustments

- **McAlmond TWP – Parcel 23-0015601**
  - Curt & Summer Meyer Residence now Farm Residence Exempt
  - Remove Residential Acres -2.98 ; remove Residential land value -\$7000
  - Remove Residential Structure value -\$296,900
  - Add Ag Land acres +2.98 ; Ag land value +\$500

# Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or 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
<input type="checkbox"/> Big Bend	<input type="checkbox"/> Osborn
<input type="checkbox"/> Brookbank – TWP Board Residential Values	<input type="checkbox"/> Osloe
<input type="checkbox"/> Burke – 1 adjustment	<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 – 2 adjustments	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
<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 – 2 adjustments
<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
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> Wayzetta
<input type="checkbox"/> McAlmond – 1 adjustment	<input type="checkbox"/> White Earth
<input type="checkbox"/> McGahan	



# Organized Townships – Appeals / Adjustments

- **Sikes TWP – Parcel 32-0004300**

- Roger & Michelle Harstad Residence now Farm Residence Exempt
- Remove Residential Acres -2.0 ; remove Residential land value -\$6,000
- Remove Residential Structure value -\$539,000
- Add Ag Land acres +2.0 ; Ag land value +\$300

- **Sikes TWP – Parcel 32-0008700**

- Roger & Michelle Harstad Residence for Tyler Harstad now Farm Residence Exempt
- Remove Residential Acres -2.0 ; remove Residential land value -\$6,000
- Remove Residential Structure value -\$184,900
- Add Ag Land acres +2.0 ; Ag land value +\$300

# Agricultural Land Valuation Summary

Continuing Detailed Soils &  
Actual Land Use



# State of ND Ag Values – at 100% Threshold

State of ND Ag Land Values - at 100%

Year	ND all Ag Land	Crop Value	Noncrop 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
2021	\$489.30	\$747.33	\$166.13
2022	\$487.34	\$744.68	\$165.28
2023	\$512.36	\$787.26	\$168.40
2024	\$501.61	\$771.76	\$163.89

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%
2021	1.7%	1.9%	0.7%
2022	-0.4%	-0.4%	-0.5%
2023	5.1%	5.7%	1.9%
2024	-2.1%	-2.0%	-2.7%

State of ND Ag Land values  
Year over Year



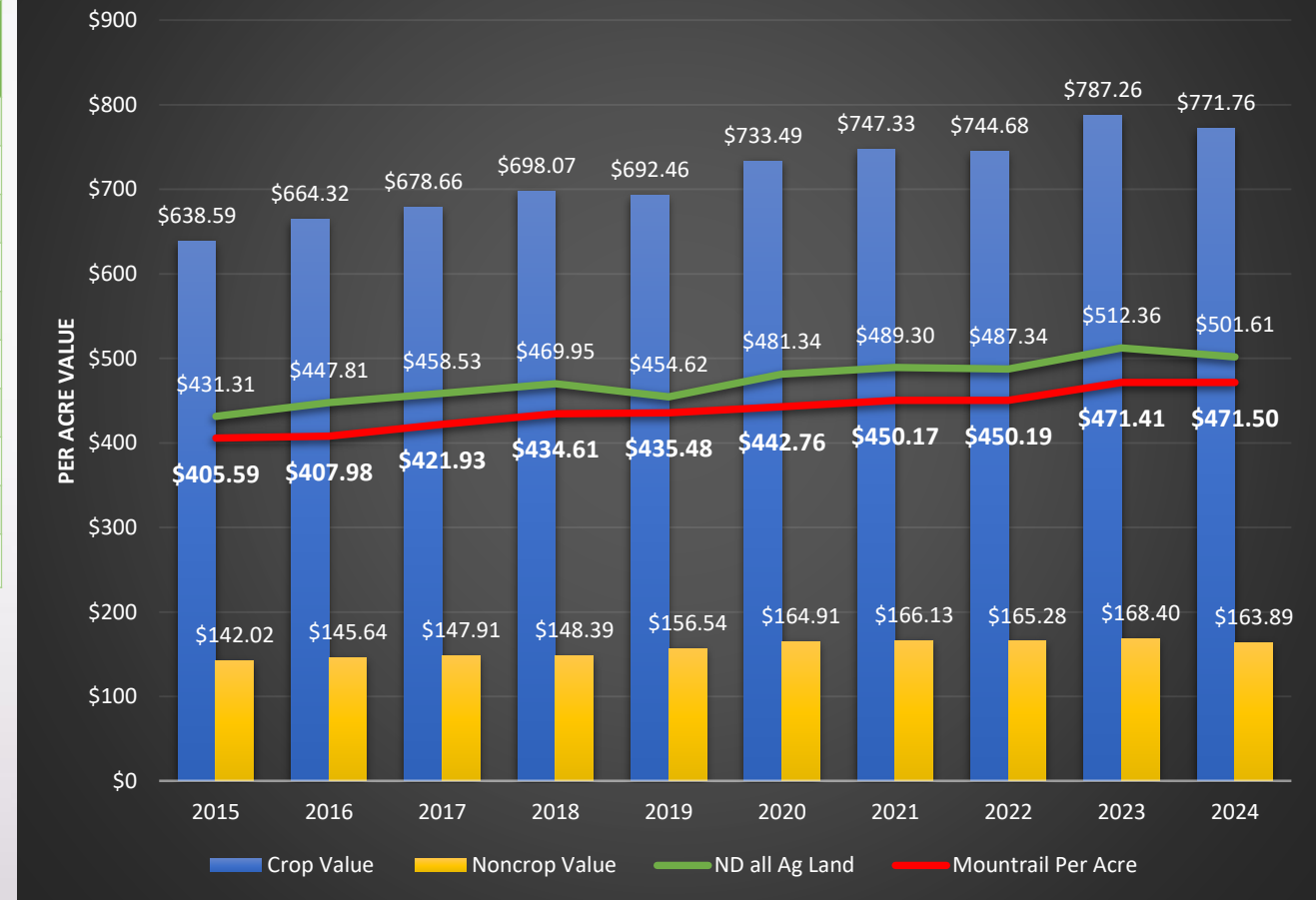
# Mountrail County Ag Land Comparison

## Year over 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
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%
2021	1,063,732.92	\$478,864,600	\$450.17	\$489.30	92.0%
2022	1,063,415.73	\$478,744,300	\$450.19	\$487.34	92.4%
2023	1,063,304.90	\$501,254,200	\$471.41	\$512.36	92.01%
2024	1,063,077.01	\$501,236,300	\$471.50	\$501.61	94.0%

State of ND Ag Land values Compared with Mountrail Actual Value



# Ag Land Valuation Worksheet

	2023 Agricultural	Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$501.61
2	Value per acre as equalized by County	\$471.50
	<i>Percent value per acre of Ag Land 100% value per acre</i>	<i>94.00%</i>
3	Agricultural value minus County value	\$30.11
4	<b>Indicated change needed to reach 100% Agricultural value (line 3 / line 2)</b>	<b>6.39%</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 – Pending until 2<sup>nd</sup> Meeting



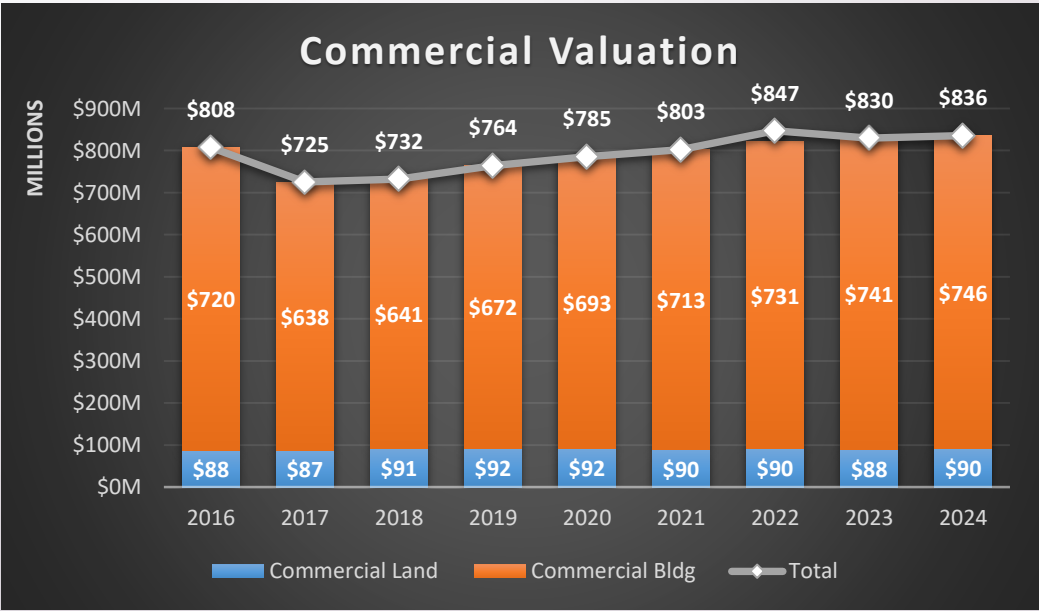
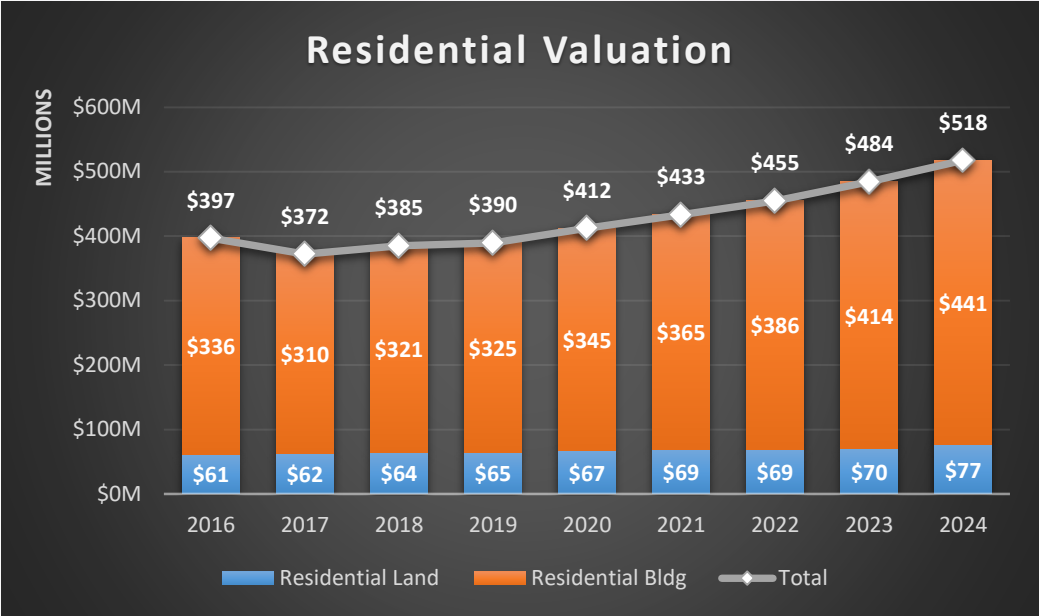
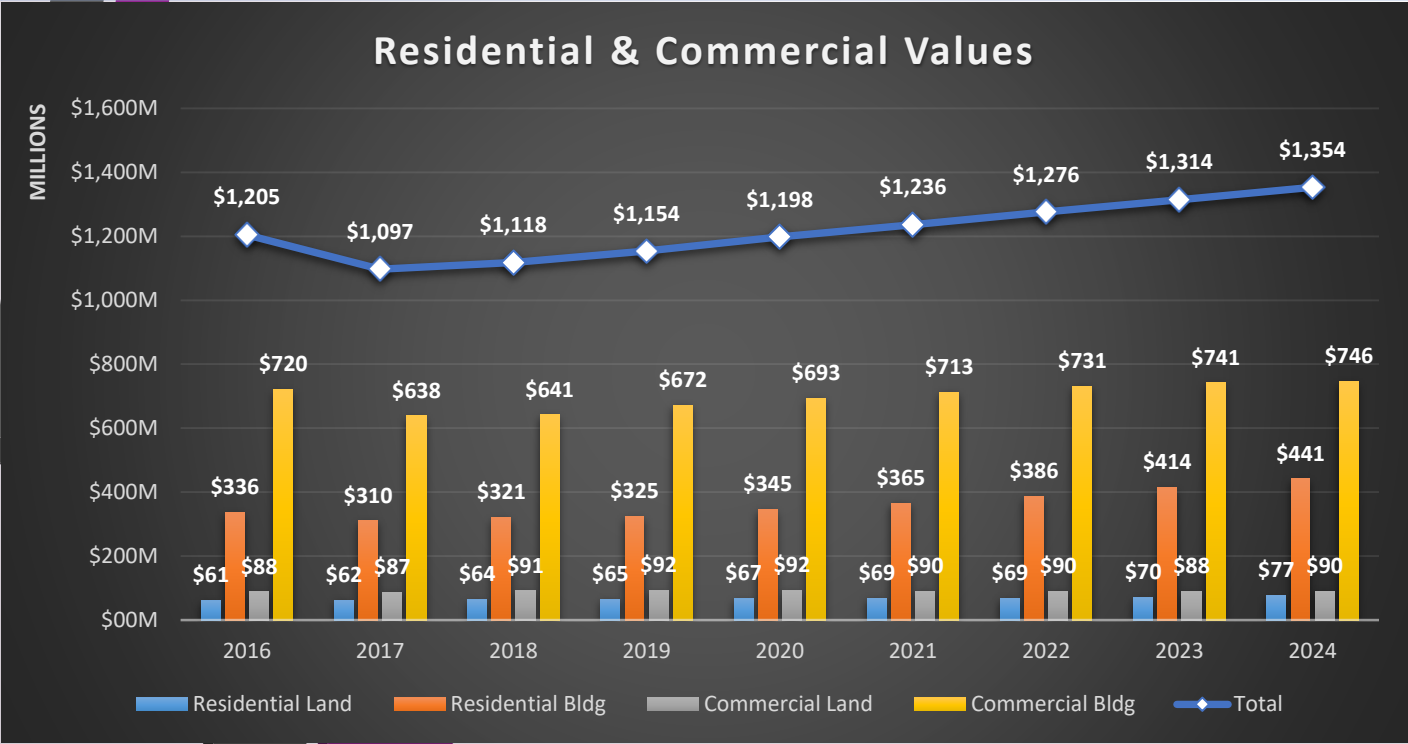




# Residential & Commercial 2024 Valuations

# Mountrail County Residential & Commercial

Year	Residential		Commercial		Total
	Land	Residential Bldg	Commercial Land	Commercial Bldg	
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
2022	\$68,827,900	\$385,881,800	\$90,379,500	\$731,036,500	\$1,276,125,700
2023	\$70,020,000	\$414,229,300	\$88,431,100	\$741,290,600	\$1,313,971,000
2024	\$76,726,600	\$441,107,800	\$90,299,200	\$745,585,100	\$1,353,718,700



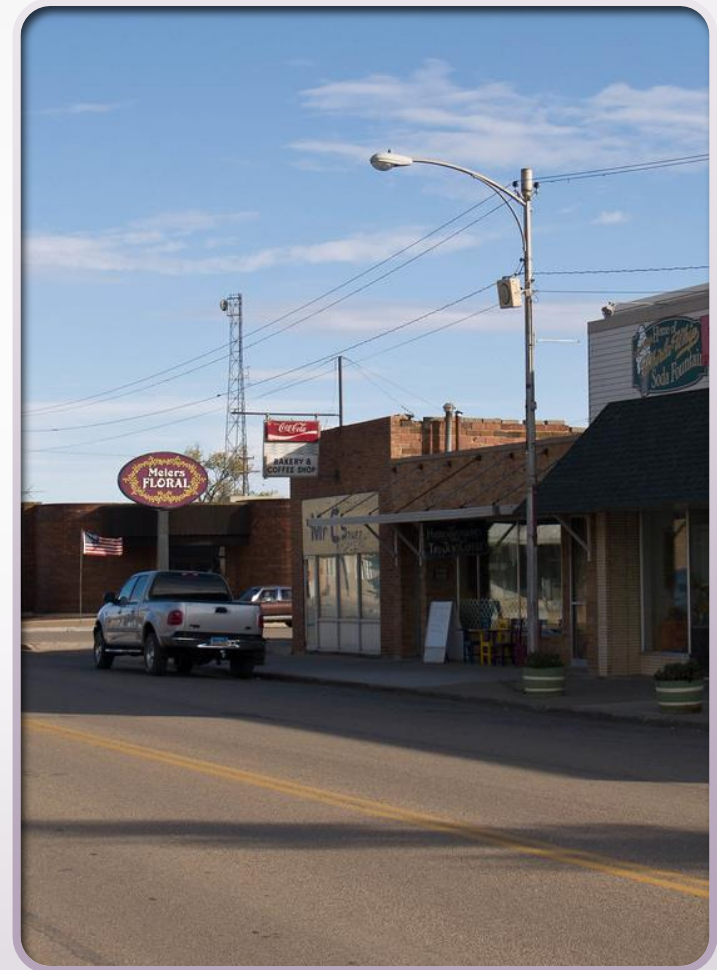
# Sales Ratio Adjustment Worksheet

		COMMERCIAL		RESIDENTIAL	
Line	Item	2023	2024	2023	2024
1	True And Full Value	\$829,721,700	\$835,884,300	\$484,249,300	\$517,834,400
Supplementary Abstract	2	Increases		\$11,185,200	
	3	Decreases		\$3,985,500	
4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$826,864,100	\$815,050,100	\$480,263,800	\$506,649,200
5	2023 T & F/sales Ratio - from Sales Ratio Sheets	95.5%		89.1%	
6	Indicated Market Value (line 4 ÷ line 5)	\$865,826,283		\$539,016,611	
7	2024 T & F/Market Value Ratio % (2024 Line 4 ÷ Line 6)	94.1%		94.0%	
8	Mkt Value Minus 2024 T&F (line 6 - 2024 line 4)	\$50,776,183		\$32,367,411	
9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2024 Line 4)	6.230%		6.389%	

State of ND tolerance band is 90%-100%

# Residential & Commercial Acceptance

- Recommend to accept Commercial & Residential Valuations – *Pending until 2<sup>nd</sup> Meeting*



# Utilities – Informational Only Centrally Assessed

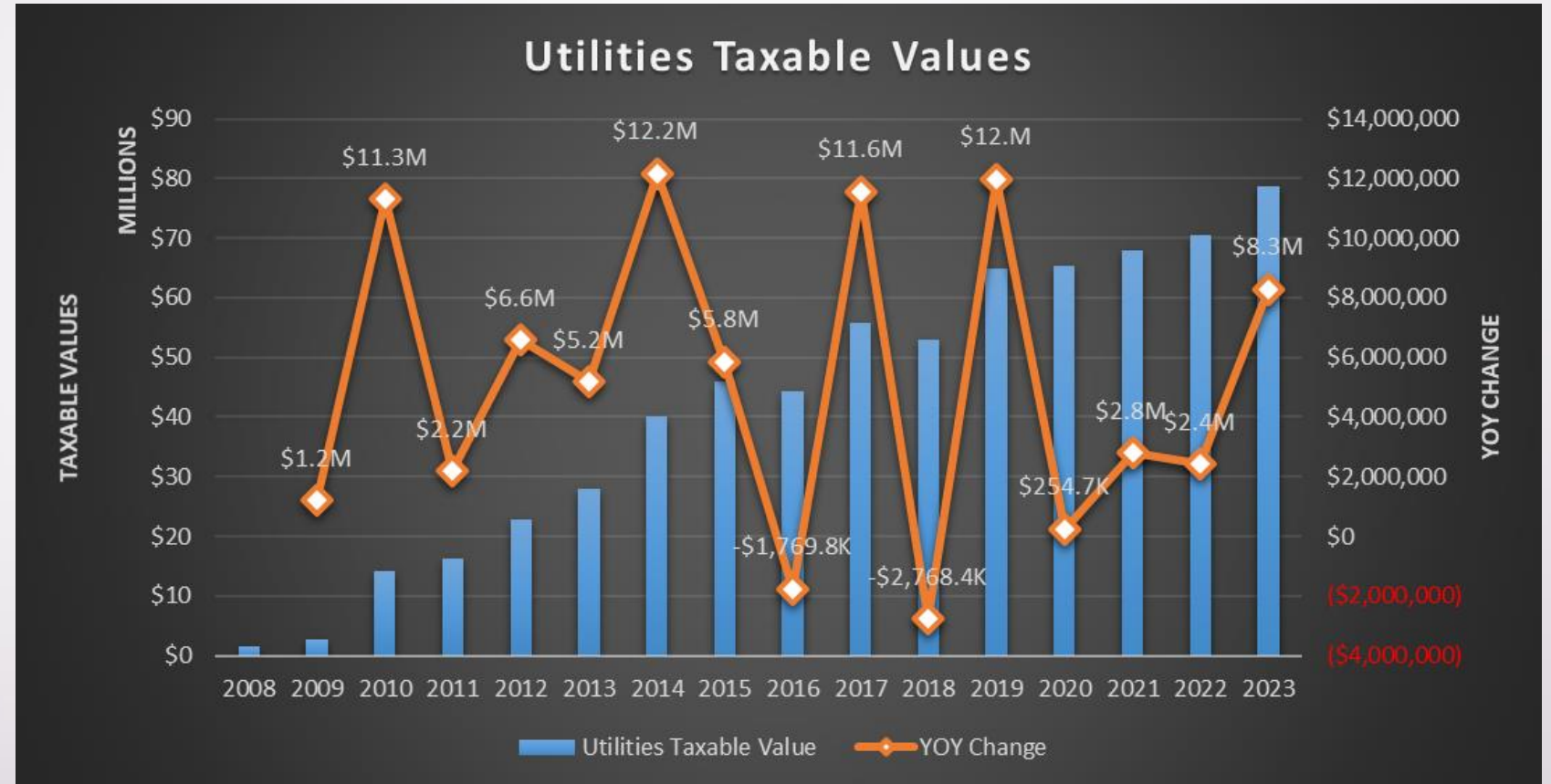




# Utilities – Informational Only

## 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	\$68,037,515	\$2,788,480
2022	\$70,449,431	\$2,411,916
2023	\$78,746,686	\$8,297,255



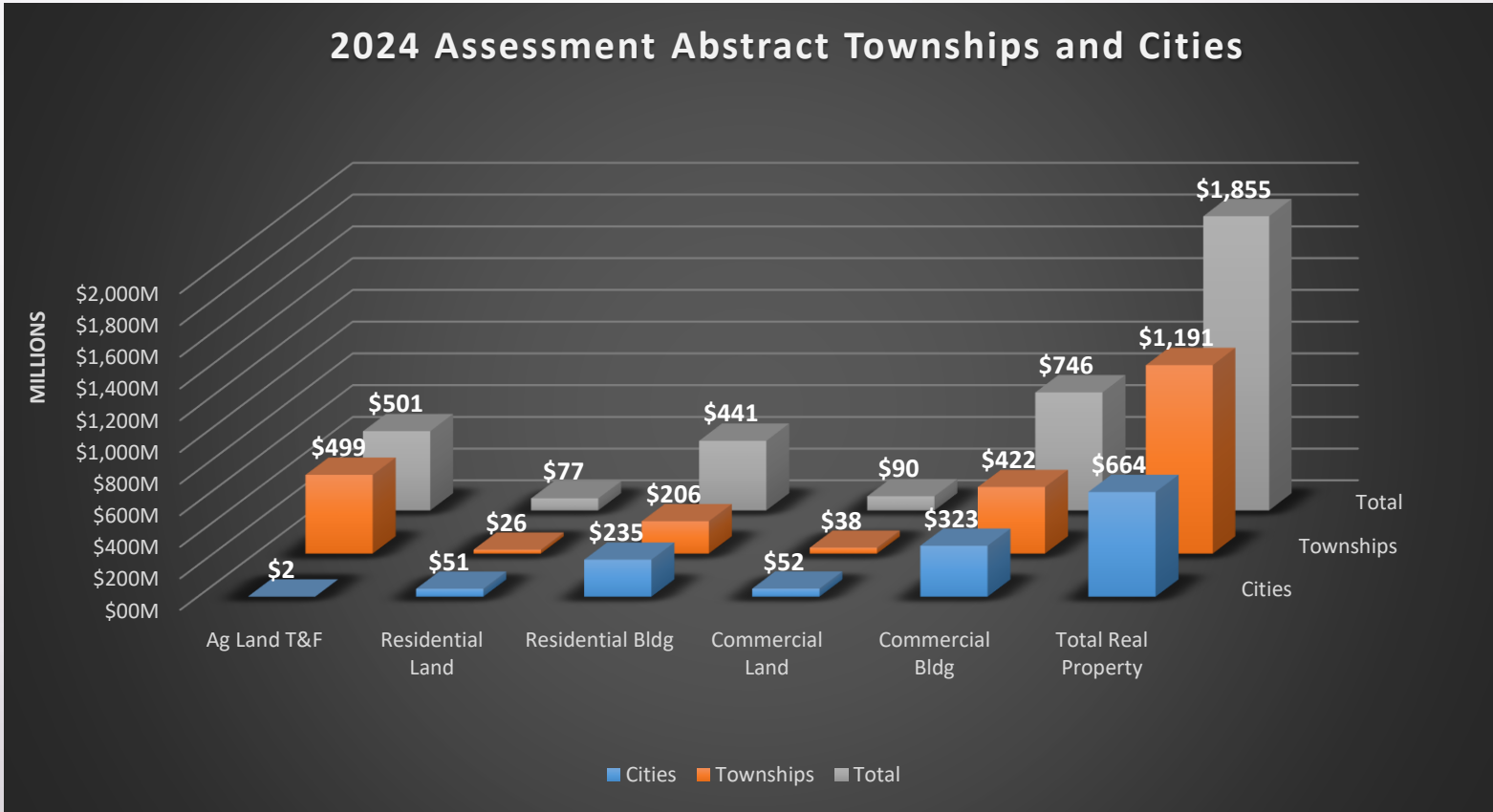
# Abstracts



# 2024 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	4,557.81	\$1,912,900	\$419.70	\$51,201,900	\$235,441,600	\$286,643,500	\$52,180,300	\$323,378,800	\$375,559,100	\$664,115,500	\$31,773,050
Townships	1,058,519.20	\$499,323,400	\$471.72	\$25,524,700	\$205,666,200	\$231,190,900	\$38,118,900	\$422,206,300	\$460,325,200	\$1,190,839,500	\$58,386,389
<b>Total</b>	<b>1,063,077.01</b>	<b>\$501,236,300</b>	<b>\$471.50</b>	<b>\$76,726,600</b>	<b>\$441,107,800</b>	<b>\$517,834,400</b>	<b>\$90,299,200</b>	<b>\$745,585,100</b>	<b>\$835,884,300</b>	<b>\$1,854,955,000</b>	<b>\$90,159,439</b>

Document  
# 08 in  
Folder





# Fish and Game Abstract

<b><u>MOUNTRAIL COUNTY - 2024</u></b> <b>NORTH DAKOTA STATE TAX COMMISSIONER</b> <b>PROPERTY TAX DIVISION</b> <b>ABSTRACT OF GAME AND FISH DEPARTMENT</b>					
					<b>BY COUNTY BOARD</b>
<b>DESCRIPTION</b>		<i>Average Value per Acre</i>	<b>ACRES</b>	<b>TRUE &amp; FULL VALUE</b>	<b>ASSESSED VALUE</b>
LIBERTY TWP. (151-91)	#1-New Town SD	<i>\$410.41</i>	340.80	\$139,900	\$69,950
	#3-Parshall SD	<i>\$410.41</i>	771.42	\$316,600	\$158,300
HOWIE TWP. (151-92)	#1-New Town SD	<i>\$570.94</i>	903.19	\$515,700	\$257,850
OSBORN TWP. (152-92)	#1-New Town SD	<i>\$355.26</i>	635.50	\$225,800	\$112,900
VAN HOOK TWP (152-91)	#1-New Town SD / PRFD	<i>\$497.71</i>	894.87	\$445,400	\$222,700
	#1-New Town SD / NRFD	<i>\$497.71</i>	851.11	\$423,600	\$211,800
PALERMO TWP (156-90)	#2-Stanley SD	<i>\$311.35</i>	40.00	\$12,500	\$6,250
MYRTLE TWP (156-94)	#15-Tioga SD	<i>\$367.85</i>	240.00	\$88,300	\$44,150
BICKER TWP (158-94)	#15-Tioga SD	<i>\$484.79</i>	40.00	\$19,400	\$9,700
			<b>4,716.89</b>	<b>\$2,187,200</b>	<b>\$1,093,600</b>

# Exempt Real Property Abstract

	NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY							2024	
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	\$1,315,700	\$1,315,700	\$657,850	\$0	\$65,785	\$65,785
Assessment District Idaho Twp 156-91									
57-02-08(37)	Pollution abatement improvements - structure only	1	\$0	\$149,900	\$149,900	\$74,950	\$0	\$7,495	\$7,495
Assessment District Stanley City									
57-02-08(8)	Charitable organizations - land and improvements	3	\$323,900	\$3,874,500	\$4,198,400	\$2,099,200	\$0	\$209,920	\$209,920
Assessment District New Town City									
57-02-08(8)	Charitable organizations - land and improvements	1	\$50,900	\$316,600	\$367,500	\$183,750	\$0	\$18,375	\$18,375



# 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	\$48,300	\$611.39
151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	52-0012101	139.43	105.00	\$79,300	\$755.24
153 - 90 - 6 - E2SW4, LOTS 6,7	38-0002202	152.70	61.00	\$45,900	\$752.46
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	\$45,100	\$683.33
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	\$33,400	\$776.74
158 - 93 - 29 - SW4	06-0013001	160.00	49.00	\$32,500	\$663.27
2024 Total		1,599.27	671.00	\$447,200	\$666.47

2023 Total Values	\$446,700
-------------------	-----------

2024 Increase / Decrease	\$500	0.11%
--------------------------	-------	-------

# Supplemental Abstract

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

2024 Supplemental Abstract																						
										Ag. Land		Residential Property				Commercial Property						
										Totals		1,063,305.29	1,063,077.01	(228.28)	\$610,500	\$342,500	\$9,632,700	\$2,930,900	\$1,284,000	\$911,000	\$19,550,200	\$1,946,600
File Type	Year	Co. Name	Co.	City Name	City	Twp. Name	Twp	Rn	Prior Yr. Ag Acres	Current Yr. 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	Land Value Increase	Land Value Decrease	
ASRS	2024	Mountrail	31			Lowland	158	88	22,059.11	22,059.88	0.77											
ASRS	2024	Mountrail	31			Crowfoot	158	89	21,494.99	21,494.99	0.00											
ASRS	2024	Mountrail	31			Sidonia	158	90	19,972.02	19,972.02	0.00											
ASRS	2024	Mountrail	31			Lostwood	158	91	15,248.93	15,257.66	8.73	\$6,000	\$6,000	\$246,900	\$246,900			\$43,700		\$489,600		
ASRS	2024	Mountrail	31			Powers	158	92	20,661.48	20,657.01	(4.47)	\$6,000		\$105,100		\$4,100						
ASRS	2024	Mountrail	31			Powers Lake	158	93	22,088.31	22,088.31	0.00											
ASRS	2024	Mountrail	31			Blicker	158	94	21,621.33	21,608.92	(12.41)					\$8,500						
ASRS	2024	Mountrail	31			Stave	157	88	21,595.67	21,597.67	2.00		\$6,000		\$96,400							
ASRS	2024	Mountrail	31			Redmond	157	89	19,285.90	19,285.90	0.00											
ASRS	2024	Mountrail	31			Clearwater	157	90	20,760.71	20,764.79	4.08			\$72,700		\$9,000		\$2,200		\$15,000	\$270,700	
ASRS	2024	Mountrail	31			James Hill	157	91	19,840.02	19,843.02	3.00											
ASRS	2024	Mountrail	31			Cottonwood	157	92	20,573.03	20,573.03	0.00			\$577,900								
ASRS	2024	Mountrail	31			Sorkness	157	93	21,344.02	21,344.02	0.00											
ASRS	2024	Mountrail	31			White Earth	157	94	20,889.95	20,871.65	(18.30)	\$6,000		\$113,900		\$24,500						
ASRS	2024	Mountrail	31			Egan	156	88	21,345.59	21,328.07	(17.52)	\$6,000		\$127,700		\$23,300						
ASRS	2024	Mountrail	31			McGahan	156	89	20,376.58	20,353.20	(23.38)	\$6,000		\$34,800		\$32,100						
ASRS	2024	Mountrail	31			Palermo	156	90	19,147.52	19,148.86	1.34			\$174,600			\$600	\$320,100	\$156,300			
ASRS	2024	Mountrail	31			Idaho	156	91	17,652.02	17,656.74	4.72	\$35,000	\$5,000	\$541,200			\$2,000	\$44,600				
ASRS	2024	Mountrail	31			Ross	156	92	21,805.50	21,805.50	0.00			\$324,700								
ASRS	2024	Mountrail	31			Manitou	156	93	21,558.47	21,556.47	(2.00)	\$6,000		\$111,600								
ASRS	2024	Mountrail	31			Myrtle	156	94	21,398.72	21,398.72	0.00			\$104,700								
ASRS	2024	Mountrail	31			Kickapoo	155	88	22,152.15	22,152.15	0.00											
ASRS	2024	Mountrail	31			McAlmond	155	89	22,295.47	22,300.80	5.33		\$7,000	\$24,400	\$296,900		\$1,100					
ASRS	2024	Mountrail	31			Burke	155	90	21,618.04	21,620.04	2.00		\$6,000	\$94,400								
ASRS	2024	Mountrail	31			Purcell	155	91	21,505.29	21,505.29	0.00			\$184,200								
ASRS	2024	Mountrail	31			Alger	155	92	21,396.03	21,396.03	0.00											
ASRS	2024	Mountrail	31			Debing	155	93	21,426.02	21,426.35	0.33						\$100					
ASRS	2024	Mountrail	31			Unorganized	155	94	20,380.72	20,374.38	(6.34)	\$6,000		\$286,900								
ASRS	2024	Mountrail	31			Osloe	154	88	22,475.37	22,474.96	(0.41)											
ASRS	2024	Mountrail	31			Oakland	154	89	20,711.70	20,714.68	2.98							\$3,600				
ASRS	2024	Mountrail	31			Austin	154	90	22,139.17	22,139.28	0.11	\$6,000	\$6,000	\$245,100	\$83,600							
ASRS	2024	Mountrail	31			Sikes	154	91	21,722.47	21,708.94	(13.53)	\$30,500	\$12,000	\$747,500	\$763,400	\$13,000						
ASRS	2024	Mountrail	31			Brookbank	154	92	21,561.97	21,561.97	0.00					\$20,300	\$20,300	\$137,600				
ASRS	2024	Mountrail	31			Rat Lake	154	93	21,370.22	21,370.27	0.05											

Document  
# 09 in Folder



# Next Steps

- Recess for Adjustments
- Approval for Abstracts – *Pending until next Meeting*
  - Fish and Game
  - Exempt Real Property
  - School Lands
  - Supplemental
  - Assessment Abstract (subject to any Property Classification valuation adjustment)

# Questions?

*Lori Hanson*  
*Tax Equalization Director*  
*Mountrail County, ND*  
*701.628.2425*

