PROJECT BACK TO THE FUTURE

Agricultural Land Valuation in Mountrail County, ND

First things….

- Check out this formula – what does it ‘say’ ?

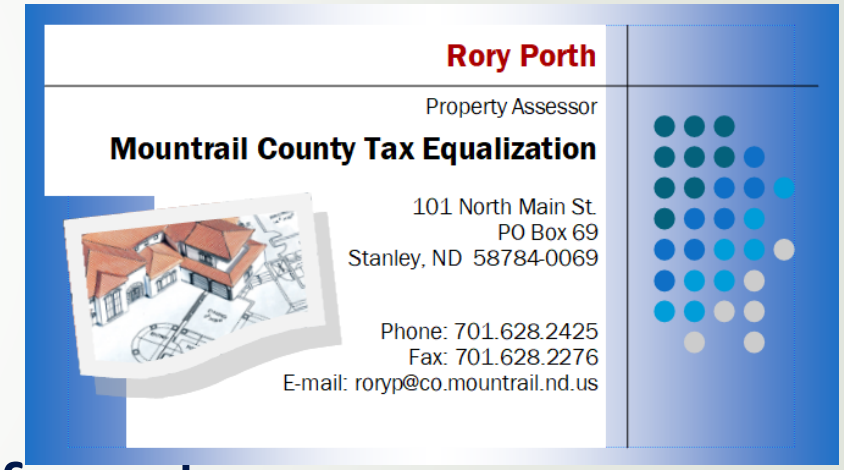
$$B > \frac{1}{n} \sum_{i=1}^{n} x_i$$

Starting out…

- What is very unique about this picture?
- *Hint – Apollo 11 'Eagle' lunar lander returning to command module from the historic first moon walk*
- **The astronaut who took this photo – command module pilot Michael Collins, is the only human, alive or dead that isn't in the frame of this picture, 1969**

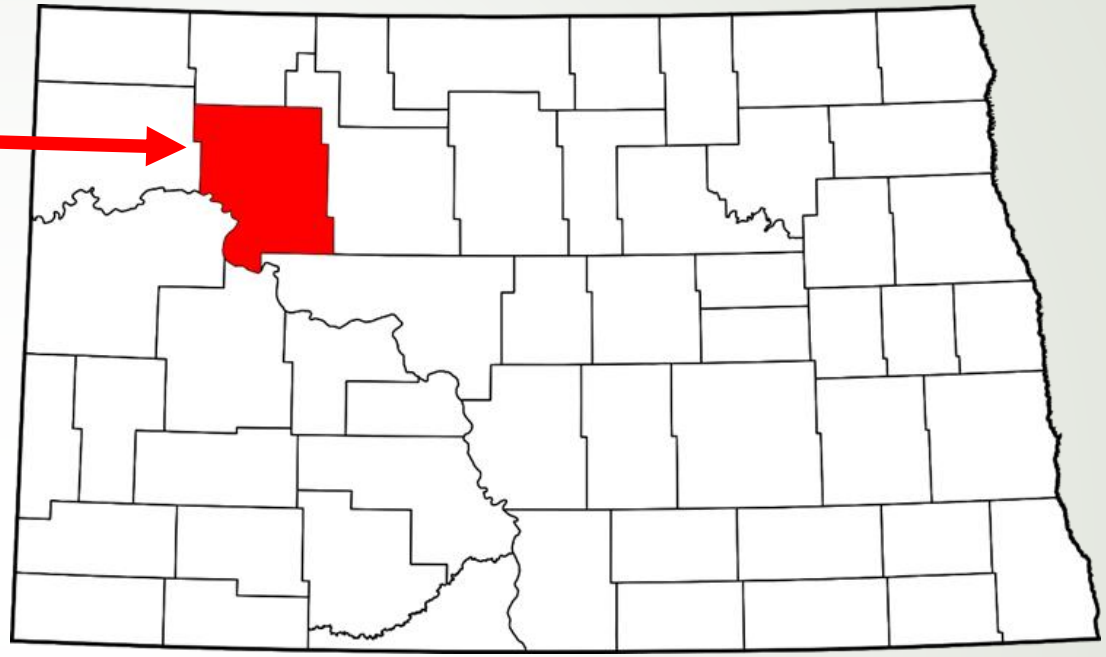
Introduction - Our Journey

- Quick Bio
  - Class 1 Property Assessor in Mountrail County – relatively new to role
  - Previously – complex systems integrator / consultant
  - Certified Information Systems Auditor (CISA) – ISACA – Information Systems Audit and Control Association
- Where / what is Mountrail county?
- A few pictures
- “The Bakken” – oil & natural gas production
- Ag Land Valuation – a little history and lots of work
  - **Maps, numbers, spreadsheets**
- What we did and where we are



OK… the ‘fam’…

Mountrail County, North Dakota

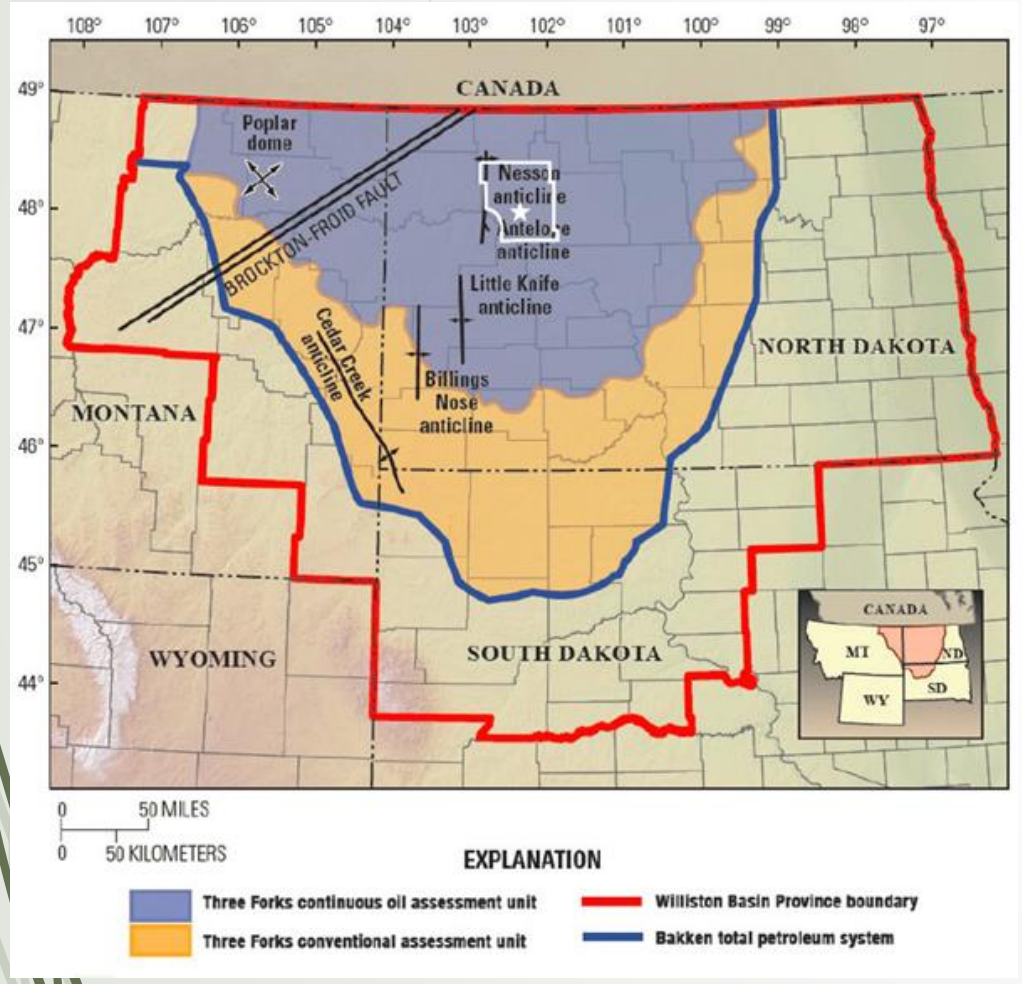


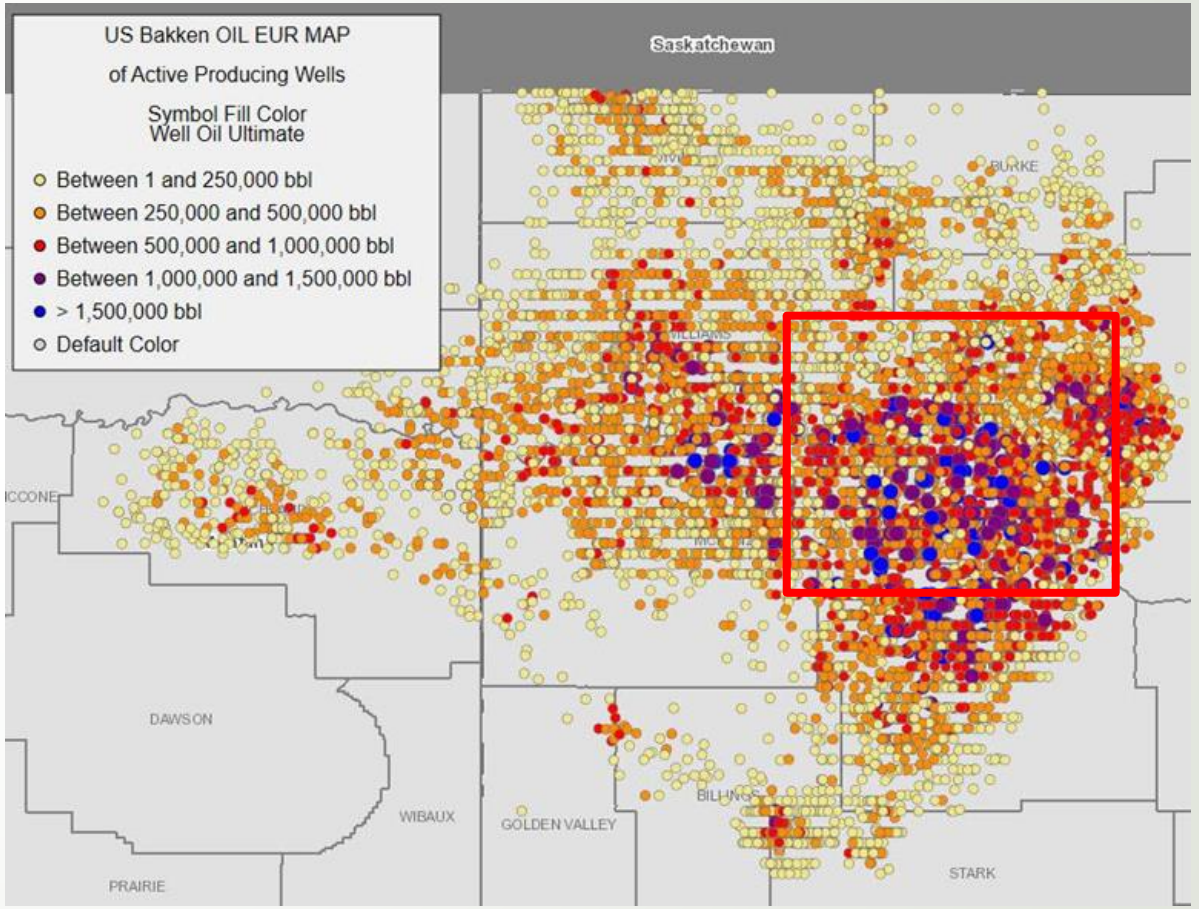
- 9th largest County by sq mi -1,824
- Population – 10,265 (2017 Census est)
- Density – approx. 5.6 persons per sq mi

What does Mountrail look like?

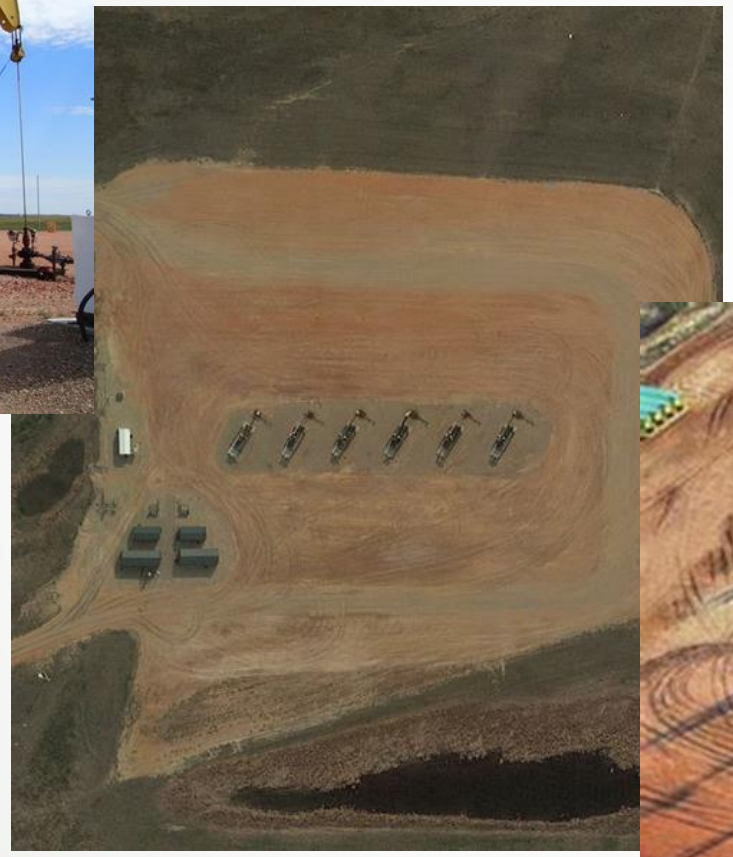
What does Mountrail look like?

The Bakken - North Dakota is #2 Oil Producer in US

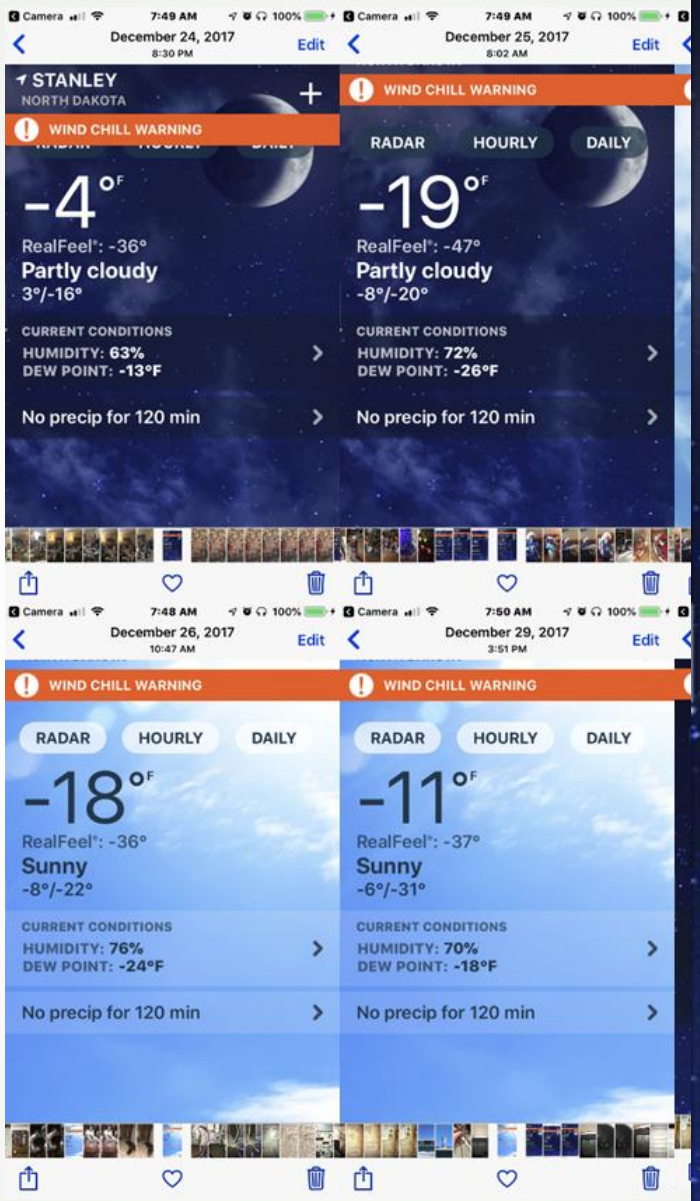




The Bakken



Winter Temps…. Uffda..



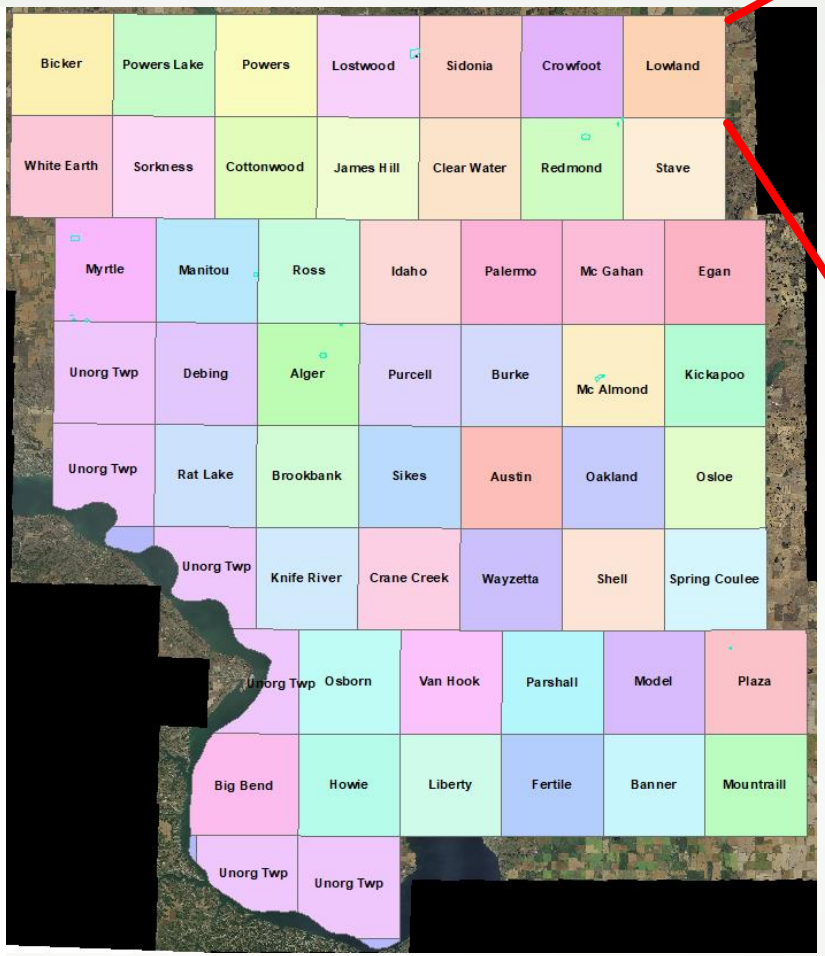
Valuation in Mountrail - 2018 Values

Assessment Code*	Description	Parcels	Parcel %	True & Full Value	Value %
101	Agricultural	8,946	59.3%	$462,571,200	29.3%
201	Residential	3,331	22.1%	$385,144,700	24.4%
233	Commercial	880	5.8%	$694,445,700	44.0%
250	Vacant Land	1,931	12.8%	$37,875,100	2.4%
	Total	**15,088**		**$1,580,036,700**	

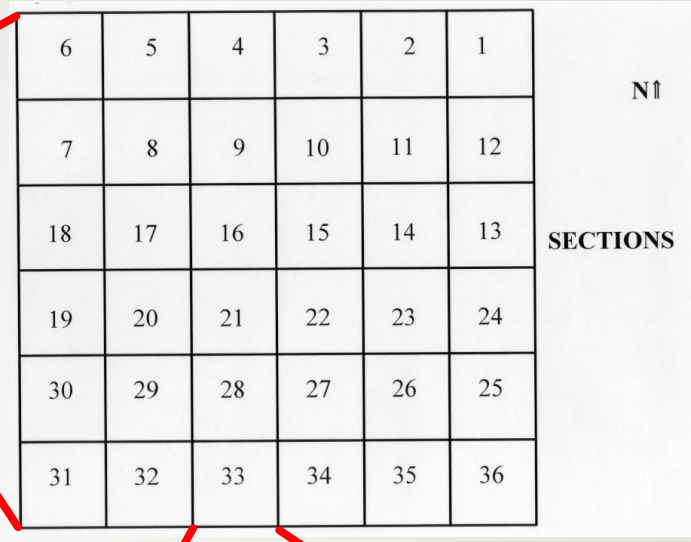
**NOTE: Centrally assessed properties are not included in the list*

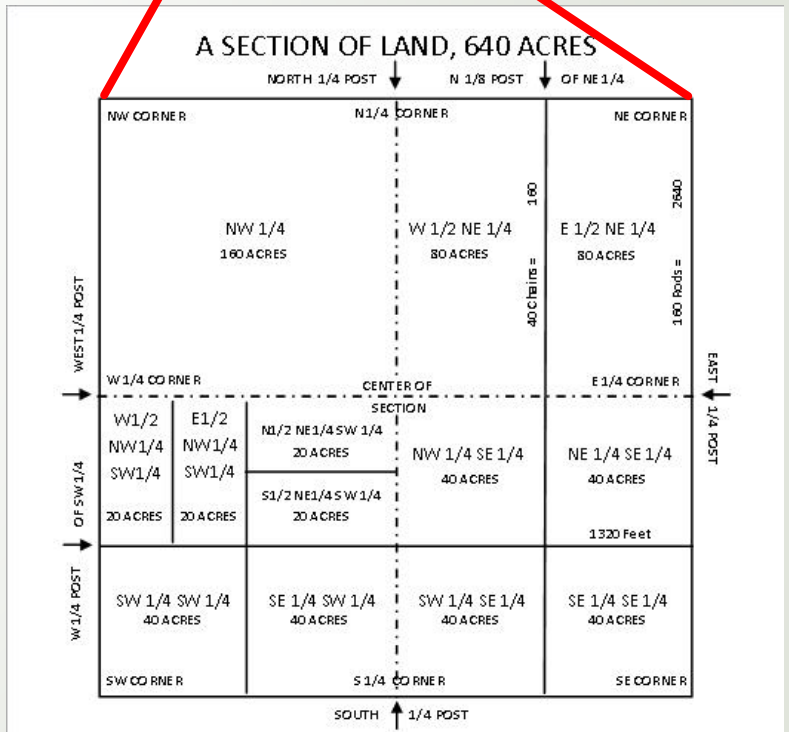
Some Land Definitions

- **County**-largest administrative division of a state.
- **Township**-An approximately thirty-six-square mile division of land used in the Federal Rectangular Survey System.
- **Section**-A unit of land approximately one mile square and normally containing 640 acres, as laid out by the government survey.
- **Parcel**-A contiguous area of land described in a single legal description or as one of a number of lots on a plat



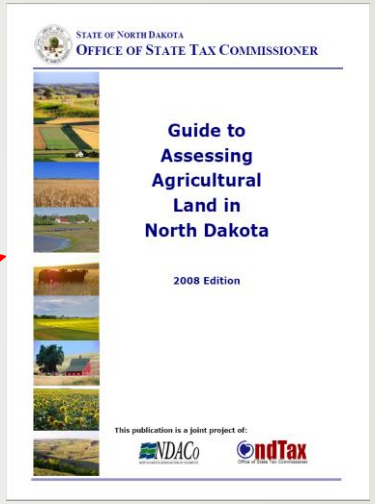
55 Townships in Mountrail County

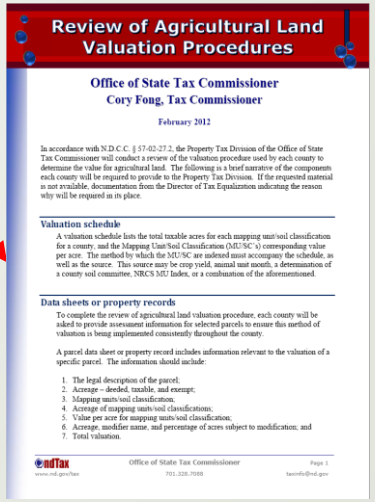




Ag Land Valuation - Basically Two Methods

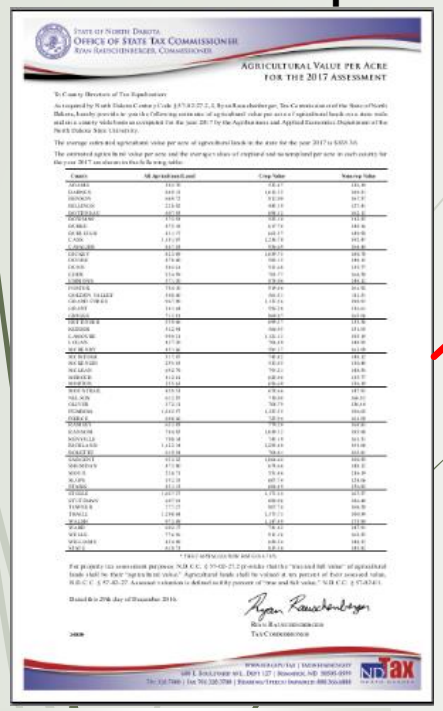
- **Must be based on soil type – detailed or general**
  - Soils information from NRCS – National Resources Conservation Service – US Dept. of Agriculture
  - Implement NDSU average values by NRCS soil type for Agricultural land valuation
  - State Tax Dept. Ag Land valuation guide & Certification guide
- **1. "Breakpoint" – generalized use** "Productivity Index"
  - Better quality soils considered "cropland"
  - Lower quality soils considered "non cropland"
  - Much Simpler to implement
- **2. "Actual Ag Land Use"** – use GIS to map land use acres + Productivity Index-Soils
  - More complex and time consuming to implement – most precise





North Dakota Ag Land Valuation Overview

ND Tax Dept



NDSU Ag Values

"Capitalized average annual gross return"

2019 Average Ag Land Values

NDSU Ag Land Production Value 2018

Average Ag - $454.62

Cropland - $692.46

NonCrop - $156.54

Problem: How to make Allocation Equitable?

Need to know how many crop and noncrop acres, other types of land

How much to Where?

Mountrail Ag Acres

1,048,451.07

X **$454.62**

=

Ag Acre Total Value

$476,646,825

at 100% Threshold

"Breakpoint Method" - 2017 Valuation

Better Soils

Productivity Index (PI) or AUM (noncrop)	Land Valuation – "Cropland"	Land Valuation – "NonCrop"
95	$917	-- N/A --
90	$880	-- N/A --
80	$770	-- N/A --
70	$688	-- N/A --
60	$578	-- N/A --
50	$486	-- N/A --
49	-- N/A --	$217
40	-- N/A --	$178
30	-- N/A --	$132
20	-- N/A --	$89
10	-- N/A --	$40
0	-- N/A --	$15

Poorer Soils

2017 Ag Values

Average Ag - $458.53
Crop - $678.66
NonCrop - $147.91

Breakpoint

Cropland

Non-Cropland

Note the Difference between Soil Types - $269

2017 Breakpoint Method Implemented – Processed New Ag Land Values

- Different method for the county – changed historical Ag Land values
- Updated 8,900+ parcels
- ND "Notice of Increase" – approx. 3,000 letters sent out
  - $3,000+ increase in valuation **AND** 10% or more of previous value
- Minimal communication with public – one small article in paper
  - **(our "bad")**
- Result?
- Confusion, some angst, some happy – **some *VERY* unhappy vocally…**

Contention!

May 10, 2017 Paper

ATTENTION MOUNTRAIL COUNTY LANDOWNERS!

Do Your 2017 Farmland Valuations Make Sense?

Sign our petition today at

https://www.ipetitions.com/petition/reverse-mountrail-countys-taxation-method

The petition reads: "We, the undersigned, call on Mountrail County Commissioners to continue to use 2016 farmland valuations until: 1. A new valuation method is developed based on actual land use as cropland or non cropland. 2. A Soils Committee is formed to recommend tax assessment methods to the county commission."

The site is easy to use, just follow the instructions.

Let your voice be heard concerning proposed changes in taxable valuations in Mountrail County.

Voice your concerns, not only by signing the petition, but also call your County Commissioners and attend the Commissioners Meeting on Tuesday, May 16 at noon at the Courthouse in Stanley

Concerned Citizens of Mountrail County, including Charlie Sorenson and Fred Evans

ship met with the Board to discuss the soil implementation. Also present from the Tax Directors Office was Rory Porth, Assessor and Teresa Captain, Deputy Tax Director. Fred Evans stated the County is not utilizing the implementation of soils correctly and feels usage should be utilized.

Charlie Sorenson suggested a soil board be created that would make suggestions to the Tax Director's Office. Charlie Sorenson stated the land should be split into pasture vs crop land.

Assessor Porth explained that the surrounding counties are following the same procedures.

States Attorney Enget stated that modifiers are not dead but it does have to be approved by the state before implementation and the assessing rules come from the legislation.

May 24, 2017 Paper

Landowners Question 2017 Taxable Valuations

Since receiving their new taxable valuations on agricultural land, some landowners in Mountrail County have been expressing their concerns to County Commissioners.

land use. He says that it appears that in the past years non-cropland and grasslands have been valued too low, while good value cropland has been valued too high

Landowner Charlie Sorenson addressed the commission saying they will keep coming back to the meetings as they believe it is important to all citizens to do the valuations cor-

There clearly are some flawed issues with the Revised/Proposed Taxation of Land in Mountrail County.

We see the main Problem is land use, assessing crop-land and non-cropland the same.

The ND Century Code is very clear on landuse and how it is to be dealt with.

Concerned citizens can do two things:

1. Sign the petition on-line (ipetitionmountrailcounty) it will pop up. It asks to continue 2016 tax rate for 2017 and start a five member soil committee.

No need to donate!

2. Come to the Mountrail County Commissioners meeting on June 6th, 9:00 a.m. and Tax Equalization meeting at 10 a.m. Be ready to hear people share their concerns, along with being ready to share your concerns.

Paid for by Charlie Sorenson and Fred Evans

May 31, 2017 Paper

IT'S THE LAW

The assessor shall apply
"Actual use of the property for cropland or noncropland purposes by the owner of the parcel"
(subsection 8 of NDCC 57-02-27.2)

2017 valuations of agricultural property in Mountrail County do not consider use and have been made in direct violation of this law.

Persuade Mountrail County Commissioners to change direction

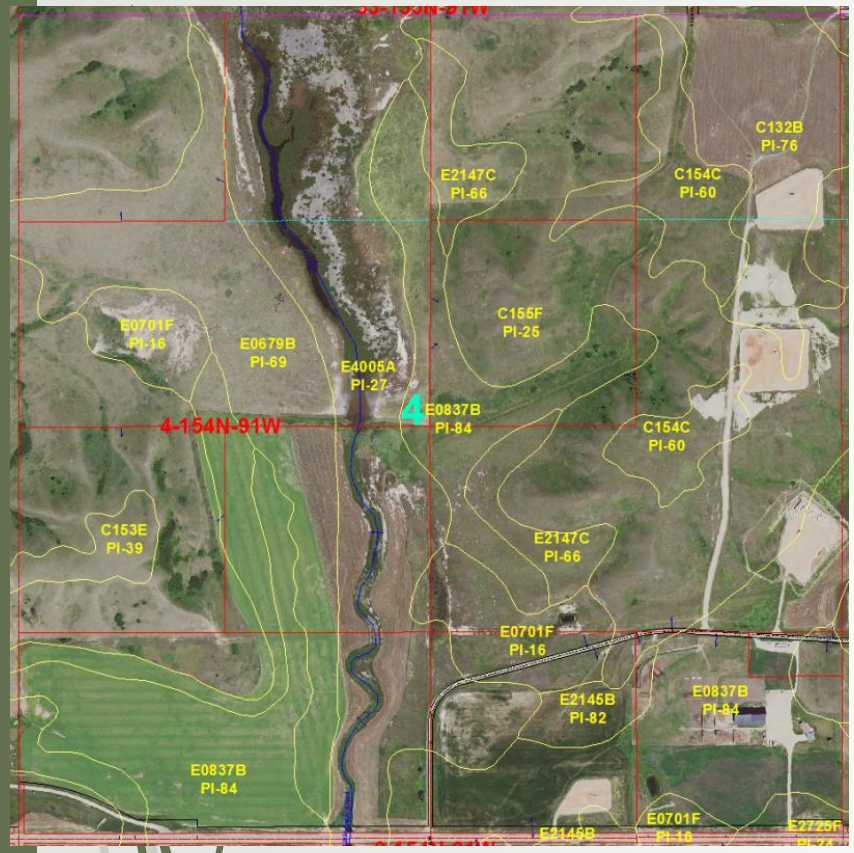
Attend the Mountrail County Equalization Meeting on Tuesday, June 6th at 10:00 a.m. at the courthouse.

Search online "ipetitions Mountrail County" and sign our petition

Paid for by Fred Evans and Charlie Sorenson

Ag Land Valuation

Example Section

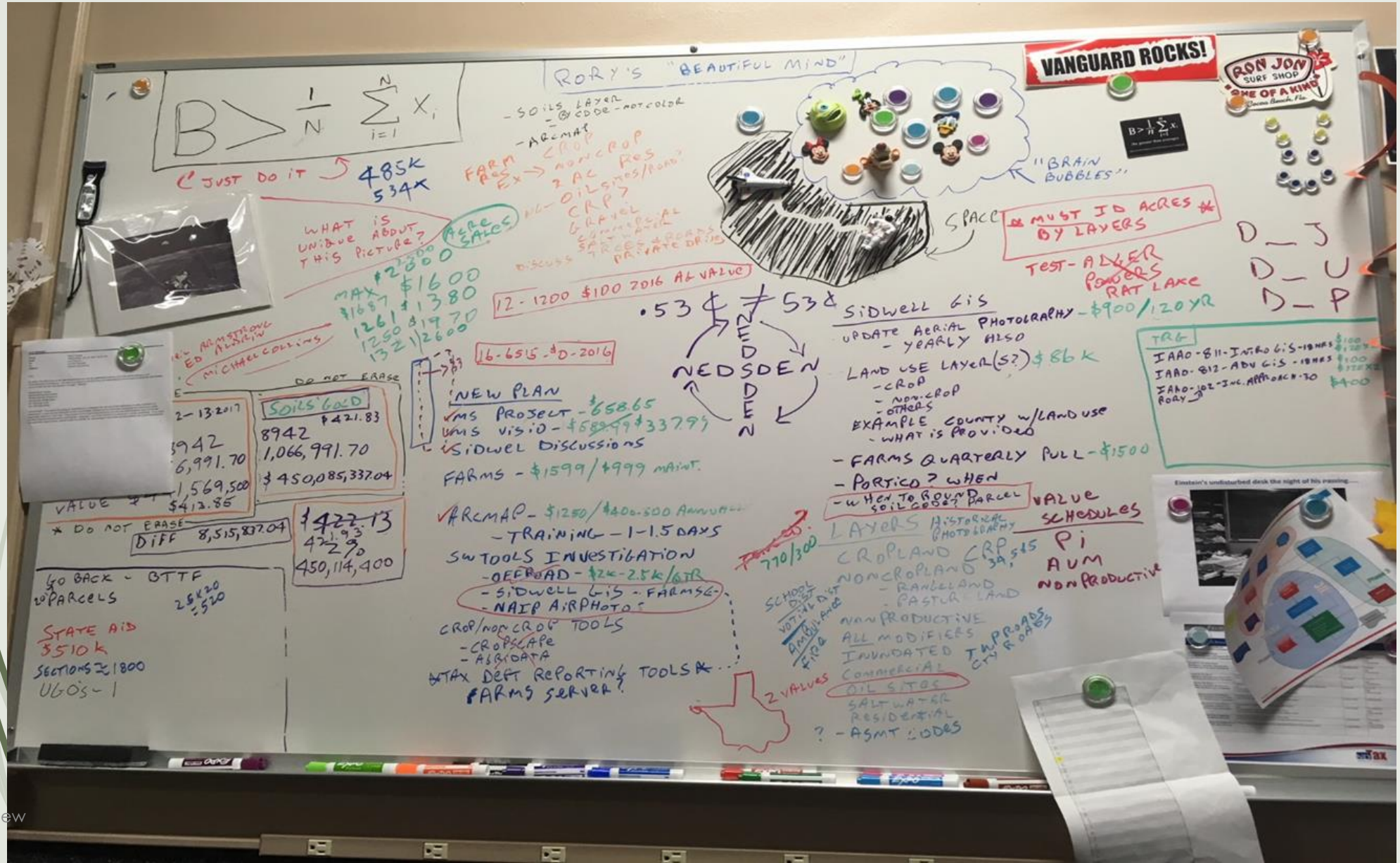


- Each parcel has various soil types within it
- Each soil type has a “Productivity index” associated
- Higher PI’s = better soil
- Higher PI’s have higher $ value applied, lower PI’s have a lower $ value applied
- ***2017 Mountrail used ND State approved ‘breakpoint method’ in setting values – did not use actual use***
- **June 2017 - County Board of equalization voted to utilize actual land use for valuation**

WENT BACK TO 2016 LAND VALUES FOR THE FUTURE OF ACTUAL LAND USE

Two Years Ago….

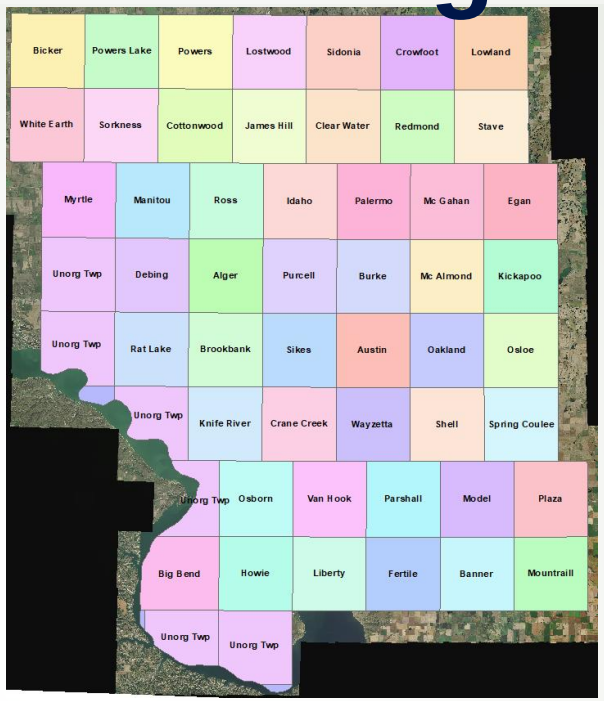
“How do we do this….?”



Actual Land Use – Bounding the Problem

Much to keep track of:

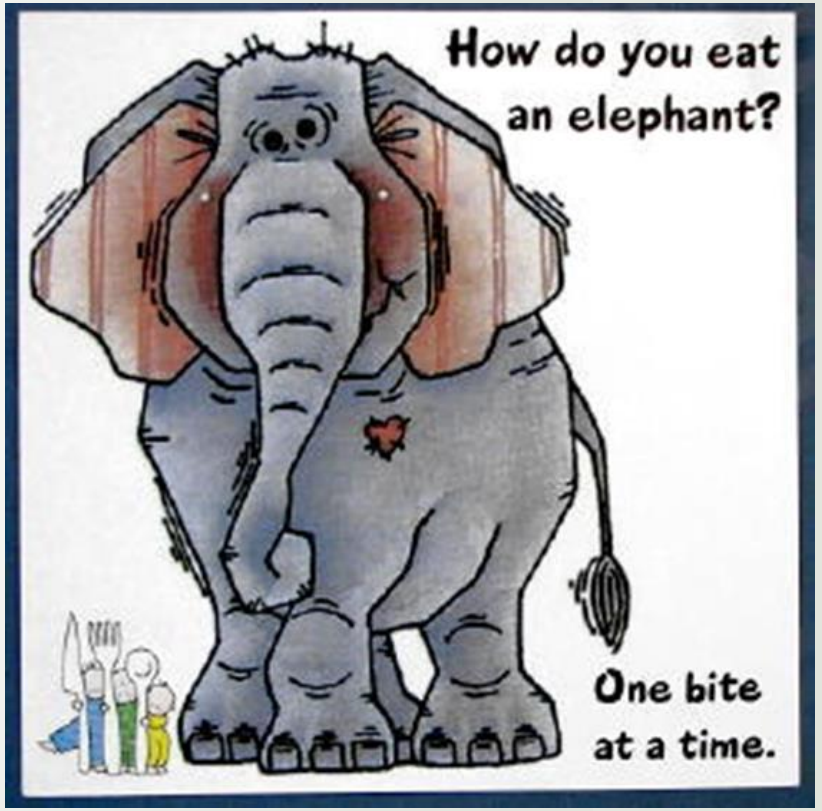
- Mountrail County Comprised of
  - 55 Townships – 7 cities
  - 1,803 Sections
  - 1,048,451.07 Ag related acres
  - 8,946 Ag related parcels
  - 2,200 Ag related parcel owners
  - 147 Soils Codes - $ values applied
    - Where are those soils?
- How is each parcel being used?
  - Cropland
  - Non-Cropland
  - Farmstead
  - Commercial
  - Gravel Pit
  - Roads
  - Oilwell Sites
  - Saltwater disposal



Answer? – utilize a GIS system

Problem – we were <u>VERY</u> new to GIS

Education needed – our office <u>AND</u> our constituents

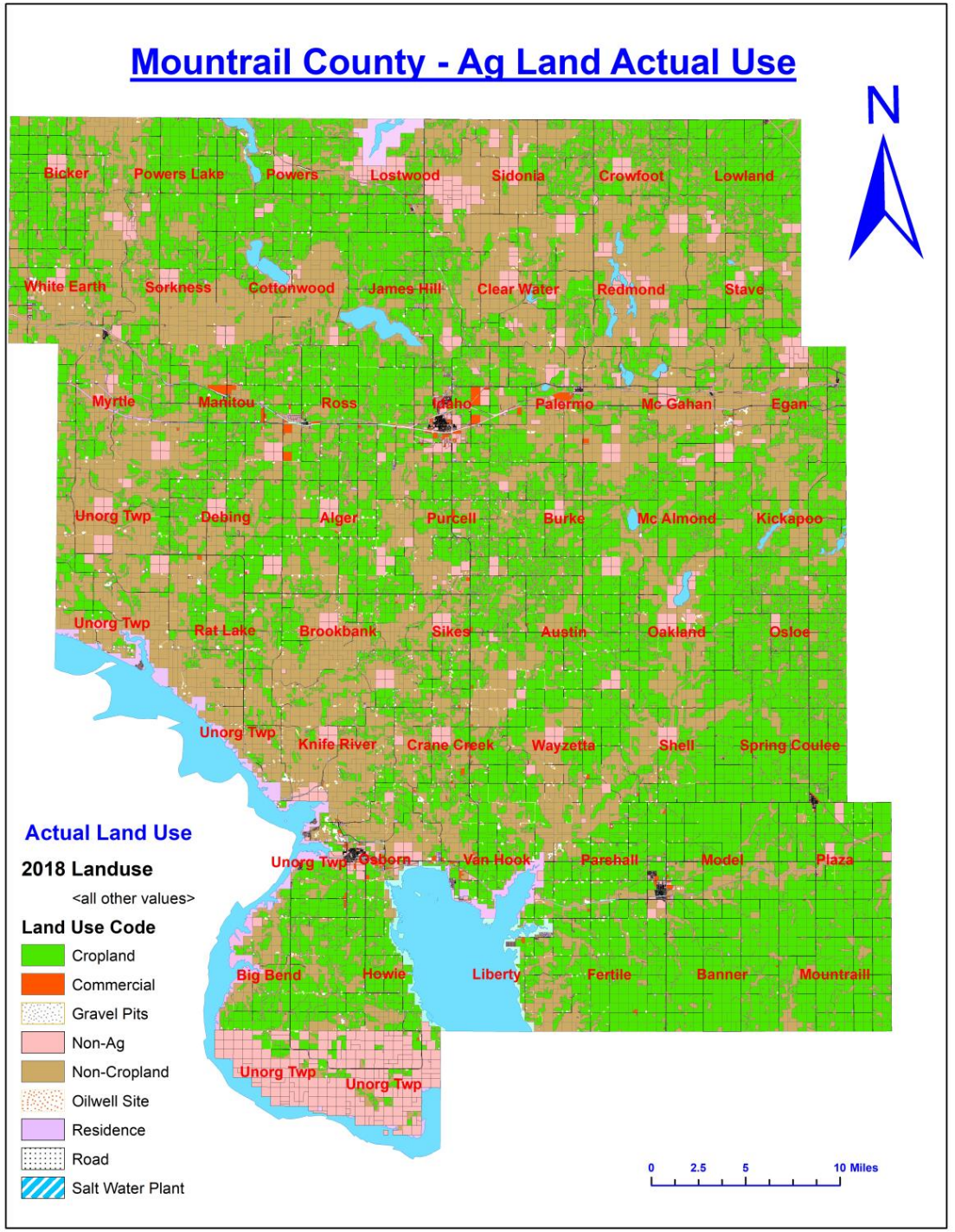


Project Plan

- GIS Software in House – ArcMAP
  - ArcMap Publisher, Sidwell FARMS
- Soils Committee Formed
- Drawing Ruleset Defined and Approved
- Valuation Ruleset Drafted and Approved
- All phases start – July 2017
  - 3 Sections – "Pre-Pilot"
  - Pilot Section
  - Drawing by Tier
- Tier Deliveries Started Fall 2017
- Total Tier county delivery – Feb 2018
- 2017 Aerial Photography Reviews-Update
- Used for 2019 Equalization Process

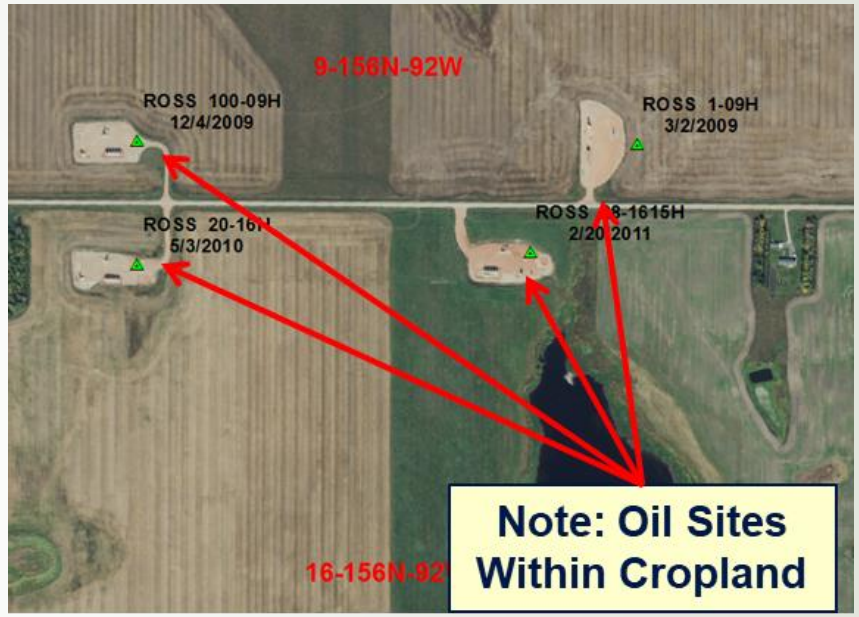
Cropland

NonCropland



Drawing Ruleset Example - Oilwell Sites

- ND Century Code – "Ag property used for oil, natural gas, or subsurface minerals must continue to be assessed as Ag property for the remainder…."
- ***Challenge: Was it cropland or noncropland before?***
  - **Some parcels found oil sites partially on crop land, partially on non-cropland**
  - Very difficult to manage acres
- **Simplified Approved Decision** – **all oil site acreage** will be **valued as non-cropland** based off soil types underneath oil site (includes road leading to oil site)



Land Used for Extraction of Oil, Natural Gas, or Subsurface Minerals

Land that was assessed as agricultural property at the time the land was put to use for extraction of oil, natural gas, or subsurface minerals as defined in N.D.C.C. § 38-12-01 must continue to be assessed as agricultural property if the remainder of the surface owner's parcel of property on which the subsurface mineral activity is occurring continues to qualify for assessment as agricultural property under subsection 1 of N.D.C.C. § 57-02-01.

Farmsteads and Modifiers

- Farmsteads are considered ‘non-crop’ and are valued at non-cropland value based off soils under farmstead
- With **Actual Land use** – modifiers are **not** necessary and are not used in Mountrail County
  - With breakpoint method, modifiers could be considered and are used for cropland areas only

Rocky*	Very Rocky*	Salinity*
Non-Productive	Obstacles	Multiple Factors
Irregular Field	Trees	Inaccessibility
Electrical Transmission Lines	Public Road	Brush & Ponding
Abandoned Railroad	Oil Well Site	Non-Tilled
Pasture	Non-Cropland	Drain Ditch
Marsh	Land Use (?)	Easements

Examples of Modifiers from ND State List

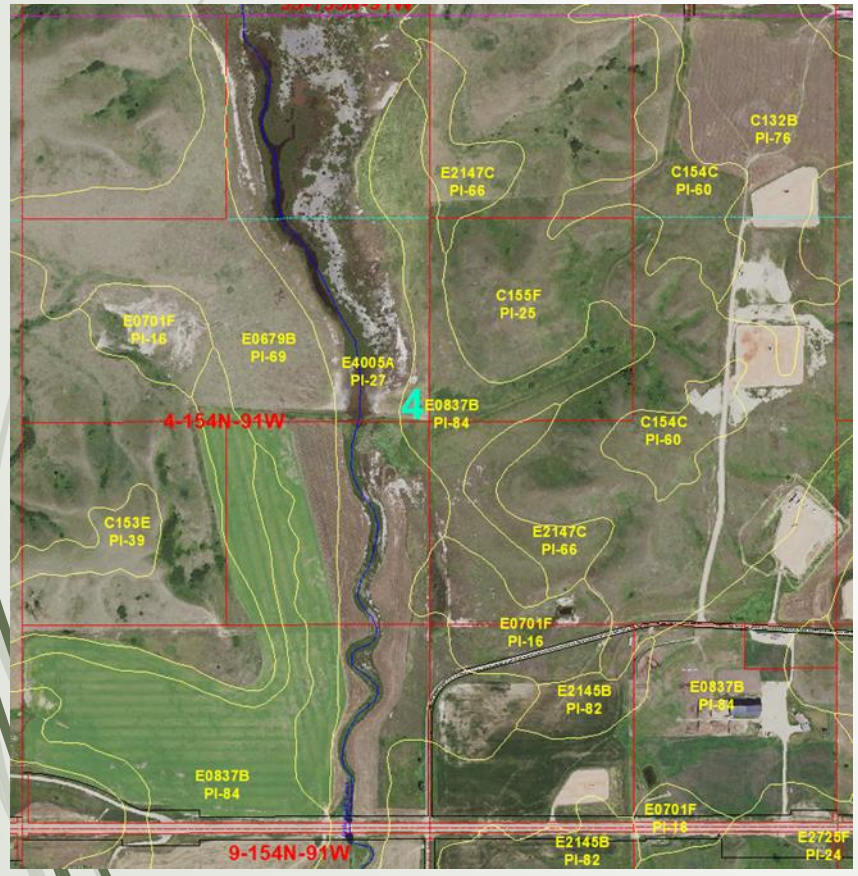
*Items handled By NRCS Soil Survey

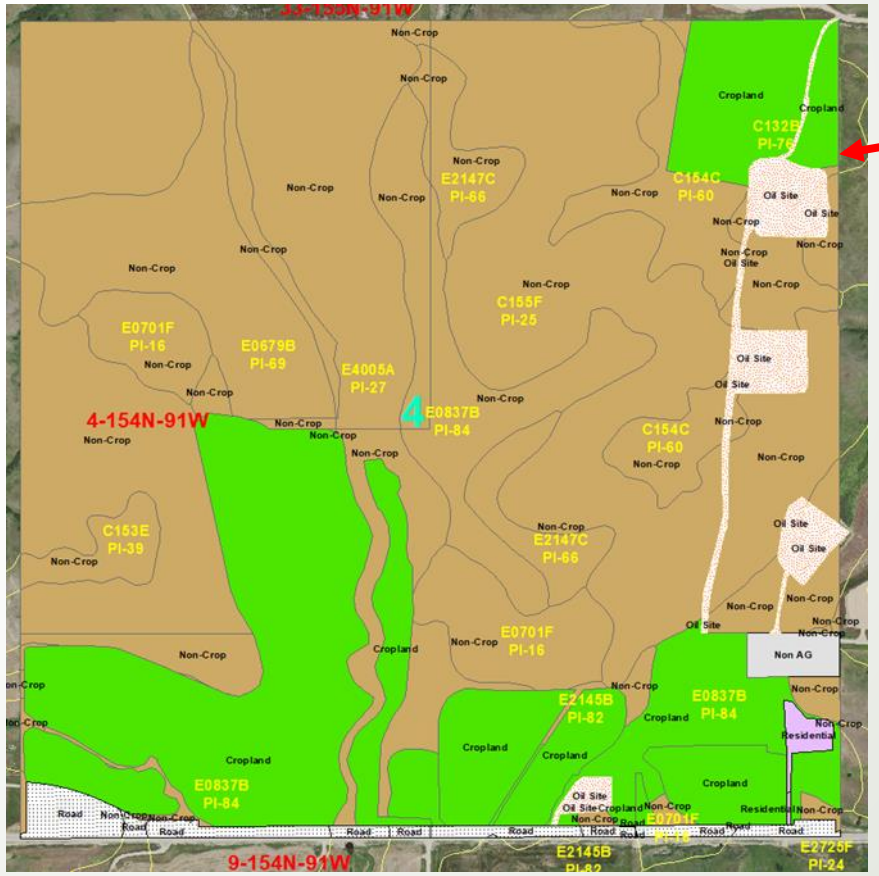
Land Valuation Ruleset

GIS Item	Valuation Method
Cropland	***Cropland values*** - Productivity Index (PI)
Non Cropland	***Noncrop values*** – based off AUM (Animal Unit Month) calculation (lbs air dry forage x 0.25 / 913 lbs/month = AUM/ac) ***Ex. 2000lbs forage x 0.25=500lbs / 913 = 0.55 AUM/ac***
Farmsteads	***Noncrop values***
Oilwell Sites	***Noncrop values***
Salt Water Wells	1) Commercial wells @ Commercial Values (Tax Dept) 2) Private Wells @ ***Noncrop values***
Taxable Rural Residence	2 Acres at $2,000 / acre
Roads	***$0 for Right-of-Way acreage*** of TWP Certified Roads, County Roads, State Highways
Commercial Land / Structures	Commercial Values (Tax Dept)
Gravel Pits	Commercial Values (Tax Dept)
Non-Ag (vacant land)	Vacant Land Values (Tax Dept)

What it looks like…

- Left – Section with NRCS Soil Layer
- Right – Same section with Actual Use drawn in
- Types – Cropland, non-cropland, Residential, Roads, Oil Sites, others





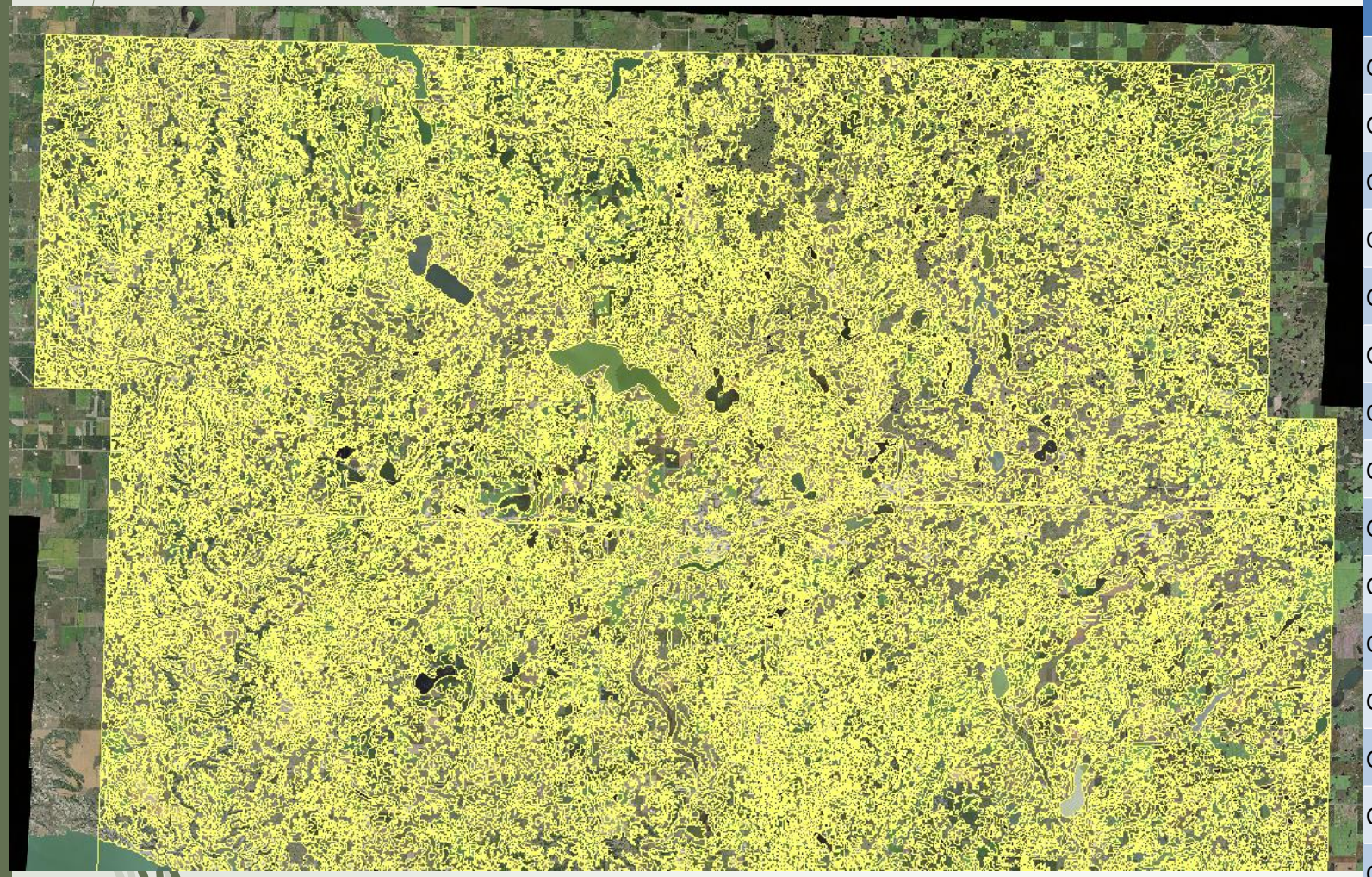
Note Portion Of Oil Well site

Envisioning Data …. An Idea!
NRCS Soils Info

Map unit symbol	Map unit name	PI	Acres in AOI
C2A	Tonka silt loam, 0 to 1 percent slopes	42	5,040.90
C3A	Parnell silty clay loam, 0 to 1 percent slopes	20	20,932.00
C5A	Southam silty clay loam, 0 to 1 percent slopes	5	12,561.50
C6A	Tonka-Parnell complex, 0 to 1 percent slopes	80	22.2
C64C	Wamduska, west-Mauvai complex, 1 to 9 percent slopes	32	15
C75A	Vallers loam, moderately saline, 0 to 1 percent slopes	37	3,237.70
C132B	Williams-Zahl loams, 3 to 6 percent slopes	76	168,009.50
C132C	Williams-Zahl-Zahill complex, 6 to 9 percent slopes	56	99,634.10
C135C	Zahl-Williams-Zahill complex, 6 to 9 percent slopes	56	1,706.80
C135D	Zahl-Williams loams, 9 to 15 percent slopes	43	201,198.10
C148C	Williams-Zahl-Parnell complex, 0 to 9 percent slopes	51	104.6
C149B	Williams-Bowbells-Tonka complex, 0 to 6 percent slopes	79	475.8
C153E	Zahl-Max loams, 15 to 25 percent slopes	39	4,003.70
C154C	Zahl-Williams-Bowbells loams, 3 to 9 percent slopes	60	122,042.40
C155E	Zahl-Max-Arnegard loams, 9 to 25 percent slopes	36	400.2
C155F	Zahl-Max-Arnegard loams, 15 to 60 percent slopes	25	28,940.40

Soil Code ‘Productivity Index’

- North Mountrail County with NRCS Soils Layer



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C5A	Southam silty clay loam, 0 to 1 percent slopes	5	12,561.50
C6A	Tonka-Parnell complex, 0 to 1 percent slopes	80	22.2
C64C	Wamduska, west-Mauvai complex, 1 to 9 percent slopes	32	15
C75A	Vallers loam, moderately saline, 0 to 1 percent slopes	37	3,237.70
C132B	Williams-Zahl loams, 3 to 6 percent slopes	76	168,009.50
C132C	Williams-Zahl-Zahill complex, 6 to 9 percent slopes	56	99,634.10
C135C	Zahl-Williams-Zahill complex, 6 to 9 percent slopes	56	1,706.80
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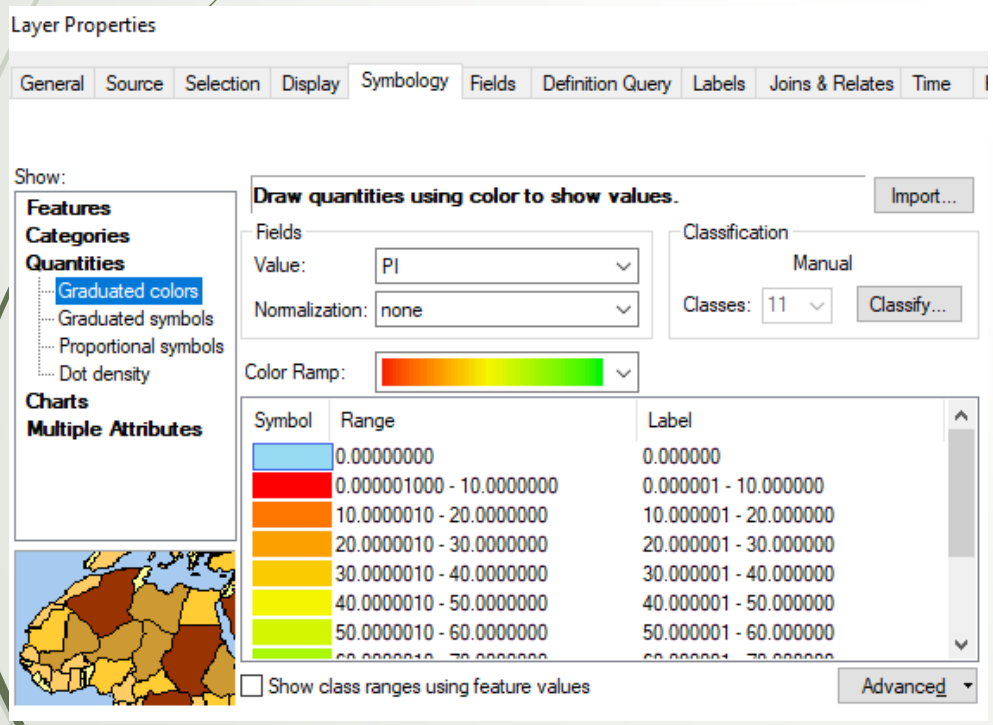
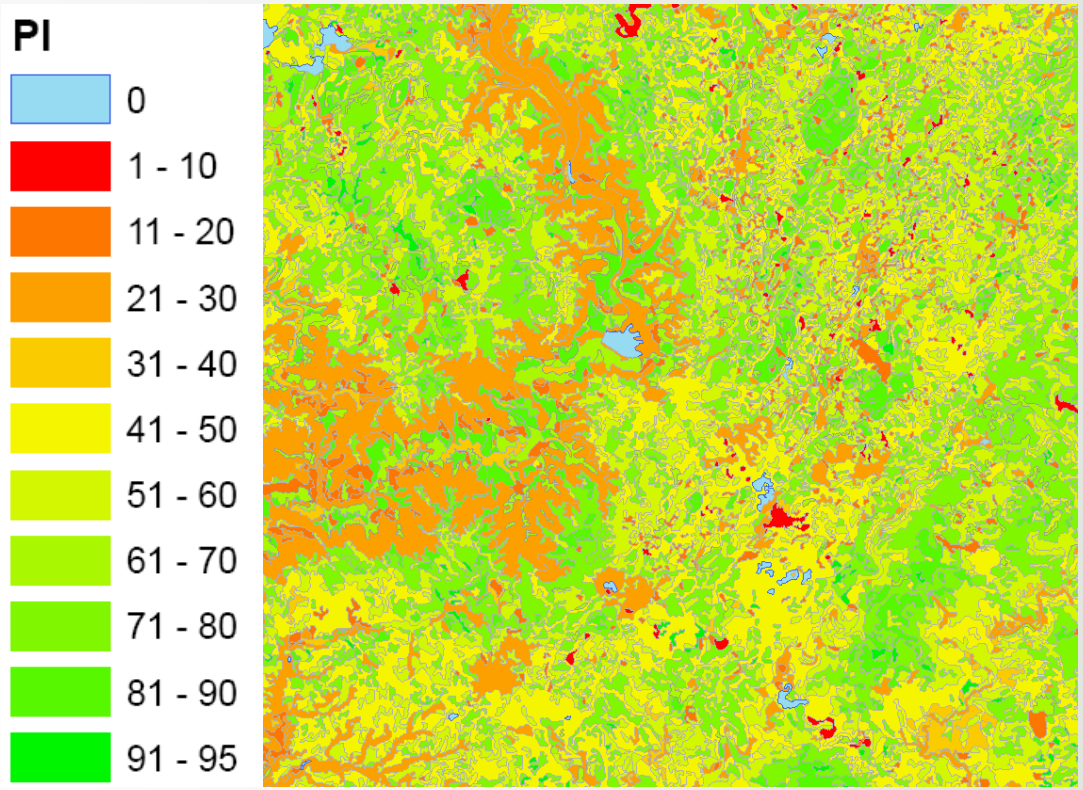
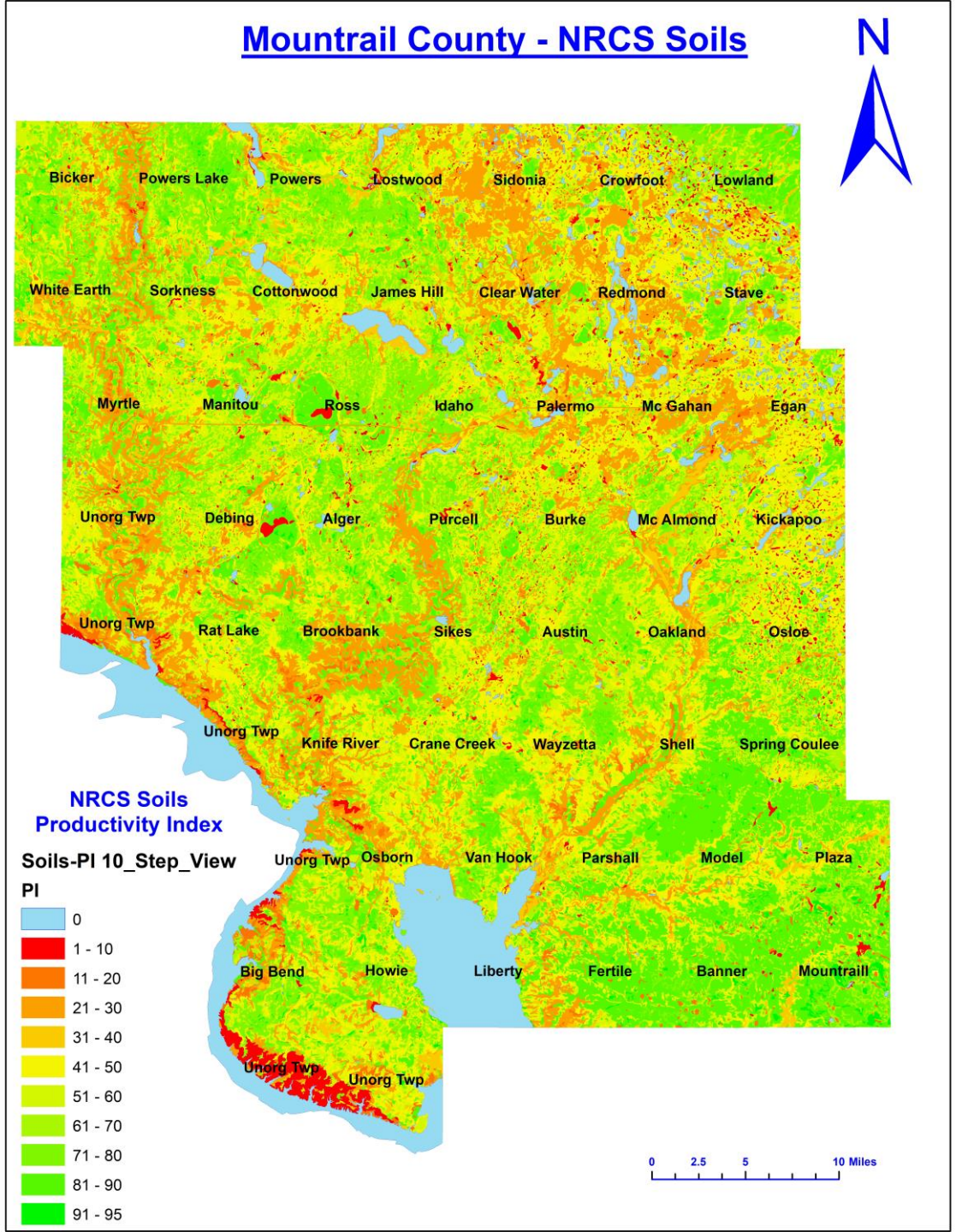
C155F	Zahl-Max-Arnegard loams, 15 to 60 percent slopes	25	28,940.40

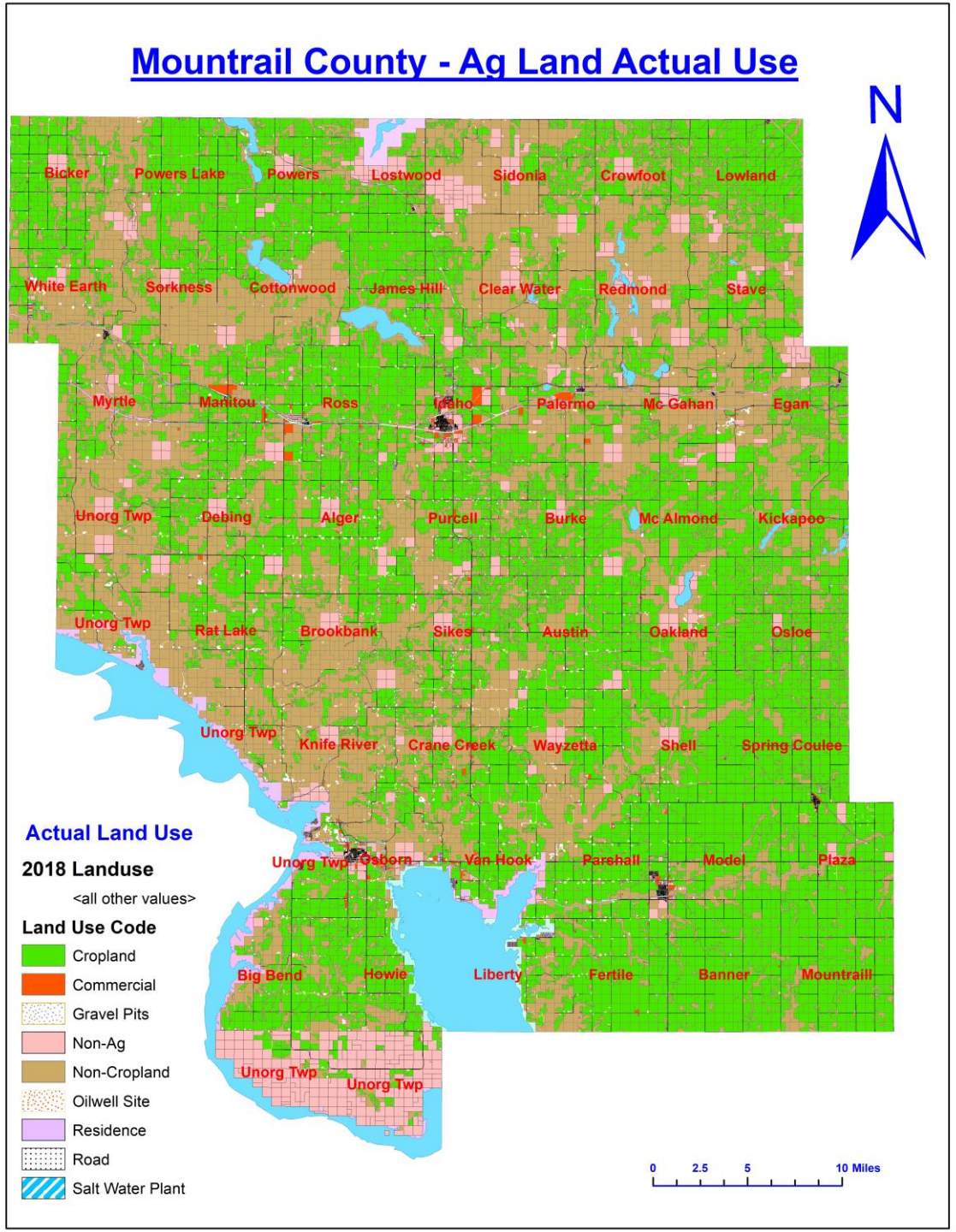
Soil Code by NRCS Productivity Index

- Symbology - PI Breakdown
  - 0-Blue-Water
  - PI - 10 Step Color change
  - Above 50 varying shades of green



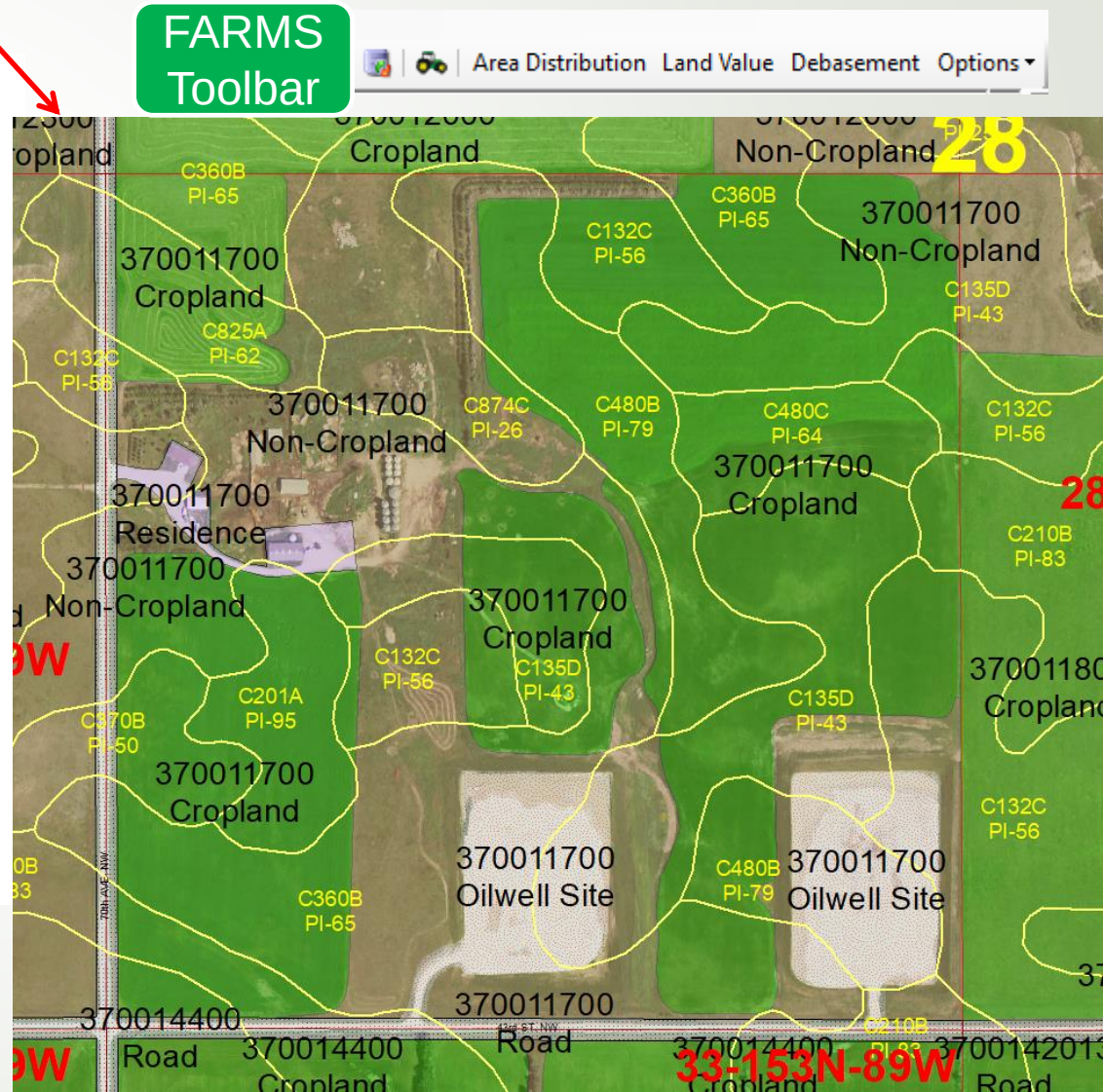



Mountrail County - NRCS Soils
N
Bicker
Powers Lake
Powers
Lostwood
Sidonia
Crowfoot
Lowland
White Earth
Sorkness
Cottonwood
James Hill
Clear Water
Redmond
Stave
Myrtle
Manitou
Ross
Idaho
Palermo
Mc Gahan
Egan
Unorg Twp
Debing
Alger
Purcell
Burke
Mc Almond
Kickapoo
Unorg Twp
Rat Lake
Brookbank
Sikes
Austin
Oakland
Osloe
Unorg Twp
Knife River
Crane Creek
Wayzetta
Shell
Spring Coulee
NRCS Soils
Productivity Index
Soils-PI 10_Step_View
PI
0
1 - 10
11 - 20
21 - 30
31 - 40
41 - 50
51 - 60
61 - 70
71 - 80
81 - 90
91 - 95
Unorg Twp
Osborn
Van Hook
Parshall
Model
Plaza
Big Bend
Howie
Liberty
Fertile
Banner
Mountraill
Unorg Twp
Unorg Twp
0
2.5
5
10 Miles


Mountrail County - Ag Land Actual Use
N
Bicker
Powers Lake
Powers
Lostwood
Sidonia
Crowfoot
Lowland
White Earth
Sorkness
Cottonwood
James Hill
Clear Water
Redmond
Stave
Myrtle
Manitou
Ross
Idaho
Palermo
Mc Gahan
Egan
Unorg Twp
Debing
Alger
Purcell
Burke
Mc Almond
Kickapoo
Unorg Twp
Rat Lake
Brookbank
Sikes
Austin
Oakland
Osloe
Unorg Twp
Knife River
Crane Creek
Wayzetta
Shell
Spring Coulee
Actual Land Use
2018 Landuse
<all other values>
Land Use Code
Cropland
Commercial
Gravel Pits
Non-Ag
Non-Cropland
Oilwell Site
Residence
Road
Salt Water Plant
Unorg Twp
Osborn
Van Hook
Parshall
Model
Plaza
Big Bend
Howie
Liberty
Fertile
Banner
Mountraill
Unorg Twp
Unorg Twp
0
2.5
5
10 Miles

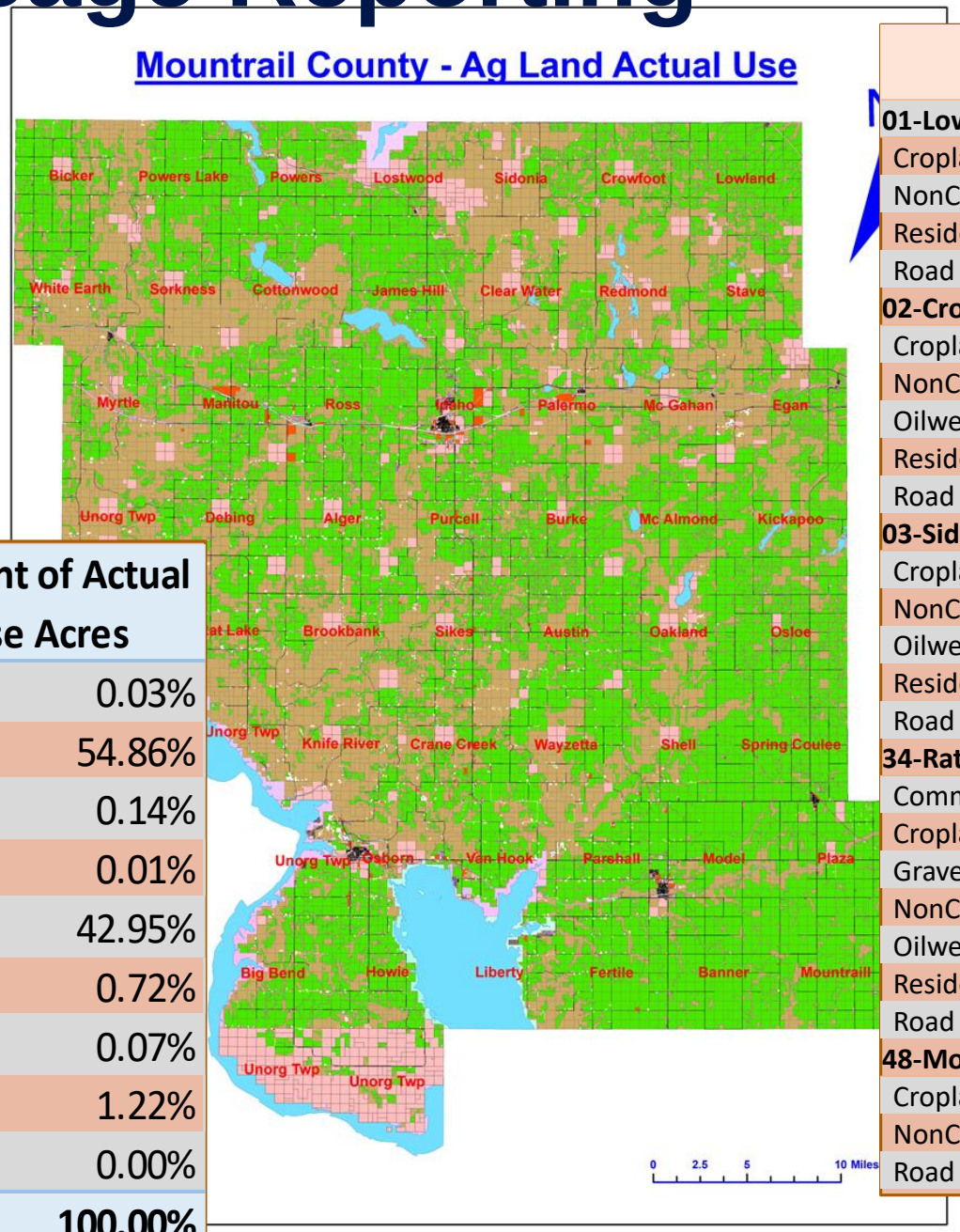
FARMS Processing – FARMS Program

- Cropland, noncrop, Residence, Oil Site, Roads
- Utilizes Soil Types within Actual Land use
- “Slices” Actual Land use and Soil Type layers into acres – used for valuation
- Plenty of data provided
  - This parcel – 32 rows
  - Entire county - 107,671 rows



Detailed Acreage Reporting

Land Use	Actual Use Acres	Percent of Actual Use Acres
Commercial	334.80	0.03%
Cropland	583,785.01	54.86%
Gravel Pit	1,496.77	0.14%
Non-Ag	123.23	0.01%
NonCrop	457,047.22	42.95%
Oilwell Site	7,618.84	0.72%
Residence	790.80	0.07%
Road	12,964.26	1.22%
(blank)		0.00%
Grand Total	**1,064,160.93**	**100.00%**



Land Use	Actual Use Acres	Percent of Actual Use Acres
01-Lowland 158-88		
Cropland	16,906.39	15.67%
NonCrop	4,837.26	4.48%
Residence	3.97	0.00%
Road	343.95	0.32%
02-Crowfoot 158-89		
Cropland	10,858.88	10.06%
NonCrop	10,366.88	9.61%
Oilwell Site	17.07	0.02%
Residence	7.32	0.01%
Road	250.69	0.23%
03-Sidonia 158-90		
Cropland	4,662.05	4.32%
NonCrop	15,002.39	13.90%
Oilwell Site	98.18	0.09%
Residence	5.95	0.01%
Road	200.89	0.19%
34-Rat Lake 154-93		
Commercial	6.04	0.01%
Cropland	8,380.50	7.77%
Gravel Pit	60.42	0.06%
NonCrop	12,473.27	11.56%
Oilwell Site	295.64	0.27%
Residence	11.24	0.01%
Road	206.27	0.19%
48-Mountrail 151-88		
Cropland	19,619.87	18.18%
NonCrop	2,959.16	2.74%
Road	334.56	0.31%

Soils Valuation Actual Land use – 2019 Values

Better Soils

Poorer Soils

Productivity Index (PI) or AUM	Land Valuation – Cropland	Non-Crop AUM
95	$974	$380
90	$872	$342
80	$818	$295
70	$720	$270
60	$614	$228
50	$516	$192
40	$409	$152
30	$312	$114
20	$205	$76
10	$93	$38
0 (Water)	$16	$16

2019 Values

NDSU Ag Land Production Value

Average Ag - $454.62

Cropland - $692.46

NonCrop - $156.54

FARMS processed and overall Ag Land Values

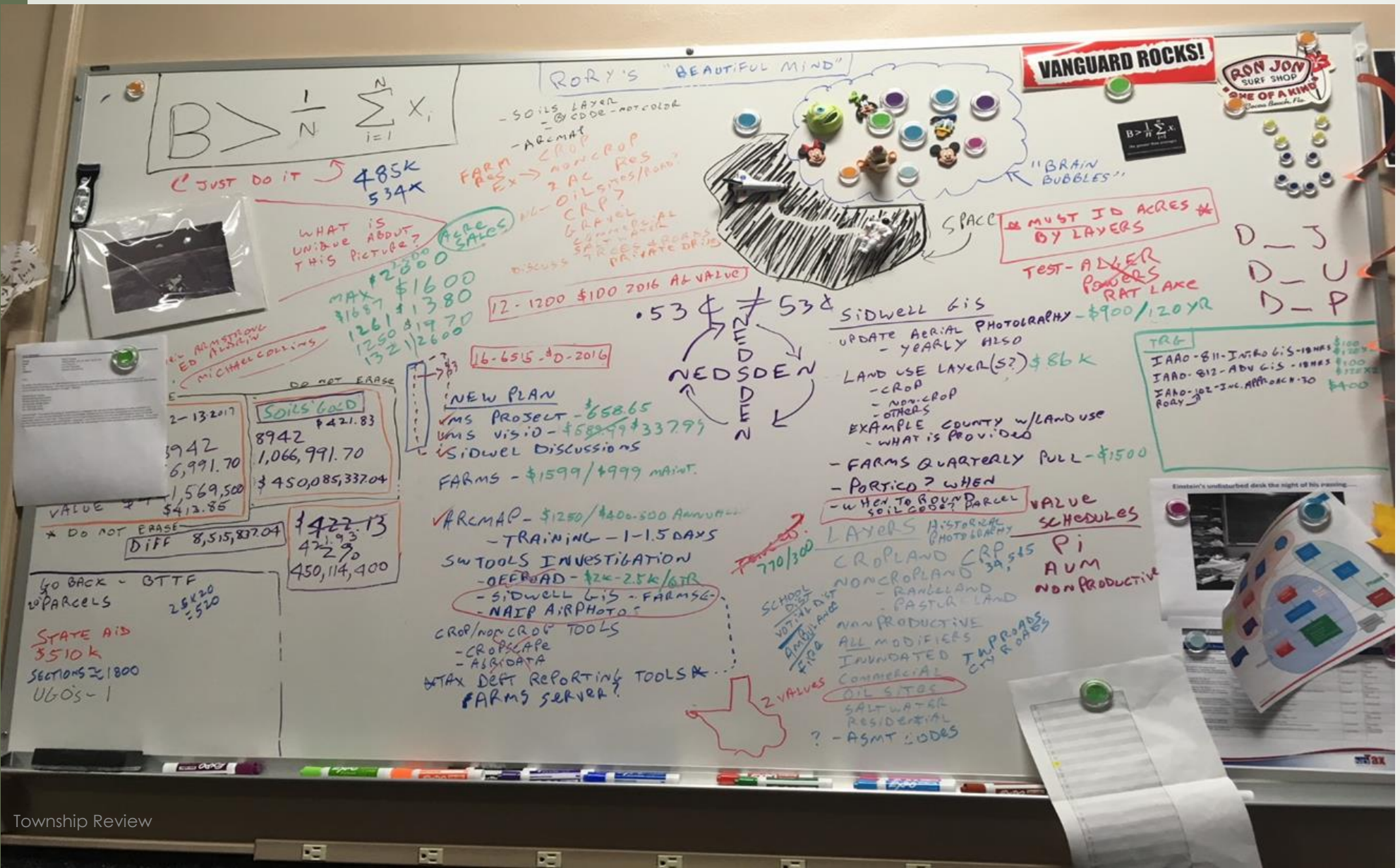
Land Use	Actual Use Acres	Percent of Actual Use Acres	Total Value	Percent of Total Value
Commercial	334.80	0.03%	$0	0.00%
Cropland	583,785.01	54.86%	$391,166,486	84.57%
Gravel Pit	1,496.77	0.14%	$0	0.00%
Non-Ag	123.23	0.01%	$0	0.00%
NonCrop	457,047.22	42.95%	$70,201,573	15.18%
Oilwell Site	7,618.84	0.72%	$1,184,966	0.26%
Residence	790.80	0.07%	$0	0.00%
Road	12,964.26	1.22%	$0	0.00%
(blank)		0.00%		0.00%
Grand Total	**1,064,160.93**	**100.00%**	**$462,553,026**	**100.00%**

***Note: Only Ag Related Acres are valued**

Land Use	Actual Use Acres	Percent of Actual Use Acres	Total Value
01-Lowland 158-88			
Cropland	16,906.39	15.67%	$11,669,808
NonCrop	4,837.26	4.48%	$705,233
Residence	3.97	0.00%	$0
Road	343.95	0.32%	$0
02-Crowfoot 158-89			
Cropland	10,858.88	10.06%	$6,451,763
NonCrop	10,366.88	9.61%	$1,647,974
Oilwell Site	17.07	0.02%	$2,596
Residence	7.32	0.01%	$0
Road	250.69	0.23%	$0
03-Sidonia 158-90			
Cropland	4,662.05	4.32%	$2,557,570
NonCrop	15,002.39	13.90%	$2,650,996
Oilwell Site	98.18	0.09%	$15,830
Residence	5.95	0.01%	$0
Road	200.89	0.19%	$0
34-Rat Lake 154-93			
Commercial	6.04	0.01%	$0
Cropland	8,380.50	7.77%	$5,551,158
Gravel Pit	60.42	0.06%	$0
NonCrop	12,473.27	11.56%	$1,931,692
Oilwell Site	295.64	0.27%	$45,240
Residence	11.24	0.01%	$0
Road	206.27	0.19%	$0
48-Mountrail 151-88			
Cropland	19,619.87	18.18%	$15,466,023
NonCrop	2,959.16	2.74%	$527,571
Road	334.56	0.31%	$0

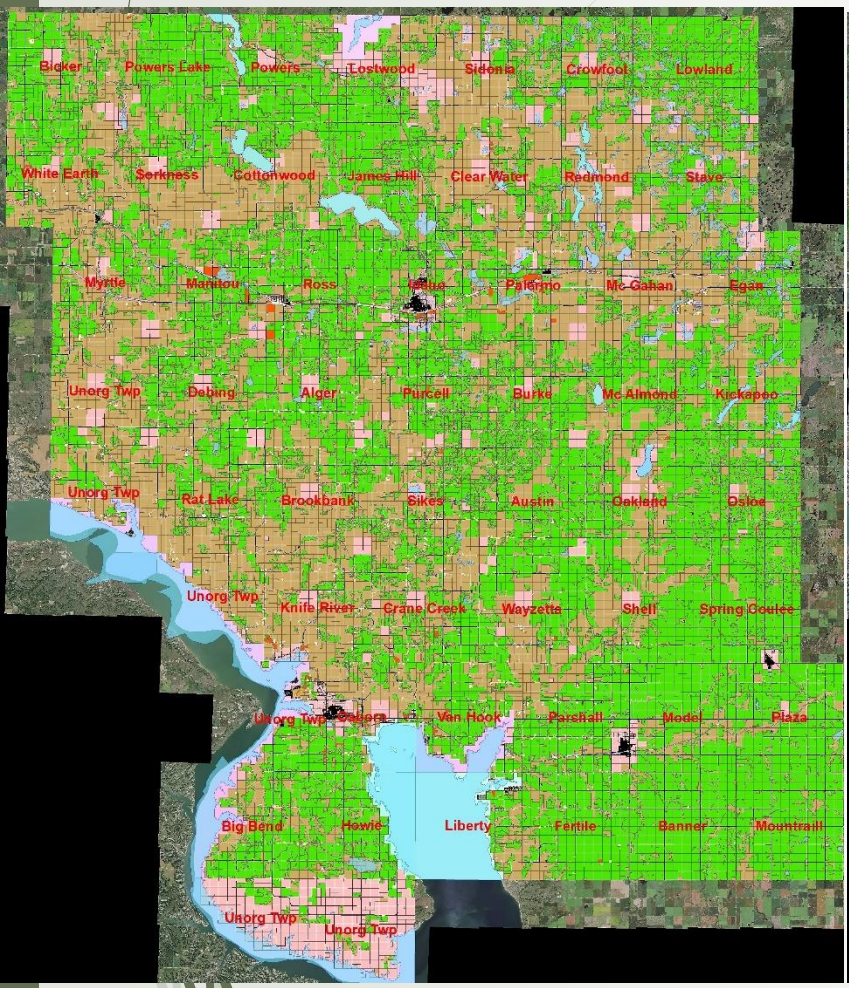
Two Years Ago….

“How do we do this….?”

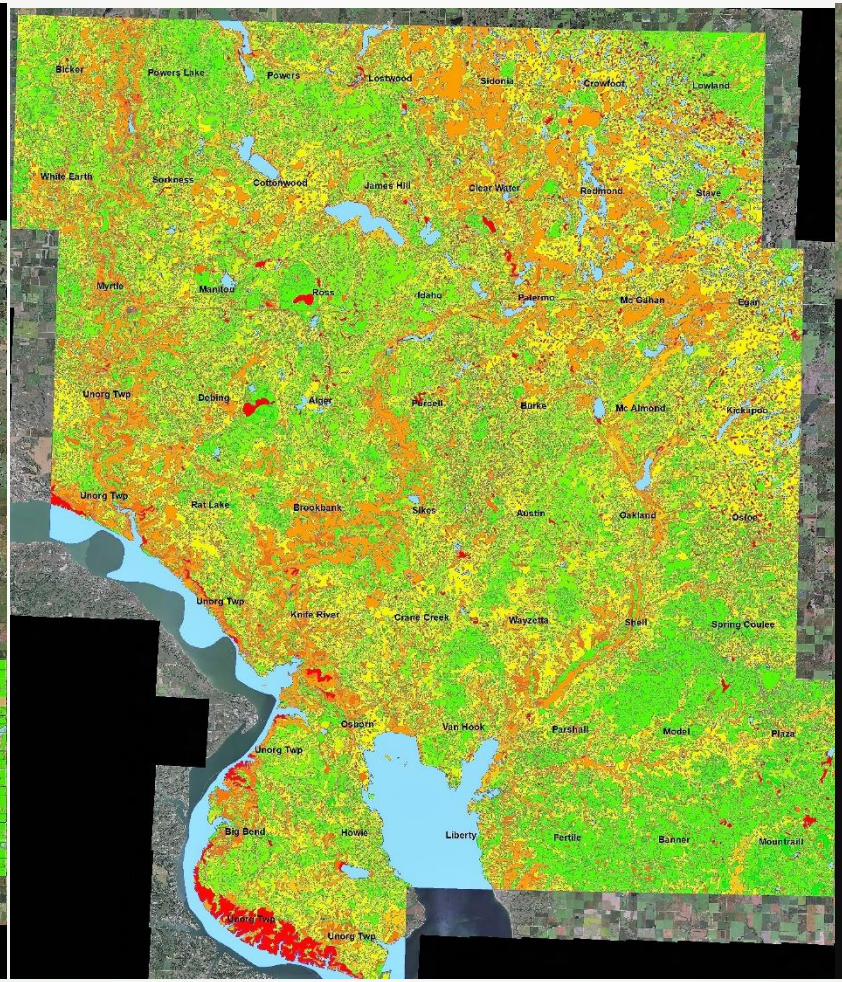


GIS is the Answer!

Actual Use Layer

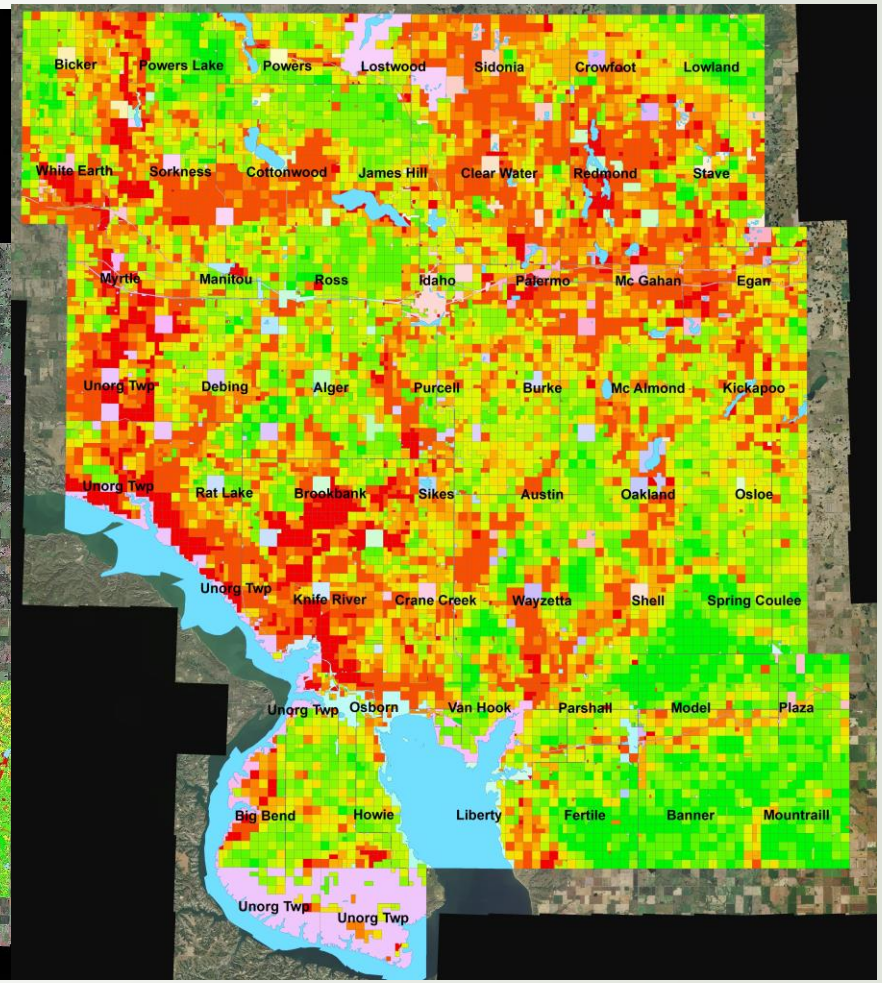


NRCS Soils Quality Layer



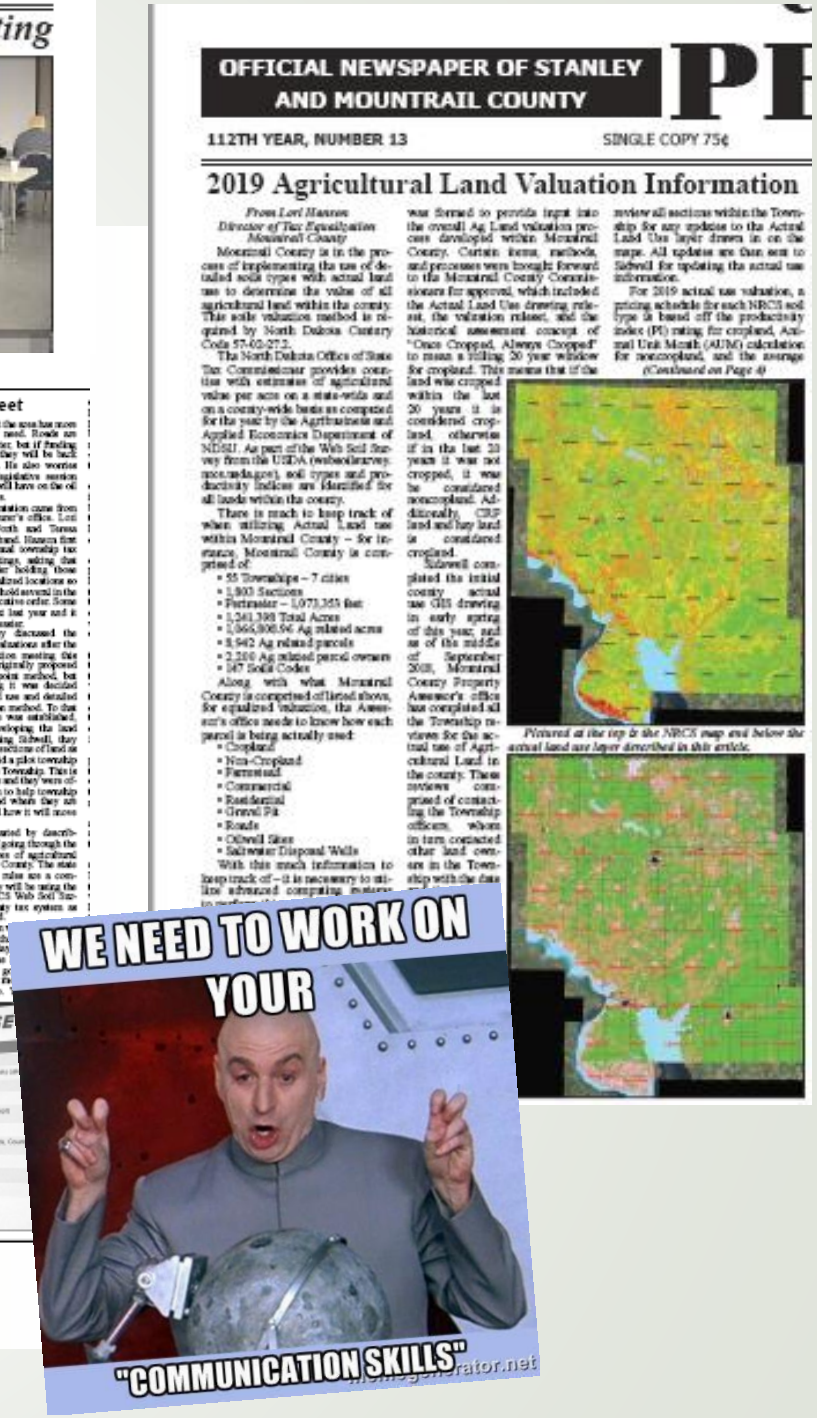
2019 Average Ag Land

Parcel Value per Acre



Robust Communication Campaign

- Ongoing throughout life of project
- Several Soils Committee meetings
  - Collaborative effort for rulesets
  - Additional input and suggestions
  - Attendance at Township Review Meetings
  - **Result? - "*Ownership*" of Ag Land Solution**
- Articles in the official County paper
- Presentations at County Commissioner meetings
- Presentations at Township Officer's meetings
- Presentation to Lion's Club
- Township Review Meetings – 55 Townships!
  - Ag Land Valuation overview
  - Reviewed and updated individual's land for Actual Land Use

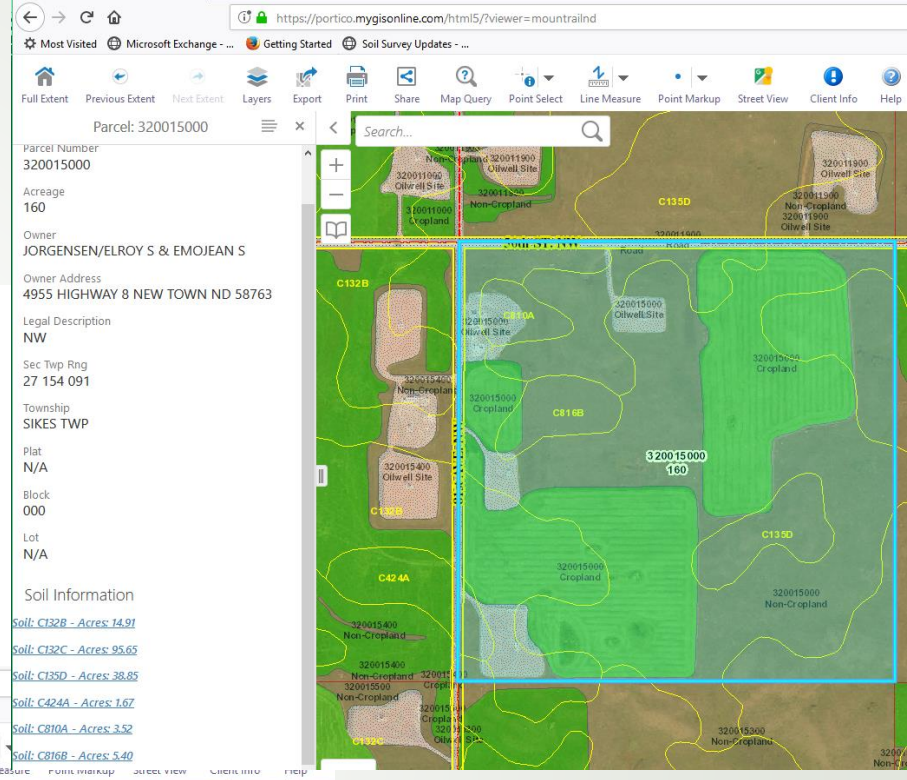


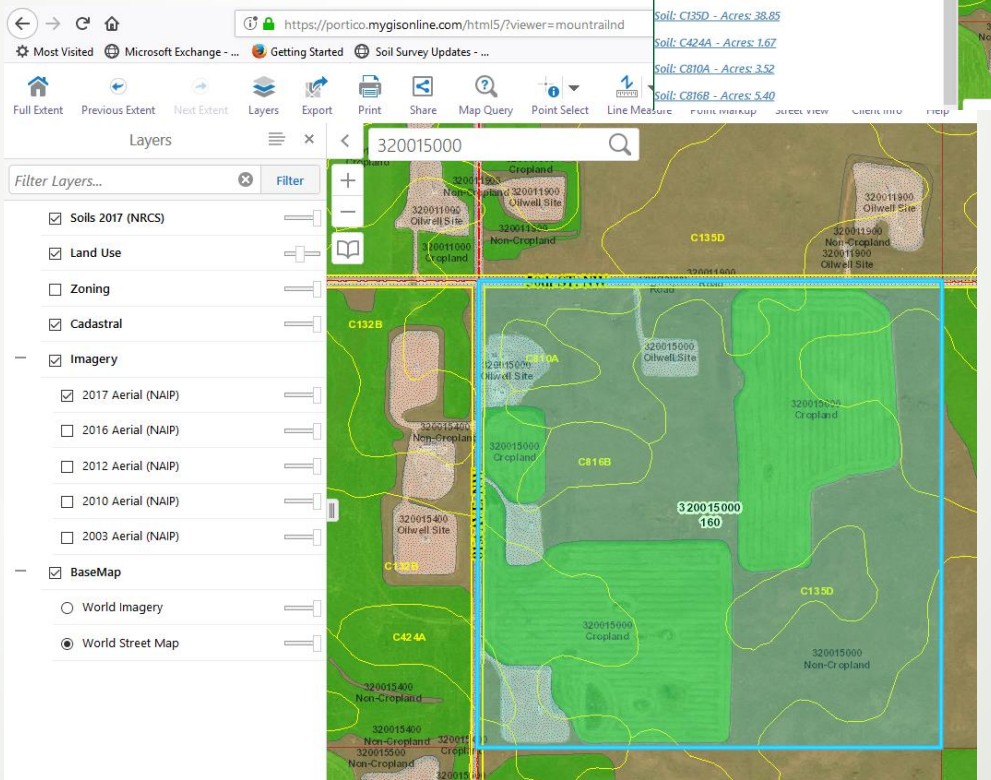
Township Review Meetings

- Section by Section Reviews

GIS – Public Facing

- Various search capabilities
- Several NAIP Years Aerial Photography available
- Actual use Layer
- Soils Layer and information
- Valuation Reporting





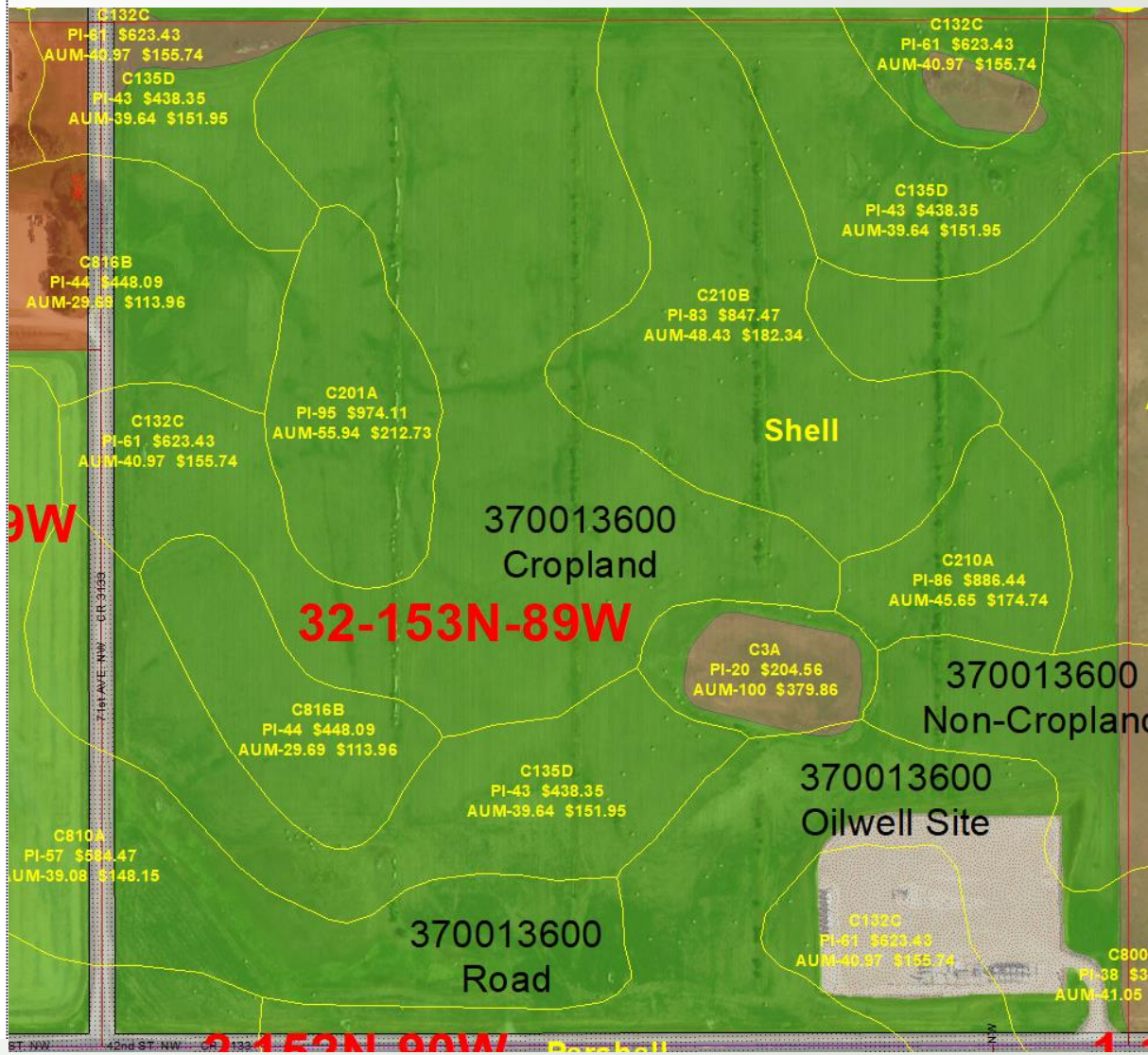
Land Valuation Reporting

Sidwell

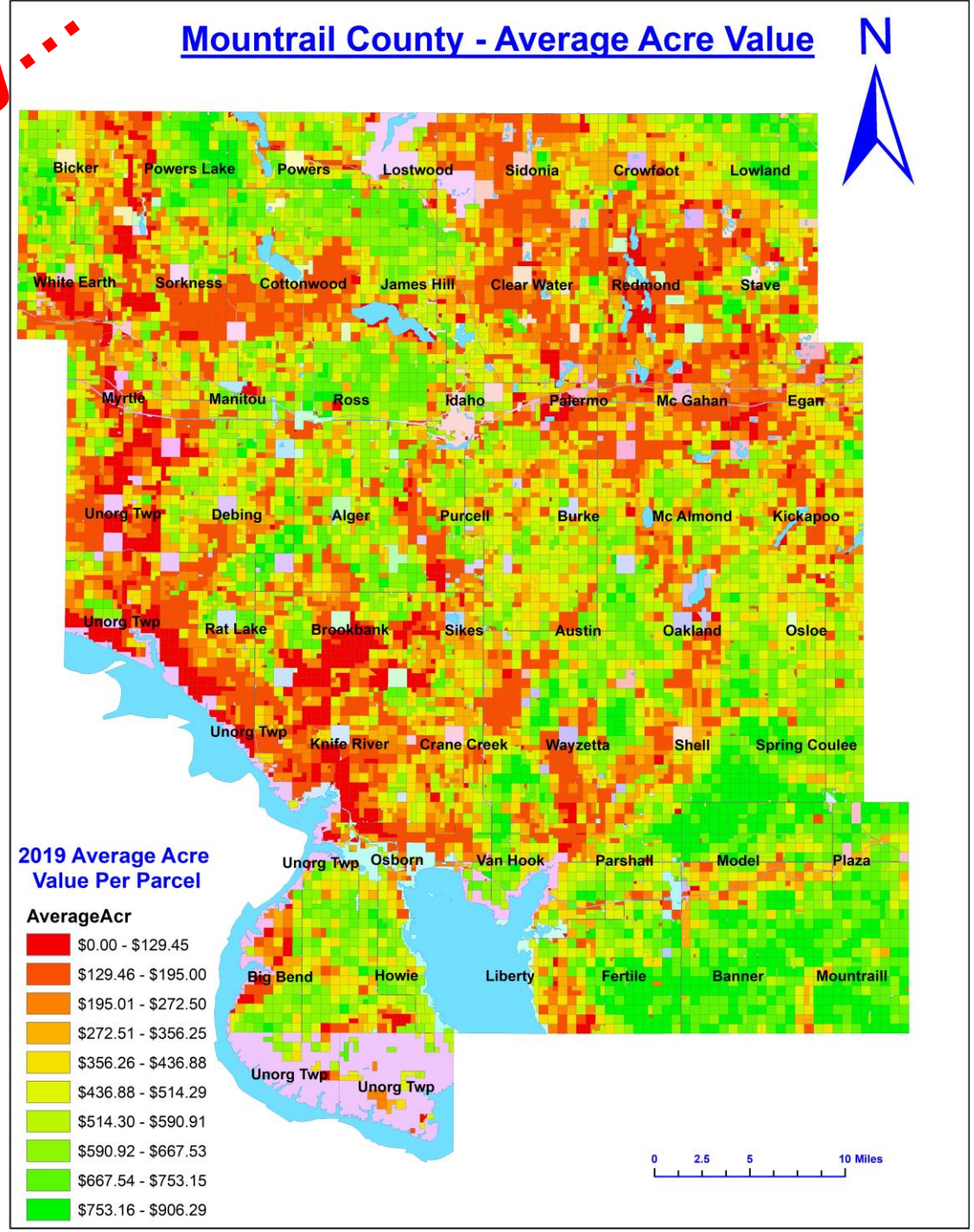
Mountrail

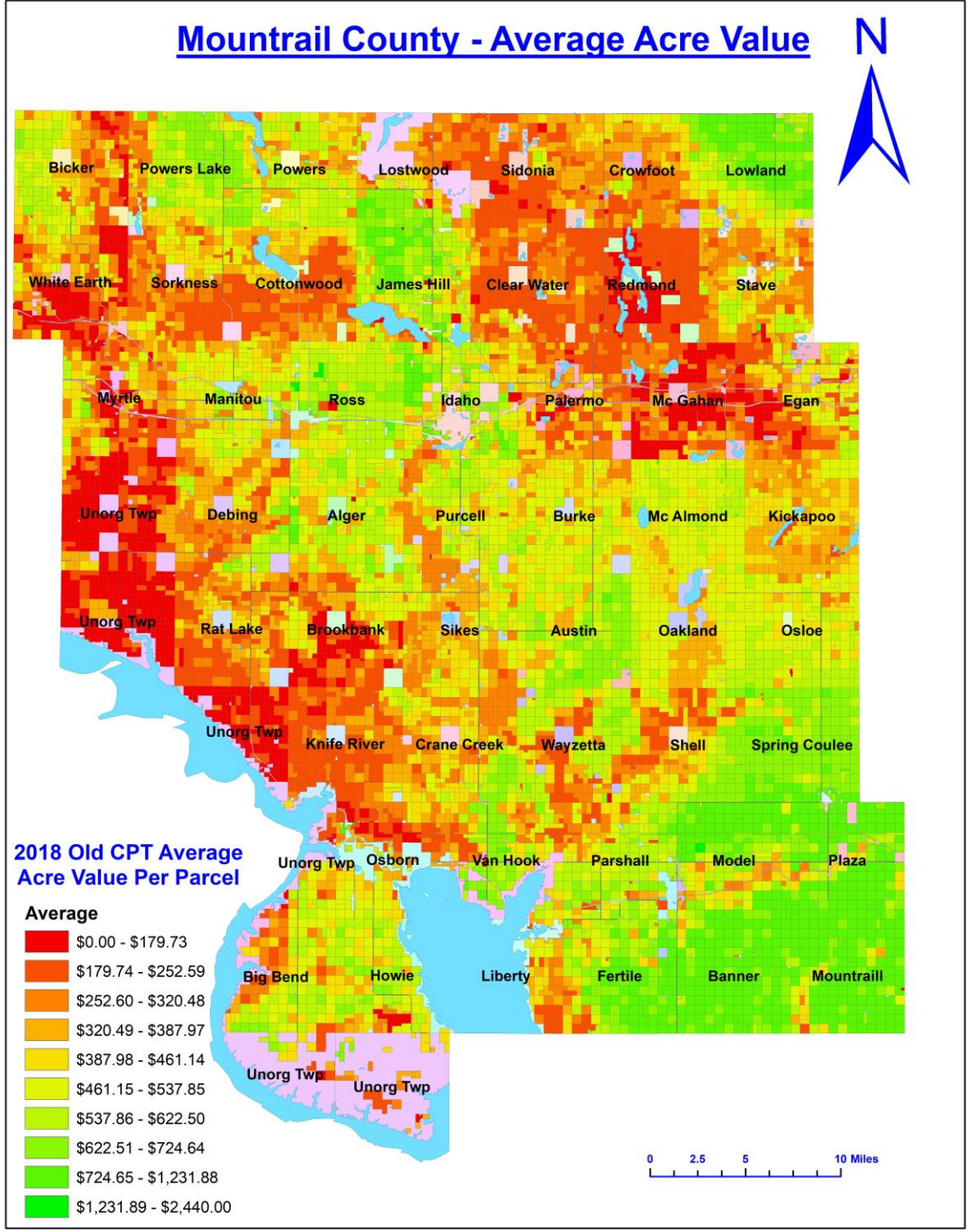
Final Calculation Report

PARCELS	CRP NUMBER	LAND USE	SOIL CODE	SOIL NAME	NET ACRES	RATE	VALUE
37-0013600							
157.49							
		AG					
			C132C	Williams-Zahl-Zahill	47.75	623	29,768.78
			C135D	Zahl-Williams loams,	29.18	438	12,791.05
			C201A	Bowbells loam, 0 to 3	7.31	974	7,120.74
			C210A	Williams-Bowbells	4.95	886	4,387.88
			C210B	Williams-Bowbells	16.78	847	14,220.55
			C3A	Parnell silty clay loam,	1.42	205	290.48
			C800B	Appam sandy loam, 2	12.29	390	4,788.80
			C810A	Bowdle loam, 0 to 2	9.79	584	5,721.96
			C816B	Lehr loam, 2 to 6	11.12	448	4,982.76
					140.59		84,073.00
		NCR					
			C132C	Williams-Zahl-Zahill	1.74	156	270.99
			C135D	Zahl-Williams loams,	1.76	152	267.43
			C3A	Parnell silty clay loam,	2.50	380	949.65
			C800B	Appam sandy loam, 2	0.25	156	38.94
					6.25		1,527.01
		OS					
			C132C	Williams-Zahl-Zahill	3.34	156	520.17
			C135D	Zahl-Williams loams,	0.13	152	19.75
			C800B	Appam sandy loam, 2	3.27	156	509.27
					6.74		1,049.19
		RD					
			C132C	Williams-Zahl-Zahill	0.96	0	0.00
			C135D	Zahl-Williams loams,	0.66	0	0.00
			C800B	Appam sandy loam, 2	1.45	0	0.00
			C810A	Bowdle loam, 0 to 2	0.40	0	0.00
			C816B	Lehr loam, 2 to 6	0.44	0	0.00
					3.91		0.00
					157.49		**86,649.20**
					157.49		**86,649.20**



Finally…


Mountrail County - Average Acre Value
N
Bicker
Powers Lake
Powers
Lostwood
Sidonia
Crowfoot
Lowland
White Earth
Sorkness
Cottonwood
James Hill
Clear Water
Redmond
Stave
Myrtle
Manitou
Ross
Idaho
Palermo
Mc Gahan
Egan
Unorg Twp
Debing
Alger
Purcell
Burke
Mc Almond
Kickapoo
Unorg Twp
Rat Lake
Brookbank
Sikes
Austin
Oakland
Osloe
Unorg Twp
Knife River
Crane Creek
Wayzetta
Shell
Spring Coulee
Unorg Twp
Osborn
Van Hook
Parshall
Model
Plaza
Big Bend
Howie
Liberty
Fertile
Banner
Mountraill
Unorg Twp
Unorg Twp
2019 Average Acre Value Per Parcel
AverageAcr
$0.00 - $129.45
$129.46 - $195.00
$195.01 - $272.50
$272.51 - $356.25
$356.26 - $436.88
$436.88 - $514.29
$514.30 - $590.91
$590.92 - $667.53
$667.54 - $753.15
$753.16 - $906.29
0 2.5 5 10 Miles


Mountrail County - Average Acre Value
N
Bicker
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Crane Creek
Wayzetta
Shell
Spring Coulee
Unorg Twp
Osborn
Van Hook
Parshall
Model
Plaza
Big Bend
Howie
Liberty
Fertile
Banner
Mountraill
Unorg Twp
Unorg Twp
2018 Old CPT Average Acre Value Per Parcel
Average
$0.00 - $179.73
$179.74 - $252.59
$252.60 - $320.48
$320.49 - $387.97
$387.98 - $461.14
$461.15 - $537.85
$537.86 - $622.50
$622.51 - $724.64
$724.65 - $1,231.88
$1,231.89 - $2,440.00
0 2.5 5 10 Miles

Finishing up…

- **Remember this formula? what does it '<u>say</u>'?**

Sigma means to add them up

$$B > \frac{1}{n}\sum_{i=1}^{n} x_i$$

'i'=1 means start adding with the first number

	x_i
1	x_1
2	x_2
3	x_3
4	x_4
5	x_5
6	x_6
7	x_7
8	x_8
9	x_9
10	x_{10}
Sum	*55*

'x' is the actual items
'x_i' is simply the index number of the item

10 *Count - "n"*

'n' is total number of items

$$\frac{1}{10} \times 55 = \frac{55}{10} = 5.5 - Average$$

Hint

- ***Be***
- ***Greater than***
- ***Average…..***

Questions?

Rory Porth

Property Assessor

Mountrail County Tax Equalization

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Stanley, ND 58784-0069

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Fax: 701.628.2276
E-mail: roryp@co.mountrail.nd.us