

Mountrail County Tax Equalization Annual Report 2025 - Post Residential Adjustments




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

Documents
in Folder



 00 - 2025 Mountrail County Equalization Annual Report.pdf	5/30/2025 9:55 AM
 00a - 2025-Amended and Final Mountrail County Equalization Annual Report.pdf	6/11/2025 8:09 AM
 01 - 2025 June Equalization Meeting Agenda.pdf	5/30/2025 8:37 AM
 02 - 155-94 Unorganized 2025.pdf	5/21/2025 11:54 AM
 03 - 154-94 Unorganized 2025.pdf	5/21/2025 11:53 AM
 04 - 153-93 Unorganized 2025.pdf	5/21/2025 11:54 AM
 05 - 152-93 Unorganized 2025.pdf	5/21/2025 11:54 AM
 06 - 150-92 Unorganized 2025.pdf	5/21/2025 11:53 AM
 07 - 150-93 Unorganized 2025.pdf	5/21/2025 11:55 AM
 08 - 2025 Mountrail County Abstract 05_21_2025.pdf	5/21/2025 3:51 PM
 08a - Revised 2025 Mountrail County Abstract 06_09_2025.pdf	6/9/2025 9:44 AM
 09 - 2025 Supplemental Abstract.pdf	5/29/2025 7:56 AM

Valuation in Mountrail County – 2025 Values

Assessment	Parcels	Parcel %	True & Full Value	Value %	Taxable Value
101-Agricultural	9,104	59.1%	\$501,213,300	25.2%	\$25,060,665
201-Residential	3,572	23.2%	\$573,334,000	28.9%	\$25,800,933
233-Commercial	990	6.4%	\$881,972,700	44.4%	\$44,098,635
250-Vacant Land	1,733	11.3%	\$28,695,000	1.4%	\$1,434,750
Grand Total	15,399	100.0%	\$1,985,215,000	100.0%	\$96,394,983*

Previous Residential value was \$531,426,100 before increases

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

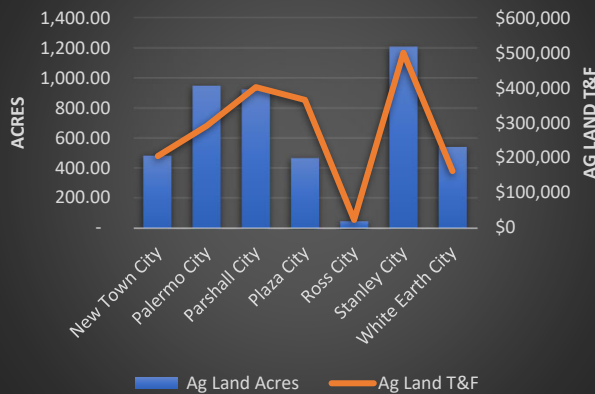
Comparison 2025 & 2024 – Locally Assessed

2025						
Assessment	Assessment Description	Parcel Count	Parcel %	True & Full Value	T&F Value %	Taxable Values
101	Agricultural	9,104	59.1%	\$501,213,300	25.2%	\$25,060,665
201	Residential	3,572	23.2%	\$573,334,000	28.9%	\$25,800,933
233 & 250	Commercial & Vacant Land	2,723	17.7%	\$910,667,700	45.9%	\$45,533,385
	Total	15,399		\$1,985,215,000		\$96,394,983
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	12		(\$23,000)	0.0%	(\$1,150)
201	Residential	26		\$55,509,500	10.7%	\$2,497,969
233 & 250	Commercial & Vacant Land	3		\$74,846,700	9.0%	\$3,742,335
	Total	41		\$130,333,200		\$6,239,154

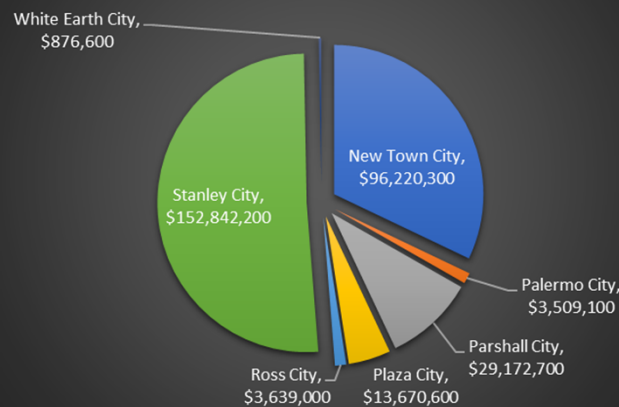
Cities in Mountrail County – 2025 Valuations

City	Ag Land Acres	Ag Land T&F	Avg Per Acre	Residential Land	Residential Bldg	Residential T&F	Commercial Land	Commercial Bldg	Commercial T&F	Total Real Property	Taxable Value
New Town City	483.20	\$204,700	\$423.63	\$21,089,600	\$75,130,700	\$96,220,300	\$16,940,100	\$146,543,200	\$163,483,300	\$259,908,300	\$12,514,466
Palermo City	948.38	\$291,300	\$307.16	\$594,800	\$2,914,300	\$3,509,100	\$999,100	\$44,011,200	\$45,010,300	\$48,810,700	\$2,423,008
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	\$2,218,700	\$11,451,900	\$13,670,600	\$1,722,000	\$5,991,000	\$7,713,000	\$21,749,200	\$1,019,139
Ross City	46.57	\$21,900	\$470.26	\$336,600	\$3,302,400	\$3,639,000	\$2,693,500	\$14,492,900	\$17,186,400	\$20,847,300	\$1,024,179
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	\$46,200	\$830,400	\$876,600	\$63,500	\$185,600	\$249,100	\$1,287,200	\$59,989
Total	4,621.08	\$1,947,800	\$421.50	\$53,148,500	\$246,782,000	\$299,930,500	\$51,946,300	\$375,045,200	\$426,991,500	\$728,869,800	\$34,944,352

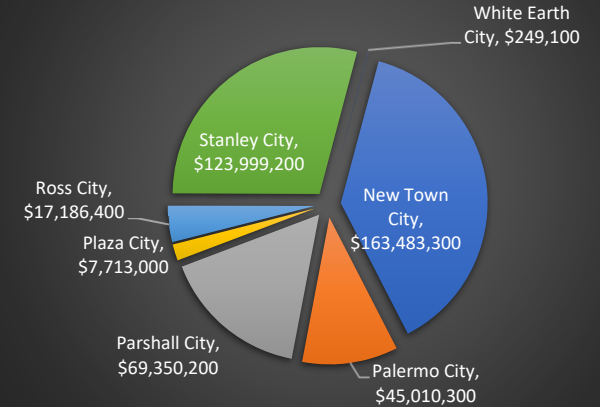
2025 Ag Land Valuation



2025 Residential T&F



2025 Commercial T&F



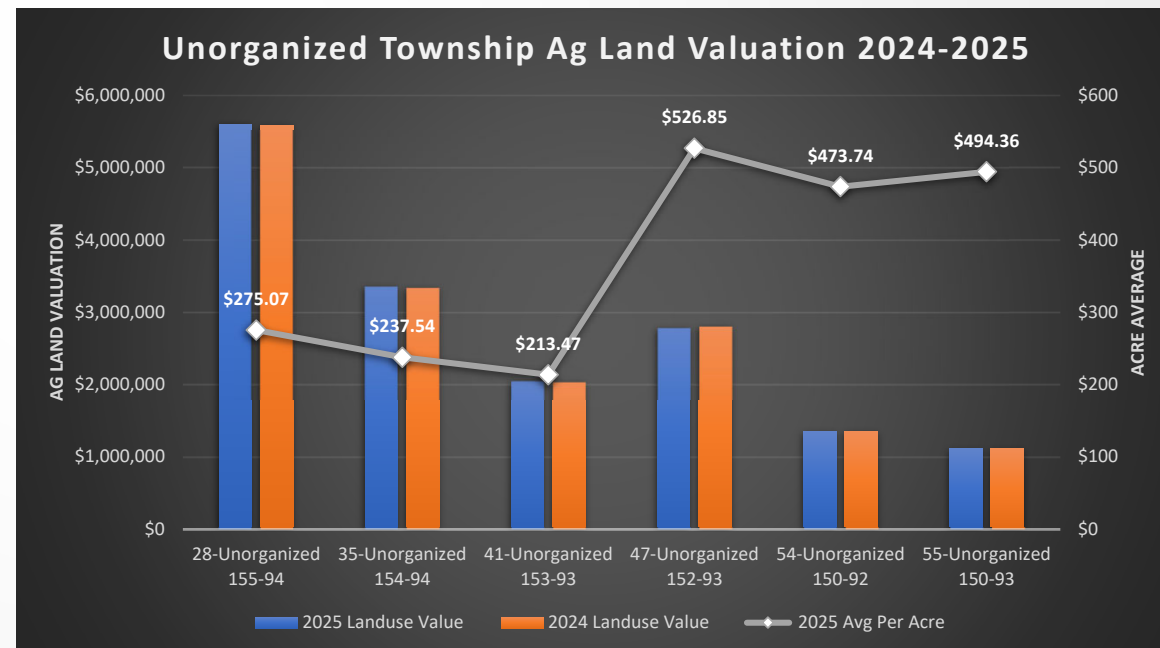
Unorganized Townships – Ag Land Valuation

Township	Parcels	Acres	2025 Landuse Value	2024 Landuse Value	Value Change	2025 Avg 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

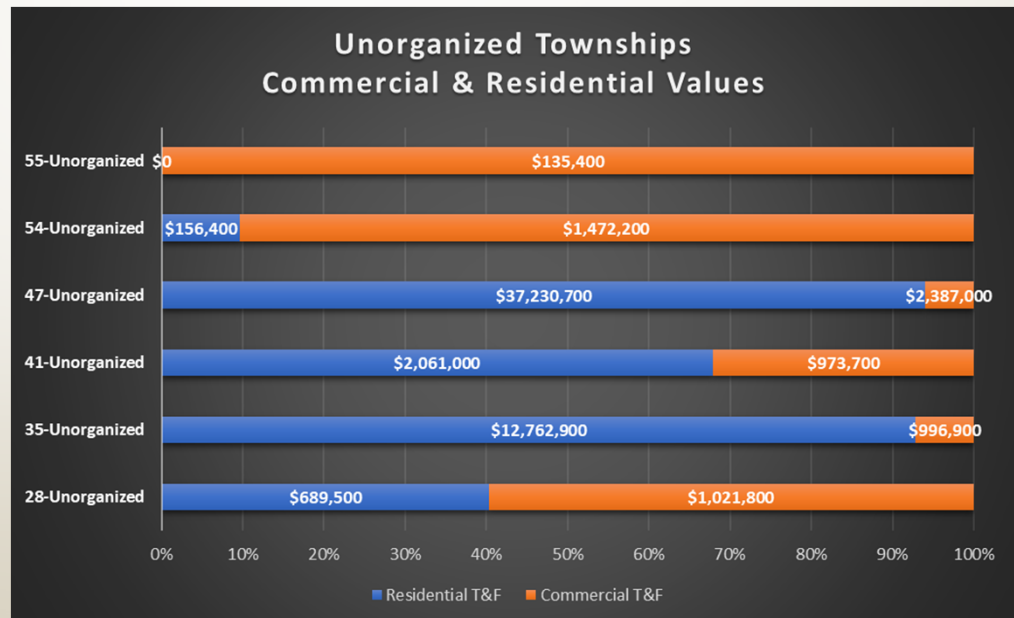
Year	Cropland	Non-Cropland	All Ag Land
2024	\$771.76	\$163.89	\$501.61
2025	\$763.53	\$165.55	\$497.69
Change	(\$8.23)	\$1.66	(\$3.92)
Change %	-1.1%	1.0%	-0.8%

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	\$5,604,900	\$39,600	\$649,900	\$689,500	\$120,400	\$901,400	\$1,021,800	\$7,316,200	\$362,364
35-Unorganized	\$3,359,700	\$3,139,200	\$9,623,700	\$12,762,900	\$964,700	\$32,200	\$996,900	\$17,119,500	\$792,173
41-Unorganized	\$2,053,100	\$64,000	\$1,997,000	\$2,061,000	\$176,100	\$797,600	\$973,700	\$5,087,800	\$244,086
47-Unorganized	\$2,786,000	\$8,178,400	\$29,052,300	\$37,230,700	\$1,882,300	\$504,700	\$2,387,000	\$42,403,700	\$1,934,069
54-Unorganized	\$1,348,200	\$9,900	\$146,500	\$156,400	\$121,500	\$1,350,700	\$1,472,200	\$2,976,800	\$148,060
55-Unorganized	\$1,112,900	\$0	\$0	\$0	\$135,400	\$0	\$135,400	\$1,248,300	\$62,415
Grand Total	\$16,264,800	\$11,431,100	\$41,469,400	\$52,900,500	\$3,400,400	\$3,586,600	\$6,987,000	\$76,152,300	\$3,543,167



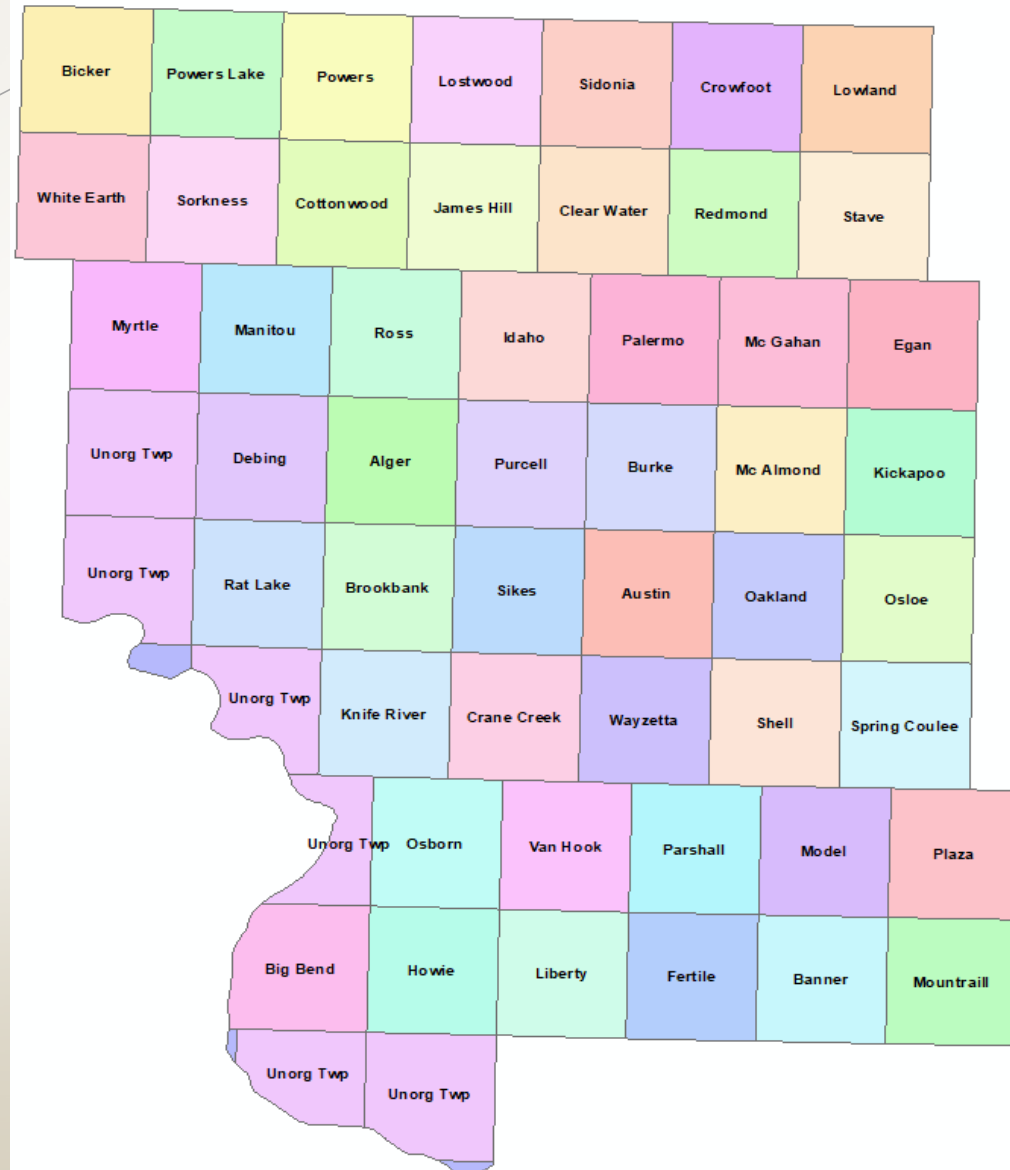
Unorganized Townships-Change Sheet Summary

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

Township Valuations

2025 Mountrail County Property Assessment Annual Report-Final



Townships-Agricultural Actual Use Land Valuations

Township	Parcels	Acres	2025 Landuse Value	2024 Landuse Value	Value Change	Percent Change	2025 Avg Per Acre	Avg Acre Value Rank
01-Lowland 158-88	163	22,052.20	\$13,436,300	\$13,467,900	(\$31,600)	(0.23%)	\$609.30	9
02-Crowfoot 158-89	173	21,494.99	\$8,804,800	\$8,800,600	\$4,200	0.05%	\$409.62	35
03-Sidonia 158-90	156	19,972.02	\$5,582,600	\$5,536,100	\$46,500	0.84%	\$279.52	49
04-Lostwood 158-91	135	15,257.66	\$7,523,500	\$7,525,600	(\$2,100)	(0.03%)	\$493.10	25
05-Powers 158-92	179	20,657.01	\$12,123,500	\$12,146,200	(\$22,700)	(0.19%)	\$586.90	10
06-Powers Lake 158-93	196	22,084.31	\$13,578,500	\$13,616,800	(\$38,300)	(0.28%)	\$614.85	8
07-Bicker 158-94	202	21,608.92	\$10,462,300	\$10,475,800	(\$13,500)	(0.13%)	\$484.17	27
08-Stave 157-88	199	21,597.67	\$8,792,100	\$8,787,400	\$4,700	0.05%	\$407.09	37
09-Redmond 157-89	172	19,287.90	\$5,036,400	\$5,009,200	\$27,200	0.54%	\$261.12	53
10-Clear Water 157-90	180	20,762.79	\$6,079,300	\$6,048,000	\$31,300	0.52%	\$292.80	48
11-James Hill 157-91	180	19,843.02	\$10,437,300	\$10,454,100	(\$16,800)	(0.16%)	\$525.99	18
12-Cottonwood 157-92	183	20,573.03	\$6,763,800	\$6,748,300	\$15,500	0.23%	\$328.77	46
13-Sorkness 157-93	181	21,342.02	\$7,440,900	\$7,422,000	\$18,900	0.25%	\$348.65	44
14-White Earth 157-94	217	20,868.00	\$7,799,900	\$7,732,900	\$67,000	0.87%	\$373.77	41
15-Egan 156-88	200	21,305.84	\$8,380,000	\$8,127,300	\$252,700	3.11%	\$393.32	39
16-Mc Gahan 156-89	188	20,361.51	\$5,492,100	\$5,443,800	\$48,300	0.89%	\$269.73	51
17-Palermo 156-90	192	19,135.23	\$5,973,500	\$5,959,400	\$14,100	0.24%	\$312.17	47
18-Idaho 156-91	199	17,657.08	\$8,908,000	\$8,933,600	(\$25,600)	(0.29%)	\$504.50	19
19-Ross 156-92	187	21,805.50	\$13,534,100	\$13,561,600	(\$27,500)	(0.20%)	\$620.67	7
20-Manitou 156-93	209	21,556.47	\$10,274,100	\$10,279,000	(\$4,900)	(0.05%)	\$476.61	28
21-Myrtle 156-94	186	21,391.89	\$7,876,400	\$7,870,200	\$6,200	0.08%	\$368.20	42
22-Kickapoo 155-88	183	22,070.75	\$9,180,700	\$9,185,800	(\$5,100)	(0.06%)	\$415.97	33
23-Mc Almond 155-89	183	22,227.48	\$10,388,800	\$10,417,900	(\$29,100)	(0.28%)	\$467.39	31
24-Burke 155-90	167	21,620.04	\$10,605,500	\$10,610,500	(\$5,000)	(0.05%)	\$490.54	26
25-Purcell 155-91	194	21,505.29	\$9,704,200	\$9,703,900	\$300	0.00%	\$451.25	32
26-Alger 155-92	173	21,376.23	\$11,430,700	\$11,445,300	(\$14,600)	(0.13%)	\$534.74	15
27-Debing 155-93	185	21,425.85	\$10,127,700	\$10,135,800	(\$8,100)	(0.08%)	\$472.69	30
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

Township	Parcels	Acres	2025 Landuse Value	2024 Landuse Value	Value Change	Percent Change	2025 Avg Per Acre	Avg Acre Value Rank
29-Osloe 154-88	177	22,465.65	\$12,175,200	\$12,192,000	(\$16,800)	(0.14%)	\$541.95	13
30-Oakland 154-89	161	20,701.66	\$10,390,500	\$10,402,400	(\$11,900)	(0.11%)	\$501.92	21
31-Austin 154-90	152	22,137.28	\$12,064,700	\$12,077,100	(\$12,400)	(0.10%)	\$544.99	12
32-Sikes 154-91	217	21,706.53	\$8,553,500	\$8,547,400	\$6,100	0.07%	\$394.05	38
33-Brookbank 154-92	180	21,561.97	\$7,211,000	\$7,209,500	\$1,500	0.02%	\$334.43	45
34-Rat Lake 154-93	190	21,370.27	\$8,012,200	\$8,004,200	\$8,000	0.10%	\$374.92	40
35-Unorganized 154-94	122	14,143.54	\$3,359,700	\$3,340,800	\$18,900	0.57%	\$237.54	54
36-Spring Coulee 153-88	163	22,426.62	\$15,470,500	\$15,513,500	(\$43,000)	(0.28%)	\$689.83	5
37-Shell 153-89	167	22,282.11	\$11,888,800	\$11,902,800	(\$14,000)	(0.12%)	\$533.56	16
38-Wayzetta 153-90	162	21,485.12	\$10,803,800	\$10,823,600	(\$19,800)	(0.18%)	\$502.85	20
39-Crane Creek 153-91	193	21,764.28	\$8,880,800	\$8,874,400	\$6,400	0.07%	\$408.04	36
40-Knife River 153-92	184	20,988.95	\$5,492,300	\$5,466,500	\$25,800	0.47%	\$261.68	52
41-Unorganized 153-93	90	9,617.94	\$2,053,100	\$2,037,000	\$16,100	0.79%	\$213.47	55
42-Plaza 152-88	163	21,903.20	\$15,195,600	\$15,237,500	(\$41,900)	(0.27%)	\$693.76	3
43-Model 152-89	171	22,362.36	\$15,207,900	\$15,244,000	(\$36,100)	(0.24%)	\$680.07	6
44-Parshall 152-90	181	21,214.85	\$11,391,000	\$11,409,300	(\$18,300)	(0.16%)	\$536.94	14
45-Van Hook 152-91	148	16,546.68	\$8,217,400	\$8,235,400	(\$18,000)	(0.22%)	\$496.62	23
46-Osborn 152-92	138	14,238.73	\$5,062,700	\$5,060,400	\$2,300	0.05%	\$355.56	43
47-Unorganized 152-93	48	5,288.04	\$2,786,000	\$2,807,200	(\$21,200)	(0.76%)	\$526.85	17
48-Mountrail 151-88	161	22,909.59	\$17,452,400	\$17,502,300	(\$49,900)	(0.29%)	\$761.79	2
49-Banner 151-89	155	22,837.72	\$17,892,900	\$17,946,300	(\$53,400)	(0.30%)	\$783.48	1
50-Fertile 151-90	175	22,577.61	\$15,636,800	\$15,676,700	(\$39,900)	(0.25%)	\$692.58	4
51-Liberty 151-91	51	5,597.86	\$2,294,400	\$2,297,400	(\$3,000)	(0.13%)	\$409.87	34
52-Howie 151-92	131	15,868.42	\$9,040,100	\$9,061,000	(\$20,900)	(0.23%)	\$569.69	11
53-Big Bend 151-93	122	17,917.63	\$8,929,200	\$8,945,000	(\$15,800)	(0.18%)	\$498.35	22
54-Unorganized 150-92	29	2,845.87	\$1,348,200	\$1,350,200	(\$2,000)	(0.15%)	\$473.74	29
55-Unorganized 150-93	16	2,251.19	\$1,112,900	\$1,114,800	(\$1,900)	(0.17%)	\$494.36	24
Grand Total								
		8975	1,058,228.75	\$499,265,500	\$499,306,500	(\$41,000)	(0.01%)	\$471.79

Townships – True & Full / Taxable Values

Assessment	Agricultural T&F Value	Residential T&F Value	Commercial T&F Value	Total T&F Value	Total Taxable Value	Assessment	Agricultural T&F Value	Residential T&F Value	Commercial T&F Value	Total T&F Value	Total Taxable Value
01-Lowland	\$13,436,300	\$1,239,700	\$143,500	\$14,819,500	\$734,782	29-Osloe	\$12,175,200	\$1,222,700		\$13,397,900	\$663,784
02-Crowfoot	\$8,804,800	\$839,600		\$9,644,400	\$478,024	30-Oakland	\$10,390,500	\$2,629,700	\$341,600	\$13,361,800	\$654,945
03-Sidonia	\$5,582,600	\$276,600		\$5,859,200	\$291,578	31-Austin	\$12,064,700	\$1,755,400	\$153,100	\$13,973,200	\$689,886
04-Lostwood	\$7,523,500	\$1,732,700	\$171,800	\$9,428,000	\$462,740	32-Sikes	\$8,553,500	\$5,680,700	\$8,144,300	\$22,378,500	\$1,090,529
05-Powers	\$12,123,500	\$1,165,800	\$202,400	\$13,491,700	\$668,759	33-Brookbank	\$7,211,000	\$1,780,700	\$217,900	\$9,209,600	\$451,580
06-Powers Lake	\$13,578,500	\$2,540,200	\$44,400	\$16,163,100	\$795,460	34-Rat Lake	\$8,012,200	\$3,047,700	\$1,753,700	\$12,813,600	\$625,445
07-Bicker	\$10,462,300	\$2,885,400	\$72,800	\$13,420,500	\$656,604	35-Unorganized	\$3,359,700	\$12,762,900	\$996,900	\$17,119,500	\$792,173
08-Stave	\$8,792,100	\$919,500		\$9,711,600	\$480,983	36-Spring Coulee	\$15,470,500	\$1,593,000		\$17,063,500	\$845,213
09-Redmond	\$5,036,400	\$563,500	\$15,000	\$5,614,900	\$277,928	37-Shell	\$11,888,800	\$1,992,200	\$400,200	\$14,281,200	\$704,102
10-Clear Water	\$6,079,300	\$2,636,700	\$280,600	\$8,996,600	\$436,651	38-Wayzetta	\$10,803,800	\$1,810,000	\$376,600	\$12,990,400	\$640,474
11-James Hill	\$10,437,300	\$5,315,800	\$770,300	\$16,523,400	\$799,600	39-Crane Creek	\$8,880,800	\$3,867,400	\$127,989,000	\$140,737,200	\$7,017,529
12-Cottonwood	\$6,763,800	\$3,539,200	\$151,700	\$10,454,700	\$505,041	40-Knife River	\$5,492,300	\$5,177,400	\$1,067,500	\$11,737,200	\$560,978
13-Sorkness	\$7,440,900	\$2,396,000	\$159,300	\$9,996,200	\$487,832	41-Unorganized	\$2,053,100	\$2,061,000	\$973,700	\$5,087,800	\$244,086
14-White Earth	\$7,799,900	\$4,822,000	\$22,294,800	\$34,916,700	\$1,721,733	42-Plaza	\$15,195,600	\$2,497,100	\$5,953,300	\$23,646,000	\$1,169,820
15-Egan	\$8,380,000	\$1,575,800	\$147,400	\$10,103,200	\$497,286	43-Model	\$15,207,900	\$2,774,900	\$84,000	\$18,066,800	\$889,469
16-Mc Gahan	\$5,492,100	\$2,809,900	\$2,336,400	\$10,638,400	\$517,877	44-Parshall	\$11,391,000	\$5,878,500	\$4,358,300	\$21,627,800	\$1,052,006
17-Palermo	\$5,973,500	\$3,012,200	\$136,552,300	\$145,538,000	\$7,261,845	45-Van Hook	\$8,217,400	\$28,014,700	\$43,945,800	\$80,177,900	\$3,868,887
18-Idaho	\$8,908,000	\$18,816,100	\$11,563,600	\$39,287,700	\$1,870,335	46-Osborn	\$5,062,700	\$13,437,800	\$58,246,400	\$76,746,900	\$3,770,176
19-Ross	\$13,534,100	\$2,051,900	\$16,839,800	\$32,425,800	\$1,611,033	47-Unorganized	\$2,786,000	\$37,230,700	\$2,387,000	\$42,403,700	\$1,934,069
20-Manitou	\$10,274,100	\$3,408,700	\$24,551,300	\$38,234,100	\$1,894,668	48-Mountrail	\$17,452,400	\$797,200		\$18,249,600	\$908,495
21-Myrtle	\$7,876,400	\$6,460,300	\$1,003,200	\$15,339,900	\$734,700	49-Banner	\$17,892,900	\$2,013,800	\$77,300	\$19,984,000	\$989,135
22-Kickapoo	\$9,180,700	\$852,400		\$10,033,100	\$497,395	50-Fertile	\$15,636,800	\$4,339,900	\$160,500	\$20,137,200	\$985,168
23-Mc Almond	\$10,388,800	\$1,089,300	\$90,000	\$11,568,100	\$572,959	51-Liberty	\$2,294,400	\$34,074,900	\$2,922,600	\$39,291,900	\$1,794,245
24-Burke	\$10,605,500	\$2,464,300	\$223,700	\$13,293,500	\$652,358	52-Howie	\$9,040,100	\$2,205,500	\$63,100	\$11,308,700	\$554,414
25-Purcell	\$9,704,200	\$7,307,000	\$1,240,600	\$18,251,800	\$876,061	53-Big Bend	\$8,929,200	\$2,750,900	\$40,200	\$11,720,300	\$572,264
26-Alger	\$11,430,700	\$6,151,100	\$555,100	\$18,136,900	\$876,094	54-Unorganized	\$1,348,200	\$156,400	\$1,472,200	\$2,976,800	\$148,060
27-Debing	\$10,127,700	\$4,289,200	\$983,800	\$15,400,700	\$748,594	55-Unorganized	\$1,112,900		\$135,400	\$1,248,300	\$62,415
28-Unorganized	\$5,604,900	\$689,500	\$1,021,800	\$7,316,200	\$362,364	Grand Total	\$499,265,500	\$273,403,500	\$483,676,200	\$1,256,345,200	\$61,450,631

Agricultural Land Valuation Summary

Continuing Detailed Soils &
Actual Land Use



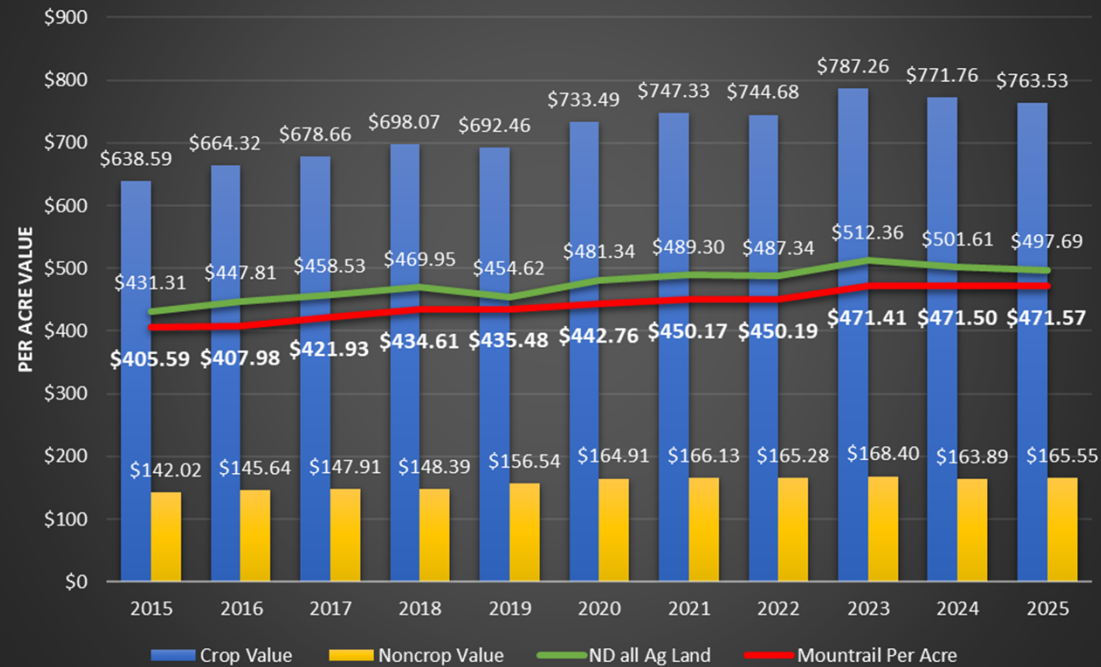
Mountrail County Ag Land Comparison

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 –





Residential & Commercial 2025 Valuations

Sales ratio adjustment worksheet

Residential discussion

Option Chosen for adjustments – excludes Stanley and Parshall

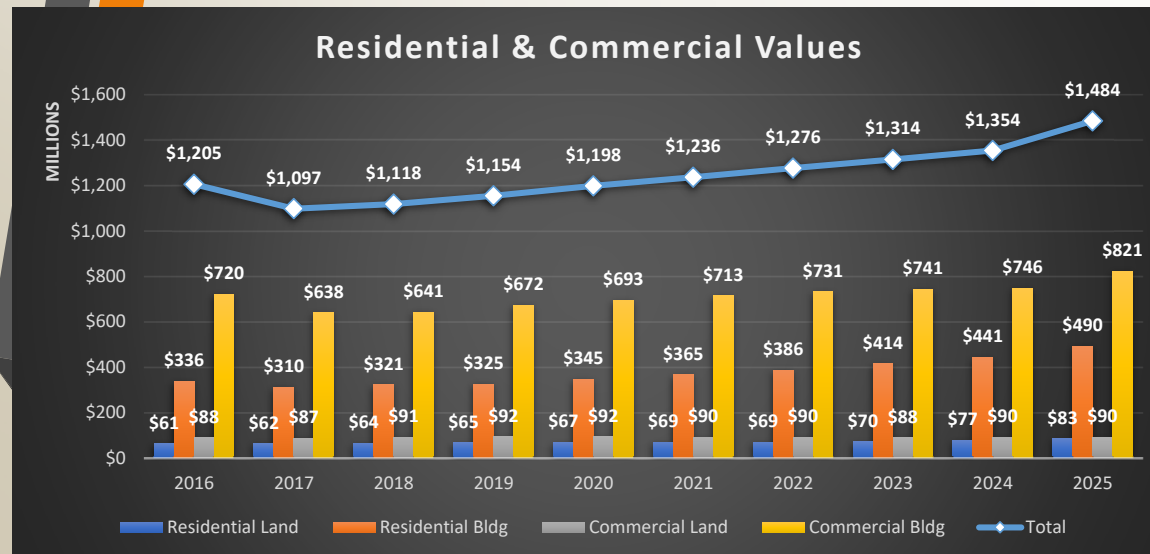
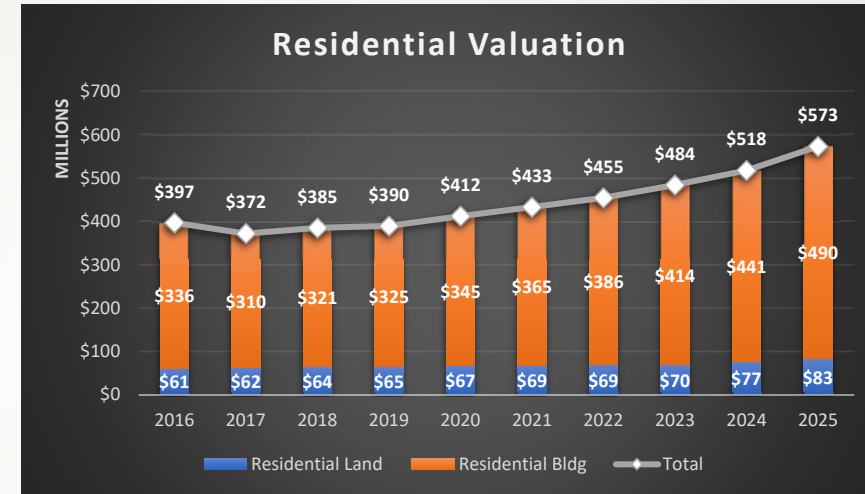
- **Option 3** - 20% increase in Lake properties - structures and land; 10% on structures and land for rest of county
 - Will bring values to 91.8% of threshold

Lake Properties

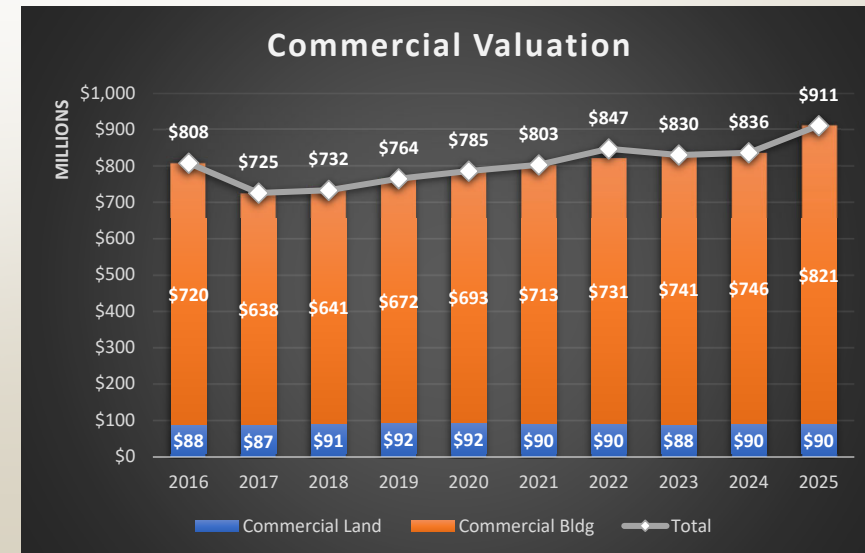
White Earth Cottage Site	Varloe's Subdivision
Little Knife Cottage Site	Traynor Park Subdivision
Riverview Estates Subdivision	Brendle's Subdivision
Arrowhead Point Subdivision	Brendle's 2 nd Subdivision
Bridgeview Subdivision	Brendle's 3 rd Subdivision

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	\$83,277,800	\$490,056,200	\$89,660,300	\$821,007,400	\$1,484,001,700



2025 Mountrail County Property Assessment Annual Report-Final



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	\$573,334,000
Supplementary Abstract	2	Increases		\$74,641,000	
	3	Decreases		\$2,703,500	
4	Adjusted T&f Values (line 1 Minus line 2 or 3)	\$830,366,800	\$836,026,700	\$515,121,000	\$562,294,600
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%		91.8%	
8	Mkt Value Minus 2025 T&F (line 6 - 2025 line 4)	\$36,207,334		\$50,215,507	
9	Indicated Change Needed To Reach 100% Value (line 8 ÷ 2025 Line 4)	4.3%		8.9%	

State of ND tolerance band is 90%-100%

Residential & Commercial Acceptance

- Recommend to accept Commercial & Residential Valuations



June 17, 2025

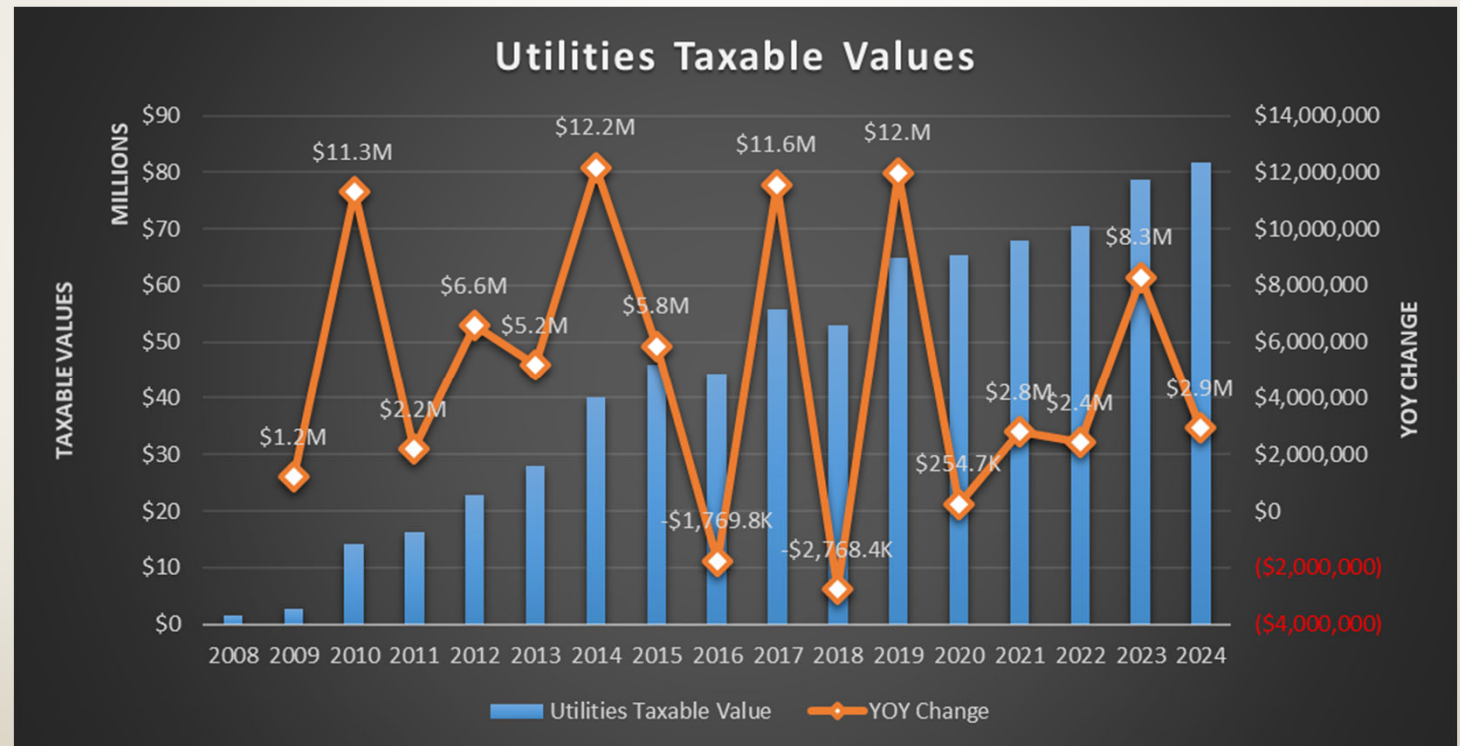
21

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



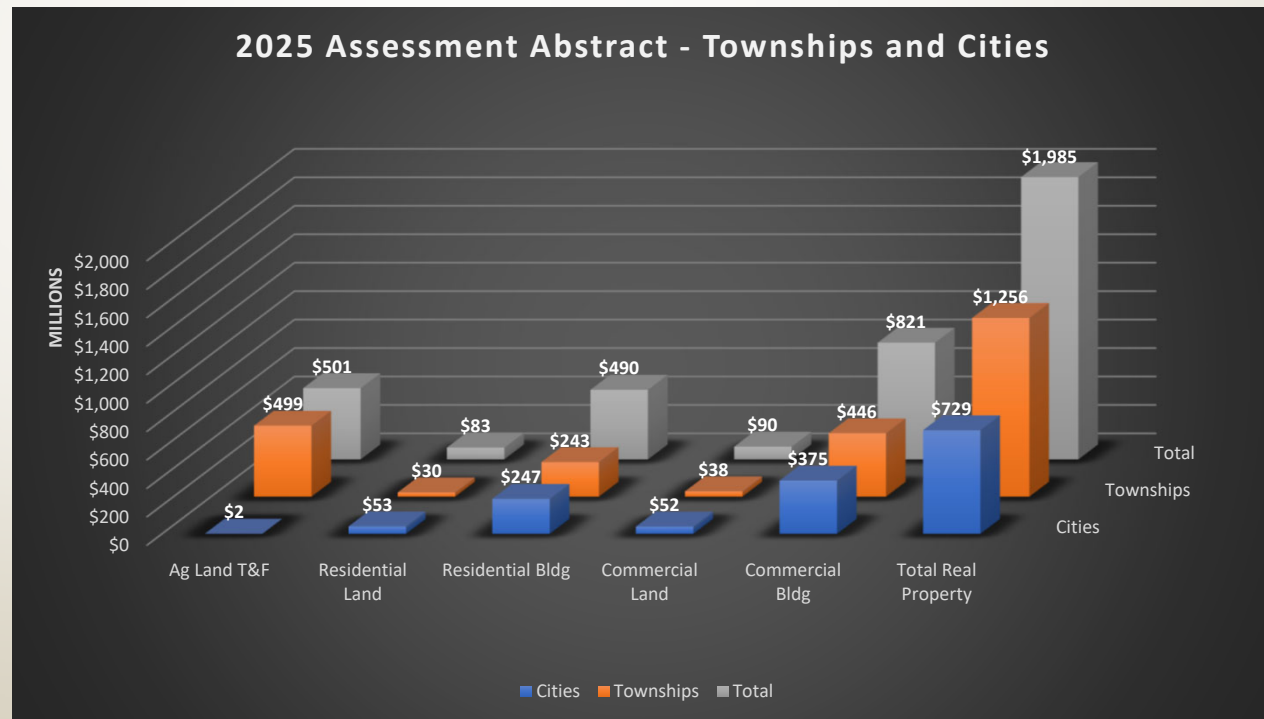
Abstracts



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	\$53,148,500	\$246,782,000	\$299,930,500	\$51,946,300	\$375,045,200	\$426,991,500	\$728,869,800	\$34,944,352
Townships	1,058,228.53	\$499,265,500	\$471.79	\$30,129,300	\$243,274,200	\$273,403,500	\$37,714,000	\$445,962,200	\$483,676,200	\$1,256,345,200	\$61,450,631
Total	1,062,849.61	\$501,213,300	\$471.57	\$83,277,800	\$490,056,200	\$573,334,000	\$89,660,300	\$821,007,400	\$910,667,700	\$1,985,215,000	\$96,394,983

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Fish and Game Abstract

MOUNTRAIL COUNTY - 2025 NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF GAME AND FISH DEPARTMENT					
					BY COUNTY BOARD
DESCRIPTION	<i>Average Value per Acre</i>	ACRES	TRUE & FULL VALUE	ASSESSED VALUE	
LIBERTY TWP. (151-91) #1-New Town SD	\$410.18	340.80	\$139,800	\$69,900	
#3-Parshall SD	\$410.18	771.42	\$316,400	\$158,200	
HOWIE TWP. (151-92) #1-New Town SD	\$568.07	903.19	\$513,100	\$256,550	
OSBORN TWP. (152-92) #1-New Town SD	\$352.82	635.50	\$224,200	\$112,100	
VAN HOOK TWP (152-91) #1-New Town SD / PRFD	\$494.67	894.87	\$442,700	\$221,350	
#1-New Town SD / NRFD	\$494.67	851.11	\$421,000	\$210,500	
PALERMO TWP (156-90) #2-Stanley SD	\$310.65	40.00	\$12,400	\$6,200	
MYRTLE TWP (156-94) #15-Tioga SD	\$367.56	240.00	\$88,200	\$44,100	
BICKER TWP (158-94) #15-Tioga SD	\$482.86	40.00	\$19,300	\$9,650	
		4,716.89	\$2,177,100	\$1,088,550	

Exempt Real Property Abstract

	NORTH DAKOTA STATE TAX COMMISSIONER PROPERTY TAX DIVISION ABSTRACT OF CERTAIN EXEMPT REAL PROPERTY							2025	
PROPERTY EXEMPT BY LOCAL DISCRETION OR CHARITABLE STATUS COMPLETE AND INSERT ONE SECTION FOR EACH ASSESSMENT DISTRICT									
COUNTY		Mountrail							
			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	\$1,297,200	\$1,297,200	\$648,600	\$0	\$64,860	\$64,860
Assessment District Idaho Twp 156-91									
57-02-08(37)	Pollution abatement improvements - structure only	1	\$0	\$150,300	\$150,300	\$75,150	\$0	\$7,515	\$7,515
Assessment District Stanley City									
57-02-08(8)	Charitable organizations - land and improvements	3	\$323,900	\$3,760,000	\$4,083,900	\$2,041,950	\$0	\$204,195	\$204,195
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	\$36,100	\$707.84
150 - 92 - 27 - SE4	54-0002609	160.00	79.00	\$48,100	\$608.86
151 - 92 - 36 - W2NE4SW4, NW4SW4, S2SW4	52-0012101	139.43	105.00	\$79,000	\$752.38
153 - 90 - 6 - E2SW4, LOTS 6,7	38-0002202	152.70	61.00	\$45,700	\$749.18
153 - 90 - 6 - NE4	38-0002201	160.00	47.00	\$31,700	\$674.47
154 - 90 - 31 - NW4	31-0013001	151.20	64.00	\$34,600	\$540.63
154 - 91 - 24 - W2NW4, SE4NW4	32-0013901	120.00	74.00	\$43,800	\$591.89
155 - 91 - 30 - NE4	25-0014201	160.00	66.00	\$44,900	\$680.30
155 - 91 - 34 - S2NE4, N2SE4	25-0016101	155.94	32.00	\$16,100	\$503.13
155 - 92 - 25 - SW4	26-0011901	160.00	43.00	\$33,300	\$774.42
158 - 93 - 29 - SW4	06-0013001	160.00	49.00	\$32,400	\$661.22
2025 Total		1,599.27	671.00	\$445,700	\$664.23

2024 Total Values	\$447,200
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2025 Increase / Decrease	(\$1,500)	-0.34%
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Supplemental Abstract

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

2025 Supplemental Abstract																					
										Ag Land				Residential Property				Commercial Property			
										Totals	1,063,077.01	1,062,970.92	(106.09)	\$649,900	\$477,300	\$10,389,510	\$2,226,400	\$678,300	\$1,846,200	\$71,962,709	\$4,109,000
File Type	Year	Co. Name	Co. #	City Name	City #	Twp. Name	Twp. #	Orig. Acres	Prior Yr. Ag	Current Yr. Ag	Difference	Land Value Increases	Land Value Decreases	Bld. Value Increases	Bld. Value Decreases	Land Value Increases 2	Land Value Decreases 3	Bld. Value Increases 4	Bld. Value Decreases 5		
ASRS	2025	Mountrail	31			Lewistown	158	88	22,059.88	22,059.30	(0.58)	\$12,600		\$202,000							
ASRS	2025	Mountrail	31			Crowfoot	158	89	21,494.99	21,494.99	0.00										
ASRS	2025	Mountrail	31			Sidonia	158	90	19,972.02	19,972.02	0.00										
ASRS	2025	Mountrail	31			Lothwood	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	22,084.31	22,084.31	(4.00)	\$12,000		\$23,300							
ASRS	2025	Mountrail	31			Baker	158	94	21,608.92	21,608.92	0.00										
ASRS	2025	Mountrail	31			Babe	157	88	21,597.67	21,597.67	0.00										
ASRS	2025	Mountrail	31			Redmond	157	89	19,287.90	19,287.90	2.00		\$6,000								
ASRS	2025	Mountrail	31			Oscarwater	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	21,342.02	21,342.02	(2.00)	\$6,000									
ASRS	2025	Mountrail	31			White Earth	157	94	20,867.65	20,868.00	(3.35)						\$5,400				
ASRS	2025	Mountrail	31			Egan	156	88	21,338.07	21,338.12	5.05							\$2,800			
ASRS	2025	Mountrail	31			Medish	156	89	20,351.20	20,351.21	8.31						\$57,900		\$71,400		
ASRS	2025	Mountrail	31			Palmer	156	90	19,148.86	19,135.23	(13.63)						\$32,400		\$147,800		
ASRS	2025	Mountrail	31			Idaho	156	91	17,656.74	17,657.08	0.34	\$41,000	\$6,000	\$487,300	\$291,800			\$145,800			
ASRS	2025	Mountrail	31			Ross	156	92	21,805.50	21,805.50	0.00				\$84,300				\$135,100		
ASRS	2025	Mountrail	31			Manitou	156	93	21,556.47	21,556.47	0.00										
ASRS	2025	Mountrail	31			Myrtle	156	94	21,398.72	21,391.89	(6.83)	\$14,900		\$293,400				\$4,800			
ASRS	2025	Mountrail	31			Kickapoo	155	88	22,152.15	22,152.15	0.00										
ASRS	2025	Mountrail	31			McAlmond	155	89	22,300.80	22,227.48	(73.32)			\$82,300		\$40,900	\$20,000		\$125,700		
ASRS	2025	Mountrail	31			Burke	155	90	21,620.04	21,620.04	0.00								\$146,400		
ASRS	2025	Mountrail	31			Parcell	155	91	21,505.29	21,505.29	0.00										
ASRS	2025	Mountrail	31			Alger	155	92	21,398.03	21,376.21	(21.82)	\$15,100		\$17,200		\$25,900			\$42,700		
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			Osloo	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		\$18,900							
ASRS	2025	Mountrail	31			Austin	154	90	22,139.28	22,137.28	(2.00)	\$6,000		\$281,400							
ASRS	2025	Mountrail	31			Sires	154	91	21,708.94	21,706.53	(2.41)	\$34,000	\$18,000	\$747,900		\$747,900		\$13,100			
ASRS	2025	Mountrail	31			Brookbank	154	92	21,361.97	21,361.97	0.00										
ASRS	2025	Mountrail	31			Rat Lake	154	93	21,370.27	21,370.27	0.00										
ASRS	2025	Mountrail	31			Unorganized	154	94	14,143.54	14,143.54	(2.00)	\$60,900		\$36,500				\$54,900			

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Next Steps

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

Questions?

Kim Savage
Tax Equalization Director
Mountrail County, ND
701.628.2425

