

Mountrail County Tax Equalization Annual Report 2025













Mountrail County – 2025 Property Assessment

- 2025 Equalization Overview
- Mountrail County Cities Valuation
- Agricultural Land Valuation
- Unorganized Townships Valuation
- Residential & Commercial Valuation
- Utilities Taxable Valuation Information
- Abstracts Information



2025 Equalization Order of Business

Document
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Folder

-  00 - 2024 Mountrail County Equalization Annual Report.pdf
-  01 - 2024 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 - 2024 Mountrail County Abstract 05_21_2024.pdf
-  09 - 2024 Supplemental Abstract.pdf

Mountrail County - 2025 June Equalization Order of Business

1. 2025 Equalization Overview

2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City
- ☐ Plaza City
- ☐ Ross City
- ☐ Stanley City – 3 adjustments
- ☐ 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

- | | |
|--|--|
| <input type="checkbox"/> Alger | <input type="checkbox"/> Model |
| <input type="checkbox"/> Austin – 1 adjustment | <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 | <input type="checkbox"/> Osloe |
| <input type="checkbox"/> Burke | <input type="checkbox"/> Palermo |
| <input type="checkbox"/> Clearwater | <input type="checkbox"/> Parshall |
| <input type="checkbox"/> Cottonwood | <input type="checkbox"/> Plaza |
| <input type="checkbox"/> Crane Creek | <input type="checkbox"/> Powers |
| <input type="checkbox"/> Crowfoot | <input type="checkbox"/> Powers Lake |
| <input type="checkbox"/> Debing | <input type="checkbox"/> Purcell |
| <input type="checkbox"/> Egan | <input type="checkbox"/> Rat Lake |
| <input type="checkbox"/> Fertile | <input type="checkbox"/> Redmond |
| <input type="checkbox"/> Howie | <input type="checkbox"/> Ross |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Shell |
| <input type="checkbox"/> James Hill | <input type="checkbox"/> Sidonia |
| <input type="checkbox"/> Kickapoo | <input type="checkbox"/> Sikes |
| <input type="checkbox"/> Knife River | <input type="checkbox"/> Sorkness |
| <input type="checkbox"/> Liberty | <input type="checkbox"/> Spring Coulee |
| <input type="checkbox"/> Lostwood | <input type="checkbox"/> Stave |
| <input type="checkbox"/> Lowland | <input type="checkbox"/> Van Hook |
| <input type="checkbox"/> Manitou | <input type="checkbox"/> Wavzetta |
| <input type="checkbox"/> McAlmond – TWP Board Residential Values | <input type="checkbox"/> White Earth |
| <input type="checkbox"/> McGahan – 3 adjustments | |

5. Agricultural Land Valuation summary

6. Residential & Commercial Valuation

7. Utilities and Abstracts Information

Valuation in Mountrail County – 2025 Values

Assessment	Parcels	Parcel %	True & Full Value	Value %	Taxable Value
101-Agricultural	9,102	59.1%	\$501,213,300	25.8%	\$25,060,665
201-Residential	3,572	23.2%	\$531,426,100	27.3%	\$23,915,052
233-Commercial	987	6.4%	\$881,972,700	45.4%	\$44,098,635
250-Vacant Land	1,733	11.3%	\$28,695,000	1.5%	\$1,434,750
Grand Total	15,394	100.0%	\$1,943,307,100	100.0%	\$94,509,102*

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

Comparison 2025 & 2024 – Locally Assessed

2025						
Assessment	Assessment Description	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,102	59.1%	\$501,213,300	25.8%	\$25,060,665
201	Residential	3,572	23.2%	\$531,426,100	27.3%	\$23,915,052
233 & 250	Commercial & Vacant Land	2,720	17.7%	\$910,667,700	46.9%	\$45,533,385
	Total	15,394		\$1,943,307,100		\$94,509,102
2024						
Assessment	Assessment Description	Parcels	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,092	59.2%	\$501,236,300	27.0%	\$25,061,815
201	Residential	3,546	23.1%	\$517,824,500	27.9%	\$23,302,964
233 & 250	Commercial & Vacant Land	2,720	17.7%	\$835,821,000	45.1%	\$41,791,050
	Total	15,358		\$1,854,881,800		\$90,155,829
2025 - 2024 Difference						
Assessment	Assessment Description	Parcel Count		True & Full Value	T&F Value %	Taxable Values
101	Agricultural	10		(\$23,000)	0.0%	(\$1,150)
201	Residential	26		\$13,601,600	2.6%	\$612,088
233 & 250	Commercial & Vacant Land	0		\$74,846,700	9.0%	\$3,742,335
	Total	36		\$88,425,300		\$4,353,273



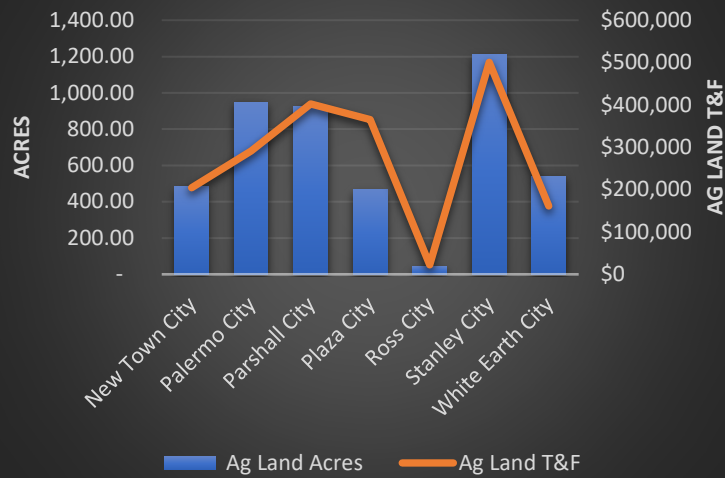
Mountrail County Cities

2025 Property Valuations

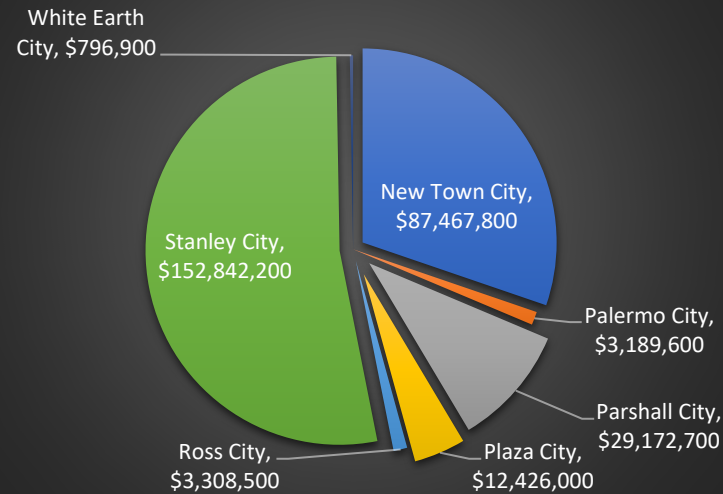
Cities in Mountrail County – 2025 Valuations

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	483.20	\$204,700	\$423.63	\$19,171,000	\$68,296,800	\$87,467,800	\$16,940,100	\$146,543,200	\$163,483,300	\$251,155,800	\$12,120,592
Palermo City	948.38	\$291,300	\$307.16	\$540,600	\$2,649,000	\$3,189,600	\$999,100	\$44,011,200	\$45,010,300	\$48,491,200	\$2,408,626
Parshall City	923.88	\$402,300	\$435.45	\$3,084,600	\$26,088,100	\$29,172,700	\$7,057,000	\$62,293,200	\$69,350,200	\$98,925,200	\$4,800,465
Plaza City	467.49	\$365,600	\$782.05	\$2,015,300	\$10,410,700	\$12,426,000	\$1,722,000	\$5,991,000	\$7,713,000	\$20,504,600	\$963,126
Ross City	46.57	\$21,900	\$470.26	\$306,100	\$3,002,400	\$3,308,500	\$2,693,500	\$14,492,900	\$17,186,400	\$20,516,800	\$1,009,307
Stanley City	1,209.78	\$500,500	\$413.71	\$25,778,000	\$127,064,200	\$152,842,200	\$22,471,100	\$101,528,100	\$123,999,200	\$277,341,900	\$13,103,106
White Earth City	541.78	\$161,500	\$298.09	\$42,000	\$754,900	\$796,900	\$63,500	\$185,600	\$249,100	\$1,207,500	\$56,402
Total	4,621.08	\$1,947,800	\$421.50	\$50,937,600	\$238,266,100	\$289,203,700	\$51,946,300	\$375,045,200	\$426,991,500	\$718,143,000	\$34,461,624

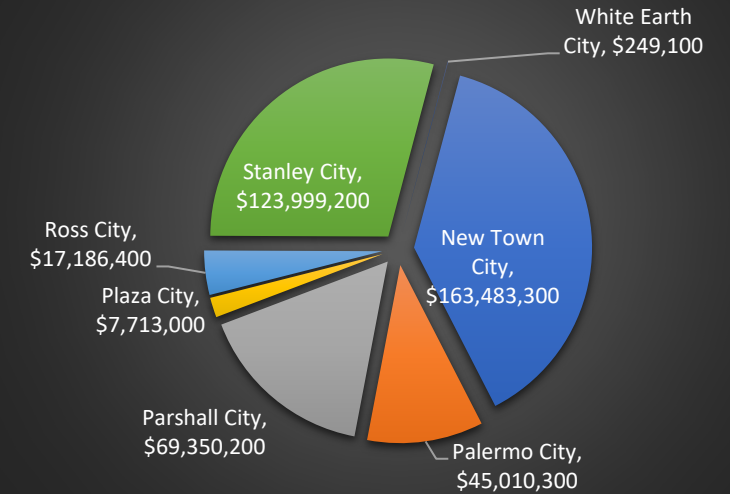
2025 Ag Land Valuation



2025 Residential T&F



2025 Commercial T&F



City Equalization Appeals / Adjustments

- Appeals or Adjustments for the Cities

2. Cities

- ☐ New Town City
- ☐ Palermo City
- ☐ Parshall City
- ☐ Plaza City
- ☐ Ross City
- ☐ Stanley City – 3 adjustments
- ☐ White Earth City

City Equalization Appeals / Adjustments

- **Stanley City – Parcel 61-0006100 – Mountrail County**
 - Parcel exempt as it is now owned by Mountrail County through tax deed action
 - Remove Vacant Land value **-\$17,600**
- **Stanley City – Parcel 61-0048520 – Stanley Public School District**
 - Used as the Bus barn – **Now Exempt**
 - Remove Commercial Land acres **-5.12** and Land Value **-\$273,600**
 - Remove Commercial Structure value **-\$1,027,700**
- **Stanley City – Parcel 61-0081300 – Bethlehem Lutheran Church**
 - Now used as a parsonage and not being rented out – **Now Exempt**
 - City removed Land Value at City Equalization **-\$44,200**
 - Need Structure value removed **-\$189,500**

City Equalization Appeals / Adjustments

Appeals / Adjustments

Others?

2. Cities

- ☐ New Town City
- ☐ Palermo City
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- ☐ White Earth City

Agricultural Land Valuation and Gravel Pits Overview



Agricultural Land Valuation Overview



- Detailed Soils and Actual Land Use
 - 2024 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 2024 NAIP Aerial Photography & 2022 Eagleview Hi-Resolution aerials
- Ag Land Review Forms
 - 2019 – 12 Forms Submitted
 - 2020 – 2 Forms Submitted (note – these 2 from 2019 as needed add'l info)
 - 2021 through 2024 – 0 Forms Submitted
 - 2025 – 0 Forms Submitted (*no forms submitted for 2025... now it's the norm!*)
- Mountrail County Average Ag Land Values (from the State Tax Dept.)

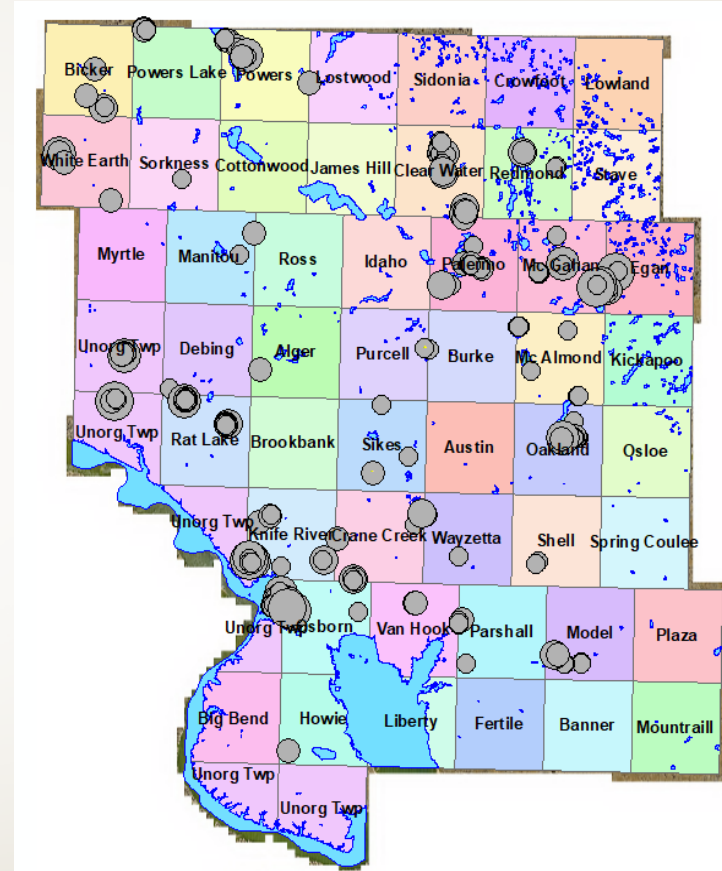
Year	Cropland	Non-Cropland	All Ag Land
2024	\$771.76	\$163.89	\$501.61
2025	\$763.53	\$165.55	\$497.69
Change	(\$8.23)	\$1.66	(\$3.92)
Change %	-1.1%	1.0%	-0.8%

State of ND Ag Land Production Values

**NOTE* - at 100% of Threshold*

2025 Gravel Pits

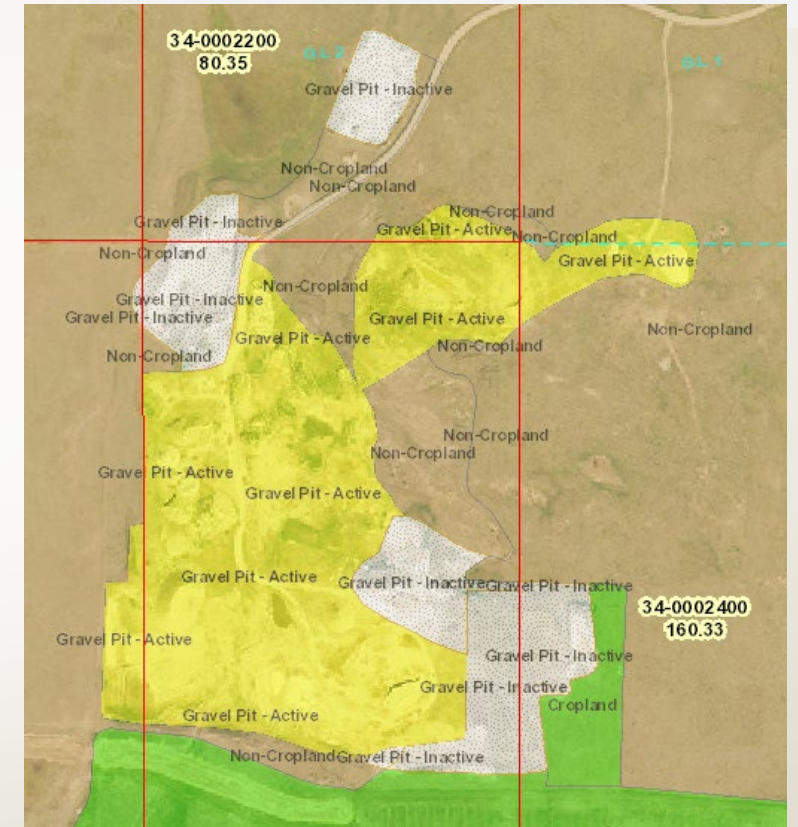
- Extensive use of GIS systems
 - Use annual update of aerial photography (Eagleview or NAIP Satellite)
 - 2 types – “Active” or “Inactive”
 - Active - Piles, working, roads to piles - \$1500/acre
 - Inactive - not reclaimed yet - \$450/acre
 - Used 2024 NAIP Aerial Photography & 2022 Eagleview Hi-Resolution aerals



Gravel Pits Active			Gravel Pits Inactive			Total Sum of 2025 Acres	Total Sum of Rounded Value	Total Sum of True & Full Value
Sum of 2025 Acres	Sum of Rounded Value	Sum of True & Full Value	Sum of 2025 Acres	Sum of Rounded Value	Sum of True & Full Value			
1,059.54	\$1,589,300	\$1,589,300	424.79	\$191,200	\$191,200	1,484.33	\$1,780,500	\$1,780,500

Township	Gravel Pits Active		Gravel Pits Inactive		Total 2025	
	2025 Acres	Value	2025 Acres	Value	Acres	Total Value
04-Lostwood 158-91	4.20	\$6,300		\$0	4.20	\$6,300
05-Powers 158-92	51.96	\$77,900	18.79	\$8,500	70.75	\$86,400
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	65.45	\$98,200	72.98	\$32,800	138.43	\$131,000
13-Sorkness 157-93	1.31	\$2,000		\$0	1.31	\$2,000
14-White Earth 157-94	42.59	\$63,900	8.47	\$3,800	51.06	\$67,700
15-Egan 156-88	73.75	\$110,600	18.44	\$8,300	92.19	\$118,900
16-Mc Gahan 156-89	165.81	\$248,700	34.85	\$15,700	200.66	\$264,400
17-Palermo 156-90	44.94	\$67,400	15.64	\$7,000	60.58	\$74,400
20-Manitou 156-93	6.54	\$9,800	1.61	\$700	8.15	\$10,500
23-Mc Almond 155-89	29.91	\$44,900	7.94	\$3,600	37.85	\$48,400
24-Burke 155-90		\$0	2.85	\$1,300	2.85	\$1,300
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	4.04	\$6,100	1.38	\$600	5.42	\$6,700
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
38-Wayzetta 153-90	5.02	\$7,500	0.89	\$400	5.91	\$7,900
39-Crane Creek 153-91	28.67	\$43,000	11.53	\$5,200	40.20	\$48,200
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	23.91	\$10,800	25.33	\$12,900
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	44.00	\$66,000	14.42	\$6,500	58.42	\$72,500
47-Unorganized 152-93	43.96	\$65,900	49.55	\$22,300	93.51	\$88,200
52-Howie 151-92	4.19	\$6,300	4.27	\$1,900	8.46	\$8,200
56-New Town City	50.88	\$76,300	4.96	\$2,200	55.84	\$78,600
62-White Earth City		\$0	5.81	\$2,600	5.81	\$2,600
Grand Total	1,059.54	\$1,589,300	424.79	\$191,200	1,484.33	\$1,780,500

2025 Gravel Pits



Drawn in and shown with Actual Land Use layer on Portico



3. Unorganized

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

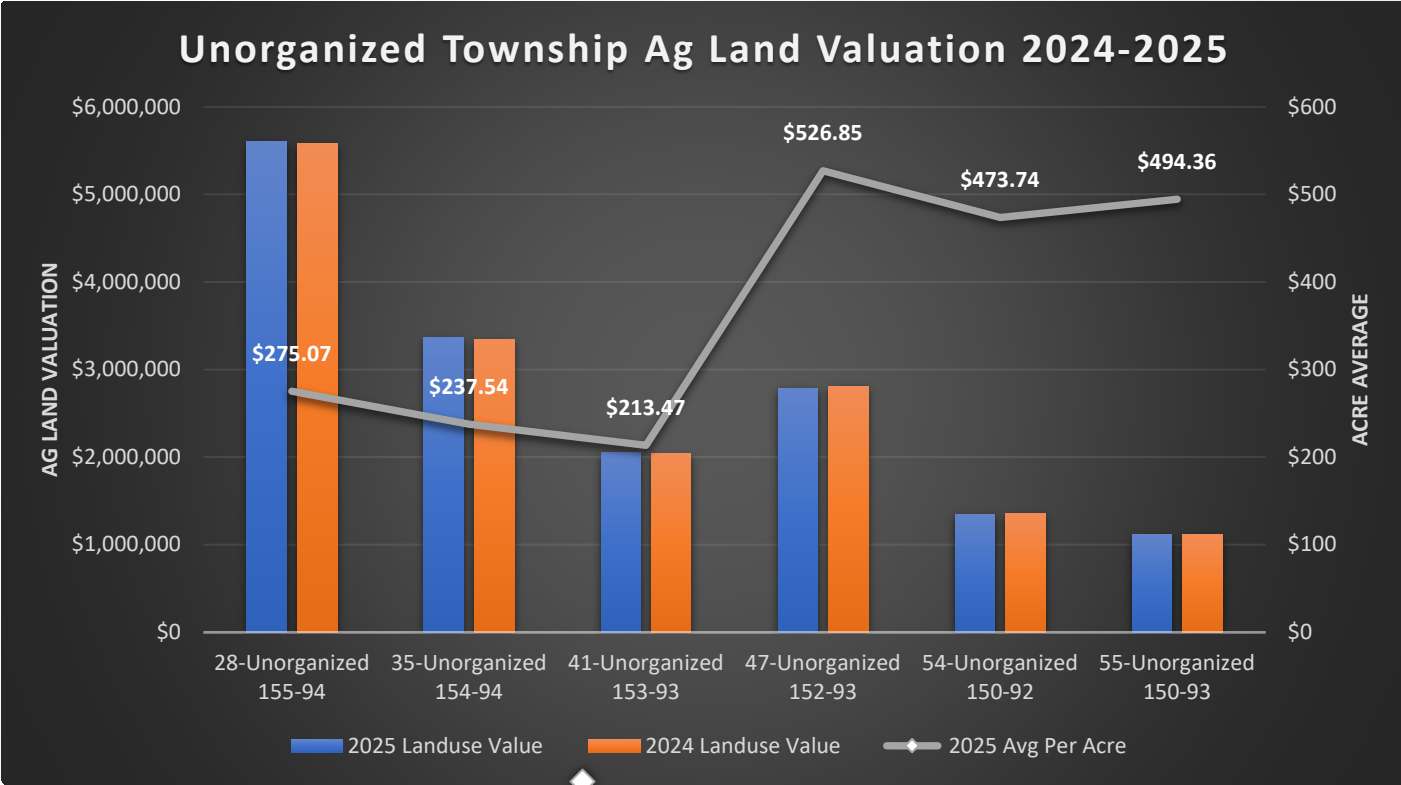
Unorganized Townships – Ag Land Valuation

Township	Parcels	Acres	2025 Landuse	2024 Landuse	Value	2025 Avg
			Value	Value	Change	Per Acre
28-Unorganized 155-94	166	20,376.38	\$5,604,900	\$5,582,800	\$22,100	\$275.07
35-Unorganized 154-94	122	14,143.54	\$3,359,700	\$3,340,800	\$18,900	\$237.54
41-Unorganized 153-93	90	9,617.94	\$2,053,100	\$2,037,000	\$16,100	\$213.47
47-Unorganized 152-93	48	5,288.04	\$2,786,000	\$2,807,200	(\$21,200)	\$526.85
54-Unorganized 150-92	29	2,845.87	\$1,348,200	\$1,350,200	(\$2,000)	\$473.74
55-Unorganized 150-93	16	2,251.19	\$1,112,900	\$1,114,800	(\$1,900)	\$494.36
Grand Total	471	54,522.96	\$16,264,800	\$16,232,800	\$32,000	\$298.31

State of ND Ag Land Production Values

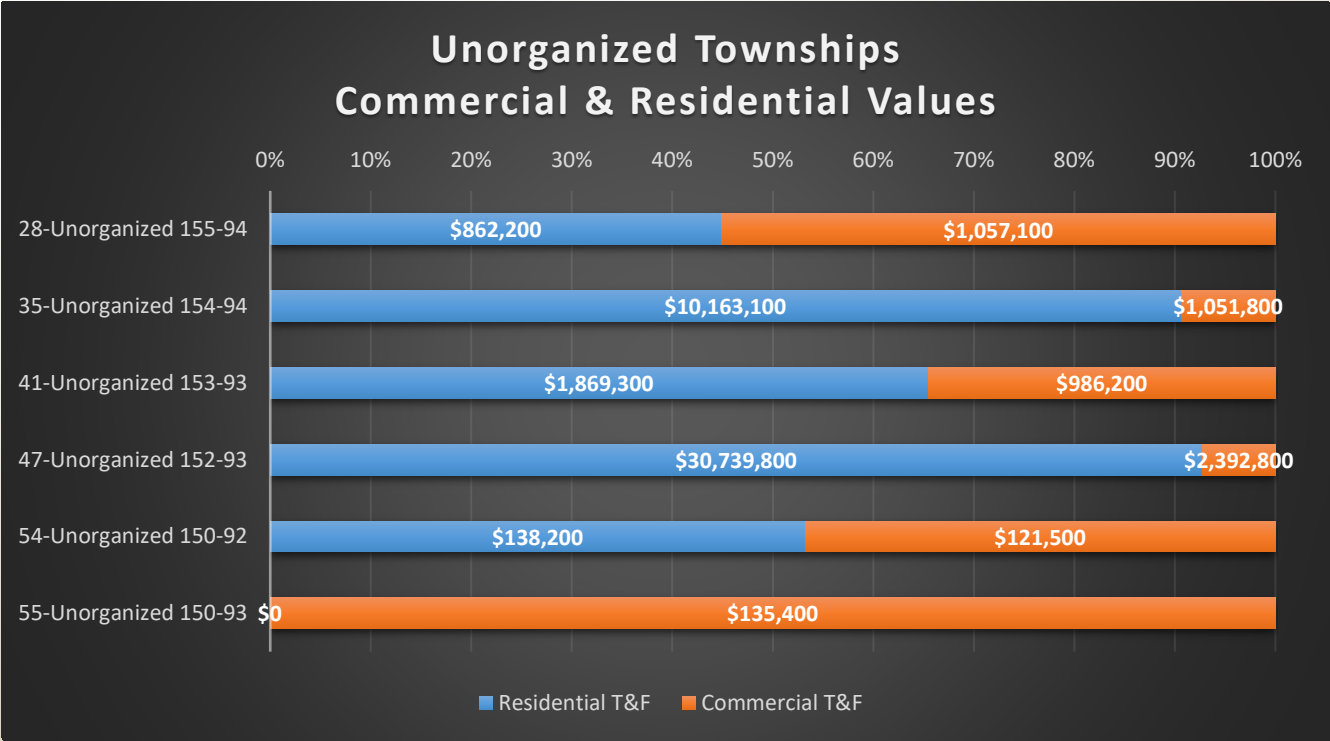
Year	Cropland	Non-Cropland	All Ag Land
2024	\$771.76	\$163.89	\$501.61
2025	\$763.53	\$165.55	\$497.69
Change	(\$8.23)	\$1.66	(\$3.92)
Change %	-1.1%	1.0%	-0.8%

**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
28-Unorganized 155-94	\$5,604,900	\$36,000	\$590,800	\$626,800	\$120,400	\$901,400	\$1,021,800	\$7,253,500	\$359,542
35-Unorganized 154-94	\$3,359,700	\$2,618,400	\$8,142,100	\$10,760,500	\$964,700	\$32,200	\$996,900	\$15,117,100	\$702,066
41-Unorganized 153-93	\$2,053,100	\$58,100	\$1,815,400	\$1,873,500	\$176,100	\$797,600	\$973,700	\$4,900,300	\$235,649
47-Unorganized 152-93	\$2,786,000	\$6,841,400	\$24,532,900	\$31,374,300	\$1,882,300	\$504,700	\$2,387,000	\$36,547,300	\$1,670,533
54-Unorganized 150-92	\$1,348,200	\$9,000	\$133,200	\$142,200	\$121,500	\$1,350,700	\$1,472,200	\$2,962,600	\$147,420
55-Unorganized 150-93	\$1,112,900	\$0	\$0	\$0	\$135,400	\$0	\$135,400	\$1,248,300	\$62,415
Grand Total	\$16,264,800	\$9,562,900	\$35,214,400	\$44,777,300	\$3,400,400	\$3,586,600	\$6,987,000	\$68,029,100	\$3,177,625



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	2.00	0.00	\$22,100	\$0	\$0	\$6,000	\$57,500	\$286,900	\$0	\$0	\$0	\$35,300
35-Unorganized 154-94	0.00	2.00	\$19,200	\$300	\$60,900	\$0	\$536,500	\$0	\$0	\$54,900	\$0	\$0
41-Unorganized 153-93	0.00	0.00	\$16,100	\$0	\$0	\$0	\$4,200	\$0	\$0	\$0	\$0	\$12,500
47-Unorganized 152-93	1.07	9.09	\$0	\$21,200	\$0	\$8,000	\$642,500	\$0	\$7,500	\$13,300	\$0	\$0
54-Unorganized 150-92	0.00	0.00	\$0	\$2,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$1,350,700	\$0
55-Unorganized 150-93	0.00	0.00	\$0	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Adjustments	3.07	11.09	\$57,400	\$25,400	\$60,900	\$14,000	\$1,244,700	\$286,900	\$7,500	\$68,200	\$1,350,700	\$47,800

Documents
02 thru 07
in Folder

Unorganized Townships

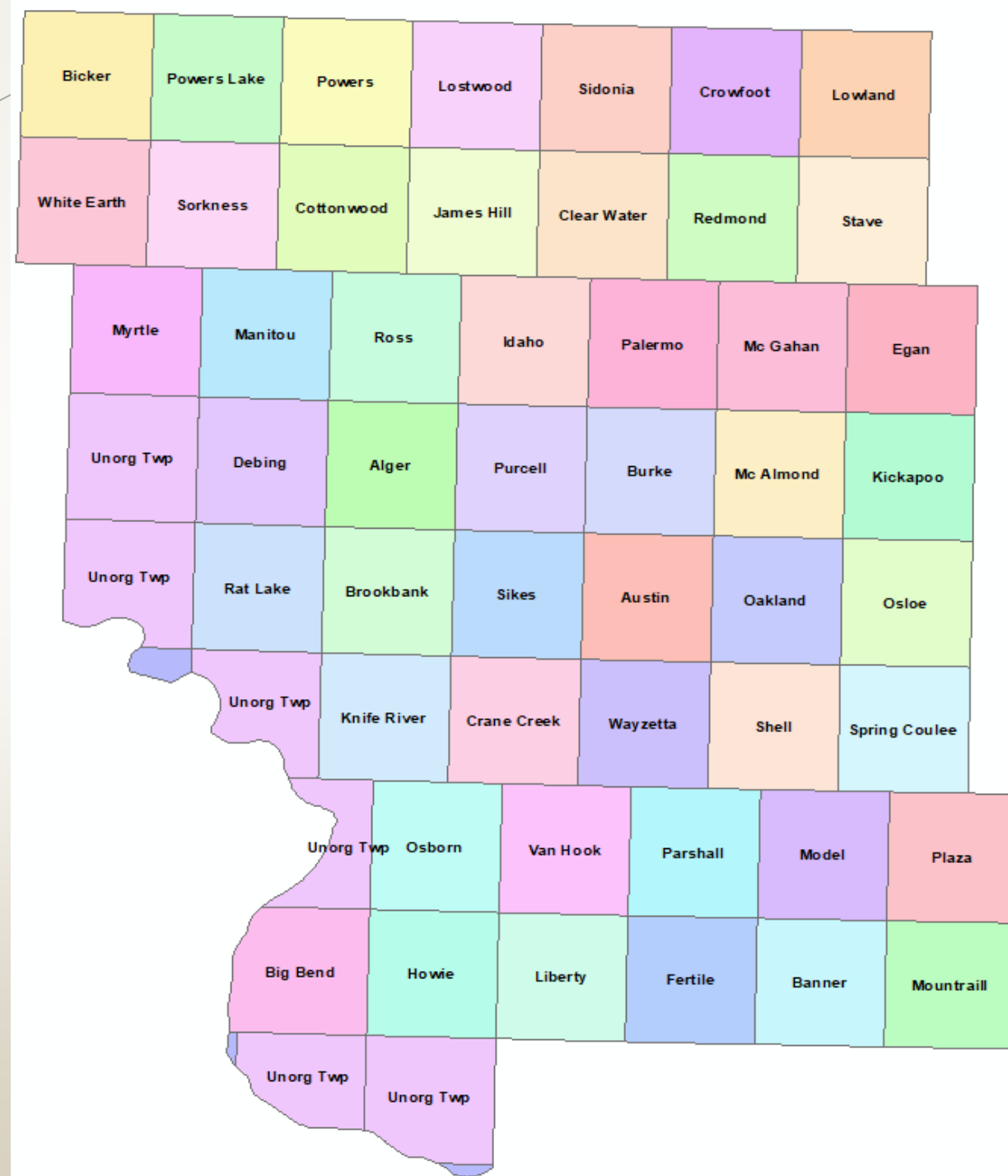
Appeals / Adjustments

- Others?

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	Parcels	2025 Landuse		2024 Landuse	Value	Percent	2025 Avg	Avg Acre	Township	Parcels	2025 Landuse		2024 Landuse	Value	Percent	2025 Avg	Avg Acre
		Acres	Value	Value	Change	Change	Per Acre	Value Rank			Acres	Value	Value	Change	Change	Per Acre	Value Rank
01-Lowland 158-88	163	22,052.20	\$13,436,300	\$13,467,900	(\$31,600)	(0.23%)	\$609.30	9	29-Osloe 154-88	177	22,465.65	\$12,175,200	\$12,192,000	(\$16,800)	(0.14%)	\$541.95	13
02-Crowfoot 158-89	173	21,494.99	\$8,804,800	\$8,800,600	\$4,200	0.05%	\$409.62	35	30-Oakland 154-89	161	20,701.66	\$10,390,500	\$10,402,400	(\$11,900)	(0.11%)	\$501.92	21
03-Sidonia 158-90	156	19,972.02	\$5,582,600	\$5,536,100	\$46,500	0.84%	\$279.52	49	31-Austin 154-90	152	22,137.28	\$12,064,700	\$12,077,100	(\$12,400)	(0.10%)	\$544.99	12
04-Lostwood 158-91	135	15,257.66	\$7,523,500	\$7,525,600	(\$2,100)	(0.03%)	\$493.10	25	32-Sikes 154-91	217	21,706.53	\$8,553,500	\$8,547,400	\$6,100	0.07%	\$394.05	38
05-Powers 158-92	179	20,657.01	\$12,123,500	\$12,146,200	(\$22,700)	(0.19%)	\$586.90	10	33-Brookbank 154-92	180	21,561.97	\$7,211,000	\$7,209,500	\$1,500	0.02%	\$334.43	45
06-Powers Lake 158-93	196	22,084.31	\$13,578,500	\$13,616,800	(\$38,300)	(0.28%)	\$614.85	8	34-Rat Lake 154-93	190	21,370.27	\$8,012,200	\$8,004,200	\$8,000	0.10%	\$374.92	40
07-Bicker 158-94	202	21,608.92	\$10,462,300	\$10,475,800	(\$13,500)	(0.13%)	\$484.17	27	35-Unorganized 154-94	122	14,143.54	\$3,359,700	\$3,340,800	\$18,900	0.57%	\$237.54	54
08-Stave 157-88	199	21,597.67	\$8,792,100	\$8,787,400	\$4,700	0.05%	\$407.09	37	36-Spring Coulee 153-88	163	22,426.62	\$15,470,500	\$15,513,500	(\$43,000)	(0.28%)	\$689.83	5
09-Redmond 157-89	172	19,287.90	\$5,036,400	\$5,009,200	\$27,200	0.54%	\$261.12	53	37-Shell 153-89	167	22,282.11	\$11,888,800	\$11,902,800	(\$14,000)	(0.12%)	\$533.56	16
10-Clear Water 157-90	180	20,762.79	\$6,079,300	\$6,048,000	\$31,300	0.52%	\$292.80	48	38-Wayzetta 153-90	162	21,485.12	\$10,803,800	\$10,823,600	(\$19,800)	(0.18%)	\$502.85	20
11-James Hill 157-91	180	19,843.02	\$10,437,300	\$10,454,100	(\$16,800)	(0.16%)	\$525.99	18	39-Crane Creek 153-91	193	21,764.28	\$8,880,800	\$8,874,400	\$6,400	0.07%	\$408.04	36
12-Cottonwood 157-92	183	20,573.03	\$6,763,800	\$6,748,300	\$15,500	0.23%	\$328.77	46	40-Knife River 153-92	184	20,988.95	\$5,492,300	\$5,466,500	\$25,800	0.47%	\$261.68	52
13-Sorkness 157-93	181	21,342.02	\$7,440,900	\$7,422,000	\$18,900	0.25%	\$348.65	44	41-Unorganized 153-93	90	9,617.94	\$2,053,100	\$2,037,000	\$16,100	0.79%	\$213.47	55
14-White Earth 157-94	217	20,868.00	\$7,799,900	\$7,732,900	\$67,000	0.87%	\$373.77	41	42-Plaza 152-88	163	21,903.20	\$15,195,600	\$15,237,500	(\$41,900)	(0.27%)	\$693.76	3
15-Egan 156-88	200	21,305.84	\$8,380,000	\$8,127,300	\$252,700	3.11%	\$393.32	39	43-Model 152-89	171	22,362.36	\$15,207,900	\$15,244,000	(\$36,100)	(0.24%)	\$680.07	6
16-Mc Gahan 156-89	188	20,361.51	\$5,492,100	\$5,443,800	\$48,300	0.89%	\$269.73	51	44-Parshall 152-90	181	21,214.85	\$11,391,000	\$11,409,300	(\$18,300)	(0.16%)	\$536.94	14
17-Palermo 156-90	192	19,135.23	\$5,973,500	\$5,959,400	\$14,100	0.24%	\$312.17	47	45-Van Hook 152-91	148	16,546.68	\$8,217,400	\$8,235,400	(\$18,000)	(0.22%)	\$496.62	23
18-Idaho 156-91	199	17,657.08	\$8,908,000	\$8,933,600	(\$25,600)	(0.29%)	\$504.50	19	46-Osborn 152-92	138	14,238.73	\$5,062,700	\$5,060,400	\$2,300	0.05%	\$355.56	43
19-Ross 156-92	187	21,805.50	\$13,534,100	\$13,561,600	(\$27,500)	(0.20%)	\$620.67	7	47-Unorganized 152-93	48	5,288.04	\$2,786,000	\$2,807,200	(\$21,200)	(0.76%)	\$526.85	17
20-Manitou 156-93	209	21,556.47	\$10,274,100	\$10,279,000	(\$4,900)	(0.05%)	\$476.61	28	48-Mountrail 151-88	161	22,909.59	\$17,452,400	\$17,502,300	(\$49,900)	(0.29%)	\$761.79	2
21-Myrtle 156-94	186	21,391.89	\$7,876,400	\$7,870,200	\$6,200	0.08%	\$368.20	42	49-Banner 151-89	155	22,837.72	\$17,892,900	\$17,946,300	(\$53,400)	(0.30%)	\$783.48	1
22-Kickapoo 155-88	183	22,070.75	\$9,180,700	\$9,185,800	(\$5,100)	(0.06%)	\$415.97	33	50-Fertile 151-90	175	22,577.61	\$15,636,800	\$15,676,700	(\$39,900)	(0.25%)	\$692.58	4
23-Mc Almond 155-89	183	22,227.48	\$10,388,800	\$10,417,900	(\$29,100)	(0.28%)	\$467.39	31	51-Liberty 151-91	51	5,597.86	\$2,294,400	\$2,297,400	(\$3,000)	(0.13%)	\$409.87	34
24-Burke 155-90	167	21,620.04	\$10,605,500	\$10,610,500	(\$5,000)	(0.05%)	\$490.54	26	52-Howie 151-92	131	15,868.42	\$9,040,100	\$9,061,000	(\$20,900)	(0.23%)	\$569.69	11
25-Purcell 155-91	194	21,505.29	\$9,704,200	\$9,703,900	\$300	0.00%	\$451.25	32	53-Big Bend 151-93	122	17,917.63	\$8,929,200	\$8,945,000	(\$15,800)	(0.18%)	\$498.35	22
26-Alger 155-92	173	21,376.23	\$11,430,700	\$11,445,300	(\$14,600)	(0.13%)	\$534.74	15	54-Unorganized 150-92	29	2,845.87	\$1,348,200	\$1,350,200	(\$2,000)	(0.15%)	\$473.74	29
27-Debing 155-93	185	21,425.85	\$10,127,700	\$10,135,800	(\$8,100)	(0.08%)	\$472.69	30	55-Unorganized 150-93	16	2,251.19	\$1,112,900	\$1,114,800	(\$1,900)	(0.17%)	\$494.36	24
28-Unorganized 155-94	166	20,376.38	\$5,604,900	\$5,582,800	\$22,100	0.40%	\$275.07	50	Grand Total	8975	1,058,228.75	\$499,265,500	\$499,306,500	(\$41,000)	(0.01%)	\$471.79	

Townships – True & Full / Taxable Values

	Agricultural	Residential	Commercial	Total T&F Value	Total Sum of Taxable		Agricultural	Residential	Commercial	Total T&F Value	Total Sum of Taxable
Township	T&F Value	T&F Value	T&F Value			Township	T&F Value	T&F Value	T&F Value		
01-Lowland 158-88	\$13,436,300	\$93,800	\$106,000	\$13,636,100	\$729,710	29-Osloe 154-88	\$12,175,200	\$72,600		\$12,247,800	\$658,780
02-Crowfoot 158-89	\$8,804,800	\$54,200		\$8,859,000	\$474,590	30-Oakland 154-89	\$10,390,500	\$104,300	\$104,300	\$10,599,100	\$644,179
03-Sidonia 158-90	\$5,582,600	\$18,000		\$5,600,600	\$290,443	31-Austin 154-90	\$12,064,700	\$61,500	\$62,700	\$12,188,900	\$682,704
04-Lostwood 158-91	\$7,523,500	\$122,600	\$88,900	\$7,735,000	\$455,643	32-Sikes 154-91	\$8,553,500	\$337,500	\$724,200	\$9,615,200	\$1,067,282
05-Powers 158-92	\$12,123,500	\$80,000	\$171,600	\$12,375,100	\$663,996	33-Brookbank 154-92	\$7,211,000	\$66,800	\$80,300	\$7,358,100	\$444,290
06-Powers Lake 158-93	\$13,578,500	\$160,900	\$44,400	\$13,783,800	\$785,051	34-Rat Lake 154-93	\$8,012,200	\$88,000	\$546,600	\$8,646,800	\$612,984
07-Bicker 158-94	\$10,462,300	\$159,100	\$72,800	\$10,694,200	\$644,800	35-Unorganized 154-94	\$3,359,700	\$2,618,400	\$964,700	\$6,942,800	\$702,066
08-Stave 157-88	\$8,792,100	\$41,500		\$8,833,600	\$477,217	36-Spring Coulee 153-88	\$15,470,500	\$83,900		\$15,554,400	\$838,688
09-Redmond 157-89	\$5,036,400	\$26,400	\$15,000	\$5,077,800	\$275,620	37-Shell 153-89	\$11,888,800	\$77,800	\$26,400	\$11,993,000	\$695,948
10-Clear Water 157-90	\$6,079,300	\$109,300	\$181,100	\$6,369,700	\$425,862	38-Wayzetta 153-90	\$10,803,800	\$95,600	\$251,000	\$11,150,400	\$633,063
11-James Hill 157-91	\$10,437,300	\$452,000	\$350,300	\$11,239,600	\$777,830	39-Crane Creek 153-91	\$8,880,800	\$176,400	\$1,123,900	\$10,181,100	\$7,001,695
12-Cottonwood 157-92	\$6,763,800	\$100,000	\$16,000	\$6,879,800	\$490,567	40-Knife River 153-92	\$5,492,300	\$200,200	\$431,100	\$6,123,600	\$539,784
13-Sorkness 157-93	\$7,440,900	\$94,000	\$76,900	\$7,611,800	\$478,033	41-Unorganized 153-93	\$2,053,100	\$58,100	\$176,100	\$2,287,300	\$235,649
14-White Earth 157-94	\$7,799,900	\$258,000	\$826,400	\$8,884,300	\$1,701,994	42-Plaza 152-88	\$15,195,600	\$129,600	\$4,157,600	\$19,482,800	\$1,159,582
15-Egan 156-88	\$8,380,000	\$62,900	\$147,400	\$8,590,300	\$490,829	43-Model 152-89	\$15,207,900	\$117,000	\$24,300	\$15,349,200	\$878,113
16-Mc Gahan 156-89	\$5,492,100	\$152,700	\$863,800	\$6,508,600	\$506,394	44-Parshall 152-90	\$11,391,000	\$186,300	\$751,900	\$12,329,200	\$1,027,939
17-Palermo 156-90	\$5,973,500	\$140,200	\$2,583,700	\$8,697,400	\$7,249,513	45-Van Hook 152-91	\$8,217,400	\$3,378,400	\$3,481,100	\$15,076,900	\$3,703,377
18-Idaho 156-91	\$8,908,000	\$887,300	\$5,158,600	\$14,953,900	\$1,793,345	46-Osborn 152-92	\$5,062,700	\$517,900	\$2,783,300	\$8,363,900	\$3,715,200
19-Ross 156-92	\$13,534,100	\$59,300	\$2,337,800	\$15,931,200	\$1,602,636	47-Unorganized 152-93	\$2,786,000	\$6,841,400	\$1,882,300	\$11,509,700	\$1,670,533
20-Manitou 156-93	\$10,274,100	\$135,700	\$2,939,000	\$13,348,800	\$1,880,721	48-Mountrail 151-88	\$17,452,400	\$50,800		\$17,503,200	\$905,229
21-Myrtle 156-94	\$7,876,400	\$232,700	\$70,600	\$8,179,700	\$708,270	49-Banner 151-89	\$17,892,900	\$100,300	\$25,000	\$18,018,200	\$980,894
22-Kickapoo 155-88	\$9,180,700	\$49,400		\$9,230,100	\$493,907	50-Fertile 151-90	\$15,636,800	\$181,200	\$24,100	\$15,842,100	\$967,400
23-Mc Almond 155-89	\$10,388,800	\$60,000	\$50,600	\$10,499,400	\$568,501	51-Liberty 151-91	\$2,294,400	\$5,577,100	\$2,533,000	\$10,404,500	\$1,570,482
24-Burke 155-90	\$10,605,500	\$96,700	\$8,700	\$10,710,900	\$642,268	52-Howie 151-92	\$9,040,100	\$131,100	\$58,200	\$9,229,400	\$545,381
25-Purcell 155-91	\$9,704,200	\$247,900	\$163,800	\$10,115,900	\$846,159	53-Big Bend 151-93	\$8,929,200	\$90,800	\$40,200	\$9,060,200	\$561,009
26-Alger 155-92	\$11,430,700	\$561,600	\$512,400	\$12,504,700	\$850,915	54-Unorganized 150-92	\$1,348,200	\$9,000	\$121,500	\$1,478,700	\$147,420
27-Debing 155-93	\$10,127,700	\$175,700	\$298,600	\$10,602,000	\$731,036	55-Unorganized 150-93	\$1,112,900		\$135,400	\$1,248,300	\$62,415
28-Unorganized 155-94	\$5,604,900	\$36,000	\$120,400	\$5,761,300	\$359,542	Grand Total	\$499,265,500	\$26,019,900	\$37,714,000	\$562,999,400	\$60,047,478

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 – 1 adjustment	<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	<input type="checkbox"/> Oslo
<input type="checkbox"/> Burke	<input type="checkbox"/> Palermo
<input type="checkbox"/> Clearwater	<input type="checkbox"/> Parshall
<input type="checkbox"/> Cottonwood	<input type="checkbox"/> Plaza
<input type="checkbox"/> Crane Creek	<input type="checkbox"/> Powers
<input type="checkbox"/> Crowfoot	<input type="checkbox"/> Powers Lake
<input type="checkbox"/> Debing	<input type="checkbox"/> Purcell
<input type="checkbox"/> Egan	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
<input type="checkbox"/> Howie	<input type="checkbox"/> Ross
<input type="checkbox"/> Idaho	<input type="checkbox"/> Shell
<input type="checkbox"/> James Hill	<input type="checkbox"/> Sidonia
<input type="checkbox"/> Kickapoo	<input type="checkbox"/> Sikes
<input type="checkbox"/> Knife River	<input type="checkbox"/> Sorkness
<input type="checkbox"/> Liberty	<input type="checkbox"/> Spring Coulee
<input type="checkbox"/> Lostwood	<input type="checkbox"/> Stave
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> Wayzetta
<input type="checkbox"/> McAlmond – TWP Board Residential Values	<input type="checkbox"/> White Earth
<input type="checkbox"/> McGahan – 3 adjustments	

Organized Townships – Appeals / Adjustments

- **Austin TWP (154-90) – Parcel 31-0007800**
 - Duane & Donna Lidstrom Trust residence no longer vacant
 - Currently rented and 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 +\$140,300; 2 shops +\$141,100
 - Total Residential Structure Value added +\$281,400
- ****Austin TWP Parcel – need to send notices of increase from County Board and reconvene County Board meeting**

Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
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4. Townships

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<input type="checkbox"/> <u>Brookbank</u>	<input type="checkbox"/> <u>Osloe</u>
<input type="checkbox"/> Burke	<input type="checkbox"/> Palermo
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<input type="checkbox"/> Crowfoot	<input type="checkbox"/> Powers Lake
<input type="checkbox"/> <u>Debing</u>	<input type="checkbox"/> Purcell
<input type="checkbox"/> Egan	<input type="checkbox"/> Rat Lake
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<input type="checkbox"/> <u>Lostwood</u>	<input type="checkbox"/> Stave
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> <u>Wayzetta</u>
<input type="checkbox"/> <u>McAlmond</u> – TWP Board Residential Values	<input type="checkbox"/> White Earth
<input type="checkbox"/> <u>McGahan</u> – 3 adjustments	

Organized Townships – Appeals / Adjustments

• McAlmond (155-89) – Residential Values

- Previous Township Assessor retired from assessing – now done by Mountrail County
- County noted previous T&F values very low compared to CAMA values
- Revalued 9 residences to CAMA values – sent out notices of increase
- TWP board – much discussion on the large increases – voted to approve values with 1 no vote
- No adjustments suggested

Parcel_Number	Owner	CAMA Values				Prior_Year	CPT Values				Differences			Percent Low
		Ag Land Value	Residential Land	Total Dwelling Value	Appraised Value		Ag Land Value	Residential Land	Dwelling Value	Total Value	Land Diff	Dwelling	Total	
23-0000200	Leslie L & Joy a Heller Trustees; Leslie L Heller Living Trust	\$26,000	\$6,000	\$80,700	\$112,700	2024	\$26,000	\$4,000	\$10,900	\$40,900	(\$2,000)	(\$69,800)	(\$71,800)	86.5%
23-0002300	James & Nancy Konen	\$0	\$11,100	\$119,100	\$130,200	2024	\$0	\$11,000	\$29,300	\$40,300	(\$100)	(\$89,800)	(\$89,900)	75.4%
23-0004901	Leonard & Eileen Jones	\$7,300	\$6,000	\$248,200	\$261,500	2024	\$7,300	\$6,000	\$127,800	\$141,100	\$0	(\$120,400)	(\$120,400)	48.5%
23-0005202	Dale Brown	\$0	\$9,000	\$165,800	\$174,800	2024	\$0	\$9,000	\$82,000	\$91,000	\$0	(\$83,800)	(\$83,800)	50.5%
23-0006501	Christopher Parkinson	\$0	\$10,300	\$141,900	\$152,200	2024	\$0	\$10,300	\$56,200	\$66,500	\$0	(\$85,700)	(\$85,700)	60.4%
23-0006705	Renee Heller	\$4,400	\$6,000	\$86,700	\$97,100	2024	\$4,400	\$6,000	\$36,000	\$46,400	\$0	(\$50,700)	(\$50,700)	58.5%
23-0011300	Linda Cable	\$80,500	\$6,000	\$48,000	\$134,500	2024	\$80,500	\$6,000	\$36,500	\$123,000	\$0	(\$11,500)	(\$11,500)	24.0%
23-0012100	Jon Solberg & Jessica Ackerman	\$106,600	\$6,000	\$39,800	\$152,400	2024	\$106,600	\$6,000	\$35,500	\$148,100	\$0	(\$4,300)	(\$4,300)	10.8%
23-0015601	Curt & Summer Meyer - FRE				\$0	2024	\$500		\$0	\$500	\$500	\$0	\$500	
Totals		\$930,200					\$414,200				(\$516,000)			

Average 51.8%
Median 54.5%

Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or appeals

4. Townships

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<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"/> <u>Brookbank</u>	<input type="checkbox"/> <u>Osloe</u>
<input type="checkbox"/> Burke	<input type="checkbox"/> Palermo
<input type="checkbox"/> Clearwater	<input type="checkbox"/> Parshall
<input type="checkbox"/> Cottonwood	<input type="checkbox"/> Plaza
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<input type="checkbox"/> <u>Debing</u>	<input type="checkbox"/> Purcell
<input type="checkbox"/> Egan	<input type="checkbox"/> Rat Lake
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<input type="checkbox"/> Idaho	<input type="checkbox"/> Shell
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<input type="checkbox"/> Kickapoo	<input type="checkbox"/> Sikes
<input type="checkbox"/> Knife River	<input type="checkbox"/> <u>Sorkness</u>
<input type="checkbox"/> Liberty	<input type="checkbox"/> Spring Coulee
<input type="checkbox"/> <u>Lostwood</u>	<input type="checkbox"/> Stave
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
<input type="checkbox"/> Manitou	<input type="checkbox"/> <u>Wayzetta</u>
<input type="checkbox"/> <u>McAlmond</u> – TWP Board Residential Values	<input type="checkbox"/> White Earth
<input type="checkbox"/> <u>McGahan</u> – 3 adjustments	

Organized Townships – Appeals / Adjustments

- **McGahan TWP (156-89) – 3 parcels - Gravel Pits reclaimed – bulk done by Feb 1, 2025**

- **16-0013200** Gravel Pit acres to Ag Land acres 21.38
 - Commercial value **-\$32,100** to Ag Land **+\$6,100**
- **16-0017600** Gravel Pit acres to Ag Land acres 11.16
 - Commercial value **-\$16,700** to Ag Land **+\$1,300**
- **16-0017700** Gravel Pit acres to Ag Land acres 15.08
 - Commercial value **-\$22,600** to Ag Land **+\$1,500**

2024 NAIP Aerial



Parcel 16-0013200



Parcel 16-0017600



Parcel 16-0017700



Organized Township Appeals / Adjustments

- Ag Land, Residential, & Commercial
- Will go through each Township for any adjustments or appeals

4. Townships

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<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"/> <u>Brookbank</u>	<input type="checkbox"/> <u>Osloe</u>
<input type="checkbox"/> Burke	<input type="checkbox"/> Palermo
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<input type="checkbox"/> <u>Debing</u>	<input type="checkbox"/> Purcell
<input type="checkbox"/> Egan	<input type="checkbox"/> Rat Lake
<input type="checkbox"/> Fertile	<input type="checkbox"/> Redmond
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<input type="checkbox"/> Knife River	<input type="checkbox"/> <u>Sorkness</u>
<input type="checkbox"/> Liberty	<input type="checkbox"/> Spring Coulee
<input type="checkbox"/> <u>Lostwood</u>	<input type="checkbox"/> Stave
<input type="checkbox"/> Lowland	<input type="checkbox"/> Van Hook
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<input type="checkbox"/> <u>McAlmond</u> – TWP Board Residential Values	<input type="checkbox"/> White Earth
<input type="checkbox"/> <u>McGahan</u> – 3 adjustments	

Agricultural Land Valuation Summary

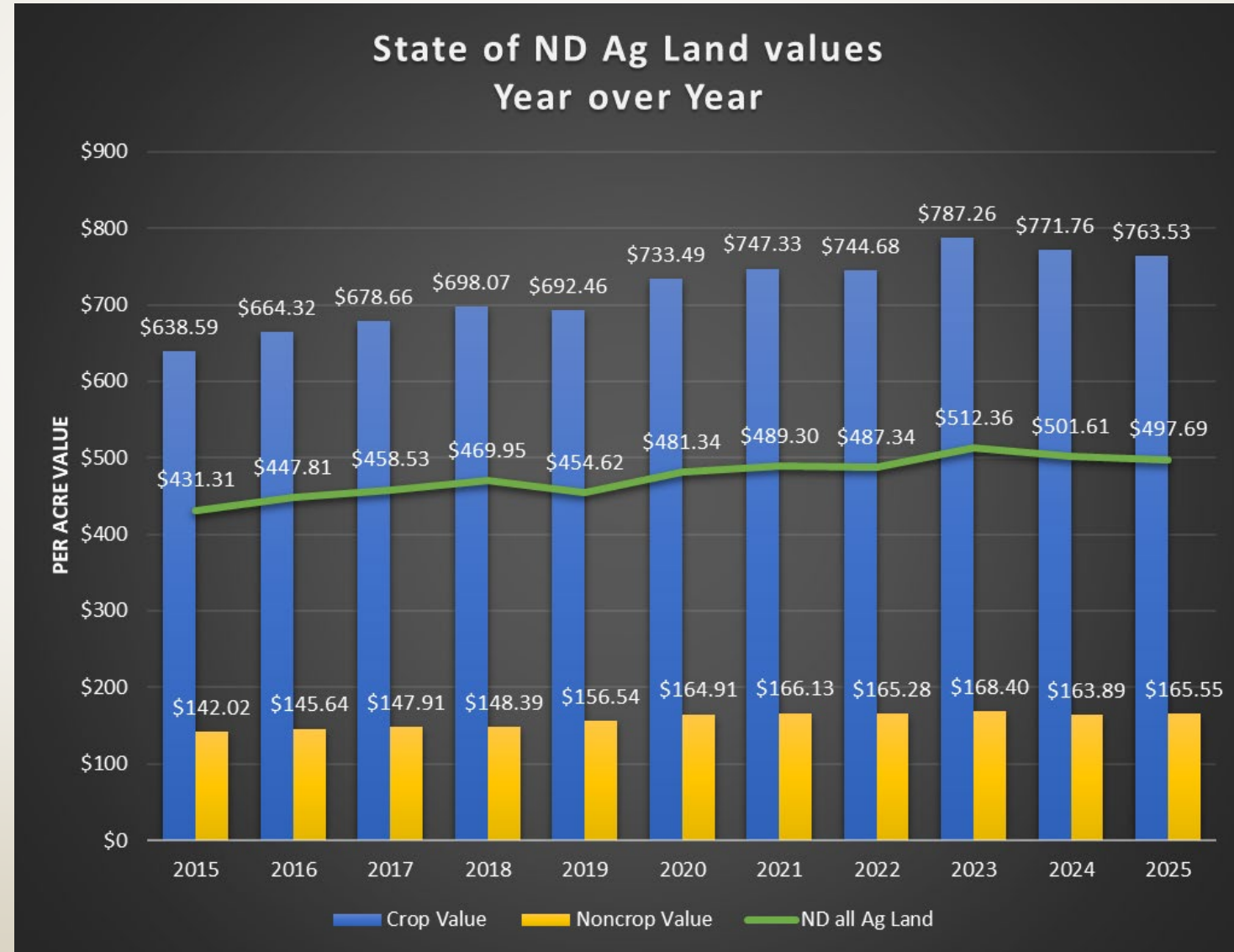
Continuing Detailed Soils &
Actual Land Use



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	Mountrail Per Acre
2015	\$431.31	\$638.59	\$142.02	\$405.59
2016	\$447.81	\$664.32	\$145.64	\$407.98
2017	\$458.53	\$678.66	\$147.91	\$421.93
2018	\$469.95	\$698.07	\$148.39	\$434.61
2019	\$454.62	\$692.46	\$156.54	\$435.48
2020	\$481.34	\$733.49	\$164.91	\$442.76
2021	\$489.30	\$747.33	\$166.13	\$450.17
2022	\$487.34	\$744.68	\$165.28	\$450.19
2023	\$512.36	\$787.26	\$168.40	\$471.41
2024	\$501.61	\$771.76	\$163.89	\$471.50
2025	\$497.69	\$763.53	\$165.55	\$471.57

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%
2025	-0.8%	-1.1%	1.0%



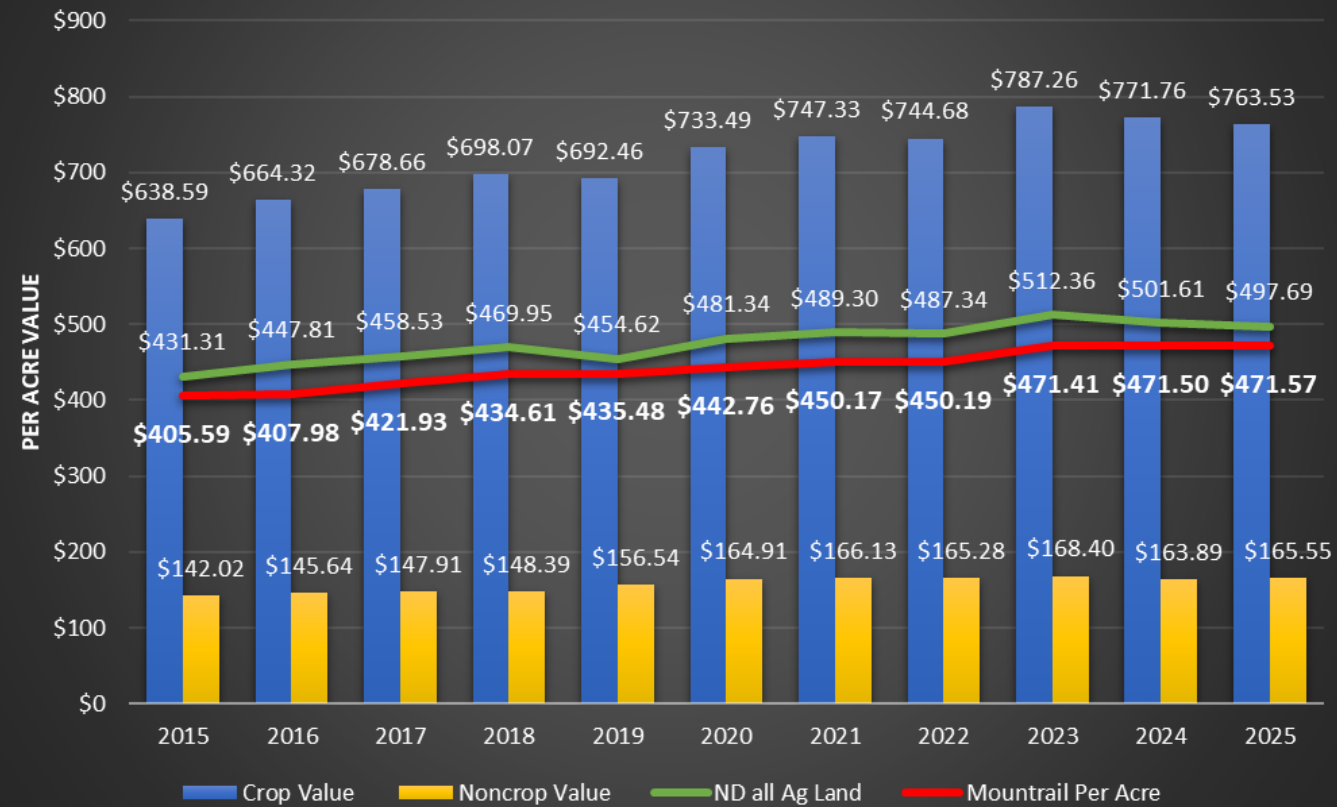
Mountrail County Ag Land Comparison

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	94.00%
2025	1,062,849.83	\$501,213,300	\$471.57	\$497.69	94.75%

State of ND Ag Land values Compared with Mountrail Actual Value



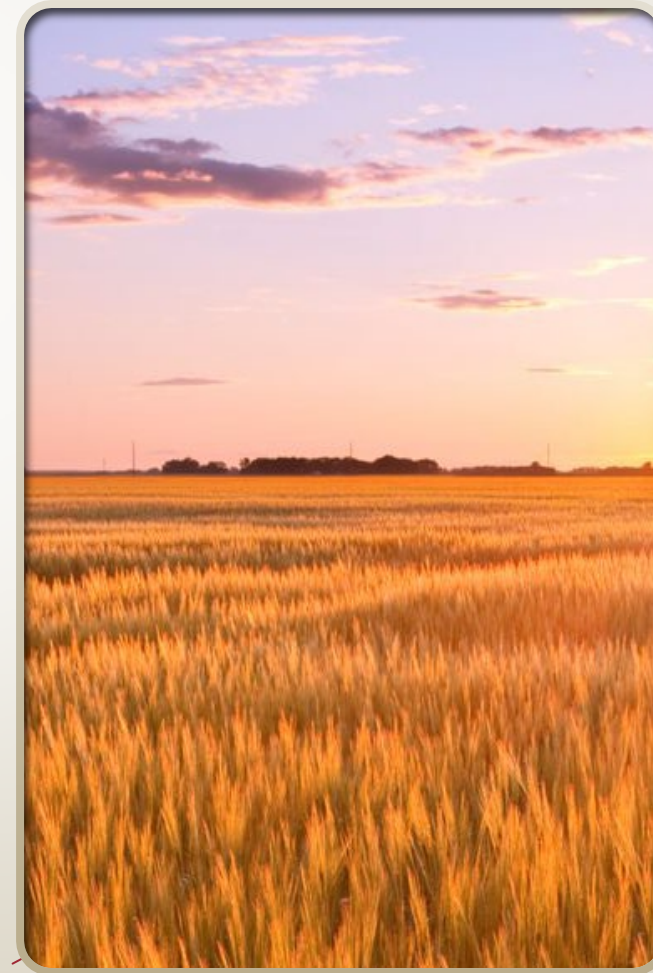
Ag Land Valuation Worksheet


2025 Agricultural		Value per Acre
1	Agricultural value per acre calculated by NDSU (100%)	\$497.69
2	Value per acre as equalized by County	\$471.57
	<i>Percent value per acre of Ag Land 100% value per acre</i>	<i>94.75%</i>
3	Agricultural value minus County value	\$26.12
4	Indicated change needed to reach 100% Agricultural value (line 3 / line 2)	5.54%

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 2nd Meeting

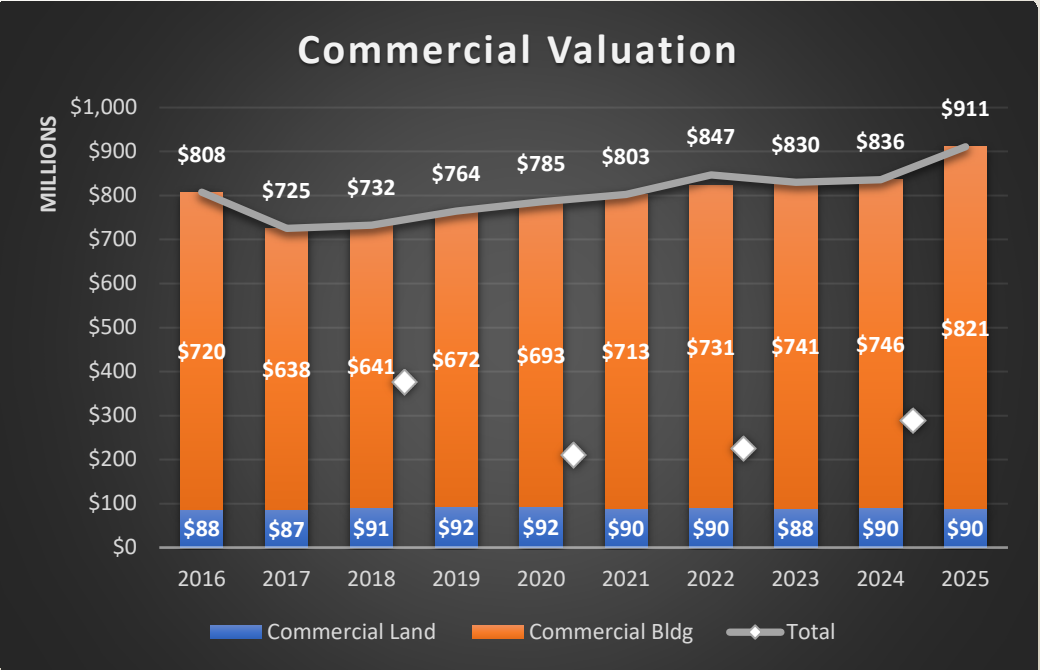
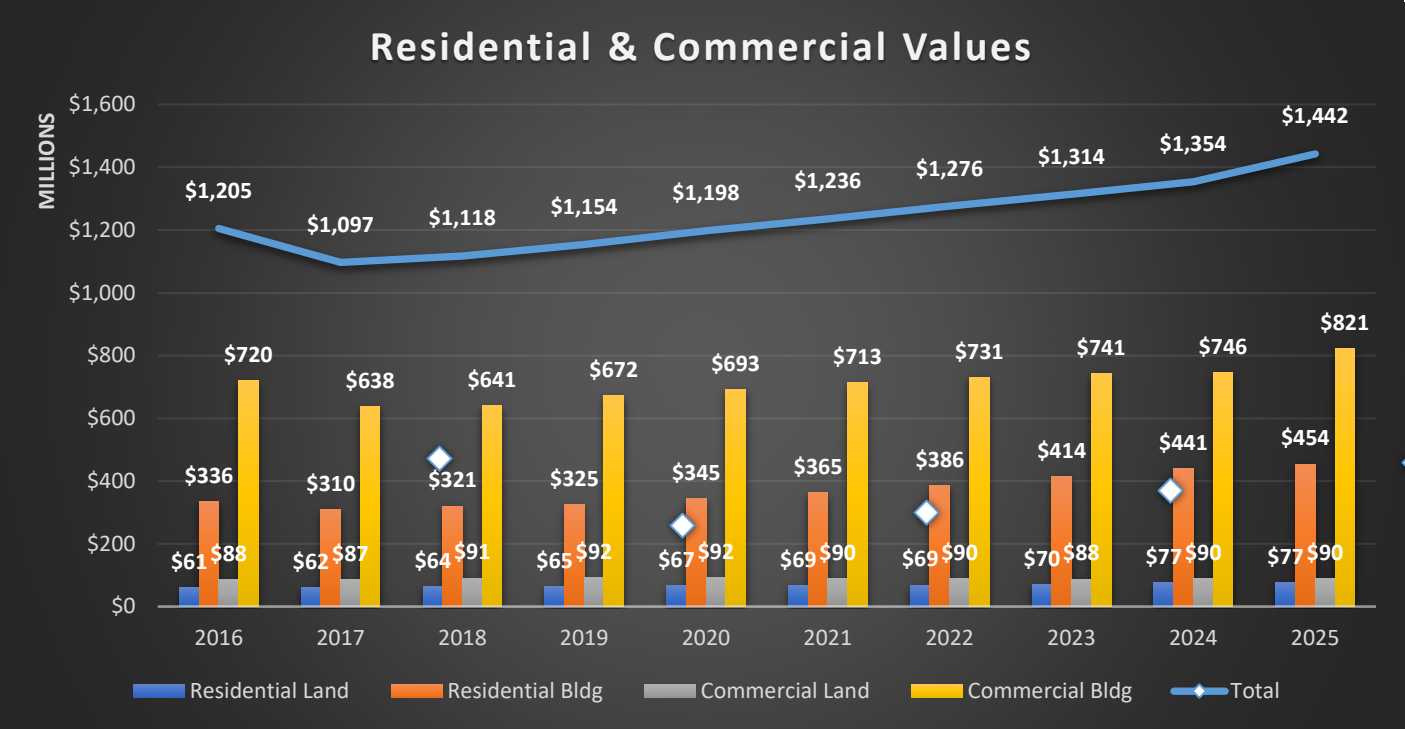
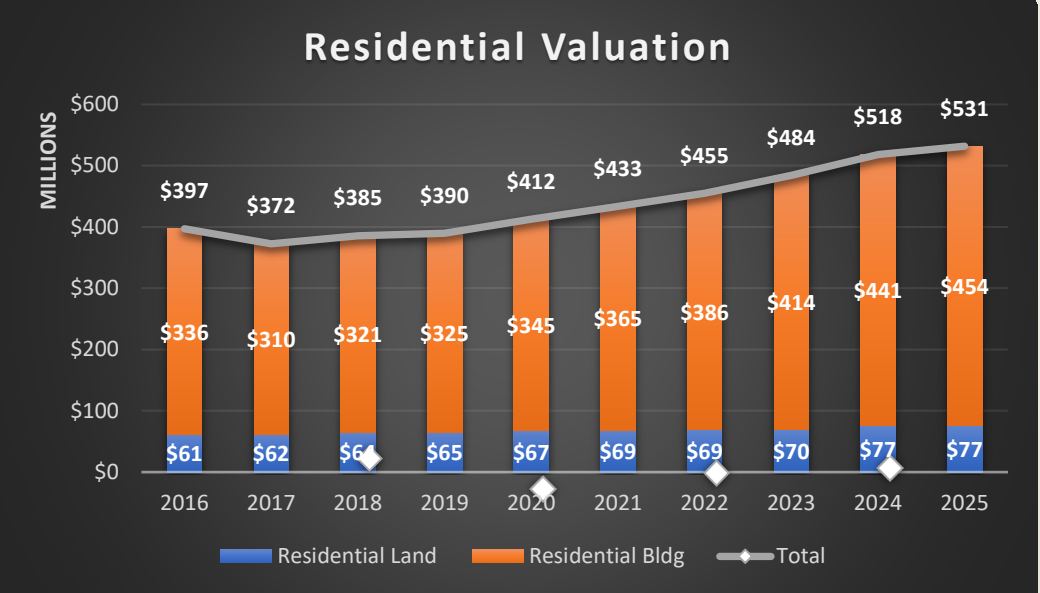




Residential & Commercial 2025 Valuations

Mountrail County Residential & Commercial

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
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
2025	\$76,957,500	\$454,468,600	\$89,660,300	\$821,007,400	\$1,442,093,800



Sales Ratio Adjustment Worksheet

		COMMERCIAL		RESIDENTIAL	
Line	Item	2024	2025	2024	2025
1	True And Full Value	\$835,821,000	\$910,667,700	\$517,824,500	\$531,426,100
Supplementary Abstract	2		\$74,641,000		\$11,039,400
	3				
	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$830,366,800	\$836,026,700	\$515,121,000	\$520,386,700
5	2024 T & F/sales Ratio - from Sales Ratio Sheets	95.2%		84.1%	
6	Indicated Market Value (line 4 ÷ line 5)	\$872,234,034		\$612,510,107	
7	2025 T & F/Market Value Ratio % (2025 Line 4 ÷ Line 6)		95.8%		85.0%
8	Mkt Value Minus 2025 T&F (line 6 - 2025 line 4)		\$36,207,334		\$92,123,407
9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2025 Line 4)		4.3%		17.7%

State of ND tolerance band is 90%-100%

Sales ratio adjustment worksheet

Residential discussion

- 2024 Sales ratio for Mountrail county – 30 residences sold – 84% tolerance
“The Good”
- Stanley and Parshall City – 2024 – 22 residential sales – 92% tolerance
- Stanley And Parshall City – 2024 and 2023 – 45 sales with 93% tolerance
- Stanley and Parshall City – 2024, 2023, and 2022 – 76 sales at 91% tolerance
“The Not So Good” – removing Stanley and Parshall City
- 2024– 8 sales – 82.6% tolerance
- 2023 and 2024 – 21 sales – 76.8% tolerance
- 2022, 2023, and 2024 – 36 sales – 77.6% tolerance

Sales ratio adjustment worksheet

Residential discussion

Lake Properties review – historically undervalued

- 2024 sales – 5 sales – 70.1% tolerance
- 2023 & 2024 – 10 sales – 67.6% tolerance
- 2022, 2023, & 2024 – 19 sales – 72.1% tolerance
- Indicated Change needed to reach 100% is 18% - what State of ND looks at
- State Board of Equalization – historical adjustments
 - 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

3 Options for adjustments – excludes Stanley and Parshall

- Option 1 - 15% increase in structure value only (excludes land)
- Option 2 - 12% increase in structure *AND* 12% land value

Sales ratio adjustment worksheet

Residential discussion

3 Options for adjustments – excludes Stanley and Parshall

- **Option 3** - 20% increase in Lake properties - structures and land; 8% on structures and land for rest of county

Lake Properties

White Earth Cottage Site	Varloe's Subdivision
Little Knife Cottage Site	Traynor Park Subdivision
Riverview Estates Subdivision	Brendle's Subdivision
Arrowhead Point Subdivision	Brendle's 2 nd Subdivision
Bridgeview Subdivision	Brendle's 3 rd Subdivision

Tax Department recommends Option 3 for residential adjustments

Residential & Commercial Acceptance

- Recommend to accept Commercial & Residential Valuations – *Pending until 2nd Meeting*



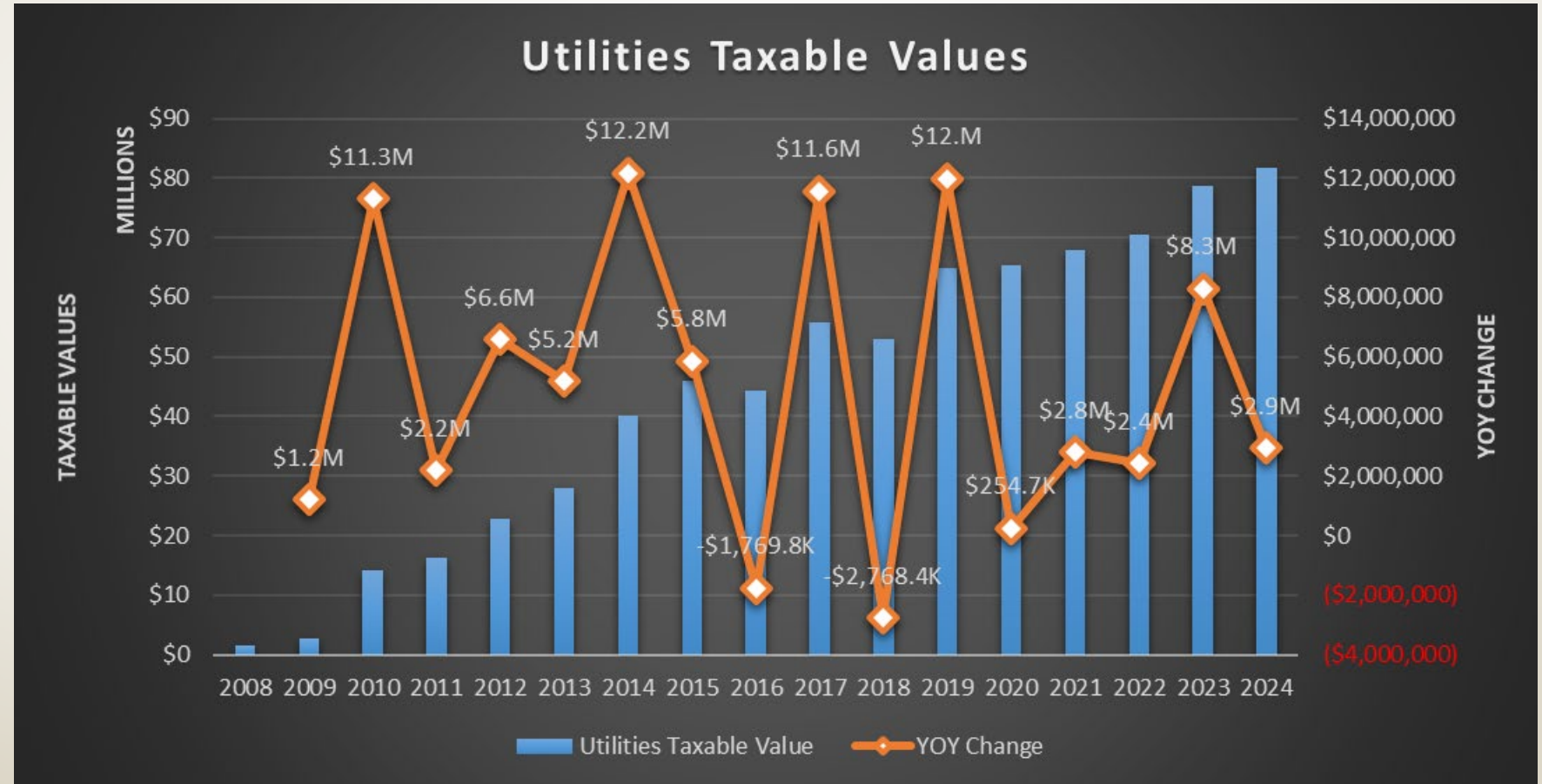
Utilities – Informational Only Centrally Assessed



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
2024	\$81,671,198	\$2,924,512



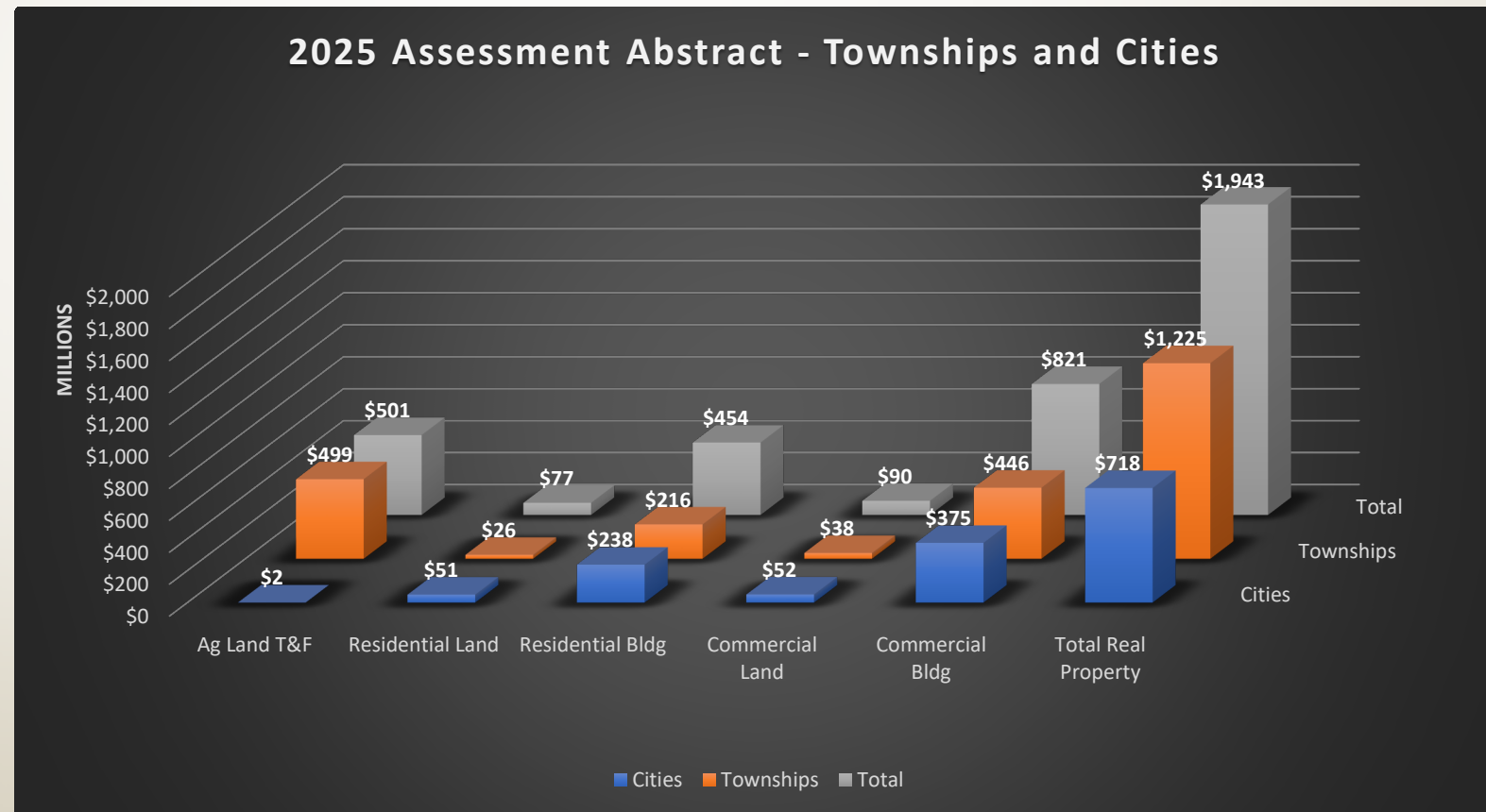
Abstracts



2025 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	4,621.08	\$1,947,800	\$421.50	\$50,937,600	\$238,266,100	\$289,203,700	\$51,946,300	\$375,045,200	\$426,991,500	\$718,143,000	\$34,461,624
Townships	1,058,228.75	\$499,265,500	\$471.79	\$26,019,900	\$216,202,500	\$242,222,400	\$37,714,000	\$445,962,200	\$483,676,200	\$1,225,164,100	\$60,047,478
Total	1,062,849.83	\$501,213,300	\$471.57	\$76,957,500	\$454,468,600	\$531,426,100	\$89,660,300	\$821,007,400	\$910,667,700	\$1,943,307,100	\$94,509,102

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Supplemental Abstract

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

2025 Supplemental Abstract														
										Ag. Land				
										Totals		Residential Property		
										1,063,077.01	1,062,970.92	(106.09)	\$649,900	\$477,100
												\$10,389,500		\$2,226,400
												\$678,300		\$1,345,200
												\$73,962,700		\$4,109,000
File Type	Year	Co. Name	Co. #	City Name	City #	Twp. Name	Twp #	Rng	Prior Yr. Ag Acres	Current Yr. Ag Acres	Difference	Land value Increases	Land Value Decreases	Bld. Value Increases
ASRS	2025	Mountrail	31			Lowland	158	88	22,059.88	22,055.30	(4.58)			
ASRS	2025	Mountrail	31			Crowfoot	158	89	21,494.99	21,494.99	0.00	\$12,600		\$202,000
ASRS	2025	Mountrail	31			Sidonia	158	90	19,972.02	19,972.02	0.00			
ASRS	2025	Mountrail	31			Lostwood	158	91	15,257.66	15,257.66	0.00			
ASRS	2025	Mountrail	31			Powers	158	92	20,657.01	20,657.01	0.00			
ASRS	2025	Mountrail	31			Powers Lake	158	93	22,088.31	22,084.31	(4.00)	\$12,000		\$234,300
ASRS	2025	Mountrail	31			Blicker	158	94	21,608.92	21,608.92	0.00			
ASRS	2025	Mountrail	31			Slave	157	88	21,597.67	21,597.67	0.00			
ASRS	2025	Mountrail	31			Redmond	157	89	19,285.90	19,287.90	2.00		\$6,000	
ASRS	2025	Mountrail	31			Clearwater	157	90	20,764.79	20,762.79	(2.00)	\$6,000		\$69,400
ASRS	2025	Mountrail	31			James Hill	157	91	19,843.02	19,843.02	0.00			\$152,600
ASRS	2025	Mountrail	31			Cottonwood	157	92	20,573.03	20,573.03	0.00			
ASRS	2025	Mountrail	31			Sorkness	157	93	21,344.02	21,342.02	(2.00)	\$6,000		\$252,300
ASRS	2025	Mountrail	31			White Earth	157	94	20,871.65	20,868.00	(3.65)			\$5,400
ASRS	2025	Mountrail	31			Egan	156	88	21,328.07	21,333.12	5.05			\$2,300
ASRS	2025	Mountrail	31			McSahan	156	89	20,353.20	20,361.51	8.31			\$57,900
ASRS	2025	Mountrail	31			Palermo	156	90	19,148.86	19,135.23	(13.63)			\$32,400
ASRS	2025	Mountrail	31			Idaho	156	91	17,656.74	17,657.08	0.34	\$41,000	\$6,000	\$487,300
ASRS	2025	Mountrail	31			Ross	156	92	21,805.50	21,805.50	0.00			\$291,800
ASRS	2025	Mountrail	31			Manitou	156	93	21,556.47	21,556.47	0.00			\$145,800
ASRS	2025	Mountrail	31			Myrtle	156	94	21,398.72	21,391.89	(6.83)	\$14,900		\$135,100
ASRS	2025	Mountrail	31			Kickapoo	155	88	22,152.15	22,152.15	0.00			\$4,300
ASRS	2025	Mountrail	31			McAlmond	155	89	22,300.80	22,227.48	(73.32)			\$82,300
ASRS	2025	Mountrail	31			Burke	155	90	21,620.04	21,620.04	0.00			\$40,900
ASRS	2025	Mountrail	31			Purcell	155	91	21,505.29	21,505.29	0.00			\$20,000
ASRS	2025	Mountrail	31			Alger	155	92	21,396.03	21,376.23	(19.80)	\$15,100		\$137,200
ASRS	2025	Mountrail	31			Debing	155	93	21,426.35	21,425.85	(0.50)	\$1,500		\$79,600
ASRS	2025	Mountrail	31			Unorganized	155	94	20,374.38	20,376.38	2.00		\$6,000	\$286,900
ASRS	2025	Mountrail	31			Osloe	154	88	22,474.96	22,474.96	0.00			
ASRS	2025	Mountrail	31			Oakland	154	89	20,714.68	20,701.66	(13.02)	\$7,000		\$158,900
ASRS	2025	Mountrail	31			Austin	154	90	22,139.28	22,137.28	(2.00)	\$6,000		\$281,400
ASRS	2025	Mountrail	31			Sikes	154	91	21,708.94	21,706.53	(2.41)	\$34,000	\$18,000	\$747,900
ASRS	2025	Mountrail	31			Brookbank	154	92	21,561.97	21,561.97	0.00			\$15,200
ASRS	2025	Mountrail	31			Rat Lake	154	93	21,370.27	21,370.27	0.00			
ASRS	2025	Mountrail	31			Unorganized	154	94	14,145.54	14,143.54	(2.00)	\$60,900		\$536,500

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Next Steps

- Recess for Adjustments
- Approval for Abstracts – *Pending until next Meeting*
 - Fish and Game
 - Exempt Real Property
 - School Lands
 - Supplemental
 - Assessment Abstract

Questions?

Kim Savage
Tax Equalization Director
Mountrail County, ND
701.628.2425

