

North Dakota Assessment Sales Ratio Study 2009



**Office of State Tax Commissioner
Cory Fong
Tax Commissioner**

2009 North Dakota Assessment Sales Ratio Study

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Introduction

The 2009 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared to assist local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of their equalization duties. This report is a synopsis of the comprehensive study. Property tax administrators, local assessment officials, and interested taxpayers utilize this information in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. Data from each of the 53 counties and 13 largest cities in North Dakota are included in the ASRS and this report.

The 2009 study includes data on sales of property occurring between January 1 and December 31, 2008. For each county and large city a minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2008 did not meet the minimum sample size, sales of property from the prior years of 2007, 2006 and 2005, or current year appraisals, were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties.

This report includes 11,526 observations used in the 2009 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2008 assessment.

Statistical Report

This report has eight basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes.

Table 2 contains a frequency distribution chart, which groups the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution chart includes a breakdown of township and urban sales for each county and major city.

Table 3 shows the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include transactions that occurred during 2008. The supplemental observation includes sales of improved residential and commercial properties for the years 2007, 2006 and 2005, and appraisals when required to obtain a sufficient sample size.

Tables 4 and 5 show the median ratios and coefficients of dispersion for the current and three prior years for residential property and commercial property. These tables provide a convenient comparison of data among various counties and cities and categories of property for four years.

Tables 6 and 7 show the median ratios, adjustment worksheet percentages, the indicated changes and the changes by the State Board of Equalization. The counties that have an asterisk are the counties that were

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out of tolerance. At the bottom of each page is an explanation of what changes, if any, the state board made in those counties.

Table 8 shows the median ratio and the average price per acre paid for agricultural land, and the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 include the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency. They indicate the prevailing level of assessment of the universe of properties used in the study. Each of these measures has advantages and limitations.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average. It is the most easily understood measure of central tendency, but it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is calculated by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency. It is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, the State Board of Equalization currently uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the aggregate mean ratio. The PRD provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion (COD) measures how closely the individual ratios are arrayed around the median ratio and shows the degree of uniformity or inaccuracy that has been attained in the assessments. This is sometimes referred to as the index of assessment inequality. The COD is computed by dividing the average deviation by the median ratio. This shows how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in taxes. Tax administrators feel that when dispersions occur

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between .10 and .20 the quality of assessments is acceptable, but any dispersion over .20 indicates the assessments need attention.

Sales Ratio Statistics

The following example shows the calculations used for developing the five listed measures:

	<u>Finalized Sale Price</u>	<u>T & F Value</u>	<u>Ratio</u>	<u>Array</u>	<u>Deviation From Median</u>
1.	\$ 42,000	\$ 36,500	86.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4
<p>Arithmetic Mean Ratio = $932.8 \div 10 = 93.28$</p> <p>Aggregate Mean Ratio = $\\$596,600 \div \\$633,700 = 94.1$</p> <p>Median = Middle Ratio = $93.7 + 92.4 = 186.1 \div 2 = 93.05$ or 93.1</p> <p>Price Related Differential = $93.28 \div 94.1 = .99$</p> <p>Average Deviation = $36.4 \div 10 = 3.64$</p> <p>Coefficient of Dispersion = $3.64 \div 93.1 = .039$ or .04</p>					

**Table 1
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 01 Adams								
Agricultural	24	5,212,191	1,593,865	32.6%	30.6%	30.6%	1.07	0.23
Commercial	27	1,198,507	1,193,109	99.6%	99.5%	100.0%	1.00	0.02
Vacant Lots	6	32,250	114,292	239.9%	354.4%	103.6%	0.68	1.41
Total Comm & VL	33	1,230,757	1,307,401	125.1%	106.2%	100.0%	1.18	0.28
Residential	56	3,684,076	3,530,392	96.6%	95.8%	97.3%	1.01	0.04
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	56	3,684,076	3,530,392	96.6%	95.8%	97.3%	1.01	0.04
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	113	10,127,024	6,431,658	91.3%	63.5%	97.1%	1.44	0.25
County 02 Barnes								
Agricultural	58	14,801,276	4,847,000	35.6%	32.7%	34.8%	1.09	0.25
Commercial	30	2,135,527	1,777,200	90.9%	83.2%	96.1%	1.09	0.15
Vacant Lots	8	101,500	73,400	81.3%	72.3%	82.3%	1.12	0.27
Total Comm & VL	38	2,237,027	1,850,600	88.8%	82.7%	94.5%	1.07	0.18
Residential	33	2,745,000	2,888,000	103.1%	105.2%	99.7%	0.98	0.12
Lakeshore	5	442,500	376,200	86.1%	85.0%	84.8%	1.01	0.13
Total Res & LS	38	3,187,500	3,264,200	100.8%	102.4%	99.4%	0.98	0.12
Mobile Home	4	52,700	48,962	109.2%	92.9%	109.3%	1.18	0.19
GRAND TOTAL	138	20,278,503	10,010,762	70.4%	49.4%	76.1%	1.43	0.41
City of Valley City								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	32	5,905,982	5,283,200	95.3%	89.5%	95.9%	1.07	0.14
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	32	5,905,982	5,283,200	95.3%	89.5%	95.9%	1.07	0.14
Residential	70	6,250,555	5,811,200	93.9%	93.0%	91.2%	1.01	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	70	6,250,555	5,811,200	93.9%	93.0%	91.2%	1.01	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	102	12,156,537	11,094,400	94.3%	91.3%	92.4%	1.03	0.13
County 03 Benson								
Agricultural	35	7,202,246	3,653,746	1035.4%	50.7%	44.0%	20.41	22.72
Commercial	30	1,237,974	1,184,484	127.2%	95.7%	100.0%	1.33	0.43
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,237,974	1,184,484	127.2%	95.7%	100.0%	1.33	0.43
Residential	31	1,454,563	1,187,736	85.5%	81.7%	92.8%	1.05	0.25
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,454,563	1,187,736	85.5%	81.7%	92.8%	1.05	0.25
Mobile Home	3	46,000	54,520	157.0%	118.5%	125.6%	1.32	0.41
GRAND TOTAL	99	9,940,783	6,080,486	436.1%	61.2%	85.8%	7.13	4.50

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 04 Billings								
Agricultural	7	3,144,365	453,754	28.8%	14.4%	22.9%	2.00	0.58
Commercial	11	1,102,230	1,019,560	94.4%	92.5%	98.5%	1.02	0.05
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	11	1,102,230	1,019,560	94.4%	92.5%	98.5%	1.02	0.05
Residential	20	1,057,994	983,636	94.1%	93.0%	96.2%	1.01	0.03
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	20	1,057,994	983,636	94.1%	93.0%	96.2%	1.01	0.03
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	38	5,304,589	2,456,950	82.2%	46.3%	96.2%	1.77	0.16
County 05 Bottineau								
Agricultural	18	2,680,684	1,018,000	43.3%	38.0%	46.3%	1.14	0.20
Commercial	30	2,599,400	2,292,800	90.2%	88.2%	84.3%	1.02	0.22
Vacant Lots	9	117,100	46,000	63.4%	39.3%	45.1%	1.61	0.85
Total Comm & VL	39	2,716,500	2,338,800	84.0%	86.1%	82.9%	0.98	0.33
Residential	82	5,047,415	3,684,700	88.7%	73.0%	73.8%	1.21	0.39
Lakeshore	37	6,407,950	4,422,500	74.1%	69.0%	66.7%	1.07	0.26
Total Res & LS	119	11,455,365	8,107,200	84.1%	70.8%	70.7%	1.19	0.36
Mobile Home	3	14,864	10,100	104.0%	67.9%	114.7%	1.53	0.31
GRAND TOTAL	179	16,867,413	11,474,100	80.3%	68.0%	70.2%	1.18	0.38
County 06 Bowman								
Agricultural	24	4,370,612	1,253,590	40.9%	28.7%	31.4%	1.42	0.55
Commercial	30	4,271,923	3,614,747	85.2%	84.6%	79.3%	1.01	0.39
Vacant Lots	5	35,500	27,481	97.2%	77.4%	60.7%	1.26	0.76
Total Comm & VL	35	4,307,423	3,642,228	86.9%	84.6%	78.6%	1.03	0.43
Residential	30	1,777,300	1,465,705	100.2%	82.5%	84.3%	1.22	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	1,777,300	1,465,705	100.2%	82.5%	84.3%	1.22	0.36
Mobile Home	5	107,000	97,156	154.5%	90.8%	110.9%	1.70	0.71
GRAND TOTAL	94	10,562,335	6,458,679	83.0%	61.1%	70.7%	1.36	0.56
County 07 Burke								
Agricultural	11	1,504,000	691,000	48.3%	45.9%	44.0%	1.05	0.18
Commercial	21	623,000	604,487	97.6%	97.0%	98.7%	1.01	0.06
Vacant Lots	3	3,000	4,200	180.0%	140.0%	120.0%	1.29	0.61
Total Comm & VL	24	626,000	608,687	107.9%	97.2%	99.8%	1.11	0.15
Residential	48	1,691,038	1,482,891	93.8%	87.7%	99.4%	1.07	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	48	1,691,038	1,482,891	93.8%	87.7%	99.4%	1.07	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	83	3,821,038	2,782,578	91.8%	72.8%	98.1%	1.26	0.19

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 08 Burleigh								
Agricultural	32	7,755,816	2,257,807	30.0%	29.1%	28.5%	1.03	0.24
Commercial	30	8,929,100	7,760,470	88.2%	86.9%	92.5%	1.01	0.15
Vacant Lots	1	28,000	27,600	98.6%	98.6%	98.6%	1.00	0.00
Total Comm & VL	31	8,957,100	7,788,070	88.5%	86.9%	94.2%	1.02	0.14
Residential	205	40,536,578	36,908,533	91.6%	91.0%	92.2%	1.01	0.07
Lakeshore	1	650,000	468,700	72.1%	72.1%	72.1%	1.00	0.00
Total Res & LS	206	41,186,578	37,377,233	91.5%	90.8%	92.2%	1.01	0.07
Mobile Home	85	2,186,344	1,565,244	71.9%	71.6%	68.5%	1.00	0.22
GRAND TOTAL	354	60,085,838	48,988,354	81.0%	81.5%	88.9%	0.99	0.18

City of Bismarck								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	35	11,144,555	10,544,500	94.9%	94.6%	94.4%	1.00	0.07
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	35	11,144,555	10,544,500	94.9%	94.6%	94.4%	1.00	0.07
Residential	410	70,351,896	66,114,400	94.4%	94.0%	94.4%	1.00	0.04
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	410	70,351,896	66,114,400	94.4%	94.0%	94.4%	1.00	0.04
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	445	81,496,451	76,658,900	94.4%	94.1%	94.4%	1.00	0.05

County 09 Cass								
Agricultural	45	19,821,567	5,326,900	29.0%	26.9%	29.0%	1.08	0.23
Commercial	42	4,964,008	4,711,600	106.8%	94.9%	98.7%	1.13	0.39
Vacant Lots	42	1,735,279	1,007,400	68.7%	58.1%	64.3%	1.18	0.50
Total Comm & VL	84	6,699,287	5,719,000	87.7%	85.4%	80.3%	1.03	0.47
Residential	201	32,822,936	30,461,700	98.6%	92.8%	93.2%	1.06	0.20
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	201	32,822,936	30,461,700	98.6%	92.8%	93.2%	1.06	0.20
Mobile Home	62	1,163,850	985,010	135.6%	84.6%	91.1%	1.60	0.72
GRAND TOTAL	392	60,507,640	42,492,610	94.2%	70.2%	89.3%	1.34	0.39

City of Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	64	98,166,600	94,599,500	95.9%	96.4%	95.4%	1.00	0.18
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	64	98,166,600	94,599,500	95.9%	96.4%	95.4%	1.00	0.18
Residential	1,223	197,197,550	188,608,300	97.3%	95.6%	96.5%	1.02	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	1,223	197,197,550	188,608,300	97.3%	95.6%	96.5%	1.02	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	1,287	295,364,150	283,207,800	97.2%	95.9%	96.4%	1.01	0.10

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of West Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	32	21,621,486	20,292,000	94.1%	93.9%	93.3%	1.00	0.11
Vacant Lots	55	4,661,055	2,662,810	57.0%	57.1%	52.7%	1.00	0.23
Total Comm & VL	87	26,282,541	22,954,810	70.6%	87.3%	60.6%	0.81	0.36
Residential	252	41,877,120	41,078,000	98.5%	98.1%	98.1%	1.00	0.05
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	252	41,877,120	41,078,000	98.5%	98.1%	98.1%	1.00	0.05
Mobile Home	1	32,511	34,600	106.4%	106.4%	106.4%	1.00	0.00
GRAND TOTAL	340	68,192,172	64,067,410	91.4%	94.0%	96.6%	0.97	0.13
County 10 Cavalier								
Agricultural	31	3,767,665	2,126,140	64.8%	56.4%	61.4%	1.15	0.34
Commercial	31	3,065,900	3,015,648	111.2%	98.4%	100.0%	1.13	0.24
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	31	3,065,900	3,015,648	111.2%	98.4%	100.0%	1.13	0.24
Residential	36	1,826,848	2,979,792	475.6%	163.1%	91.3%	2.92	4.45
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	1,826,848	2,979,792	475.6%	163.1%	91.3%	2.92	4.45
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	98	8,660,413	8,121,580	230.4%	93.8%	89.4%	2.46	1.87
County 11 Dickey								
Agricultural	35	8,627,934	2,434,320	40.5%	28.2%	26.4%	1.43	0.74
Commercial	30	2,646,729	2,605,212	101.5%	98.4%	98.6%	1.03	0.16
Vacant Lots	2	5,200	6,250	119.1%	120.2%	119.1%	0.99	0.24
Total Comm & VL	32	2,651,929	2,611,462	102.6%	98.5%	98.6%	1.04	0.17
Residential	45	2,780,875	2,494,728	93.3%	89.7%	91.2%	1.04	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	2,780,875	2,494,728	93.3%	89.7%	91.2%	1.04	0.16
Mobile Home	3	29,000	22,421	67.9%	77.3%	83.6%	0.88	0.22
GRAND TOTAL	115	14,089,738	7,562,931	79.1%	53.7%	87.7%	1.47	0.32
County 12 Divide								
Agricultural	15	1,684,000	825,500	56.5%	49.0%	48.8%	1.15	0.33
Commercial	9	273,020	309,800	196.5%	113.5%	101.7%	1.73	0.96
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	9	273,020	309,800	196.5%	113.5%	101.7%	1.73	0.96
Residential	38	975,283	881,800	105.6%	90.4%	95.9%	1.17	0.29
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	975,283	881,800	105.6%	90.4%	95.9%	1.17	0.29
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	62	2,932,303	2,017,100	106.9%	68.8%	92.6%	1.55	0.45

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 13 Dunn								
Agricultural	5	868,000	269,400	29.6%	31.0%	29.0%	0.95	0.30
Commercial	20	706,800	715,140	102.2%	101.2%	97.6%	1.01	0.09
Vacant Lots	1	2,000	2,280	114.0%	114.0%	114.0%	1.00	0.00
Total Comm & VL	21	708,800	717,420	102.8%	101.2%	97.7%	1.02	0.09
Residential	46	1,433,225	1,339,802	97.5%	93.5%	96.8%	1.04	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	46	1,433,225	1,339,802	97.5%	93.5%	96.8%	1.04	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	72	3,010,025	2,326,622	94.3%	77.3%	96.6%	1.22	0.16
County 14 Eddy								
Agricultural	17	1,689,521	846,587	49.8%	50.1%	50.1%	0.99	0.25
Commercial	19	1,308,500	1,242,500	97.4%	95.0%	100.0%	1.03	0.03
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	19	1,308,500	1,242,500	97.4%	95.0%	100.0%	1.03	0.03
Residential	41	1,527,750	1,408,000	95.3%	92.2%	100.0%	1.03	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	41	1,527,750	1,408,000	95.3%	92.2%	100.0%	1.03	0.11
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	77	4,525,771	3,497,087	85.8%	77.3%	100.0%	1.11	0.18
County 15 Emmons								
Agricultural	41	9,349,582	2,914,356	32.2%	31.2%	30.0%	1.03	0.28
Commercial	25	2,162,700	2,343,765	105.4%	108.4%	98.9%	0.97	0.17
Vacant Lots	2	1,725	3,000	191.7%	173.9%	191.6%	1.10	0.30
Total Comm & VL	27	2,164,425	2,346,765	111.8%	108.4%	99.5%	1.03	0.23
Residential	36	1,273,500	1,008,397	97.0%	79.2%	93.9%	1.23	0.31
Lakeshore	2	14,500	14,500	110.5%	100.0%	110.5%	1.11	0.13
Total Res & LS	38	1,288,000	1,022,897	97.7%	79.4%	97.6%	1.23	0.29
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	106	12,802,007	6,284,018	76.0%	49.1%	70.7%	1.55	0.53
County 16 Foster								
Agricultural	15	3,192,375	1,018,700	51.9%	31.9%	33.6%	1.63	0.81
Commercial	27	1,348,624	1,337,380	101.1%	99.2%	100.0%	1.02	0.05
Vacant Lots	1	9,585	6,000	62.6%	62.6%	62.6%	1.00	0.00
Total Comm & VL	28	1,358,209	1,343,380	99.8%	98.9%	100.0%	1.01	0.06
Residential	50	3,674,130	3,015,700	90.3%	82.1%	84.4%	1.10	0.24
Lakeshore	1	15,000	2,400	16.0%	16.0%	16.0%	1.00	0.00
Total Res & LS	51	3,689,130	3,018,100	88.9%	81.8%	83.8%	1.09	0.26
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	94	8,239,714	5,380,180	86.2%	65.3%	88.1%	1.32	0.30

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 17 Golden Valley								
Agricultural	6	874,410	279,300	34.1%	31.9%	29.5%	1.07	0.32
Commercial	17	828,955	749,000	102.3%	90.4%	97.7%	1.13	0.31
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	17	828,955	749,000	102.3%	90.4%	97.7%	1.13	0.31
Residential	34	1,238,589	1,129,500	97.5%	91.2%	94.8%	1.07	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	1,238,589	1,129,500	97.5%	91.2%	94.8%	1.07	0.18
Mobile Home	2	37,521	33,930	110.7%	90.4%	110.7%	1.22	0.35
GRAND TOTAL	59	2,979,475	2,191,730	92.9%	73.6%	93.3%	1.26	0.28

County 18 Grand Forks								
Agricultural	69	17,471,713	6,649,151	66.5%	38.1%	48.6%	1.75	0.67
Commercial	31	7,342,267	6,787,300	190.9%	92.4%	93.0%	2.07	1.42
Vacant Lots	14	455,123	113,100	162.0%	24.9%	44.1%	6.52	3.07
Total Comm & VL	45	7,797,390	6,900,400	181.9%	88.5%	75.4%	2.06	1.81
Residential	122	15,484,722	14,323,390	103.1%	92.5%	94.1%	1.11	0.25
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	122	15,484,722	14,323,390	103.1%	92.5%	94.1%	1.11	0.25
Mobile Home	4	40,009	72,762	519.5%	181.9%	345.5%	2.86	0.88
GRAND TOTAL	240	40,793,834	27,945,703	114.3%	68.5%	87.8%	1.67	0.67

City of Grand Forks								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	42	31,984,028	29,203,500	95.1%	91.3%	93.6%	1.04	0.12
Vacant Lots	42	6,260,487	2,692,800	61.1%	43.0%	42.5%	1.42	0.77
Total Comm & VL	84	38,244,515	31,896,300	78.1%	83.4%	81.4%	0.94	0.38
Residential	580	92,846,665	88,925,200	96.4%	95.8%	96.0%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	580	92,846,665	88,925,200	96.4%	95.8%	96.0%	1.01	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	664	131,091,180	120,821,500	94.1%	92.2%	95.5%	1.02	0.10

County 19 Grant								
Agricultural	14	2,428,493	844,600	34.1%	34.8%	33.3%	0.98	0.12
Commercial	11	646,085	619,700	99.0%	95.9%	99.8%	1.03	0.03
Vacant Lots	1	14,500	14,000	96.6%	96.6%	96.6%	1.00	0.00
Total Comm & VL	12	660,585	633,700	98.8%	95.9%	99.8%	1.03	0.03
Residential	51	1,207,800	1,080,900	98.7%	89.5%	98.6%	1.10	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	51	1,207,800	1,080,900	98.7%	89.5%	98.6%	1.10	0.16
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	77	4,296,878	2,559,200	87.0%	59.6%	98.0%	1.46	0.23

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 20 Griggs								
Agricultural	9	1,279,800	677,072	67.6%	52.9%	64.4%	1.28	0.32
Commercial	21	680,819	682,344	100.5%	100.2%	100.0%	1.00	0.12
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	21	680,819	682,344	100.5%	100.2%	100.0%	1.00	0.12
Residential	38	1,838,770	1,517,124	118.8%	82.5%	95.3%	1.44	0.50
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	1,838,770	1,517,124	118.8%	82.5%	95.3%	1.44	0.50
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	68	3,799,389	2,876,540	106.4%	75.7%	95.3%	1.41	0.37

County 21 Hettinger								
Agricultural	20	4,398,530	1,472,740	34.5%	33.5%	34.9%	1.03	0.20
Commercial	12	454,700	445,930	98.4%	98.1%	99.9%	1.00	0.02
Vacant Lots	1	1,000	1,080	108.0%	108.0%	108.0%	1.00	0.00
Total Comm & VL	13	455,700	447,010	99.2%	98.1%	100.0%	1.01	0.03
Residential	30	756,200	727,500	98.1%	96.2%	98.8%	1.02	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	756,200	727,500	98.1%	96.2%	98.8%	1.02	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	63	5,610,430	2,647,250	78.1%	47.2%	95.0%	1.66	0.26

County 22 Kidder								
Agricultural	36	7,238,349	3,221,561	1301.2%	44.5%	38.3%	29.24	33.20
Commercial	31	1,557,120	1,490,179	110.3%	95.7%	100.0%	1.15	0.26
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	31	1,557,120	1,490,179	110.3%	95.7%	100.0%	1.15	0.26
Residential	32	1,464,410	1,132,429	122.9%	77.3%	97.3%	1.59	0.52
Lakeshore	5	364,500	332,500	120.8%	91.2%	123.5%	1.32	0.33
Total Res & LS	37	1,828,910	1,464,929	122.6%	80.1%	98.5%	1.53	0.50
Mobile Home	3	128,663	120,344	215.2%	93.5%	100.0%	2.30	1.52
GRAND TOTAL	107	10,753,042	6,297,013	518.2%	58.6%	88.7%	8.85	5.26

County 23 LaMoure								
Agricultural	30	11,364,400	2,975,600	30.2%	26.2%	30.4%	1.15	0.25
Commercial	15	1,238,450	1,292,000	102.6%	104.3%	98.9%	0.98	0.12
Vacant Lots	2	3,400	2,000	70.9%	58.8%	70.8%	1.20	0.41
Total Comm & VL	17	1,241,850	1,294,000	98.9%	104.2%	98.9%	0.95	0.14
Residential	34	1,927,000	1,702,200	105.7%	88.3%	97.7%	1.20	0.32
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	1,927,000	1,702,200	105.7%	88.3%	97.7%	1.20	0.32
Mobile Home	1	8,000	6,810	85.1%	85.1%	85.1%	1.00	0.00
GRAND TOTAL	82	14,541,250	5,978,610	76.4%	41.1%	79.3%	1.86	0.47

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 24 Logan								
Agricultural	22	3,346,907	1,031,100	38.9%	30.8%	36.7%	1.26	0.29
Commercial	17	720,500	689,800	99.8%	95.7%	98.8%	1.04	0.09
Vacant Lots	3	11,500	7,500	77.8%	65.2%	80.0%	1.19	0.19
Total Comm & VL	20	732,000	697,300	96.5%	95.3%	98.6%	1.01	0.11
Residential	61	2,081,623	1,939,200	95.5%	93.2%	95.5%	1.03	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	61	2,081,623	1,939,200	95.5%	93.2%	95.5%	1.03	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	103	6,160,530	3,667,600	83.6%	59.5%	91.2%	1.40	0.24
County 25 McHenry								
Agricultural	41	5,698,870	2,392,058	43.5%	42.0%	41.1%	1.04	0.31
Commercial	30	1,153,868	1,147,501	134.8%	99.4%	98.3%	1.36	0.51
Vacant Lots	10	123,500	64,472	114.6%	52.2%	50.0%	2.20	1.41
Total Comm & VL	40	1,277,368	1,211,973	129.7%	94.9%	95.3%	1.37	0.66
Residential	45	1,905,600	1,664,514	120.5%	87.3%	95.4%	1.38	0.45
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	1,905,600	1,664,514	120.5%	87.3%	95.4%	1.38	0.45
Mobile Home	3	139,573	85,400	64.1%	61.2%	73.4%	1.05	0.19
GRAND TOTAL	129	9,021,411	5,353,945	97.6%	59.3%	78.2%	1.64	0.63
County 26 McIntosh								
Agricultural	38	5,972,129	1,982,368	36.2%	33.2%	31.9%	1.09	0.31
Commercial	18	635,656	593,095	97.9%	93.3%	97.7%	1.05	0.15
Vacant Lots	5	5,498	6,422	201.6%	116.8%	133.3%	1.73	0.82
Total Comm & VL	23	641,154	599,517	120.4%	93.5%	97.7%	1.29	0.38
Residential	49	1,423,300	1,360,065	103.4%	95.6%	101.6%	1.08	0.17
Lakeshore	4	170,500	96,795	48.9%	56.8%	45.4%	0.86	0.64
Total Res & LS	53	1,593,800	1,456,860	99.2%	91.4%	98.8%	1.09	0.20
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	114	8,207,083	4,038,745	82.5%	49.2%	86.1%	1.68	0.42
County 27 McKenzie								
Agricultural	12	1,356,825	549,290	46.6%	40.5%	42.5%	1.15	0.30
Commercial	22	1,114,976	1,007,272	84.9%	90.3%	82.8%	0.94	0.27
Vacant Lots	11	130,300	99,910	71.7%	76.7%	80.0%	0.94	0.29
Total Comm & VL	33	1,245,276	1,107,182	80.5%	88.9%	80.0%	0.91	0.29
Residential	42	2,363,051	2,236,895	101.6%	94.7%	93.4%	1.07	0.25
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	2,363,051	2,236,895	101.6%	94.7%	93.4%	1.07	0.25
Mobile Home	1	22,500	15,500	68.9%	68.9%	68.9%	1.00	0.00
GRAND TOTAL	88	4,987,652	3,908,867	85.8%	78.4%	83.9%	1.10	0.31

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 28 McLean								
Agricultural	39	6,479,371	2,429,000	43.4%	37.5%	37.0%	1.16	0.36
Commercial	40	3,982,949	2,521,450	103.5%	63.3%	87.1%	1.63	0.57
Vacant Lots	31	484,903	301,700	65.7%	62.2%	66.7%	1.06	0.55
Total Comm & VL	71	4,467,852	2,823,150	87.0%	63.2%	79.0%	1.38	0.57
Residential	113	9,455,928	7,513,100	96.8%	79.5%	80.6%	1.22	0.39
Lakeshore	6	447,400	234,100	56.4%	52.3%	47.2%	1.08	0.32
Total Res & LS	119	9,903,328	7,747,200	94.8%	78.2%	80.3%	1.21	0.39
Mobile Home	7	238,314	234,622	222.6%	98.5%	100.5%	2.26	1.28
GRAND TOTAL	236	21,088,865	13,233,972	87.7%	62.8%	76.6%	1.40	0.52
County 29 Mercer								
Agricultural	15	1,724,685	770,083	64.7%	44.7%	44.6%	1.45	0.66
Commercial	35	2,409,760	2,428,040	99.5%	100.8%	100.0%	0.99	0.04
Vacant Lots	24	227,608	156,200	69.2%	68.6%	64.0%	1.01	0.30
Total Comm & VL	59	2,637,368	2,584,240	87.1%	98.0%	99.1%	0.89	0.18
Residential	119	7,565,934	6,521,010	96.1%	86.2%	92.2%	1.11	0.22
Lakeshore	1	86,000	91,000	105.8%	105.8%	105.8%	1.00	0.00
Total Res & LS	120	7,651,934	6,612,010	96.2%	86.4%	92.7%	1.11	0.22
Mobile Home	3	10,500	25,952	305.2%	247.2%	312.1%	1.23	0.28
GRAND TOTAL	197	12,024,487	9,992,285	94.3%	83.1%	93.5%	1.13	0.28
County 30 Morton								
Agricultural	26	3,669,426	1,082,700	47.6%	29.5%	28.5%	1.61	1.06
Commercial	33	1,760,549	1,554,500	105.2%	88.3%	100.0%	1.19	0.34
Vacant Lots	29	1,240,050	921,200	83.5%	74.3%	75.0%	1.12	0.40
Total Comm & VL	62	3,000,599	2,475,700	95.1%	82.5%	82.0%	1.15	0.42
Residential	76	7,402,199	6,580,100	116.0%	88.9%	94.6%	1.30	0.44
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	76	7,402,199	6,580,100	116.0%	88.9%	94.6%	1.30	0.44
Mobile Home	51	982,150	711,710	99.9%	72.5%	74.8%	1.38	0.63
GRAND TOTAL	215	15,054,374	10,850,210	97.9%	72.1%	82.3%	1.36	0.55
City of Mandan								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	42	10,032,800	10,436,200	120.2%	104.0%	93.9%	1.16	0.44
Vacant Lots	100	5,539,600	1,672,100	36.5%	30.2%	33.3%	1.21	0.52
Total Comm & VL	142	15,572,400	12,108,300	61.2%	77.8%	40.3%	0.79	0.93
Residential	247	33,639,200	30,966,100	91.8%	92.1%	92.2%	1.00	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	247	33,639,200	30,966,100	91.8%	92.1%	92.2%	1.00	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	389	49,211,600	43,074,400	80.6%	87.5%	87.3%	0.92	0.30

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 31 Mountrail								
Agricultural	4	380,500	138,200	37.5%	36.3%	35.0%	1.03	0.21
Commercial	30	1,743,100	1,683,900	97.9%	96.6%	100.0%	1.01	0.03
Vacant Lots	22	369,000	235,200	67.4%	63.7%	84.5%	1.06	0.28
Total Comm & VL	52	2,112,100	1,919,100	85.0%	90.9%	100.0%	0.94	0.15
Residential	46	2,785,136	2,110,500	95.5%	75.8%	80.2%	1.26	0.46
Lakeshore	1	360,000	41,600	11.6%	11.6%	11.6%	1.00	0.00
Total Res & LS	47	3,145,136	2,152,100	93.7%	68.4%	80.0%	1.37	0.47
Mobile Home	18	448,905	339,360	82.0%	75.6%	75.1%	1.08	0.42
GRAND TOTAL	121	6,086,641	4,548,760	86.4%	74.7%	85.7%	1.16	0.34
County 32 Nelson								
Agricultural	54	7,097,837	3,590,326	57.0%	50.6%	51.5%	1.13	0.32
Commercial	17	750,728	606,972	106.3%	80.9%	94.1%	1.31	0.46
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	17	750,728	606,972	106.3%	80.9%	94.1%	1.31	0.46
Residential	44	1,070,400	919,606	105.7%	85.9%	95.6%	1.23	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,070,400	919,606	105.7%	85.9%	95.6%	1.23	0.36
Mobile Home	2	12,500	21,751	171.4%	174.0%	171.4%	0.99	0.03
GRAND TOTAL	117	8,931,465	5,138,655	84.5%	57.5%	72.0%	1.47	0.49
County 33 Oliver								
Agricultural	6	909,500	319,591	35.7%	35.1%	36.9%	1.02	0.20
Commercial	6	361,000	373,932	93.8%	103.6%	100.8%	0.91	0.13
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	6	361,000	373,932	93.8%	103.6%	100.8%	0.91	0.13
Residential	44	3,166,200	2,902,427	95.9%	91.7%	89.5%	1.05	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	3,166,200	2,902,427	95.9%	91.7%	89.5%	1.05	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	56	4,436,700	3,595,950	89.2%	81.1%	88.6%	1.10	0.23
County 34 Pembina								
Agricultural	47	16,105,083	5,157,137	47.9%	32.0%	38.9%	1.50	0.53
Commercial	33	4,932,726	5,063,499	103.8%	102.7%	100.0%	1.01	0.08
Vacant Lots	8	57,800	45,709	173.4%	79.1%	65.1%	2.19	2.13
Total Comm & VL	41	4,990,526	5,109,208	117.4%	102.4%	100.0%	1.15	0.35
Residential	57	3,456,740	3,126,409	105.7%	90.4%	95.2%	1.17	0.38
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	57	3,456,740	3,126,409	105.7%	90.4%	95.2%	1.17	0.38
Mobile Home	7	206,980	155,306	75.1%	75.0%	73.3%	1.00	0.29
GRAND TOTAL	152	24,759,329	13,548,060	89.6%	54.7%	90.6%	1.64	0.46

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 35 Pierce								
Agricultural	12	2,402,010	1,057,571	50.5%	44.0%	47.0%	1.15	0.35
Commercial	30	2,806,400	2,810,161	103.0%	100.1%	99.8%	1.03	0.06
Vacant Lots	6	138,076	51,750	35.6%	37.5%	34.6%	0.95	0.39
Total Comm & VL	36	2,944,476	2,861,911	91.8%	97.2%	99.5%	0.94	0.15
Residential	42	2,594,251	2,343,249	100.5%	90.3%	90.1%	1.11	0.23
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	2,594,251	2,343,249	100.5%	90.3%	90.1%	1.11	0.23
Mobile Home	2	8,500	8,419	109.2%	99.0%	109.2%	1.10	0.32
GRAND TOTAL	92	7,949,237	6,271,150	90.7%	78.9%	95.3%	1.15	0.24
County 36 Ramsey								
Agricultural	21	4,387,755	2,005,805	53.0%	45.7%	46.1%	1.16	0.39
Commercial	29	670,550	631,730	96.2%	94.2%	100.0%	1.02	0.05
Vacant Lots	15	278,160	130,140	47.0%	46.8%	50.0%	1.01	0.32
Total Comm & VL	44	948,710	761,870	79.4%	80.3%	100.0%	0.99	0.21
Residential	31	3,550,164	3,086,073	93.0%	86.9%	91.1%	1.07	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	3,550,164	3,086,073	93.0%	86.9%	91.1%	1.07	0.15
Mobile Home	17	323,670	273,941	124.1%	84.6%	99.7%	1.47	0.49
GRAND TOTAL	113	9,210,299	6,127,689	85.0%	66.5%	89.6%	1.28	0.31
City of Devils Lake								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	32	5,315,577	5,057,950	99.4%	95.2%	99.9%	1.04	0.20
Vacant Lots	3	58,500	17,100	63.8%	29.2%	37.0%	2.18	1.17
Total Comm & VL	35	5,374,077	5,075,050	96.3%	94.4%	99.9%	1.02	0.24
Residential	44	3,109,800	2,874,800	96.6%	92.4%	95.1%	1.04	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	3,109,800	2,874,800	96.6%	92.4%	95.1%	1.04	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	79	8,483,877	7,949,850	96.5%	93.7%	96.6%	1.03	0.19
County 37 Ransom								
Agricultural	19	6,467,550	1,746,800	30.0%	27.0%	29.7%	1.11	0.24
Commercial	30	4,259,300	4,038,200	95.2%	94.8%	100.2%	1.00	0.07
Vacant Lots	2	14,500	5,800	93.1%	40.0%	93.1%	2.33	0.72
Total Comm & VL	32	4,273,800	4,044,000	95.0%	94.6%	100.2%	1.00	0.11
Residential	38	2,475,400	2,273,700	99.9%	91.9%	97.4%	1.09	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	2,475,400	2,273,700	99.9%	91.9%	97.4%	1.09	0.24
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	89	13,216,750	8,064,500	83.3%	61.0%	95.9%	1.36	0.30

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 38 Renville								
Agricultural	6	734,000	329,730	45.9%	44.9%	39.7%	1.02	0.29
Commercial	23	1,170,964	1,126,700	100.8%	96.2%	99.4%	1.05	0.09
Vacant Lots	1	2,500	2,982	119.3%	119.3%	119.3%	1.00	0.00
Total Comm & VL	24	1,173,464	1,129,682	101.5%	96.3%	99.9%	1.05	0.09
Residential	44	1,883,300	1,496,419	99.3%	79.5%	85.5%	1.25	0.45
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,883,300	1,496,419	99.3%	79.5%	85.5%	1.25	0.45
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	74	3,790,764	2,955,831	95.7%	78.0%	95.6%	1.23	0.33
County 39 Richland								
Agricultural	39	10,930,749	3,215,200	34.2%	29.4%	29.5%	1.16	0.32
Commercial	30	3,235,096	3,181,550	108.9%	98.3%	97.2%	1.11	0.30
Vacant Lots	5	60,000	28,200	49.5%	47.0%	37.6%	1.05	0.38
Total Comm & VL	35	3,295,096	3,209,750	100.5%	97.4%	94.9%	1.03	0.33
Residential	61	5,656,946	4,854,700	101.4%	85.8%	95.9%	1.18	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	61	5,656,946	4,854,700	101.4%	85.8%	95.9%	1.18	0.24
Mobile Home	9	97,754	150,234	571.8%	153.7%	154.8%	3.72	2.86
GRAND TOTAL	144	19,980,545	11,429,884	112.4%	57.2%	86.3%	1.96	0.73
City of Wahpeton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	31	9,972,706	9,372,600	102.1%	94.0%	95.7%	1.09	0.17
Vacant Lots	5	103,913	73,800	84.1%	71.0%	85.0%	1.18	0.36
Total Comm & VL	36	10,076,619	9,446,400	99.6%	93.7%	95.3%	1.06	0.19
Residential	71	7,599,433	7,406,500	98.6%	97.5%	98.5%	1.01	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	71	7,599,433	7,406,500	98.6%	97.5%	98.5%	1.01	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	107	17,676,052	16,852,900	98.9%	95.3%	97.5%	1.04	0.13
County 40 Rolette								
Agricultural	37	4,186,976	2,332,704	64.9%	55.7%	57.0%	1.16	0.37
Commercial	30	2,022,750	1,864,220	104.2%	92.2%	100.8%	1.13	0.27
Vacant Lots	1	2,500	5,890	235.6%	235.6%	235.6%	1.00	0.00
Total Comm & VL	31	2,025,250	1,870,110	108.5%	92.3%	102.6%	1.17	0.30
Residential	35	2,118,600	1,741,529	97.8%	82.2%	89.5%	1.19	0.29
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	2,118,600	1,741,529	97.8%	82.2%	89.5%	1.19	0.29
Mobile Home	4	31,900	37,562	166.7%	117.7%	91.9%	1.42	0.89
GRAND TOTAL	107	8,362,726	5,981,905	92.1%	71.5%	82.6%	1.29	0.40

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 41 Sargent								
Agricultural	29	7,253,805	2,662,313	41.3%	36.7%	40.9%	1.13	0.26
Commercial	16	742,700	694,642	95.6%	93.5%	98.5%	1.02	0.06
Vacant Lots	3	19,575	9,164	78.9%	46.8%	85.3%	1.69	0.30
Total Comm & VL	19	762,275	703,806	93.0%	92.3%	98.2%	1.01	0.10
Residential	46	2,342,153	2,066,065	98.6%	88.2%	94.3%	1.12	0.25
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	46	2,342,153	2,066,065	98.6%	88.2%	94.3%	1.12	0.25
Mobile Home	4	137,375	133,061	128.4%	96.9%	89.1%	1.33	0.58
GRAND TOTAL	98	10,495,608	5,565,245	81.8%	53.0%	82.7%	1.54	0.36

County 42 Sheridan								
Agricultural	24	4,295,173	1,514,509	38.6%	35.3%	36.1%	1.09	0.25
Commercial	6	123,705	123,270	99.8%	99.6%	99.9%	1.00	0.00
Vacant Lots	2	8,000	3,980	68.2%	49.8%	68.2%	1.37	0.54
Total Comm & VL	8	131,705	127,250	91.9%	96.6%	99.9%	0.95	0.10
Residential	35	767,405	740,777	99.9%	96.5%	99.6%	1.03	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	767,405	740,777	99.9%	96.5%	99.6%	1.03	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	67	5,194,283	2,382,536	77.0%	45.9%	88.7%	1.68	0.31

County 43 Sioux								
Agricultural	6	1,224,058	391,982	37.5%	32.0%	31.6%	1.17	0.30
Commercial	9	372,189	297,539	91.0%	79.9%	100.1%	1.14	0.19
Vacant Lots	1	1,465	900	61.4%	61.4%	61.4%	1.00	0.00
Total Comm & VL	10	373,654	298,439	88.0%	79.9%	100.1%	1.10	0.21
Residential	30	341,589	313,075	147.4%	91.7%	100.1%	1.61	0.68
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	341,589	313,075	147.4%	91.7%	100.1%	1.61	0.68
Mobile Home	1	52,875	48,384	91.5%	91.5%	91.5%	1.00	0.00
GRAND TOTAL	47	1,992,176	1,051,880	119.6%	52.8%	100.0%	2.26	0.56

County 44 Slope								
Agricultural	9	842,950	312,155	41.8%	37.0%	36.7%	1.13	0.36
Commercial	4	99,900	96,872	91.3%	97.0%	99.6%	0.94	0.14
Vacant Lots	1	1,000	500	50.0%	50.0%	50.0%	1.00	0.00
Total Comm & VL	5	100,900	97,372	83.1%	96.5%	97.9%	0.86	0.21
Residential	16	251,300	217,548	91.7%	86.6%	97.3%	1.06	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	16	251,300	217,548	91.7%	86.6%	97.3%	1.06	0.21
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	30	1,195,150	627,075	75.3%	52.5%	88.8%	1.43	0.33

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 45 Stark								
Agricultural	18	3,381,952	1,171,600	38.9%	34.6%	28.9%	1.12	0.57
Commercial	30	3,609,300	3,592,500	102.1%	99.5%	99.3%	1.03	0.06
Vacant Lots	29	494,900	462,100	134.2%	93.4%	90.0%	1.44	0.73
Total Comm & VL	59	4,104,200	4,054,600	117.9%	98.8%	98.3%	1.19	0.37
Residential	36	3,760,700	3,329,500	93.7%	88.5%	94.9%	1.06	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	3,760,700	3,329,500	93.7%	88.5%	94.9%	1.06	0.10
Mobile Home	9	101,000	85,106	88.6%	84.3%	86.2%	1.05	0.26
GRAND TOTAL	122	11,347,852	8,640,806	96.9%	76.1%	94.9%	1.27	0.34

City of Dickinson								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	8,517,700	7,852,800	91.4%	92.2%	94.7%	0.99	0.11
Vacant Lots	2	73,095	74,400	98.7%	101.8%	98.7%	0.97	0.18
Total Comm & VL	32	8,590,795	7,927,200	91.8%	92.3%	94.7%	1.00	0.12
Residential	174	21,447,895	19,476,800	91.6%	90.8%	89.3%	1.01	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	174	21,447,895	19,476,800	91.6%	90.8%	89.3%	1.01	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	206	30,038,690	27,404,000	91.7%	91.2%	89.8%	1.00	0.08

County 46 Steele								
Agricultural	34	7,955,678	2,814,588	47.5%	35.4%	42.3%	1.34	0.46
Commercial	13	461,230	672,221	180.3%	145.7%	104.9%	1.24	1.08
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	13	461,230	672,221	180.3%	145.7%	104.9%	1.24	1.08
Residential	36	1,211,252	760,916	149.9%	62.8%	72.4%	2.39	1.32
Lakeshore	2	251,000	103,674	52.3%	41.3%	52.3%	1.27	0.82
Total Res & LS	38	1,462,252	864,590	144.8%	59.1%	72.4%	2.45	1.29
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	85	9,879,160	4,351,399	111.3%	44.0%	66.2%	2.53	1.09

County 47 Stutsman								
Agricultural	78	20,587,296	6,282,100	31.1%	30.5%	30.1%	1.02	0.33
Commercial	30	2,229,900	2,185,500	97.7%	98.0%	100.0%	1.00	0.10
Vacant Lots	3	59,200	48,200	88.3%	81.4%	87.0%	1.08	0.09
Total Comm & VL	33	2,289,100	2,233,700	96.8%	97.6%	100.0%	0.99	0.10
Residential	43	2,850,184	2,341,780	102.7%	82.2%	91.3%	1.25	0.33
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	43	2,850,184	2,341,780	102.7%	82.2%	91.3%	1.25	0.33
Mobile Home	9	103,500	106,064	136.3%	102.5%	95.6%	1.33	0.63
GRAND TOTAL	163	25,830,080	10,963,644	69.1%	42.4%	62.2%	1.63	0.60

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of Jamestown								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	35	4,831,823	4,846,100	98.7%	100.3%	97.9%	0.98	0.20
Vacant Lots	15	367,147	164,200	47.4%	44.7%	28.6%	1.06	0.99
Total Comm & VL	50	5,198,970	5,010,300	83.3%	96.4%	89.6%	0.86	0.35
Residential	200	19,033,332	17,706,700	92.3%	93.0%	91.6%	0.99	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	200	19,033,332	17,706,700	92.3%	93.0%	91.6%	0.99	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	250	24,232,302	22,717,000	90.5%	93.7%	91.4%	0.97	0.18

County 48 Towner								
Agricultural	23	2,778,934	1,659,883	70.8%	59.7%	59.8%	1.19	0.39
Commercial	26	843,297	760,186	94.5%	90.1%	98.7%	1.05	0.21
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	26	843,297	760,186	94.5%	90.1%	98.7%	1.05	0.21
Residential	40	1,326,634	1,243,860	111.0%	93.8%	97.8%	1.18	0.29
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	1,326,634	1,243,860	111.0%	93.8%	97.8%	1.18	0.29
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	89	4,948,865	3,663,929	95.8%	74.0%	91.7%	1.29	0.32

County 49 Traill								
Agricultural	33	11,816,236	3,402,458	32.7%	28.8%	31.8%	1.14	0.30
Commercial	30	1,759,050	1,726,249	130.8%	98.1%	98.8%	1.33	0.49
Vacant Lots	2	13,150	9,530	72.2%	72.5%	72.2%	1.00	0.01
Total Comm & VL	32	1,772,200	1,735,779	127.1%	97.9%	98.6%	1.30	0.47
Residential	64	4,805,316	4,333,728	139.7%	90.2%	97.0%	1.55	0.63
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	64	4,805,316	4,333,728	139.7%	90.2%	97.0%	1.55	0.63
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	129	18,393,752	9,471,965	109.2%	51.5%	87.2%	2.12	0.66

County 50 Walsh								
Agricultural	44	12,620,897	5,293,840	64.9%	41.9%	47.3%	1.55	0.68
Commercial	30	2,819,381	2,774,822	104.4%	98.4%	100.0%	1.06	0.22
Vacant Lots	2	1,400	2,350	190.6%	167.9%	190.6%	1.14	0.42
Total Comm & VL	32	2,820,781	2,777,172	109.8%	98.5%	100.0%	1.11	0.26
Residential	43	1,940,582	1,626,375	93.3%	83.8%	95.0%	1.11	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	43	1,940,582	1,626,375	93.3%	83.8%	95.0%	1.11	0.19
Mobile Home	3	143,350	108,350	3370.4%	75.6%	74.3%	44.59	44.52
GRAND TOTAL	122	17,525,610	9,805,737	167.9%	56.0%	87.3%	3.00	1.31

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of Grafton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	3,366,140	3,190,700	109.6%	94.8%	100.0%	1.16	0.18
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	3,366,140	3,190,700	109.6%	94.8%	100.0%	1.16	0.18
Residential	47	2,661,500	2,497,000	95.1%	93.8%	96.2%	1.01	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	2,661,500	2,497,000	95.1%	93.8%	96.2%	1.01	0.11
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	77	6,027,640	5,687,700	100.8%	94.4%	99.4%	1.07	0.14

County 51 Ward								
Agricultural	17	3,659,240	925,400	33.5%	25.3%	28.1%	1.32	0.45
Commercial	33	3,587,200	3,340,300	103.7%	93.1%	94.1%	1.11	0.31
Vacant Lots	70	2,855,778	1,713,500	80.9%	60.0%	73.6%	1.35	0.48
Total Comm & VL	103	6,442,978	5,053,800	88.2%	78.4%	83.8%	1.12	0.42
Residential	159	21,669,290	19,007,400	94.1%	87.7%	87.8%	1.07	0.26
Lakeshore	10	984,100	759,000	76.3%	77.1%	84.7%	0.99	0.39
Total Res & LS	169	22,653,390	19,766,400	93.1%	87.3%	87.8%	1.07	0.27
Mobile Home	173	4,745,748	4,263,811	174.7%	89.8%	93.9%	1.94	1.19
GRAND TOTAL	462	37,501,356	30,009,411	120.4%	80.0%	87.9%	1.50	0.69

City of Minot								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	57	23,586,950	20,109,600	94.8%	85.3%	90.2%	1.11	0.17
Vacant Lots	42	4,093,680	2,939,400	69.6%	71.8%	67.6%	0.97	0.28
Total Comm & VL	99	27,680,630	23,049,000	84.1%	83.3%	83.5%	1.01	0.23
Residential	533	70,168,521	61,736,400	88.9%	88.0%	88.5%	1.01	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	533	70,168,521	61,736,400	88.9%	88.0%	88.5%	1.01	0.11
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	632	97,849,151	84,785,400	88.2%	86.6%	88.1%	1.02	0.13

County 52 Wells								
Agricultural	52	8,590,355	3,743,490	1376.5%	43.6%	49.3%	31.59	27.28
Commercial	35	2,874,011	2,051,286	98.6%	71.4%	100.5%	1.38	0.37
Vacant Lots	1	1,500	860	57.3%	57.3%	57.3%	1.00	0.00
Total Comm & VL	36	2,875,511	2,052,146	97.5%	71.4%	100.3%	1.37	0.37
Residential	47	1,950,700	1,583,284	446.7%	81.2%	93.4%	5.50	4.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	1,950,700	1,583,284	446.7%	81.2%	93.4%	5.50	4.09
Mobile Home	1	18,000	4,470	24.8%	24.8%	24.8%	1.00	0.00
GRAND TOTAL	136	13,434,566	7,383,390	706.7%	55.0%	70.4%	12.86	9.43

Table 1 Continued
2009 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 53 Williams								
Agricultural	17	2,135,520	828,580	44.0%	38.8%	49.3%	1.14	0.15
Commercial	41	2,961,890	2,285,640	102.3%	77.2%	75.4%	1.33	0.64
Vacant Lots	26	590,154	182,388	101.9%	30.9%	46.5%	3.30	1.61
Total Comm & VL	67	3,552,044	2,468,028	102.1%	69.5%	71.4%	1.47	0.85
Residential	56	5,301,395	4,178,200	99.0%	78.8%	81.4%	1.26	0.49
Lakeshore	13	882,500	686,850	84.0%	77.8%	98.8%	1.08	0.20
Total Res & LS	69	6,183,895	4,865,050	96.2%	78.7%	83.3%	1.22	0.44
Mobile Home	41	688,418	581,370	115.9%	84.5%	84.5%	1.37	0.66
GRAND TOTAL	194	12,559,877	8,743,028	97.8%	69.6%	74.3%	1.41	0.66

City of Williston								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	41	11,148,941	8,067,600	124.4%	72.4%	86.4%	1.72	0.80
Vacant Lots	30	787,057	443,900	56.8%	56.4%	61.7%	1.01	0.25
Total Comm & VL	71	11,935,998	8,511,500	95.9%	71.3%	67.8%	1.34	0.70
Residential	176	21,084,391	17,608,100	84.6%	83.5%	83.3%	1.01	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	176	21,084,391	17,608,100	84.6%	83.5%	83.3%	1.01	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	247	33,020,389	26,119,600	87.8%	79.1%	81.2%	1.11	0.27

PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE								
Agricultural	1,419	309,719,796	108,783,250	149.3%	35.1%	37.0%	4.25	3.30
Commercial	1,809	353,132,251	328,574,154	104.5%	93.0%	99.2%	1.12	0.25
Vacant Lots	705	31,681,713	16,685,140	75.2%	52.7%	59.1%	1.43	0.68
Total Comm & VL	2,514	384,813,964	345,259,294	96.3%	89.7%	95.0%	1.07	0.35
Residential	6,964	824,967,132	762,556,059	101.4%	92.4%	94.0%	1.10	0.22
Lakeshore	88	11,075,950	7,629,819	76.1%	68.9%	71.7%	1.10	0.37
Total Res & LS	7,052	836,043,082	770,185,878	101.1%	92.1%	94.0%	1.10	0.22
Mobile Home	541	12,359,974	10,442,232	158.8%	84.5%	86.7%	1.88	1.12
GRAND TOTAL	11,526	1,542,936,816	1,234,670,654	108.7%	80.0%	91.6%	1.36	0.48

Table 2
Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Adams	Urban	0	0	0	0	0	0	0	0	1	5	12	27	30	2	0	0	0	0	1	0	1	79
	Township	22	1	0	1	0	0	0	0	0	0	3	5	2	0	0	0	0	0	0	0	0	34
Barnes	Urban	1	1	0	1	1	0	3	0	3	5	3	4	10	3	0	0	1	2	4	0	0	42
	Township	46	6	7	1	1	0	1	2	2	2	5	8	5	3	2	2	0	1	0	0	2	96
Valley City	Urban	0	0	0	0	3	3	3	7	9	16	17	10	10	14	2	3	1	0	1	1	2	102
Benson	Urban	3	3	1	2	1	1	2	2	3	1	4	10	13	2	3	2	1	1	0	2	4	61
	Township	19	5	2	1	1	1	1	0	0	4	0	1	1	0	1	0	0	0	0	0	1	38
Billings	Urban	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	Township	5	2	0	0	0	0	2	1	1	0	1	25	0	0	0	0	0	0	0	0	0	37
Bottineau	Urban	6	5	3	3	7	12	11	5	15	5	4	6	0	6	4	1	2	1	0	0	10	106
	Township	14	8	7	7	9	6	5	1	4	1	0	2	2	0	2	0	2	0	0	0	3	73
Bowman	Urban	5	2	1	3	3	4	6	4	2	4	2	2	11	1	1	2	1	2	0	0	9	65
	Township	22	2	2	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	29
Burke	Urban	0	1	1	0	3	1	0	2	1	2	3	13	21	4	1	1	1	0	0	0	2	57
	Township	7	3	1	0	1	0	0	1	0	1	1	5	2	2	1	1	0	0	0	0	0	26
Burleigh	Urban	4	5	7	10	10	11	5	8	13	12	25	10	9	5	0	2	0	0	1	0	0	137
	Township	31	0	1	1	2	3	7	9	16	33	47	37	24	3	2	1	0	0	0	0	0	217
Bismarck	Urban	0	0	0	0	0	0	0	5	22	65	152	132	54	12	1	2	0	0	0	0	0	445
Cass	Urban	11	4	4	9	5	7	9	15	22	28	36	23	15	13	6	9	7	3	1	2	32	261
	Township	53	4	3	2	4	2	1	3	10	6	8	7	10	3	2	4	2	2	1	0	4	131
Fargo	Urban	0	0	0	0	10	23	29	42	71	152	237	275	207	89	52	38	9	13	14	3	23	1287
West Fargo	Urban	9	9	18	7	5	1	1	5	10	27	44	92	66	27	9	5	1	1	2	0	1	340
Cavalier	Urban	0	0	2	2	1	0	3	3	1	6	4	9	8	3	3	1	0	1	0	1	12	60
	Township	10	1	4	4	2	0	4	1	2	4	1	1	1	0	0	0	1	0	0	0	2	38
Dickey	Urban	2	0	0	2	0	1	0	9	5	9	11	13	7	3	1	3	1	0	0	1	5	74
	Township	25	1	2	0	2	1	1	0	0	0	1	2	1	0	1	0	3	0	0	1	0	41
Divide	Urban	1	1	0	0	1	0	4	1	3	2	6	3	7	4	1	2	2	0	0	0	8	46
	Township	5	3	0	2	1	2	0	0	0	0	2	0	0	0	0	0	1	0	0	0	0	16

Table 2 Continued
Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Dunn	Urban	0	0	0	1	0	1	3	2	3	6	6	14	11	5	5	2	2	0	0	0	2	64
	Township	5	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1	0
Eddy	Urban	0	0	0	0	2	0	3	3	4	1	0	1	38	4	0	0	0	1	2	0	0	59
	Township	7	1	6	0	1	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	18
Emmons	Urban	1	0	3	1	2	4	1	3	1	6	2	6	4	2	5	2	1	2	4	0	8	58
	Township	35	1	2	1	2	1	0	1	0	0	0	3	0	0	1	0	0	1	0	0	0	48
Foster	Urban	0	0	3	2	2	2	4	8	3	4	1	6	22	2	4	1	1	2	0	0	3	70
	Township	11	2	3	1	0	0	0	0	2	0	2	1	0	0	1	0	0	0	0	0	1	24
Golden Valley	Urban	2	0	1	0	2	1	2	3	2	5	7	8	2	3	1	3	3	0	0	1	6	52
	Township	5	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Grand Forks	Urban	6	1	0	2	0	2	5	2	8	15	13	9	5	8	1	2	4	1	2	1	11	98
	Township	35	11	8	5	6	5	6	1	7	3	7	12	10	4	2	4	1	1	0	1	13	142
Grand Forks	Urban	23	2	1	2	4	4	8	12	27	62	165	183	96	38	16	10	3	3	0	1	4	664
Grant	Urban	1	0	1	0	1	4	0	1	4	4	2	16	13	1	1	3	1	1	0	0	5	59
	Township	13	1	0	0	0	0	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0	18
Griggs	Urban	0	2	2	2	0	3	1	1	3	5	5	9	10	7	1	0	0	0	0	0	6	57
	Township	2	0	1	2	1	1	2	0	0	1	0	0	0	0	0	0	0	0	1	0	0	11
Hettinger	Urban	0	0	0	0	0	1	0	2	1	3	4	12	14	2	1	0	1	2	0	0	0	43
	Township	18	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Kidder	Urban	1	0	0	0	4	0	1	1	6	5	1	6	9	3	3	1	1	1	0	2	9	54
	Township	27	1	4	2	0	0	1	1	1	2	0	1	4	0	0	0	1	0	3	1	4	53
LaMoure	Urban	1	1	1	2	0	3	1	3	1	6	3	5	6	0	2	3	3	1	2	0	7	52
	Township	28	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
Logan	Urban	0	0	1	0	2	0	2	9	7	3	10	12	18	4	4	3	1	2	0	0	2	80
	Township	17	2	0	0	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	23
McHenry	Urban	5	0	0	2	1	0	3	7	3	2	11	13	4	3	3	5	2	2	0	0	13	79
	Township	23	6	8	4	4	3	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	50
McIntosh	Urban	0	0	0	0	3	1	4	3	5	4	4	12	8	2	3	3	5	2	3	1	6	69
	Township	33	1	0	1	4	1	0	0	0	1	2	0	1	0	0	0	0	0	1	0	0	45

Table 2 Continued
Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
McKenzie	Urban	3	0	1	4	4	3	6	2	4	1	9	1	3	3	0	4	0	0	1	2	5	56
	Township	8	1	1	0	2	1	1	1	4	1	1	2	2	2	1	0	1	1	1	0	1	32
McLean	Urban	18	4	2	4	12	14	5	10	16	12	9	11	7	5	2	2	1	2	4	1	19	161
	Township	37	4	5	3	1	0	2	4	7	1	2	3	1	0	0	0	1	0	1	0	3	75
Mercer	Urban	3	2	1	5	17	5	12	8	11	9	12	15	33	8	7	4	3	3	2	0	8	168
	Township	8	2	1	2	0	1	1	0	1	1	2	2	1	1	2	0	1	0	0	0	3	29
Morton	Urban	12	7	7	6	1	5	6	6	6	2	3	8	10	8	3	2	2	1	2	0	18	117
	Township	25	1	2	2	2	6	4	8	10	8	7	10	3	1	0	0	1	0	0	0	8	98
Mandan	Urban	92	2	1	1	5	8	3	14	47	44	59	55	25	11	3	5	4	3	2	0	5	389
Mountrail	Urban	8	3	2	5	0	5	5	2	4	4	5	1	27	3	1	0	1	0	0	0	8	84
	Township	9	2	4	0	0	0	2	1	4	7	3	1	2	1	0	0	0	0	0	0	1	37
Nelson	Urban	4	2	2	4	0	0	4	3	4	3	6	3	4	1	4	2	1	1	3	0	12	63
	Township	18	4	10	4	5	2	3	2	2	1	0	0	1	1	0	0	0	0	0	0	1	54
Oliver	Urban	0	1	0	0	0	2	1	3	3	8	4	3	5	2	4	3	0	0	1	0	1	41
	Township	5	1	1	0	0	0	0	2	0	2	0	1	1	0	0	0	0	1	0	0	1	15
Pembina	Urban	3	1	2	2	0	1	2	4	3	3	8	6	23	8	1	3	1	4	1	1	12	89
	Township	37	3	2	3	3	3	0	2	0	1	1	3	1	0	0	0	2	0	0	0	2	63
Pierce	Urban	4	0	1	0	2	2	4	3	6	6	3	18	17	2	2	1	2	1	0	0	5	79
	Township	6	1	1	0	2	0	0	0	1	0	2	0	0	0	0	0	0	0	0	0	0	13
Ramsey	Urban	2	2	1	0	0	1	1	1	1	2	0	2	14	1	1	0	0	1	1	0	4	35
	Township	15	4	5	2	2	1	3	6	5	3	4	3	20	2	2	0	0	0	0	0	1	78
Devils Lake	Urban	2	1	1	0	2	0	4	5	8	7	8	6	16	5	5	1	2	0	2	0	4	79
Ransom	Urban	1	2	0	1	2	2	3	2	1	2	6	10	20	5	0	2	1	0	0	1	4	65
	Township	18	2	0	0	0	1	0	0	0	0	0	2	0	1	0	0	0	0	0	0	0	24
Renville	Urban	2	3	1	2	3	8	1	1	1	5	3	9	7	3	1	3	1	0	1	1	11	67
	Township	5	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Richland	Urban	0	0	1	1	2	3	7	2	3	6	6	12	5	5	5	2	2	4	1	0	14	81
	Township	36	4	0	2	1	2	1	2	2	1	3	4	3	0	1	1	0	0	0	0	0	63
Wahpeton	Urban	1	0	0	2	0	0	2	4	7	12	20	13	17	10	4	3	5	2	1	0	4	107

Table 2 Continued
Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Rolette	Urban	1	2	1	0	3	2	1	3	10	6	7	6	2	1	3	2	2	0	0	3	9	64
	Township	10	2	3	6	4	5	0	3	3	1	1	0	1	1	1	0	0	0	0	0	2	43
Sargent	Urban	1	0	1	3	1	2	6	3	4	4	4	11	6	2	2	1	1	0	1	1	8	62
	Township	19	3	2	2	1	2	1	0	0	1	0	1	3	0	0	0	0	1	0	0	0	36
Sheridan	Urban	1	0	0	0	0	2	0	0	2	6	0	11	10	3	1	2	2	1	0	0	1	42
	Township	18	4	1	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	25
Sioux	Urban	3	0	0	2	2	0	1	0	1	0	2	4	12	2	1	2	0	0	0	0	6	38
	Township	5	0	1	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	1	9
Slope	Urban	1	1	1	1	2	0	0	0	0	1	3	1	4	3	2	0	0	0	0	0	1	21
	Township	7	0	0	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	9
Stark	Urban	2	1	0	0	3	1	1	0	1	4	9	10	2	1	0	1	0	0	0	0	2	38
	Township	17	1	0	1	1	1	2	3	2	4	7	17	17	2	2	2	0	0	0	0	5	84
Dickinson	Urban	0	0	0	0	0	3	3	3	43	55	36	31	12	10	1	3	1	4	0	0	1	206
Steele	Urban	2	1	2	2	2	4	5	2	2	0	1	1	5	2	0	1	0	0	0	1	6	39
	Township	24	4	1	3	0	2	4	1	0	1	0	1	0	1	0	1	0	0	0	0	3	46
Stutsman	Urban	0	1	0	1	2	2	3	1	2	2	1	4	9	2	2	0	1	2	1	0	7	43
	Township	66	6	2	3	3	4	5	4	1	3	1	3	8	0	7	0	0	2	0	0	2	120
Jamestown	Urban	9	0	7	5	7	3	12	22	27	23	23	38	33	11	6	6	3	4	2	2	7	250
Towner	Urban	1	1	1	2	0	2	1	2	8	7	4	5	4	10	6	1	2	1	1	1	5	65
	Township	5	1	2	4	5	1	0	0	1	0	0	1	0	0	0	0	1	0	1	0	2	24
Traill	Urban	0	0	0	0	3	4	4	6	6	4	5	12	9	5	1	0	3	4	0	5	12	83
	Township	30	3	0	1	1	1	0	0	3	0	4	0	0	0	0	0	1	0	0	0	2	46
Walsh	Urban	1	1	2	1	3	1	0	2	4	4	6	7	13	6	3	0	1	0	1	0	5	62
	Township	21	5	2	4	2	2	6	2	1	3	1	2	3	0	2	1	0	0	0	0	3	60
Grafton	Urban	0	0	0	0	0	2	3	3	5	6	9	11	17	7	5	0	0	1	2	1	3	77
Ward	Urban	18	5	9	11	11	11	5	14	11	18	26	19	20	8	5	5	5	1	4	2	26	234
	Township	37	6	8	12	6	7	12	10	14	16	17	17	24	9	1	5	1	0	1	3	22	228
Minot	Urban	8	3	6	5	8	24	36	64	92	116	110	58	50	18	8	8	3	3	3	1	8	632

Table 2 Continued
Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Wells	Urban	4	5	0	2	0	0	0	1	3	4	4	5	4	9	2	0	1	2	2	1	15	64
	Township	30	5	6	3	5	8	4	0	3	1	1	1	0	2	0	0	1	0	0	0	2	72
Williams	Urban	14	4	2	7	3	10	8	2	7	4	5	3	7	3	0	5	0	3	1	0	13	101
	Township	22	8	9	2	5	0	4	4	6	4	3	4	3	7	3	2	1	0	0	0	6	93
Williston	Urban	12	4	3	9	15	20	20	32	29	30	27	21	6	2	6	2	1	1	1	0	5	246
Total State: Urban		315	96	108	141	188	242	289	398	641	890	1238	1372	1186	457	231	185	107	93	78	40	474	8769
Total State: Township		1056	141	132	96	96	76	90	79	118	121	143	191	159	46	37	24	22	10	10	7	103	2757
Grand Total		1371	237	240	237	284	318	379	477	759	1011	1381	1563	1345	503	268	209	129	103	88	47	577	11526

**Table 3
Characteristics of the Sample**

County	Residential/Lakeshore				Commercial			
	2008 Sales	Old Sales	Appraisals	Total	2008 Sales	Old Sales	Appraisals	Total
Adams	19	37	0	56	3	18	6	27
Barnes	38	0	0	38	6	4	20	30
City of Valley City	70	0	0	70	32	0	0	32
Benson	31	0	0	31	7	10	13	30
Billings	1	2	17	20	0	2	9	11
Bottineau	119	0	0	119	4	13	13	30
Bowman	30	0	0	30	6	14	10	30
Burke	25	23	0	48	1	4	16	21
Burleigh	206	0	0	206	0	5	25	30
City of Bismarck	410	0	0	410	15	20	0	35
Cass	201	0	0	201	7	35	0	42
City of Fargo	1,223	0	0	1,223	64	0	0	64
City of West Fargo	252	0	0	252	9	23	0	32
Cavalier	36	0	0	36	3	8	20	31
Dickey	45	0	0	45	5	16	9	30
Divide	23	15	0	38	0	4	5	9
Dunn	5	41	0	46	5	2	13	20
Eddy	18	23	0	41	1	4	14	19
Emmons	38	0	0	38	4	12	9	25
Foster	51	0	0	51	4	9	14	27
Golden Valley	8	26	0	34	2	5	10	17
Grand Forks	122	0	0	122	8	23	0	31
City of Grand Forks	580	0	0	580	42	0	0	42
Grant	11	40	0	51	5	6	0	11
Griggs	15	23	0	38	1	6	14	21
Hettinger	12	18	0	30	1	4	7	12
Kidder	22	15	0	37	3	11	17	31
LaMoure	34	0	0	34	0	2	13	15
Logan	25	36	0	61	4	7	6	17
McHenry	45	0	0	45	3	13	14	30
McIntosh	29	24	0	53	2	11	5	18
McKenzie	21	21	0	42	2	13	7	22
McLean	119	0	0	119	12	28	0	40

Table 3
Characteristics of the Sample

County	Residential/Lakeshore				Commercial			
	2008 Sales	Old Sales	Appraisals	Total	2008 Sales	Old Sales	Appraisals	Total
Mercer	120	0	0	120	5	14	16	35
Morton	76	0	0	76	11	22	0	33
City of Mandan	247	0	0	247	15	27	0	42
Mountrail	47	0	0	47	4	4	22	30
Nelson	22	22	0	44	2	12	3	17
Oliver	15	29	0	44	2	4	0	6
Pembina	57	0	0	57	3	13	17	33
Pierce	42	0	0	42	1	6	23	30
Ramsey	31	0	0	31	1	4	24	29
City of Devils Lake	44	0	0	44	10	22	0	32
Ransom	38	0	0	38	3	6	21	30
Renville	23	21	0	44	0	5	18	23
Richland	61	0	0	61	6	14	10	30
City of Wahpeton	71	0	0	71	3	28	0	31
Rolette	35	0	0	35	6	14	10	30
Sargent	24	22	0	46	0	3	13	16
Sheridan	19	16	0	35	0	2	4	6
Sioux	0	17	13	30	1	2	6	9
Slope	1	8	7	16	0	2	2	4
Stark	36	0	0	36	1	4	25	30
City of Dickinson	174	0	0	174	8	22	0	30
Steele	19	19	0	38	1	11	1	13
Stutsman	43	0	0	43	4	9	17	30
City of Jamestown	200	0	0	200	17	18	0	35
Towner	26	14	0	40	1	11	14	26
Traill	64	0	0	64	11	15	4	30
Walsh	43	0	0	43	7	12	11	30
City of Grafton	47	0	0	47	3	21	6	30
Ward	169	0	0	169	11	22	0	33
City of Minot	533	0	0	533	25	32	0	57
Wells	47	0	0	47	15	20	0	35
Williams	69	0	0	69	14	27	0	41
City of Williston	176	0	0	176	15	24	0	39
County Total	2,476	512	37	3,025	209	547	550	1,306
City Total	4,027	0	0	4,027	258	237	6	501
State Total	6,503	512	37	7,052	467	784	556	1,807

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

Residential/Lakeshore

County	Median Ratio				COD			
	2006	2007	2008	2009	2006	2007	2008	2009
Adams	96.8	89.3	90.8	97.3	0.44	0.08	0.05	0.04
Barnes	76.9	84.3	75.2	99.4	0.38	0.71	0.21	0.12
City of Valley City	92.3	91.6	96.6	91.2	0.15	0.17	0.15	0.12
Benson	98.7	100.0	97.6	92.8	0.38	0.31	0.29	0.25
Billings	98.9	100.6	98.1	96.2	0.05	0.02	0.05	0.03
Bottineau	78.4	78.3	74.1	70.7	0.41	0.39	0.50	0.36
Bowman	93.6	91.8	87.2	84.3	0.43	0.24	0.41	0.36
Burke	98.3	99.4	98.6	99.4	0.22	0.16	0.16	0.13
Burleigh	90.4	88.1	86.4	92.2	0.07	0.07	0.11	0.07
City of Bismarck	88.7	89.6	91.2	94.4	0.07	0.06	0.05	0.04
Cass	89.1	90.4	91.0	93.2	0.17	0.21	0.23	0.20
City of Fargo	90.6	94.2	95.3	96.5	0.10	0.10	0.10	0.1
City of West Fargo	92.0	93.5	96.5	98.1	0.07	0.07	0.07	0.05
Cavalier	90.2	103.7	96.3	91.3	0.31	1.10	0.46	4.45
Dickey	94.4	96.3	91.9	91.2	0.39	0.24	0.16	0.16
Divide	92.0	100.0	94.0	95.9	0.63	0.64	0.44	0.29
Dunn	93.8	95.8	96.4	96.8	0.14	0.15	0.13	0.13
Eddy	98.1	100.0	100.0	100	0.11	0.09	0.04	0.11
Emmons	100.3	99.4	97.2	97.6	0.26	0.29	0.27	0.29
Foster	100.0	97.3	91.6	83.8	0.07	0.11	0.22	0.26
Golden Valley	95.3	91.3	93.4	94.8	0.24	0.28	0.22	0.18
Grand Forks	90.6	91.7	89.9	94.1	0.29	0.39	0.55	0.25
City of Grand Forks	89.1	91.0	93.6	96.0	0.08	0.08	0.07	0.06
Grant	100.3	99.6	98.1	98.6	0.03	0.09	0.18	0.16
Griggs	99.2	99.4	98.2	95.3	0.09	0.09	0.23	0.50
Hettinger	98.1	100.0	100.0	98.8	0.10	0.06	0.07	0.09
Kidder	92.3	99.3	104.2	98.5	0.60	0.41	0.30	0.5
LaMoure	93.6	92.6	94.2	97.7	0.21	0.26	0.21	0.32
Logan	93.0	89.9	93.8	95.5	0.18	0.23	0.16	0.13
McHenry	89.0	92.1	95.9	95.4	0.29	0.42	0.35	0.45
McIntosh	101.4	100.0	96.4	98.8	0.17	0.16	0.17	0.20
McKenzie	92.0	93.3	91.0	93.4	0.25	0.23	0.25	0.25
McLean	84.8	76.3	77.6	80.3	0.38	0.47	0.72	0.39

Table 4 Continued
Median Ratios and Coefficients of Dispersion for Residential Property

Residential/Lakeshore

County	Median Ratio				COD			
	2006	2007	2008	2009	2006	2007	2008	2009
Mercer	95.2	92.9	91.7	92.7	0.33	0.17	0.35	0.22
Morton	91.6	86.6	92.8	94.6	0.56	0.35	0.24	0.44
City of Mandan	95.4	91.2	89.5	92.2	0.09	0.15	0.09	0.13
Mountrail	83.7	95.8	87.3	80.0	0.27	0.26	0.28	0.47
Nelson	100.4	95.6	95.6	95.6	0.89	0.95	0.49	0.36
Oliver	85.2	89.5	86.9	89.5	0.24	0.22	0.22	0.18
Pembina	90.1	93.3	94.1	95.2	0.30	0.26	0.46	0.38
Pierce	87.2	93.0	95.6	90.1	0.21	0.27	0.19	0.23
Ramsey	92.1	89.8	92.7	91.1	0.15	0.20	0.19	0.15
City of Devils Lake	92.6	89.9	90.0	95.1	0.14	0.19	0.14	0.14
Ransom	92.8	89.4	88.0	97.4	0.32	0.23	0.29	0.24
Renville	91.8	97.4	97.4	85.5	0.53	1.00	1.00	0.45
Richland	91.8	88.3	92.5	95.9	0.29	0.35	0.34	0.24
City of Wahpeton	90.8	95.5	94.6	98.5	0.23	0.17	0.12	0.10
Rolette	88.6	86.5	91.5	89.5	0.33	0.27	0.26	0.29
Sargent	85.0	94.1	96.1	94.3	0.18	0.21	0.23	0.25
Sheridan	99.9	99.9	100.0	99.6	0.14	0.04	0.27	0.12
Sioux	103.1	115.0	111.2	100.1	1.01	0.79	0.87	0.68
Slope	100.0	90.9	100.9	97.3	0.36	0.35	0.27	0.21
Stark	91.4	91.2	82.2	94.9	0.16	0.08	0.25	0.10
City of Dickinson	90.3	86.8	88.2	89.3	0.09	0.10	0.10	0.08
Steele	93.5	100.2	69.1	72.4	0.58	0.54	0.58	1.29
Stutsman	90.5	92.8	90.9	91.3	0.49	0.47	0.25	0.33
City of Jamestown	91.0	91.4	93.8	91.6	0.16	0.14	0.16	0.15
Towner	97.6	97.0	97.1	97.8	0.46	0.41	0.22	0.29
Traill	97.0	92.4	98.4	97.0	0.37	0.36	0.21	0.63
Walsh	100.3	101.4	100.0	95	0.36	0.31	0.23	0.19
City of Grafton	96.8	93.5	96.8	96.2	0.20	0.14	0.19	0.11
Ward	84.4	92.9	90.9	87.8	0.24	0.30	0.20	0.27
City of Minot	88.5	90.7	93.0	88.5	0.10	0.09	0.08	0.11
Wells	98.0	92.7	89.7	93.4	0.27	0.30	0.41	4.09
Williams	84.8	86.1	84.6	83.3	0.74	0.37	0.33	0.44
City of Williston	87.4	85.8	85.0	83.3	0.14	0.13	0.20	0.13
State	90.5	91.8	93.2	95.0	0.19	0.19	0.18	0.22

**Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial

County	Median Ratio				COD			
	2006	2007	2008	2009	2006	2007	2008	2009
Adams	100.1	100.3	100.0	100.0	0.36	0.03	0.03	0.02
Barnes	100.0	100.0	100.0	96.1	0.60	0.12	0.09	0.15
City of Valley City	101.8	93.8	99.1	95.9	0.22	0.23	0.16	0.14
Benson	100.0	95.4	100.0	100.0	0.19	0.33	0.13	0.43
Billings	98.0	100.8	97.0	98.5	0.07	0.05	0.13	0.05
Bottineau	102.7	100.8	98.2	84.3	0.49	0.17	0.18	0.22
Bowman	100.0	96.7	100.0	79.3	0.18	0.22	0.21	0.39
Burke	99.8	100.0	100.0	98.7	0.01	0.02	0.04	0.06
Burleigh	79.7	93.9	90.0	92.5	0.25	0.09	0.15	0.15
City of Bismarck	88.9	89.5	91.7	94.4	0.11	0.16	0.09	0.07
Cass	100.2	99.8	95.6	98.7	0.44	0.39	0.41	0.39
City of Fargo	92.8	91.6	93.7	95.4	0.14	0.17	0.20	0.18
City of West Fargo	89.8	91.8	96.1	93.3	0.16	0.13	0.11	0.11
Cavalier	97.1	97.9	98.2	100.0	0.12	0.16	0.27	0.24
Dickey	105.9	102.5	99.2	98.6	0.50	0.24	0.21	0.16
Divide	90.7	102.2	93.2	101.7	0.46	0.21	0.19	0.96
Dunn	103.5	100.0	100.0	97.6	0.06	0.06	0.09	0.09
Eddy	100.0	100.0	100.0	100	0.06	0.12	0.59	0.03
Emmons	98.3	98.8	99.5	98.9	0.10	0.08	0.10	0.17
Foster	95.6	100.0	100.0	100.0	0.08	0.04	0.14	0.05
Golden Valley	96.2	98.9	97.7	97.7	0.22	0.42	0.31	0.31
Grand Forks	97.3	95.2	92.6	93.0	0.73	1.27	1.69	1.42
City of Grand Forks	93.6	92.0	91.8	93.6	0.15	0.15	0.12	0.12
Grant	101.2	101.4	100.9	99.8	0.03	0.02	0.03	0.03
Griggs	101.1	100.0	102.0	100.0	0.03	0.02	0.07	0.12
Hettinger	100.0	99.8	99.8	99.9	0.04	0.02	0.05	0.02
Kidder	96.2	99.8	100.0	100	0.33	0.19	0.27	0.26
LaMoure	99.8	99.8	98.9	98.9	0.11	0.13	0.13	0.12
Logan	99.1	99.4	99.4	98.8	0.12	0.13	0.08	0.09
McHenry	100.0	100.0	99.8	98.3	0.38	0.34	0.29	0.51
McIntosh	97.2	97.8	97.2	97.7	0.09	0.09	0.12	0.15
McKenzie	99.7	102.8	97.6	82.8	0.14	0.19	0.20	0.27
McLean	100.0	94.8	93.4	87.1	0.87	0.77	0.74	0.57

Table 5 Continued
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial

County	Median Ratio				COD			
	2006	2007	2008	2009	2006	2007	2008	2009
Mercer	100.0	100.0	100.0	100.0	100.0	0.04	0.07	0.04
Morton	96.9	100.0	100.0	100.0	96.9	0.62	0.35	0.34
City of Mandan	94.8	91.1	96.4	93.9	94.8	0.15	0.14	0.44
Mountrail	100.0	100.0	100.0	100.0	100.0	0.06	0.04	0.03
Nelson	106.0	100.0	95.2	94.1	106.0	0.36	0.54	0.46
Oliver	99.0	94.2	105.5	100.8	99.0	0.17	0.11	0.13
Pembina	102.5	100.0	100.0	100.0	102.5	0.28	0.13	0.08
Pierce	98.1	98.3	99.8	99.8	98.1	0.05	0.04	0.06
Ramsey	100.0	100.0	100.0	100	100.0	0.07	0.07	0.05
City of Devils Lake	99.0	99.9	94.7	99.9	99.0	0.21	0.24	0.20
Ransom	100.0	99.8	99.6	100.2	100.0	0.11	0.09	0.07
Renville	99.3	100.7	99.8	99.4	99.3	0.15	0.12	0.09
Richland	100.0	99.3	100.4	97.2	100.0	0.41	0.36	0.30
City of Wahpeton	98.3	95.2	96.9	95.7	98.3	0.14	0.18	0.17
Rolette	101.8	102.7	113.3	100.8	101.8	0.33	0.34	0.27
Sargent	97.5	99.0	98.7	98.5	97.5	0.07	0.07	0.06
Sheridan	99.8	99.3	99.8	99.9	99.8	0.01	0.01	0.05
Sioux	100.2	94.1	94.1	100.1	100.2	0.20	0.27	0.19
Slope	100.0	96.0	97.9	99.6	100.0	0.30	0.12	0.14
Stark	97.4	102.7	78.7	99.3	97.4	0.03	0.30	0.06
City of Dickinson	95.8	96.4	97.2	94.7	95.8	0.07	0.13	0.11
Steele	100.1	103.3	100.0	104.9	100.1	0.50	0.89	1.08
Stutsman	100.0	100.0	96.9	100.0	100.0	0.09	0.09	0.10
City of Jamestown	95.6	94.6	97.0	97.9	95.6	0.16	0.13	0.2
Towner	104.1	96.7	96.2	98.7	104.1	0.42	0.39	0.21
Traill	93.5	97.2	97.1	98.8	93.5	0.50	0.46	0.49
Walsh	100.0	100.0	100.0	100	100.0	0.12	0.08	0.22
City of Grafton	104.3	100.0	98.5	100.0	104.3	0.29	0.24	0.18
Ward	97.9	95.8	97.3	94.1	97.9	0.47	0.43	0.31
City of Minot	91.6	91.1	92.8	90.2	91.6	0.12	0.20	0.17
Wells	100.0	99.6	100.5	100.5	100.0	0.28	0.26	0.37
Williams	100.0	98.4	100.0	75.4	100.0	0.30	0.39	0.64
City of Williston	97.3	95.3	87.8	81.1	97.3	0.72	0.84	0.8
State	99.9	99.7	99.6	93	99.9	0.24	0.25	0.25

Table 6
2009 Median Ratios and Changes by the State Board of Equalization

Residential/Lakeshore

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	97.3	99.0	0%	0.0%
Barnes	99.4	96.0	0%	0.0%
City of Valley City *	91.2	94.0	6%	5.0%
Benson	92.8	97.0	0%	0.0%
Billings	96.2	98.0	0%	0.0%
Bottineau	70.7	99.0	0%	0.0%
Bowman	84.3	95.0	0%	0.0%
Burke *	99.4	103.0	-4%	SEE BELOW
Burleigh	92.2	95.0	0%	0.0%
City of Bismarck	94.4	96.0	0%	0.0%
Cass	93.2	94.0	0%	0.0%
City of Fargo	96.5	99.0	0%	0.0%
City of West Fargo	98.1	99.0	0%	0.0%
Cavalier	91.3	97.0	0%	0.0%
Dickey	91.2	95.0	0%	0.0%
Divide	95.9	100.0	0%	0.0%
Dunn	96.8	100.0	0%	0.0%
Eddy	100	100.0	0%	0.0%
Emmons	97.6	97.0	0%	0.0%
Foster *	83.8	84.0	19%	18.0%
Golden Valley	94.8	96.0	0%	0.0%
Grand Forks	94.1	95.0	0%	0.0%
City of Grand Forks	96.0	96.0	0%	0.0%
Grant	98.6	99.0	0%	0.0%
Griggs	95.3	96.0	0%	0.0%
Hettinger	98.8	99.0	0%	0.0%
Kidder	98.5	99.0	0%	0.0%
LaMoure	97.7	98.0	0%	0.0%
Logan	95.5	99.0	0%	0.0%
McHenry	95.4	99.0	0%	0.0%
McIntosh	98.8	97.0	0%	0.0%
McKenzie	93.4	99.0	0%	0.0%
McLean	80.3	95.0	0%	0.0%

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Valley City residential assessments were out of compliance. The board increased residential land values by 5 percent to bring them into compliance.

Burke County residential assessments were out of compliance. The board reduced Powers Lake residential structure value, excluding new construction, by 14 percent to bring Burke County's residential property into compliance.

Foster County residential assessments were out of compliance. The board increased residential structure value in Carrington and Glenfield by 18 percent to bring them into compliance.

Table 6 Continued
2009 Median Ratios and Changes by the State Board of Equalization

Residential/Lakeshore

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	92.7	96.0	0%	0.0%
Morton	94.6	100.0	0%	0.0%
City of Mandan	92.2	96.0	0%	0.0%
Mountrail	80.0	97.0	0%	0.0%
Nelson	95.6	97.0	0%	0.0%
Oliver *	89.5	94.0	6%	2.0%
Pembina	95.2	97.0	0%	0.0%
Pierce	90.1	95.0	0%	0.0%
Ramsey	91.1	96.0	0%	0.0%
City of Devils Lake	95.1	96.0	0%	0.0%
Ransom	97.4	97.0	0%	0.0%
Renville	85.5	98.0	0%	0.0%
Richland	95.9	96.0	0%	0.0%
City of Wahpeton	98.5	99.0	0%	0.0%
Rolette *	89.5	90.0	11%	SEE BELOW
Sargent *	94.3	94.0	6%	SEE BELOW
Sheridan	99.6	100.0	0%	0.0%
Sioux	100.1	100.0	0%	0.0%
Slope	97.3	99.0	0%	0.0%
Stark	94.9	98.0	0%	0.0%
City of Dickinson	89.3	98.0	0%	0.0%
Steele	72.4	95.0	0%	0.0%
Stutsman	91.3	98.0	0%	0.0%
City of Jamestown	91.6	96.0	0%	0.0%
Towner	97.8	98.0	0%	0.0%
Trail	97.0	98.0	0%	0.0%
Walsh	95	97.0	0%	0.0%
City of Grafton	96.2	97.0	0%	0.0%
Ward	87.8	95.0	0%	0.0%
City of Minot	88.5	96.0	0%	0.0%
Wells	93.4	96.0	0%	0.0%
Williams	83.3	98.0	0%	0.0%
City of Williston	83.3	96.0	0%	0.0%
State	95.0			

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Oliver County residential assessments were out of compliance. The board increased residential structure values in areas outside of Center by 2 percent to bring them into compliance.

Rolette County residential assessments were out of compliance. The board increased 2008 Rolla residential land and structure values by 15 percent, and increased 2009 Rolette City residential land and structure values by 10 percent to bring them into compliance.

Sargent County residential assessments were out of compliance. The board increased residential land and structure values of Cogswell, Forman, Gwinner, Milnor and Rutland by 3 percent to bring them into compliance.

**Table 7
2009 Median Ratios and Changes by the State Board of Equalization**

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	100.0	99.0	0%	0.0%
Barnes	96.1	100.0	0%	0.0%
City of Valley City	95.9	97.0	0%	0.0%
Benson *	100.0	101.0	-1%	-1.0%
Billings	98.5	96.0	0%	0.0%
Bottineau	84.3	100.0	0%	0.0%
Bowman *	79.3	91.0	9%	-1.0%
Burke	98.7	100.0	0%	0.0%
Burleigh	92.5	97.0	0%	0.0%
City of Bismarck	94.4	98.0	0%	0.0%
Cass	98.7	97.0	0%	0.0%
City of Fargo	95.4	98.0	0%	0.0%
City of West Fargo	93.3	95.0	0%	0.0%
Cavalier *	100.0	106.0	-6%	0.0%
Dickey	98.6	98.5	0%	0.0%
Divide	101.7	100.0	0%	0.0%
Dunn	97.6	97.0	0%	0.0%
Eddy	100	100.0	0%	0.0%
Emmons	98.9	98.0	0%	0.0%
Foster	100.0	99.0	0%	0.0%
Golden Valley	97.7	98.0	0%	0.0%
Grand Forks	93.0	96.0	0%	0.0%
City of Grand Forks	93.6	96.0	0%	0.0%
Grant	99.8	100.0	0%	0.0%
Griggs *	100.0	101.0	-1%	-1.0%
Hettinger	99.9	100.0	0%	0.0%
Kidder	100	99.0	0%	0.0%
LaMoure	98.9	99.0	0%	0.0%
Logan *	98.8	101.0	-2%	-2.0%
McHenry	98.3	99.0	0%	0.0%
McIntosh	97.7	98.0	0%	0.0%
McKenzie	82.8	99.0	0%	0.0%
McLean	87.1	95.0	0%	0.0%

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Benson County commercial assessments were out of compliance. The board reduced commercial structure values by 1 percent to bring them into compliance.

Bowman County commercial assessments were out of compliance. After removal of the gas plant's true and full value and completing the adjustment worksheet, the indicated change was a 1% decrease. The board decreased commercial structure values 1% to bring them into compliance.

Cavalier County commercial assessments were out of compliance. After corrections to the assessment and supplementary abstracts, commercial assessments were within tolerance. The board made no change.

Griggs County commercial assessments were out of compliance. The board reduced the land and structure value by 1 percent to bring them into compliance.

Logan County commercial assessments were out of compliance. The board reduced the commercial structure value in Napoleon by 2 percent to bring them into compliance.

Table 7 Continued
2009 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	100.0	100.0	0%	0.0%
Morton	100.0	100.0	0%	0.0%
City of Mandan	93.9	96.0	0%	0.0%
Mountrail	100.0	100.0	0%	0.0%
Nelson	94.1	96.0	0%	0.0%
Oliver *	100.8	101.0	-1%	-1.0%
Pembina	100.0	100.0	0%	0.0%
Pierce	99.8	100.0	0%	0.0%
Ramsey	100	100.0	0%	0.0%
City of Devils Lake	99.9	100.0	0%	0.0%
Ransom	100.2	99.0	0%	0.0%
Renville *	99.4	103.0	-3%	-3.0%
Richland	97.2	99.0	0%	0.0%
City of Wahpeton	95.7	96.0	0%	0.0%
Rolette	100.8	100.0	0%	0.0%
Sargent	98.5	100.0	0%	0.0%
Sheridan	99.9	100.0	0%	0.0%
Sioux *	100.1	101.0	-1%	-1.0%
Slope	99.6	100.0	0%	0.0%
Stark	99.3	100.0	0%	0.0%
City of Dickinson	94.7	98.0	0%	0.0%
Steele	104.9	100.0	0%	0.0%
Stutsman	100.0	100.0	0%	0.0%
City of Jamestown	97.9	98.0	0%	0.0%
Towner	98.7	99.0	0%	0.0%
Traill *	98.8	101.0	-2%	0.0%
Walsh *	100	101.0	-1%	-1.0%
City of Grafton	100.0	100.0	0%	0.0%
Ward	94.1	97.0	0%	0.0%
City of Minot	90.2	97.0	0%	0.0%
Wells *	100.5	101.0	-1%	-1.0%
Williams *	75.4	89.0	12%	0.0%
City of Williston	81.1	98.0	0%	0.0%
State	93.0			

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Oliver County commercial assessments were out of compliance. The board reduced the commercial structure value by 1 percent.

Renville County commercial assessments were out of compliance. The board reduced commercial structure values by 3 percent to bring them into compliance.

Sioux County commercial assessments were out of compliance. The board reduced the structure values by 1 percent to bring them into compliance.

Traill County commercial assessments were out of compliance. Traill County reappraised all elevators and plants. After removal of the reappraised properties and the associated increases from the supplementary abstract, Traill County was in compliance. The board made no change.

Walsh County commercial assessments were out of compliance. The board reduced the structure values by 1 percent.

Wells County commercial assessments were out of compliance. The board reduced the structure values in Bowdon, Harvey and Sykeston cities by 1 percent to bring them into compliance.

Williams County commercial assessments were out of compliance. Gas plants and associated intra-county pipelines had been reappraised for 2009. After removal of values for the gas plant and pipeline properties commercial assessments were in compliance. The board made no change.

**Table 8
2009 Median Ratios and Changes by the State Board of Equalization**

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	30.6	98.0	0%	0.0%
Barnes	34.8	95.0	0%	0.0%
Benson	44.0	99.0	0%	0.0%
Billings	22.9	100.0	0%	0.0%
Bottineau	46.3	100.0	0%	0.0%
Bowman	31.4	100.0	0%	0.0%
Burke	44.0	96.0	0%	0.0%
Burleigh	28.5	100.0	0%	0.0%
Cass	29.0	97.0	0%	0.0%
Cavalier *	61.4	93.0	6%	6.0%
Dickey	26.4	98.0	0%	0.0%
Divide	48.8	100.0	0%	0.0%
Dunn	29.0	97.0	0%	0.0%
Eddy	50.1	97.0	0%	0.0%
Emmons	30.0	96.0	0%	0.0%
Foster	33.6	95.0	0%	0.0%
Golden Valley	29.5	96.0	0%	0.0%
Grand Forks	48.6	95.0	0%	0.0%
Grant	33.3	100.0	0%	0.0%
Griggs	64.4	95.0	0%	0.0%
Hettinger	34.9	97.0	0%	0.0%
Kidder	38.3	99.0	0%	0.0%
LaMoure	30.4	95.0	0%	0.0%
Logan	36.7	99.0	0%	0.0%
McHenry	41.1	97.0	0%	0.0%
McIntosh	31.9	96.0	0%	0.0%
McKenzie	42.5	96.0	0%	0.0%
McLean	37.0	99.0	0%	0.0%

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Cavalier County agricultural assessments were out of compliance. The board increased agricultural land values by 6 percent to bring them into compliance.

Table 8 Continued
2009 Median Ratios and Changes by the State Board of Equalization

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	44.6	99.0	0%	0.0%
Morton	28.5	99.0	0%	0.0%
Mountrail	35.0	99.0	0%	0.0%
Nelson	51.5	95.0	0%	0.0%
Oliver	36.9	97.0	0%	0.0%
Pembina	38.9	95.0	0%	0.0%
Pierce	47.0	95.0	0%	0.0%
Ramsey	46.1	100.0	0%	0.0%
Ransom	29.7	99.0	0%	0.0%
Renville	39.7	97.0	0%	0.0%
Richland	29.5	96.0	0%	0.0%
Rolette	57.0	95.0	0%	0.0%
Sargent	40.9	97.0	0%	0.0%
Sheridan	36.1	96.0	0%	0.0%
Sioux *	31.6	93.0	6%	6.0%
Slope	36.7	99.0	0%	0.0%
Stark	28.9	99.0	0%	0.0%
Steele	42.3	96.0	0%	0.0%
Stutsman	30.1	97.0	0%	0.0%
Towner	59.8	95.0	0%	0.0%
Traill	31.8	96.0	0%	0.0%
Walsh	47.3	98.0	0%	0.0%
Ward	28.1	95.0	0%	0.0%
Wells	49.3	96.0	0%	0.0%
Williams	49.3	97.0	0%	0.0%
State	37.0			

*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

*The State Board of Equalization changed the tolerance for 2009 assessments to 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Sioux County agricultural assessments were out of compliance. The board increased agricultural land values by 6 percent to bring them into compliance.

**Table 9
Average Prices Per Acre and Median Ratios for Agricultural Land**

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	24	526	30.6
Barnes	58	1151	34.8
Benson	35	574	44.0
Billings	7	792	22.9
Bottineau	18	680	46.3
Bowman	24	562	31.4
Burke	11	390	44.0
Burleigh	32	708	28.5
Cass	45	2087	29.0
Cavalier	31	678	61.4
Dickey	35	1282	26.4
Divide	15	386	48.8
Dunn	5	543	29.0
Eddy	17	489	50.1
Emmons	41	731	30.0
Foster	15	904	33.6
Golden Valley	6	429	29.5
Grand Forks	69	1272	48.6
Grant	14	446	33.3
Griggs	9	667	64.4
Hettinger	20	813	34.9
Kidder	36	434	38.3
LaMoure	30	1595	30.4
Logan	22	666	36.7
McHenry	41	471	41.1
McIntosh	38	601	31.9
McKenzie	12	358	42.5
McLean	39	786	37.0
Mercer	15	420	44.6
Morton	26	543	28.5
Mountrail	4	#N/A	35.0
Nelson	54	577	51.5
Oliver	6	490	36.9
Pembina	47	1912	38.9
Pierce	12	684	47.0
Ramsey	21	685	46.1
Ransom	19	1405	29.7
Renville	6	706	39.7
Richland	39	1946	29.5
Rolette	37	516	57.0
Sargent	29	1210	40.9
Sheridan	24	642	36.1
Sioux	6	404	31.6
Slope	9	528	36.7
Stark	18	772	28.9
Steele	34	1275	42.3
Stutsman	78	1481	30.1
Towner	23	509	59.8
Traill	33	2056	31.8
Walsh	44	1280	47.3
Ward	17	1168	28.1
Wells	52	778	49.3
Williams	17	457	49.3
State	1,419	885	37.0

**Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505
(701) 328-2770**

**www.nd.gov/tax
taxinfo@nd.gov
www.nd.gov**



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