

North Dakota Assessment Sales Ratio Study 2010



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2010 North Dakota Assessment Sales Ratio Study

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Introduction

The 2010 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 2010 study includes data on sales of property occurring between January 1 and December 31, 2009. 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 2009 did not meet the minimum sample size, sales of property from the prior years of 2008, 2007 and 2006, 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 10,954 observations used in the 2010 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2009 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 2009. The supplemental observation includes sales of improved residential and commercial properties for the years 2008, 2007 and 2006, 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
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 01 Adams								
Agricultural	19	4,035,034	1,388,657	52.2%	34.4%	34.5%	1.52	0.73
Commercial	26	1,236,500	1,238,220	99.8%	100.1%	100.0%	1.00	0.01
Vacant Lots	3	11,400	12,000	106.2%	105.3%	106.7%	1.01	0.02
Total Comm & VL	29	1,247,900	1,250,220	100.5%	100.2%	100.0%	1.00	0.01
Residential	32	1,627,474	1,586,230	97.8%	97.5%	98.6%	1.00	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	1,627,474	1,586,230	97.8%	97.5%	98.6%	1.00	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	80	6,910,408	4,225,107	87.9%	61.1%	99.6%	1.44	0.19

County 02 Barnes								
Agricultural	21	5,179,283	1,826,900	40.1%	35.3%	37.6%	1.14	0.24
Commercial	30	2,323,127	2,012,800	97.3%	86.6%	94.7%	1.12	0.18
Vacant Lots	4	95,850	73,900	74.6%	77.1%	74.5%	0.97	0.19
Total Comm & VL	34	2,418,977	2,086,700	94.6%	86.3%	93.0%	1.10	0.18
Residential	25	2,388,250	2,019,900	97.1%	84.6%	93.4%	1.15	0.24
Lakeshore	5	712,000	569,600	78.6%	80.0%	84.0%	0.98	0.16
Total Res & LS	30	3,100,250	2,589,500	94.0%	83.5%	91.4%	1.13	0.24
Mobile Home	1	1,500	3,855	257.0%	257.0%	257.0%	1.00	0.00
GRAND TOTAL	86	10,700,010	6,506,955	83.0%	60.8%	87.4%	1.36	0.32

City of Valley City								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	5,728,026	4,891,100	93.8%	85.4%	92.8%	1.10	0.20
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	5,728,026	4,891,100	93.8%	85.4%	92.8%	1.10	0.20
Residential	69	6,766,480	6,171,900	95.2%	91.2%	93.6%	1.04	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	69	6,766,480	6,171,900	95.2%	91.2%	93.6%	1.04	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	99	12,494,506	11,063,000	94.8%	88.5%	93.6%	1.07	0.15

County 03 Benson								
Agricultural	36	7,105,635	3,191,004	59.2%	44.9%	42.2%	1.32	0.60
Commercial	29	1,027,724	853,748	85.1%	83.1%	88.4%	1.02	0.19
Vacant Lots	1	92,500	24,000	25.9%	25.9%	25.9%	1.00	0.00
Total Comm & VL	30	1,120,224	877,748	83.1%	78.4%	88.2%	1.06	0.20
Residential	44	2,174,370	1,759,392	94.9%	80.9%	96.8%	1.17	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	2,174,370	1,759,392	94.9%	80.9%	96.8%	1.17	0.19
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	110	10,400,229	5,828,144	80.0%	56.0%	83.8%	1.43	0.38

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 04 Billings								
Agricultural	1	86,387	14,184	16.4%	16.4%	16.4%	1.00	0.00
Commercial	8	586,300	541,754	95.5%	92.4%	97.7%	1.03	0.03
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	8	586,300	541,754	95.5%	92.4%	97.7%	1.03	0.03
Residential	18	1,227,450	1,149,257	93.9%	93.6%	95.8%	1.00	0.03
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	18	1,227,450	1,149,257	93.9%	93.6%	95.8%	1.00	0.03
Mobile Home	2	9,000	9,705	107.1%	107.8%	107.1%	0.99	0.07
GRAND TOTAL	29	1,909,137	1,714,900	92.6%	89.8%	96.2%	1.03	0.06

County 05 Bottineau								
Agricultural	15	2,832,900	1,092,100	45.6%	38.6%	40.2%	1.18	0.25
Commercial	26	2,139,926	2,043,200	99.4%	95.5%	96.2%	1.04	0.16
Vacant Lots	10	271,500	239,600	94.4%	88.3%	76.3%	1.07	0.45
Total Comm & VL	36	2,411,426	2,282,800	98.0%	94.7%	95.3%	1.04	0.23
Residential	77	7,509,550	6,964,700	97.0%	92.7%	98.9%	1.05	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	77	7,509,550	6,964,700	97.0%	92.7%	98.9%	1.05	0.26
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	128	12,753,876	10,339,600	91.3%	81.1%	90.9%	1.13	0.30

County 06 Bowman								
Agricultural	13	2,996,706	983,314	34.4%	32.8%	36.7%	1.05	0.17
Commercial	30	3,589,511	3,144,208	84.8%	87.6%	95.9%	0.97	0.25
Vacant Lots	5	36,500	29,145	106.6%	79.8%	112.0%	1.34	0.27
Total Comm & VL	35	3,626,011	3,173,353	88.0%	87.5%	97.7%	1.01	0.26
Residential	56	4,311,800	3,781,595	96.9%	87.7%	93.4%	1.11	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	56	4,311,800	3,781,595	96.9%	87.7%	93.4%	1.11	0.24
Mobile Home	2	25,000	26,880	103.9%	107.5%	103.8%	0.97	0.29
GRAND TOTAL	106	10,959,517	7,965,142	86.4%	72.7%	87.7%	1.19	0.32

County 07 Burke								
Agricultural	6	426,505	191,100	47.3%	44.8%	44.0%	1.06	0.12
Commercial	24	2,701,483	2,701,000	100.0%	100.0%	100.0%	1.00	0.00
Vacant Lots	2	4,000	3,838	98.6%	96.0%	98.6%	1.03	0.11
Total Comm & VL	26	2,705,483	2,704,838	99.9%	100.0%	100.0%	1.00	0.01
Residential	31	951,112	651,900	88.6%	68.5%	80.6%	1.29	0.37
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	951,112	651,900	88.6%	68.5%	80.6%	1.29	0.37
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	63	4,083,100	3,547,838	89.3%	86.9%	99.6%	1.03	0.23

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSES- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 08 Burleigh								
Agricultural	20	3,919,990	1,022,500	25.5%	26.1%	28.6%	0.98	0.25
Commercial	30	8,657,746	8,182,900	92.9%	94.5%	97.2%	0.98	0.10
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	8,657,746	8,182,900	92.9%	94.5%	97.2%	0.98	0.10
Residential	147	28,845,783	27,398,600	95.6%	95.0%	96.2%	1.01	0.05
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	147	28,845,783	27,398,600	95.6%	95.0%	96.2%	1.01	0.05
Mobile Home	125	3,341,212	2,614,560	77.0%	78.3%	75.6%	0.98	0.17
GRAND TOTAL	322	44,764,731	39,218,560	83.8%	87.6%	91.1%	0.96	0.16

City of Bismarck								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	41	12,768,979	12,288,700	96.9%	96.2%	97.4%	1.01	0.06
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	41	12,768,979	12,288,700	96.9%	96.2%	97.4%	1.01	0.06
Residential	432	75,680,551	72,679,700	96.1%	96.0%	96.4%	1.00	0.04
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	432	75,680,551	72,679,700	96.1%	96.0%	96.4%	1.00	0.04
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	473	88,449,530	84,968,400	96.1%	96.1%	96.4%	1.00	0.04

County 09 Cass								
Agricultural	60	24,254,712	7,216,500	32.5%	29.8%	30.9%	1.09	0.24
Commercial	30	3,741,495	3,174,600	97.4%	84.8%	97.1%	1.15	0.33
Vacant Lots	27	951,124	587,400	66.8%	61.8%	66.7%	1.08	0.46
Total Comm & VL	57	4,692,619	3,762,000	82.9%	80.2%	80.0%	1.03	0.41
Residential	168	26,100,843	24,399,500	98.8%	93.5%	94.7%	1.06	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	168	26,100,843	24,399,500	98.8%	93.5%	94.7%	1.06	0.21
Mobile Home	37	542,998	525,763	142.3%	96.8%	113.0%	1.47	0.52
GRAND TOTAL	322	55,591,172	35,903,763	88.7%	64.6%	88.3%	1.37	0.40

City of Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	60	42,064,609	39,986,000	101.6%	95.1%	94.7%	1.07	0.25
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	60	42,064,609	39,986,000	101.6%	95.1%	94.7%	1.07	0.25
Residential	1,228	196,980,850	188,467,800	96.5%	95.7%	95.6%	1.01	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	1,228	196,980,850	188,467,800	96.5%	95.7%	95.6%	1.01	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	1,288	239,045,459	228,453,800	96.7%	95.6%	95.6%	1.01	0.10

Table 1 Continued
2010 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	30	20,349,400	18,774,200	93.0%	92.3%	96.1%	1.01	0.14
Vacant Lots	50	3,901,705	2,574,600	65.1%	66.0%	64.8%	0.99	0.26
Total Comm & VL	80	24,251,105	21,348,800	75.6%	88.0%	74.8%	0.86	0.25
Residential	441	76,133,416	73,617,500	96.9%	96.7%	97.2%	1.00	0.05
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	441	76,133,416	73,617,500	96.9%	96.7%	97.2%	1.00	0.05
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	521	100,384,521	94,966,300	93.6%	94.6%	96.6%	0.99	0.09

County 10 Cavalier								
Agricultural	15	1,715,192	1,161,300	72.0%	67.7%	66.3%	1.06	0.27
Commercial	30	1,904,937	1,954,568	142.1%	102.6%	99.9%	1.39	0.56
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,904,937	1,954,568	142.1%	102.6%	99.9%	1.39	0.56
Residential	31	1,387,000	1,413,848	260.0%	101.9%	99.4%	2.55	1.77
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,387,000	1,413,848	260.0%	101.9%	99.4%	2.55	1.77
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	76	5,007,129	4,529,716	176.4%	90.5%	95.2%	1.95	1.05

County 11 Dickey								
Agricultural	25	6,632,277	1,900,590	32.1%	28.7%	25.4%	1.12	0.41
Commercial	30	4,089,667	2,821,928	98.2%	69.0%	93.6%	1.42	0.23
Vacant Lots	2	6,987	4,366	64.8%	62.5%	64.8%	1.04	0.24
Total Comm & VL	32	4,096,654	2,826,294	96.1%	69.0%	91.9%	1.39	0.24
Residential	32	1,951,450	1,844,330	111.4%	94.5%	103.0%	1.18	0.23
Lakeshore	2	112,500	77,752	72.5%	69.1%	72.5%	1.05	0.30
Total Res & LS	34	2,063,950	1,922,082	109.1%	93.1%	102.3%	1.17	0.24
Mobile Home	4	21,700	30,589	139.3%	141.0%	142.1%	0.99	0.08
GRAND TOTAL	95	12,814,581	6,679,555	85.7%	52.1%	90.8%	1.64	0.38

County 12 Divide								
Agricultural	15	1,952,971	883,000	48.3%	45.2%	49.8%	1.07	0.16
Commercial	8	340,300	287,000	89.5%	84.3%	94.7%	1.06	0.14
Vacant Lots	1	2,500	2,400	96.0%	96.0%	96.0%	1.00	0.00
Total Comm & VL	9	342,800	289,400	90.2%	84.4%	96.0%	1.07	0.12
Residential	44	1,255,240	1,006,800	105.2%	80.2%	92.9%	1.31	0.35
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,255,240	1,006,800	105.2%	80.2%	92.9%	1.31	0.35
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	68	3,551,011	2,179,200	90.7%	61.4%	85.3%	1.48	0.37

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 13 Dunn								
Agricultural	4	315,000	96,500	30.9%	30.6%	31.0%	1.01	0.04
Commercial	15	453,250	443,010	102.6%	97.7%	100.0%	1.05	0.16
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	15	453,250	443,010	102.6%	97.7%	100.0%	1.05	0.16
Residential	31	1,042,525	891,360	88.6%	85.5%	91.7%	1.04	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,042,525	891,360	88.6%	85.5%	91.7%	1.04	0.16
Mobile Home	1	45,000	44,250	98.3%	98.3%	98.3%	1.00	0.00
GRAND TOTAL	51	1,855,775	1,475,120	88.4%	79.5%	91.7%	1.11	0.20

County 14 Eddy								
Agricultural	11	1,285,517	523,710	42.7%	40.7%	42.3%	1.05	0.22
Commercial	19	401,700	401,700	100.0%	100.0%	100.0%	1.00	0.00
Vacant Lots	1	15,000	14,900	99.3%	99.3%	99.3%	1.00	0.00
Total Comm & VL	20	416,700	416,600	100.0%	100.0%	100.0%	1.00	0.00
Residential	32	1,431,950	1,257,800	99.8%	87.8%	100.0%	1.14	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	1,431,950	1,257,800	99.8%	87.8%	100.0%	1.14	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	63	3,134,167	2,198,110	89.9%	70.1%	100.0%	1.28	0.18

County 15 Emmons								
Agricultural	29	6,460,739	1,823,674	29.7%	28.2%	28.0%	1.05	0.20
Commercial	25	2,588,200	2,780,346	105.1%	107.4%	98.9%	0.98	0.15
Vacant Lots	4	20,500	11,500	46.3%	56.1%	45.0%	0.82	0.31
Total Comm & VL	29	2,608,700	2,791,846	97.0%	107.0%	98.4%	0.91	0.21
Residential	33	1,032,880	904,390	97.3%	87.6%	98.5%	1.11	0.27
Lakeshore	2	19,000	12,280	91.9%	64.6%	91.9%	1.42	0.43
Total Res & LS	35	1,051,880	916,670	97.0%	87.1%	98.5%	1.11	0.28
Mobile Home	2	157,165	137,700	87.8%	87.6%	87.8%	1.00	0.01
GRAND TOTAL	95	10,278,484	5,669,890	76.3%	55.2%	79.2%	1.38	0.45

County 16 Foster								
Agricultural	18	6,052,134	1,444,400	29.2%	23.9%	24.5%	1.22	0.40
Commercial	26	1,543,834	1,548,110	100.5%	100.3%	100.0%	1.00	0.04
Vacant Lots	1	5,000	3,800	76.0%	76.0%	76.0%	1.00	0.00
Total Comm & VL	27	1,548,834	1,551,910	99.6%	100.2%	100.0%	0.99	0.05
Residential	72	4,669,630	4,906,400	108.7%	105.1%	115.2%	1.03	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	72	4,669,630	4,906,400	108.7%	105.1%	115.2%	1.03	0.13
Mobile Home	1	2,500	2,729	109.2%	109.2%	109.2%	1.00	0.00
GRAND TOTAL	118	12,273,098	7,905,439	94.5%	64.4%	101.1%	1.47	0.23

Table 1 Continued
2010 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	1,044,301	339,700	37.8%	32.5%	36.1%	1.16	0.24
Commercial	17	899,055	845,700	101.8%	94.1%	95.1%	1.08	0.29
Vacant Lots	1	6,000	10,600	176.7%	176.7%	176.7%	1.00	0.00
Total Comm & VL	18	905,055	856,300	105.9%	94.6%	96.4%	1.12	0.32
Residential	41	1,413,707	1,246,500	97.7%	88.2%	95.0%	1.11	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	41	1,413,707	1,246,500	97.7%	88.2%	95.0%	1.11	0.19
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	65	3,363,063	2,442,500	94.5%	72.6%	94.2%	1.30	0.26

County 18 Grand Forks								
Agricultural	24	8,994,250	2,608,800	40.3%	29.0%	42.0%	1.39	0.29
Commercial	32	7,243,545	6,944,400	192.6%	95.9%	96.2%	2.01	1.31
Vacant Lots	7	86,750	66,300	133.4%	76.4%	89.1%	1.75	0.95
Total Comm & VL	39	7,330,295	7,010,700	182.0%	95.6%	95.2%	1.90	1.25
Residential	48	6,446,043	6,064,300	106.4%	94.1%	94.0%	1.13	0.23
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	48	6,446,043	6,064,300	106.4%	94.1%	94.0%	1.13	0.23
Mobile Home	29	359,750	447,312	639.5%	124.3%	118.3%	5.14	4.63
GRAND TOTAL	140	23,130,338	16,131,112	226.6%	69.7%	92.4%	3.25	1.78

City of Grand Forks								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	67	50,672,585	47,114,400	97.1%	93.0%	96.7%	1.04	0.10
Vacant Lots	40	2,749,887	1,253,300	56.0%	45.6%	48.1%	1.23	0.53
Total Comm & VL	107	53,422,472	48,367,700	81.8%	90.5%	91.4%	0.90	0.26
Residential	581	93,270,374	88,985,000	96.2%	95.4%	95.7%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	581	93,270,374	88,985,000	96.2%	95.4%	95.7%	1.01	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	688	146,692,846	137,352,700	93.9%	93.6%	95.6%	1.00	0.09

County 19 Grant								
Agricultural	13	3,445,034	965,600	36.7%	28.0%	28.0%	1.31	0.48
Commercial	11	646,085	619,700	99.0%	95.9%	99.8%	1.03	0.03
Vacant Lots	1	1,165	1,100	94.4%	94.4%	94.4%	1.00	0.00
Total Comm & VL	12	647,250	620,800	98.6%	95.9%	99.8%	1.03	0.03
Residential	44	1,275,297	1,025,500	91.9%	80.4%	98.1%	1.14	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,275,297	1,025,500	91.9%	80.4%	98.1%	1.14	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	69	5,367,581	2,611,900	82.7%	48.7%	97.7%	1.70	0.25

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 20 Griggs								
Agricultural	1	140,000	68,308	48.8%	48.8%	48.8%	1.00	0.00
Commercial	21	1,649,100	1,380,766	85.8%	83.7%	86.2%	1.03	0.09
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	21	1,649,100	1,380,766	85.8%	83.7%	86.2%	1.03	0.09
Residential	48	2,624,640	1,980,346	95.2%	75.5%	85.9%	1.26	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	48	2,624,640	1,980,346	95.2%	75.5%	85.9%	1.26	0.31
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	70	4,413,740	3,429,420	91.7%	77.7%	85.9%	1.18	0.25

County 21 Hettinger								
Agricultural	17	2,556,817	1,089,730	44.8%	42.6%	38.9%	1.05	0.34
Commercial	12	537,700	527,590	98.3%	98.1%	99.7%	1.00	0.02
Vacant Lots	2	1,150	680	85.0%	59.1%	85.0%	1.44	0.41
Total Comm & VL	14	538,850	528,270	96.4%	98.0%	99.7%	0.98	0.07
Residential	30	830,550	781,230	96.8%	94.1%	98.6%	1.03	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	830,550	781,230	96.8%	94.1%	98.6%	1.03	0.10
Mobile Home	1	63,385	63,000	99.4%	99.4%	99.4%	1.00	0.00
GRAND TOTAL	62	3,989,602	2,462,230	82.5%	61.7%	97.9%	1.34	0.22

County 22 Kidder								
Agricultural	38	7,707,673	2,725,000	40.6%	35.4%	39.8%	1.15	0.33
Commercial	30	1,386,982	1,535,056	149.0%	110.7%	100.0%	1.35	0.60
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,386,982	1,535,056	149.0%	110.7%	100.0%	1.35	0.60
Residential	38	1,998,713	1,481,610	137.1%	74.1%	89.8%	1.85	0.75
Lakeshore	7	763,900	460,500	79.5%	60.3%	83.2%	1.32	0.27
Total Res & LS	45	2,762,613	1,942,110	128.1%	70.3%	85.9%	1.82	0.71
Mobile Home	1	2,500	2,700	108.0%	108.0%	108.0%	1.00	0.00
GRAND TOTAL	114	11,859,768	6,204,866	104.3%	52.3%	82.5%	1.99	0.69

County 23 LaMoure								
Agricultural	11	3,572,500	1,024,900	29.0%	28.7%	27.6%	1.01	0.15
Commercial	15	1,236,200	1,291,100	102.9%	104.4%	100.9%	0.99	0.11
Vacant Lots	2	5,500	5,000	83.4%	90.9%	83.3%	0.92	0.20
Total Comm & VL	17	1,241,700	1,296,100	100.6%	104.4%	100.0%	0.96	0.12
Residential	63	3,225,752	2,871,800	991.1%	89.0%	94.2%	11.13	9.74
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	63	3,225,752	2,871,800	991.1%	89.0%	94.2%	11.13	9.74
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	91	8,039,952	5,192,800	708.5%	64.6%	92.4%	10.97	6.98

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 24 Logan								
Agricultural	12	1,901,422	598,300	40.6%	31.5%	34.8%	1.29	0.46
Commercial	16	688,500	651,100	97.1%	94.6%	98.3%	1.03	0.13
Vacant Lots	2	10,000	6,100	82.8%	61.0%	82.8%	1.36	0.33
Total Comm & VL	18	698,500	657,200	95.5%	94.1%	98.3%	1.02	0.14
Residential	44	1,620,200	1,520,300	95.8%	93.8%	98.8%	1.02	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,620,200	1,520,300	95.8%	93.8%	98.8%	1.02	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	74	4,220,122	2,775,800	86.8%	65.8%	96.7%	1.32	0.18

County 25 McHenry								
Agricultural	32	3,401,779	1,428,758	55.7%	42.0%	48.5%	1.33	0.54
Commercial	30	1,094,794	1,090,760	127.7%	99.6%	98.6%	1.28	0.48
Vacant Lots	3	19,780	13,318	178.5%	67.3%	203.6%	2.65	0.51
Total Comm & VL	33	1,114,574	1,104,078	132.3%	99.1%	98.7%	1.34	0.57
Residential	45	2,828,745	2,282,656	122.3%	80.7%	88.4%	1.52	0.60
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	2,828,745	2,282,656	122.3%	80.7%	88.4%	1.52	0.60
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	110	7,345,098	4,815,492	105.9%	65.6%	87.3%	1.62	0.61

County 26 McIntosh								
Agricultural	30	4,191,512	1,614,086	45.3%	38.5%	37.8%	1.18	0.42
Commercial	19	678,430	631,851	96.3%	93.1%	96.8%	1.03	0.12
Vacant Lots	2	3,500	4,374	133.3%	125.0%	133.3%	1.07	0.44
Total Comm & VL	21	681,930	636,225	99.8%	93.3%	96.8%	1.07	0.17
Residential	45	1,267,270	1,225,276	101.0%	96.7%	100.0%	1.04	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	1,267,270	1,225,276	101.0%	96.7%	100.0%	1.04	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	96	6,140,712	3,475,587	83.3%	56.6%	90.3%	1.47	0.29

County 27 McKenzie								
Agricultural	4	580,889	259,620	46.2%	44.7%	47.5%	1.03	0.35
Commercial	23	1,018,384	1,035,250	104.8%	101.7%	100.0%	1.03	0.26
Vacant Lots	6	24,350	21,780	112.7%	89.4%	80.9%	1.26	0.48
Total Comm & VL	29	1,042,734	1,057,030	106.4%	101.4%	100.0%	1.05	0.30
Residential	46	2,336,493	2,049,206	92.5%	87.7%	87.7%	1.05	0.23
Lakeshore	1	30,500	24,000	78.7%	78.7%	78.7%	1.00	0.00
Total Res & LS	47	2,366,993	2,073,206	92.2%	87.6%	87.3%	1.05	0.23
Mobile Home	5	111,000	118,043	102.4%	106.3%	105.6%	0.96	0.16
GRAND TOTAL	85	4,101,616	3,507,899	95.5%	85.5%	93.1%	1.12	0.27

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 28 McLean								
Agricultural	19	2,490,395	908,600	43.8%	36.5%	39.7%	1.20	0.38
Commercial	34	1,443,289	1,195,650	140.4%	82.8%	92.0%	1.69	0.82
Vacant Lots	39	669,634	389,350	75.8%	58.1%	65.0%	1.30	0.62
Total Comm & VL	73	2,112,923	1,585,000	105.9%	75.0%	83.6%	1.41	0.70
Residential	111	8,193,659	7,639,800	110.5%	93.2%	96.8%	1.18	0.33
Lakeshore	16	1,774,000	973,800	58.0%	54.9%	53.3%	1.06	0.35
Total Res & LS	127	9,967,659	8,613,600	103.9%	86.4%	94.0%	1.20	0.35
Mobile Home	3	117,500	120,877	190.8%	102.9%	109.9%	1.85	0.80
GRAND TOTAL	222	14,688,477	11,228,077	100.6%	76.4%	88.8%	1.32	0.49

County 29 Mercer								
Agricultural	12	1,890,338	517,936	40.4%	27.4%	34.7%	1.47	0.45
Commercial	31	2,242,760	2,263,800	100.8%	100.9%	98.2%	1.00	0.05
Vacant Lots	38	469,572	328,050	124.4%	69.9%	64.0%	1.78	1.17
Total Comm & VL	69	2,712,332	2,591,850	113.8%	95.6%	96.3%	1.19	0.52
Residential	98	8,041,700	6,597,660	90.5%	82.0%	84.6%	1.10	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	98	8,041,700	6,597,660	90.5%	82.0%	84.6%	1.10	0.26
Mobile Home	4	113,900	47,574	62.9%	41.8%	55.0%	1.50	0.63
GRAND TOTAL	183	12,758,270	9,755,020	95.4%	76.5%	85.7%	1.25	0.42

County 30 Morton								
Agricultural	12	2,351,442	545,000	25.1%	23.2%	24.9%	1.08	0.23
Commercial	29	1,378,049	1,187,300	97.2%	86.2%	100.0%	1.13	0.29
Vacant Lots	14	404,700	283,500	86.3%	70.1%	69.4%	1.23	0.35
Total Comm & VL	43	1,782,749	1,470,800	93.7%	82.5%	84.6%	1.14	0.36
Residential	65	8,058,422	6,611,400	112.4%	82.0%	94.2%	1.37	0.37
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	65	8,058,422	6,611,400	112.4%	82.0%	94.2%	1.37	0.37
Mobile Home	34	434,200	352,085	135.4%	81.1%	93.0%	1.67	0.83
GRAND TOTAL	154	12,626,813	8,979,285	105.5%	71.1%	88.1%	1.48	0.51

City of Mandan								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	40	10,063,900	9,616,300	117.6%	95.6%	90.1%	1.23	0.45
Vacant Lots	64	4,866,804	1,807,600	5520.8%	37.1%	45.5%	94.99	1072.37
Total Comm & VL	104	14,930,704	11,423,900	4211.9%	76.5%	67.4%	92.72	694.00
Residential	344	50,870,500	44,313,000	96.3%	87.1%	93.4%	1.11	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	344	50,870,500	44,313,000	96.3%	87.1%	93.4%	1.11	0.24
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	448	65,801,204	55,736,900	6587.4%	84.7%	91.1%	13.88	291.15

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 31 Mountrail								
Agricultural	2	156,000	66,200	42.6%	42.4%	42.5%	1.00	0.19
Commercial	30	1,909,100	1,862,500	99.8%	97.6%	100.0%	1.02	0.03
Vacant Lots	11	197,775	105,300	823.3%	53.2%	48.1%	15.46	16.46
Total Comm & VL	41	2,106,875	1,967,800	293.9%	93.4%	100.0%	3.15	2.21
Residential	63	4,932,400	3,958,100	103.4%	80.2%	98.3%	1.29	0.31
Lakeshore	1	56,000	29,100	52.0%	52.0%	52.0%	1.00	0.00
Total Res & LS	64	4,988,400	3,987,200	102.6%	79.9%	95.0%	1.28	0.33
Mobile Home	14	459,826	305,392	66.5%	66.4%	65.8%	1.00	0.46
GRAND TOTAL	121	7,711,101	6,326,592	162.3%	82.0%	100.0%	1.98	0.97

County 32 Nelson								
Agricultural	24	3,856,530	1,709,581	52.6%	44.3%	46.5%	1.19	0.39
Commercial	16	475,038	416,194	103.3%	87.6%	97.9%	1.18	0.31
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	16	475,038	416,194	103.3%	87.6%	97.9%	1.18	0.31
Residential	42	994,900	882,085	115.6%	88.7%	97.4%	1.30	0.48
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	994,900	882,085	115.6%	88.7%	97.4%	1.30	0.48
Mobile Home	1	35,500	34,243	96.5%	96.5%	96.5%	1.00	0.00
GRAND TOTAL	83	5,361,968	3,042,103	94.8%	56.7%	83.1%	1.67	0.52

County 33 Oliver								
Agricultural	6	636,100	182,847	31.3%	28.7%	32.8%	1.09	0.27
Commercial	3	391,500	389,662	98.5%	99.5%	99.2%	0.99	0.03
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	3	391,500	389,662	98.5%	99.5%	99.2%	0.99	0.03
Residential	30	2,621,300	2,243,405	90.6%	85.6%	87.3%	1.06	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	2,621,300	2,243,405	90.6%	85.6%	87.3%	1.06	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	39	3,648,900	2,815,914	82.0%	77.2%	86.7%	1.06	0.21

County 34 Pembina								
Agricultural	42	10,073,399	3,160,100	42.4%	31.4%	29.4%	1.35	0.62
Commercial	35	14,525,759	14,326,925	99.1%	98.6%	99.0%	1.00	0.06
Vacant Lots	4	13,000	8,860	96.3%	68.2%	72.1%	1.41	0.73
Total Comm & VL	39	14,538,759	14,335,785	98.8%	98.6%	99.0%	1.00	0.12
Residential	89	5,854,340	5,262,854	115.5%	89.9%	99.3%	1.29	0.37
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	89	5,854,340	5,262,854	115.5%	89.9%	99.3%	1.29	0.37
Mobile Home	8	85,150	63,038	173.4%	74.0%	88.4%	2.34	1.29
GRAND TOTAL	178	30,551,648	22,821,777	97.2%	74.7%	94.9%	1.30	0.43

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 35 Pierce								
Agricultural	4	318,600	149,127	43.6%	46.8%	45.0%	0.93	0.19
Commercial	31	2,546,900	2,365,475	101.3%	92.9%	99.1%	1.09	0.06
Vacant Lots	2	20,200	13,100	58.4%	64.9%	58.3%	0.90	0.14
Total Comm & VL	33	2,567,100	2,378,575	98.7%	92.7%	98.8%	1.06	0.08
Residential	33	2,154,401	2,135,826	100.1%	99.1%	99.0%	1.01	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	2,154,401	2,135,826	100.1%	99.1%	99.0%	1.01	0.13
Mobile Home	1	39,800	30,300	76.1%	76.1%	76.1%	1.00	0.00
GRAND TOTAL	71	5,079,901	4,693,828	95.9%	92.4%	98.3%	1.04	0.13

County 36 Ramsey								
Agricultural	23	6,475,800	2,714,682	53.4%	41.9%	46.9%	1.27	0.41
Commercial	30	484,800	477,402	96.1%	98.5%	95.2%	0.98	0.02
Vacant Lots	22	500,205	190,800	41.1%	38.1%	34.2%	1.08	0.52
Total Comm & VL	52	985,005	668,202	72.8%	67.8%	94.6%	1.07	0.25
Residential	34	4,709,450	4,113,178	94.1%	87.3%	94.8%	1.08	0.17
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	4,709,450	4,113,178	94.1%	87.3%	94.8%	1.08	0.17
Mobile Home	21	506,979	465,726	162.0%	91.9%	89.6%	1.76	1.00
GRAND TOTAL	130	12,677,234	7,961,788	89.3%	62.8%	87.9%	1.42	0.41

City of Devils Lake								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	32	5,537,012	5,206,900	99.8%	94.0%	98.3%	1.06	0.25
Vacant Lots	3	52,000	51,950	122.2%	99.9%	59.1%	1.22	1.53
Total Comm & VL	35	5,589,012	5,258,850	101.7%	94.1%	96.0%	1.08	0.32
Residential	64	5,604,434	5,391,750	99.8%	96.2%	96.9%	1.04	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	64	5,604,434	5,391,750	99.8%	96.2%	96.9%	1.04	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	99	11,193,446	10,650,600	100.5%	95.2%	96.8%	1.06	0.20

County 37 Ransom								
Agricultural	1	210,000	41,100	19.6%	19.6%	19.6%	1.00	0.00
Commercial	31	4,059,100	3,825,200	94.9%	94.2%	99.3%	1.01	0.06
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	31	4,059,100	3,825,200	94.9%	94.2%	99.3%	1.01	0.06
Residential	32	2,001,600	1,839,240	94.8%	91.9%	95.2%	1.03	0.17
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	2,001,600	1,839,240	94.8%	91.9%	95.2%	1.03	0.17
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	64	6,270,700	5,705,540	93.7%	91.0%	98.7%	1.03	0.13

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 38 Renville								
Agricultural	4	735,000	264,690	38.0%	36.0%	35.9%	1.05	0.08
Commercial	26	1,905,334	1,823,798	97.5%	95.7%	98.2%	1.02	0.07
Vacant Lots	2	8,000	8,900	114.4%	111.3%	114.3%	1.03	0.11
Total Comm & VL	28	1,913,334	1,832,698	98.7%	95.8%	98.4%	1.03	0.08
Residential	37	1,768,900	1,496,257	115.0%	84.6%	96.4%	1.36	0.50
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	37	1,768,900	1,496,257	115.0%	84.6%	96.4%	1.36	0.50
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	69	4,417,234	3,593,645	103.9%	81.4%	97.3%	1.28	0.34

County 39 Richland								
Agricultural	31	9,776,480	2,807,400	30.4%	28.7%	26.6%	1.06	0.32
Commercial	30	3,236,538	3,274,700	99.9%	101.2%	97.4%	0.99	0.17
Vacant Lots	3	5,910	3,700	89.6%	62.6%	86.7%	1.43	0.43
Total Comm & VL	33	3,242,448	3,278,400	98.9%	101.1%	97.4%	0.98	0.19
Residential	62	4,753,244	4,339,500	100.5%	91.3%	95.8%	1.10	0.22
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	62	4,753,244	4,339,500	100.5%	91.3%	95.8%	1.10	0.22
Mobile Home	9	112,520	108,044	105.9%	96.0%	94.7%	1.10	0.28
GRAND TOTAL	135	17,884,692	10,533,344	84.4%	58.9%	88.9%	1.43	0.34

City of Wahpeton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	11,654,616	10,816,000	98.4%	92.8%	98.2%	1.06	0.12
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	11,654,616	10,816,000	98.4%	92.8%	98.2%	1.06	0.12
Residential	79	7,882,425	7,532,000	97.8%	95.6%	96.2%	1.02	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	79	7,882,425	7,532,000	97.8%	95.6%	96.2%	1.02	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	109	19,537,041	18,348,000	97.9%	93.9%	96.6%	1.04	0.11

County 40 Rolette								
Agricultural	15	1,667,290	856,063	58.6%	51.3%	57.2%	1.14	0.29
Commercial	29	1,584,250	1,506,120	109.1%	95.1%	100.0%	1.15	0.31
Vacant Lots	6	27,500	15,415	94.3%	56.1%	103.2%	1.68	0.33
Total Comm & VL	35	1,611,750	1,521,535	106.5%	94.4%	100.0%	1.13	0.32
Residential	29	1,184,700	1,062,079	106.9%	89.6%	92.9%	1.19	0.33
Lakeshore	2	10,500	10,474	99.9%	99.8%	99.8%	1.00	0.00
Total Res & LS	31	1,195,200	1,072,553	106.4%	89.7%	93.3%	1.19	0.31
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	81	4,474,240	3,450,151	97.6%	77.1%	91.3%	1.27	0.35

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 41 Sargent								
Agricultural	23	5,426,520	2,055,371	47.4%	37.9%	40.3%	1.25	0.39
Commercial	16	672,300	647,792	102.5%	96.4%	105.3%	1.06	0.09
Vacant Lots	1	1,000	1,376	137.6%	137.6%	137.6%	1.00	0.00
Total Comm & VL	17	673,300	649,168	104.6%	96.4%	105.7%	1.08	0.10
Residential	47	2,796,110	2,390,681	98.6%	85.5%	98.9%	1.15	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	2,796,110	2,390,681	98.6%	85.5%	98.9%	1.15	0.26
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	87	8,895,930	5,095,220	86.2%	57.3%	88.2%	1.51	0.36

County 42 Sheridan								
Agricultural	28	5,259,842	1,871,210	41.1%	35.6%	38.7%	1.15	0.23
Commercial	8	211,205	214,020	102.6%	101.3%	100.0%	1.01	0.03
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	8	211,205	214,020	102.6%	101.3%	100.0%	1.01	0.03
Residential	46	930,005	881,696	96.5%	94.8%	99.1%	1.02	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	46	930,005	881,696	96.5%	94.8%	99.1%	1.02	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	82	6,401,052	2,966,926	78.2%	46.4%	95.0%	1.69	0.26

County 43 Sioux								
Agricultural	8	4,012,255	974,309	58.1%	24.3%	39.7%	2.39	0.77
Commercial	9	183,982	102,139	86.9%	55.5%	100.0%	1.57	0.13
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	9	183,982	102,139	86.9%	55.5%	100.0%	1.57	0.13
Residential	26	250,909	170,170	109.6%	67.8%	100.0%	1.62	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	26	250,909	170,170	109.6%	67.8%	100.0%	1.62	0.24
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	43	4,447,146	1,246,618	95.3%	28.0%	100.0%	3.40	0.28

County 44 Slope								
Agricultural	10	4,236,905	1,204,869	37.0%	28.4%	27.3%	1.30	0.59
Commercial	5	119,940	112,674	90.8%	93.9%	97.9%	0.97	0.11
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	119,940	112,674	90.8%	93.9%	97.9%	0.97	0.11
Residential	16	289,000	228,142	85.7%	78.9%	95.8%	1.09	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	16	289,000	228,142	85.7%	78.9%	95.8%	1.09	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	31	4,645,845	1,545,685	70.8%	33.3%	81.8%	2.13	0.35

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 45 Stark								
Agricultural	24	5,257,479	1,405,600	27.0%	26.7%	26.0%	1.01	0.23
Commercial	32	6,303,400	6,065,000	97.1%	96.2%	98.6%	1.01	0.06
Vacant Lots	18	433,750	280,100	71.5%	64.6%	67.8%	1.11	0.33
Total Comm & VL	50	6,737,150	6,345,100	87.9%	94.2%	97.9%	0.93	0.18
Residential	35	3,963,075	3,650,600	94.6%	92.1%	90.7%	1.03	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	3,963,075	3,650,600	94.6%	92.1%	90.7%	1.03	0.10
Mobile Home	3	8,450	14,700	180.3%	174.0%	178.2%	1.04	0.15
GRAND TOTAL	112	15,966,154	11,416,000	79.4%	71.5%	88.4%	1.11	0.30

City of Dickinson								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	8,247,193	8,105,700	93.7%	98.3%	96.4%	0.95	0.15
Vacant Lots	12	151,200	116,600	90.4%	77.1%	84.1%	1.17	0.39
Total Comm & VL	42	8,398,393	8,222,300	92.8%	97.9%	94.8%	0.95	0.21
Residential	223	32,343,543	29,737,500	92.6%	91.9%	91.0%	1.01	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	223	32,343,543	29,737,500	92.6%	91.9%	91.0%	1.01	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	265	40,741,936	37,959,800	92.6%	93.2%	91.2%	0.99	0.11

County 46 Steele								
Agricultural	23	5,966,047	2,621,502	71.2%	43.9%	39.6%	1.62	1.00
Commercial	13	1,092,660	1,277,583	154.1%	116.9%	98.5%	1.32	0.84
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	13	1,092,660	1,277,583	154.1%	116.9%	98.5%	1.32	0.84
Residential	28	966,247	913,008	229.6%	94.5%	100.2%	2.43	1.47
Lakeshore	2	75,000	71,000	94.3%	94.7%	94.3%	1.00	0.04
Total Res & LS	30	1,041,247	984,008	220.6%	94.5%	98.8%	2.33	1.39
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	66	8,099,954	4,883,093	155.4%	60.3%	92.5%	2.58	1.09

County 47 Stutsman								
Agricultural	82	24,788,708	8,405,900	36.7%	33.9%	36.5%	1.08	0.24
Commercial	30	1,577,600	1,508,500	93.8%	95.6%	100.0%	0.98	0.07
Vacant Lots	1	18,500	20,000	108.1%	108.1%	108.1%	1.00	0.00
Total Comm & VL	31	1,596,100	1,528,500	94.3%	95.8%	100.0%	0.98	0.07
Residential	36	2,689,750	2,452,900	113.3%	91.2%	92.8%	1.24	0.38
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	2,689,750	2,452,900	113.3%	91.2%	92.8%	1.24	0.38
Mobile Home	14	105,172	93,672	145.3%	89.1%	82.3%	1.63	0.92
GRAND TOTAL	163	29,179,730	12,480,972	73.9%	42.8%	60.8%	1.73	0.62

Table 1 Continued
2010 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	30	4,429,615	4,179,000	95.0%	94.3%	96.2%	1.01	0.14
Vacant Lots	10	310,810	129,700	49.3%	41.7%	33.4%	1.18	0.71
Total Comm & VL	40	4,740,425	4,308,700	83.6%	90.9%	89.6%	0.92	0.30
Residential	185	18,594,877	18,100,400	99.9%	97.3%	98.9%	1.03	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	185	18,594,877	18,100,400	99.9%	97.3%	98.9%	1.03	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	225	23,335,302	22,409,100	97.0%	96.0%	98.1%	1.01	0.17

County 48 Towner								
Agricultural	23	3,311,923	1,883,654	63.9%	56.9%	54.1%	1.12	0.39
Commercial	27	973,389	874,701	96.8%	89.9%	97.5%	1.08	0.21
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	27	973,389	874,701	96.8%	89.9%	97.5%	1.08	0.21
Residential	47	1,726,627	1,523,166	108.2%	88.2%	98.0%	1.23	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	1,726,627	1,523,166	108.2%	88.2%	98.0%	1.23	0.28
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	97	6,011,939	4,281,521	94.5%	71.2%	89.0%	1.33	0.32

County 49 Trail								
Agricultural	17	7,095,300	1,827,198	29.8%	25.8%	26.9%	1.16	0.27
Commercial	30	1,541,733	1,595,780	108.5%	103.5%	101.2%	1.05	0.24
Vacant Lots	1	15,000	14,850	99.0%	99.0%	99.0%	1.00	0.00
Total Comm & VL	31	1,556,733	1,610,630	108.2%	103.5%	100.0%	1.05	0.23
Residential	77	5,845,571	5,322,756	110.0%	91.1%	94.9%	1.21	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	77	5,845,571	5,322,756	110.0%	91.1%	94.9%	1.21	0.31
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	125	14,497,604	8,760,584	98.6%	60.4%	94.4%	1.63	0.35

County 50 Walsh								
Agricultural	27	8,625,183	2,902,600	49.4%	33.7%	38.2%	1.47	0.57
Commercial	31	4,372,955	4,277,220	99.8%	97.8%	97.2%	1.02	0.17
Vacant Lots	3	26,500	16,380	71.7%	61.8%	65.0%	1.16	0.34
Total Comm & VL	34	4,399,455	4,293,600	97.4%	97.6%	96.8%	1.00	0.18
Residential	46	2,343,334	2,041,651	104.1%	87.1%	96.0%	1.20	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	46	2,343,334	2,041,651	104.1%	87.1%	96.0%	1.20	0.31
Mobile Home	6	30,200	34,802	475.9%	115.2%	204.4%	4.13	1.94
GRAND TOTAL	113	15,398,172	9,272,653	108.8%	60.2%	89.3%	1.81	0.58

Table 1 Continued
2010 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	3,096,900	3,040,800	108.6%	98.2%	100.0%	1.11	0.13
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	3,096,900	3,040,800	108.6%	98.2%	100.0%	1.11	0.13
Residential	40	2,996,200	2,923,500	103.5%	97.6%	100.0%	1.06	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	2,996,200	2,923,500	103.5%	97.6%	100.0%	1.06	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	70	6,093,100	5,964,300	105.7%	97.9%	100.0%	1.08	0.14

County 51 Ward								
Agricultural	7	902,600	292,800	39.1%	32.4%	36.9%	1.20	0.41
Commercial	38	4,054,900	3,895,600	102.4%	96.1%	97.9%	1.07	0.30
Vacant Lots	37	1,095,500	707,500	66.6%	64.6%	63.5%	1.03	0.48
Total Comm & VL	75	5,150,400	4,603,100	84.7%	89.4%	85.4%	0.95	0.41
Residential	145	20,328,032	17,969,700	93.8%	88.4%	87.8%	1.06	0.23
Lakeshore	6	748,000	473,600	65.4%	63.3%	65.2%	1.03	0.23
Total Res & LS	151	21,076,032	18,443,300	92.7%	87.5%	87.3%	1.06	0.24
Mobile Home	169	4,428,120	3,953,849	1353.7%	89.3%	90.9%	15.16	14.24
GRAND TOTAL	402	31,557,152	27,293,049	620.4%	86.5%	87.7%	7.17	6.38

City of Minot								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	50	18,882,397	17,206,600	90.8%	91.1%	91.0%	1.00	0.08
Vacant Lots	36	1,836,426	1,139,100	69.6%	62.0%	56.5%	1.12	0.39
Total Comm & VL	86	20,718,823	18,345,700	82.0%	88.5%	85.4%	0.93	0.21
Residential	473	72,301,302	62,878,800	86.9%	87.0%	86.9%	1.00	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	473	72,301,302	62,878,800	86.9%	87.0%	86.9%	1.00	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	559	93,020,125	81,224,500	86.2%	87.3%	86.7%	0.99	0.11

County 52 Wells								
Agricultural	29	4,932,166	1,961,680	49.4%	39.8%	44.0%	1.24	0.35
Commercial	31	1,505,970	1,665,018	170.5%	110.6%	108.6%	1.54	0.80
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	31	1,505,970	1,665,018	170.5%	110.6%	108.6%	1.54	0.80
Residential	42	2,049,882	1,825,823	111.9%	89.1%	100.7%	1.26	0.34
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	2,049,882	1,825,823	111.9%	89.1%	100.7%	1.26	0.34
Mobile Home	2	19,750	10,578	69.1%	53.6%	69.1%	1.29	0.34
GRAND TOTAL	104	8,507,768	5,463,099	111.1%	64.2%	91.8%	1.73	0.59

Table 1 Continued
2010 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 53 Williams								
Agricultural	22	2,377,550	845,244	51.4%	35.6%	48.6%	1.45	0.39
Commercial	30	3,339,120	2,067,750	123.9%	61.9%	90.3%	2.00	0.71
Vacant Lots	35	663,930	388,950	218.5%	58.6%	66.7%	3.73	2.57
Total Comm & VL	65	4,003,050	2,456,700	174.9%	61.4%	85.2%	2.85	1.45
Residential	47	3,741,600	3,302,430	92.6%	88.3%	93.7%	1.05	0.27
Lakeshore	8	617,000	559,500	89.3%	90.7%	95.5%	0.98	0.16
Total Res & LS	55	4,358,600	3,861,930	92.1%	88.6%	93.7%	1.04	0.25
Mobile Home	29	810,842	628,996	129.9%	77.6%	84.4%	1.67	0.89
GRAND TOTAL	171	11,550,042	7,792,870	124.7%	67.5%	84.4%	1.85	0.86

City of Williston								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	38	7,956,541	7,947,900	157.2%	99.9%	99.1%	1.57	0.79
Vacant Lots	7	192,500	116,700	61.4%	60.6%	61.7%	1.01	0.25
Total Comm & VL	45	8,149,041	8,064,600	142.3%	99.0%	92.0%	1.44	0.78
Residential	151	19,872,300	18,228,400	91.1%	91.7%	90.4%	0.99	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	151	19,872,300	18,228,400	91.1%	91.7%	90.4%	0.99	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	196	28,021,341	26,293,000	102.9%	93.8%	90.7%	1.10	0.25

PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE								
Agricultural	1,014	235,617,011	79,657,498	42.8%	33.8%	36.3%	1.27	0.45
Commercial	1,775	317,987,819	299,074,468	106.4%	94.1%	98.6%	1.13	0.25
Vacant Lots	546	20,303,064	11,101,782	1838.8%	54.7%	60.6%	99.39	359.73
Total Comm & VL	2,321	338,290,883	310,176,250	5218.8%	91.7%	96.3%	56.92	53.48
Residential	7,038	876,261,127	814,346,083	106.9%	92.9%	95.1%	1.15	0.26
Lakeshore	52	4,918,400	3,261,606	73.7%	66.3%	73.3%	1.11	0.31
Total Res & LS	7,090	881,179,527	817,607,689	106.7%	92.8%	95.0%	1.15	0.26
Mobile Home	529	11,990,619	10,290,962	540.9%	85.8%	87.6%	6.30	5.45
GRAND TOTAL	10,954	1,467,078,040	1,217,732,399	1204.9%	83.0%	93.6%	14.52	12.13

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	3	5	12	30	3	1	0	1	0	0	0	0	56
	Township	12	3	0	0	2	0	0	0	0	1	0	1	2	1	0	0	1	0	0	0	0	1
Barnes	Urban	0	1	0	2	1	1	0	1	0	2	4	4	7	2	2	1	0	0	1	1	4	34
	Township	14	6	1	2	4	0	2	2	2	6	6	2	2	0	0	0	0	0	0	0	3	52
Valley City	Urban	0	0	1	1	2	4	6	8	8	9	21	4	11	7	5	5	2	2	1	0	2	99
Benson	Urban	3	2	1	2	0	2	3	1	5	8	9	15	6	0	1	0	3	2	0	1	2	66
	Township	22	6	5	0	3	0	0	1	0	2	0	2	0	1	0	0	0	0	0	1	1	44
Billings	Urban	0	0	0	0	0	0	1	0	1	0	6	19	0	0	1	0	0	0	0	0	0	28
	Township	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Bottineau	Urban	1	2	3	1	2	1	3	5	6	6	5	3	7	3	1	3	3	3	1	0	9	68
	Township	13	4	3	0	0	1	4	1	5	1	4	7	5	4	2	0	2	0	0	0	4	60
Bowman	Urban	3	2	2	2	2	5	5	9	3	4	6	6	7	4	6	2	0	0	4	1	8	81
	Township	11	3	1	0	2	0	1	0	0	1	0	0	4	1	0	0	0	0	0	0	1	25
Burke	Urban	3	1	0	2	1	4	2	1	4	2	2	3	3	0	0	0	1	0	0	0	3	32
	Township	4	0	2	0	1	0	0	0	0	0	0	4	19	1	0	0	0	0	0	0	0	31
Burleigh	Urban	0	1	5	10	12	14	18	14	15	7	16	19	26	5	1	0	0	0	0	0	0	163
	Township	20	0	1	0	0	1	1	4	13	16	32	42	22	4	1	2	0	0	0	0	0	159
Bismarck	Urban	0	0	0	0	0	0	0	2	12	43	132	183	77	19	5	0	0	0	0	0	0	473
Cass	Urban	14	2	4	5	2	7	8	20	11	19	16	22	26	11	9	3	3	7	1	5	24	219
	Township	54	1	9	0	2	4	1	3	3	2	5	3	6	1	1	2	2	1	1	0	1	103
Fargo	Urban	2	0	0	1	6	13	29	47	72	187	249	253	201	99	43	28	17	11	6	5	18	1288
West Fargo	Urban	9	5	4	6	3	5	11	10	26	31	98	159	111	28	9	2	2	1	0	0	1	521
Cavalier	Urban	1	0	0	0	0	1	0	7	3	3	6	7	7	4	0	2	1	1	1	0	11	55
	Township	1	2	1	1	1	2	1	1	4	1	1	0	0	0	1	0	1	0	0	0	3	21
Dickey	Urban	0	2	0	2	1	1	1	5	3	4	10	3	8	2	5	2	1	2	0	2	10	65
	Township	22	0	2	1	0	0	1	0	0	1	1	0	1	1	0	0	0	0	0	0	0	30
Divide	Urban	1	2	1	1	2	2	6	2	2	2	9	6	2	1	5	0	1	1	0	0	7	53
	Township	4	4	3	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15

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	2	1	2	2	3	4	4	5	3	7	3	2	4	1	1	0	1	0	45
	Township	4	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	6
Eddy	Urban	0	0	0	3	0	1	0	2	1	1	1	3	30	3	1	0	1	1	2	0	1	52
	Township	7	3	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	11
Emmons	Urban	1	2	2	1	2	3	3	2	1	1	5	11	7	2	0	2	0	2	2	1	8	58
	Township	27	1	3	1	0	0	1	0	0	1	0	1	1	0	0	0	0	0	1	0	0	37
Foster	Urban	0	1	1	0	0	2	2	1	4	3	3	3	26	3	6	24	4	4	2	1	3	93
	Township	15	2	0	0	1	1	0	0	0	0	2	2	0	1	1	0	0	0	0	0	0	25
Golden Valley	Urban	1	1	0	3	1	2	1	2	2	6	8	12	4	2	0	2	3	0	0	0	8	58
	Township	5	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Grand Forks	Urban	3	0	1	3	0	0	2	5	8	6	3	7	5	5	3	4	0	0	2	0	20	77
	Township	18	2	6	0	2	0	0	4	1	5	8	3	4	2	1	1	0	0	0	0	6	63
Grand Forks	Urban	19	5	0	5	2	5	6	13	30	68	152	206	104	32	15	10	8	1	2	3	2	688
Grant	Urban	2	1	1	0	2	3	0	3	4	2	3	13	11	2	2	1	1	1	0	0	2	54
	Township	11	1	0	0	0	0	0	0	0	0	0	0	2	0	0	0	1	0	0	0	0	15
Griggs	Urban	0	0	2	5	0	5	2	5	9	9	3	9	5	4	0	0	0	0	0	0	5	63
	Township	0	1	2	0	0	0	2	1	0	0	1	0	0	0	0	0	0	0	0	0	0	7
Hettinger	Urban	0	0	1	0	0	0	3	0	3	3	3	14	11	2	2	0	2	1	0	0	0	45
	Township	13	2	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	17
Kidder	Urban	1	0	0	1	2	0	4	4	6	3	0	5	6	2	4	1	0	0	0	2	15	56
	Township	28	6	1	5	1	0	2	0	3	1	2	3	3	0	0	0	0	0	1	1	1	58
LaMoure	Urban	0	1	1	2	2	6	5	6	3	5	6	4	7	2	3	5	3	2	2	0	13	79
	Township	11	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	12
Logan	Urban	1	0	0	2	0	1	1	3	4	3	6	13	18	5	1	2	0	1	0	0	1	62
	Township	8	0	0	2	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	12
McHenry	Urban	5	0	1	1	1	4	2	1	7	3	9	8	9	1	1	0	0	2	0	0	17	72
	Township	16	2	3	2	3	2	3	0	0	1	1	2	0	0	0	0	0	1	0	0	2	38
McIntosh	Urban	0	0	0	0	2	0	2	4	6	6	5	13	8	3	2	2	6	1	3	0	2	65
	Township	19	3	1	1	0	1	0	2	0	1	1	0	1	1	0	0	0	0	0	0	0	31

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	0	1	3	1	4	5	3	4	5	5	1	6	6	2	4	4	0	2	2	0	5	63
	Township	2	0	0	1	1	2	0	3	1	0	2	0	3	1	0	0	1	1	0	0	4	22
McLean	Urban	15	2	7	2	2	4	5	5	9	11	14	14	15	7	3	10	7	0	4	2	22	160
	Township	23	2	3	4	6	3	1	2	5	2	2	0	2	1	2	2	1	0	0	0	1	62
Mercer	Urban	8	1	3	11	12	8	11	13	3	9	6	20	12	11	6	2	0	1	1	2	12	153
	Township	10	3	0	1	2	1	1	1	1	0	2	2	2	1	2	0	0	0	0	0	1	30
Morton	Urban	5	3	1	1	5	3	0	3	5	2	4	6	10	5	3	1	2	1	1	1	22	84
	Township	14	1	1	3	5	3	8	4	5	8	4	6	2	3	0	0	1	0	0	0	2	70
Mandan	Urban	54	5	7	9	9	10	11	20	36	43	65	55	51	20	11	4	5	6	3	3	21	448
Mountrail	Urban	4	3	0	2	6	4	2	6	1	5	6	4	30	6	4	3	0	1	2	0	10	99
	Township	9	0	3	2	0	0	0	1	1	0	0	0	2	1	0	0	1	1	0	0	1	22
Nelson	Urban	5	0	0	2	3	3	4	1	4	2	4	2	5	4	0	1	1	2	3	0	12	58
	Township	9	8	3	0	1	0	0	0	0	1	0	0	1	0	0	1	0	0	0	0	1	25
Oliver	Urban	0	0	0	0	0	2	1	5	3	6	3	3	2	1	1	2	0	0	0	0	1	30
	Township	6	0	0	0	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0	0	9
Pembina	Urban	4	0	1	3	2	3	4	5	8	1	7	29	11	8	3	3	1	1	1	1	17	113
	Township	33	0	2	0	1	1	3	7	0	3	1	3	2	1	0	4	1	0	0	1	2	65
Pierce	Urban	0	0	1	0	1	1	2	3	1	3	7	21	12	2	2	4	4	0	0	0	2	66
	Township	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	5
Ramsey	Urban	1	0	1	0	0	1	3	0	1	4	6	18	2	2	0	0	0	0	0	1	4	44
	Township	24	4	1	1	3	9	6	4	4	3	3	11	5	3	0	0	1	1	1	0	2	86
Devils Lake	Urban	1	1	1	2	1	1	4	7	6	12	7	9	20	6	4	2	4	2	2	0	7	99
Ransom	Urban	0	1	0	3	0	1	1	0	1	4	3	20	10	3	3	2	1	0	0	0	1	54
	Township	1	1	0	0	0	2	0	1	0	1	1	1	0	0	1	1	0	0	0	0	0	10
Renville	Urban	1	0	4	0	2	4	2	4	1	2	3	23	5	0	0	2	2	1	2	0	6	64
	Township	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
Richland	Urban	1	0	0	1	0	3	13	5	4	6	9	15	5	5	4	1	0	3	2	2	8	87
	Township	29	0	0	1	0	1	1	0	3	1	2	2	1	1	1	0	0	0	1	1	3	48
Wahpeton	Urban	0	0	0	1	0	0	4	6	6	11	22	21	9	7	6	8	4	1	2	0	1	109

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	2	0	0	2	3	1	2	3	6	3	4	3	5	1	3	2	2	3	2	3	6	56
	Township	4	4	0	1	3	1	0	1	3	1	2	1	1	0	1	0	0	0	0	0	0	2
Sargent	Urban	1	0	1	3	1	1	6	1	2	4	1	4	8	6	2	2	5	1	1	1	7	58
	Township	16	2	1	1	3	0	2	0	0	0	0	0	0	0	3	0	0	0	0	0	1	29
Sheridan	Urban	0	0	0	0	1	1	1	2	2	2	4	21	14	1	1	1	2	0	0	1	0	54
	Township	21	5	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	28
Sioux	Urban	2	0	0	0	0	0	2	0	0	0	0	0	28	0	0	0	0	0	0	0	1	33
	Township	7	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	10
Slope	Urban	1	0	0	1	3	0	0	0	0	1	3	3	5	1	1	0	0	0	0	0	0	19
	Township	8	0	0	1	0	0	1	0	1	0	0	0	0	0	1	0	0	0	0	0	0	12
Stark	Urban	1	0	1	0	0	1	0	0	2	3	5	4	2	0	2	1	1	0	0	0	2	26
	Township	25	3	0	1	0	4	3	2	8	6	2	25	2	1	1	1	0	0	0	0	2	86
Dickinson	Urban	0	0	4	0	1	2	3	20	45	47	41	39	22	17	7	9	5	2	0	0	1	265
Steele	Urban	0	0	0	0	2	2	1	0	1	1	1	8	2	0	3	0	0	0	1	0	10	32
	Township	14	1	2	0	1	1	2	2	1	1	1	1	0	2	0	0	0	0	1	0	4	34
Stutsman	Urban	1	0	1	0	4	1	2	3	4	4	0	3	4	2	2	1	0	2	0	0	7	41
	Township	68	3	5	2	4	2	1	4	2	4	0	1	18	1	0	1	0	1	0	0	5	122
Jamestown	Urban	8	1	2	3	2	3	9	10	19	15	18	38	42	19	14	4	2	2	3	2	8	225
Towner	Urban	2	0	0	1	0	3	3	3	7	9	3	5	6	10	7	1	1	0	1	1	7	70
	Township	6	2	5	2	2	3	0	1	1	1	0	1	0	0	0	0	0	1	0	0	2	27
Traill	Urban	1	0	1	3	1	3	4	5	8	10	6	11	11	8	7	1	3	4	1	0	12	100
	Township	16	0	0	0	0	1	0	1	3	0	1	0	1	0	0	0	0	0	0	1	1	25
Walsh	Urban	2	1	0	3	3	2	2	2	5	5	4	14	5	3	2	1	1	1	0	0	12	68
	Township	19	0	2	3	0	3	1	4	0	0	1	5	1	0	0	0	2	0	1	0	3	45
Grafton	Urban	0	0	0	0	1	1	3	0	3	4	5	8	25	3	4	2	1	1	1	0	6	70
Ward	Urban	27	6	5	6	8	12	9	11	12	21	18	21	17	12	8	4	3	4	4	0	24	232
	Township	19	3	5	4	17	9	11	13	5	15	17	13	7	9	2	1	3	1	2	2	12	170
Minot	Urban	4	9	6	6	5	7	38	68	95	116	105	45	32	8	3	6	1	0	1	1	3	559

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	1	1	3	0	2	1	2	4	3	5	6	5	4	8	2	1	2	0	3	0	14	67
	Township	18	3	4	0	1	0	0	1	0	1	1	0	0	1	2	1	0	1	0	0	3	37
Williams	Urban	11	2	1	2	4	5	3	5	3	3	5	8	3	2	2	0	1	1	3	2	11	77
	Township	21	3	7	3	5	4	4	0	3	8	9	7	6	5	4	0	0	0	1	0	4	94
Williston	Urban	3	0	1	1	3	2	12	12	25	30	34	20	25	7	3	6	2	1	2	1	5	195
Total State: Urban		236	68	86	132	140	195	300	422	600	862	1236	1568	1252	456	263	196	127	90	78	47	492	8846
Total State: Township		788	102	91	49	81	62	64	75	80	99	116	151	128	51	28	18	18	9	10	7	81	2108
Grand Total		1024	170	177	181	221	257	364	497	680	961	1352	1719	1380	507	291	214	145	99	88	54	573	10954

**Table 3
Characteristics of the Sample**

County	Residential/Lakeshore				Commercial			
	2009 Sales	Old Sales	Appraisals	Total	2009 Sales	Old Sales	Appraisals	Total
Adams	13	19	0	32	0	17	9	26
Barnes	30	0	0	30	4	8	18	30
City of Valley City	69	0	0	69	10	20	0	30
Benson	24	20	0	44	5	12	13	30
Billings	0	1	17	18	0	1	7	8
Bottineau	77	0	0	77	13	14	9	36
Bowman	26	30	0	56	9	17	9	35
Burke	31	0	0	31	2	0	24	26
Burleigh	147	0	0	147	4	5	22	31
City of Bismarck	432	0	0	432	7	34	0	41
Cass	168	0	0	168	11	19	0	30
City of Fargo	1,228	0	0	1,228	60	0	0	60
City of West Fargo	441	0	0	441	10	20	0	30
Cavalier	31	0	0	31	5	9	16	30
Dickey	34	0	0	34	12	12	8	32
Divide	22	22	0	44	3	2	4	9
Dunn	8	23	0	31	3	6	6	15
Eddy	16	16	0	32	1	5	14	20
Emmons	35	0	0	35	6	12	11	29
Foster	25	47	0	72	4	12	11	27
Golden Valley	10	31	0	41	3	6	9	18
Grand Forks	48	0	0	48	9	30	0	39
City of Grand Forks	581	0	0	581	23	44	0	67
Grant	17	27		44	1	11	0	12
Griggs	20	28	0	48	6	5	10	21
Hettinger	10	20	0	30	3	4	7	14
Kidder	27	18	0	45	5	8	17	30
LaMoure	29	34	0	63	3	14	0	17
Logan	19	25	0	44	4	8	4	16
McHenry	45	0	0	45	8	11	14	33
McIntosh	21	24	0	45	3	9	9	21
McKenzie	25	22	0	47	7	11	11	29
McLean	127	0	0	127	10	24	0	34

Table 3
Characteristics of the Sample

County	Residential/Lakeshore				Commercial			
	2009 Sales	Old Sales	Appraisals	Total	2009 Sales	Old Sales	Appraisals	Total
Mercer	98	0	0	98	5	13	13	31
Morton	65	0	0	65	5	24	0	29
City of Mandan	344	0	0	344	13	51	0	64
Mountrail	26	38	0	64	2	5	23	30
Nelson	20	22	0	42	2	7	7	16
Oliver	9	21	0	30	0	2	1	3
Pembina	89	0	0	89	9	10	20	39
Pierce	33	0	0	33	3	2	28	33
Ramsey	34	0	0	34	0	3	27	30
City of Devils Lake	64	0	0	64	12	23	0	35
Ransom	32	0	0	32	4	3	24	31
Renville	13	24	0	37	5	4	19	28
Richland	62	0	0	62	9	14	10	33
City of Wahpeton	79	0	0	79	5	25	0	30
Rolette	31	0	0	31	10	17	8	35
Sargent	24	23	0	47	2	2	13	17
Sheridan	21	25	0	46	0	2	6	8
Sioux	5	0	21	26	0	2	7	9
Slope	2	5	9	16	0	1	4	5
Stark	35	0	0	35	2	3	27	32
City of Dickinson	223	0	0	223	14	16	0	30
Steele	13	17	0	30	1	7	5	13
Stutsman	36	0	0	36	5	9	17	31
City of Jamestown	185	0	0	185	13	17	0	30
Towner	21	26	0	47	6	10	11	27
Traill	77	0	0	77	11	20	0	31
Walsh	46	0	0	46	7	14	13	34
City of Grafton	40	0	0	40	3	15	12	30
Ward	151	0	0	151	8	30	0	38
City of Minot	473	0	0	473	25	25	0	50
Wells	42	0	0	42	8	23	0	31
Williams	55	0	0	55	6	24	0	30
City of Williston	151	0	0	151	8	30	0	38
County Total	2,125	608	47	2,780	254	543	545	1,342
City Total	4,310	0	0	4,310	203	320	12	535
State Total	6,435	608	47	7,090	457	863	557	1,877

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

Residential/Lakeshore

County	Median Ratio				COD			
	2007	2008	2009	2010	2007	2008	2009	2010
Adams	89.3	90.8	97.3	98.6	0.08	0.05	0.04	0.06
Barnes	84.3	75.2	99.4	91.4	0.71	0.21	0.12	0.24
City of Valley City	91.6	96.6	91.2	93.6	0.17	0.15	0.12	0.14
Benson	100.0	97.6	92.8	96.8	0.31	0.29	0.25	0.19
Billings	100.6	98.1	96.2	95.8	0.02	0.05	0.03	0.03
Bottineau	78.3	74.1	70.7	98.9	0.39	0.50	0.36	0.26
Bowman	91.8	87.2	84.3	93.4	0.24	0.41	0.36	0.24
Burke	99.4	98.6	99.4	80.6	0.16	0.16	0.13	0.37
Burleigh	88.1	86.4	92.2	96.2	0.07	0.11	0.07	0.05
City of Bismarck	89.6	91.2	94.4	96.4	0.06	0.05	0.04	0.04
Cass	90.4	91.0	93.2	94.7	0.21	0.23	0.20	0.21
City of Fargo	94.2	95.3	96.5	95.6	0.10	0.10	0.1	0.09
City of West Fargo	93.5	96.5	98.1	97.2	0.07	0.07	0.05	0.05
Cavalier	103.7	96.3	91.3	99.4	1.10	0.46	4.45	1.77
Dickey	96.3	91.9	91.2	102.3	0.24	0.16	0.16	0.24
Divide	100.0	94.0	95.9	92.9	0.64	0.44	0.29	0.35
Dunn	95.8	96.4	96.8	91.7	0.15	0.13	0.13	0.16
Eddy	100.0	100.0	100	100.0	0.09	0.04	0.11	0.15
Emmons	99.4	97.2	97.6	98.5	0.29	0.27	0.29	0.28
Foster	97.3	91.6	83.8	115.2	0.11	0.22	0.26	0.13
Golden Valley	91.3	93.4	94.8	95.0	0.28	0.22	0.18	0.19
Grand Forks	91.7	89.9	94.1	94.0	0.39	0.55	0.25	0.23
City of Grand Forks	91.0	93.6	96.0	95.7	0.08	0.07	0.06	0.06
Grant	99.6	98.1	98.6	98.1	0.09	0.18	0.16	0.18
Griggs	99.4	98.2	95.3	85.9	0.09	0.23	0.50	0.31
Hettinger	100.0	100.0	98.8	98.6	0.06	0.07	0.09	0.10
Kidder	99.3	104.2	98.5	85.9	0.41	0.30	0.5	0.71
LaMoure	92.6	94.2	97.7	94.2	0.26	0.21	0.32	9.74
Logan	89.9	93.8	95.5	98.8	0.23	0.16	0.13	0.09
McHenry	92.1	95.9	95.4	88.4	0.42	0.35	0.45	0.60
McIntosh	100.0	96.4	98.8	100.0	0.16	0.17	0.20	0.14
McKenzie	93.3	91.0	93.4	87.3	0.23	0.25	0.25	0.23
McLean	76.3	77.6	80.3	94.0	0.47	0.72	0.39	0.35

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

Residential/Lakeshore

County	Median Ratio				COD			
	2007	2008	2009	2010	2007	2008	2009	2010
Mercer	92.9	91.7	92.7	84.6	0.17	0.35	0.22	0.26
Morton	86.6	92.8	94.6	94.2	0.35	0.24	0.44	0.37
City of Mandan	91.2	89.5	92.2	93.4	0.15	0.09	0.13	0.24
Mountrail	95.8	87.3	80.0	95.0	0.26	0.28	0.47	0.33
Nelson	95.6	95.6	95.6	97.4	0.95	0.49	0.36	0.48
Oliver	89.5	86.9	89.5	87.3	0.22	0.22	0.18	0.14
Pembina	93.3	94.1	95.2	99.3	0.26	0.46	0.38	0.37
Pierce	93.0	95.6	90.1	99.0	0.27	0.19	0.23	0.13
Ramsey	89.8	92.7	91.1	94.8	0.20	0.19	0.15	0.17
City of Devils Lake	89.9	90.0	95.1	96.9	0.19	0.14	0.14	0.14
Ransom	89.4	88.0	97.4	95.2	0.23	0.29	0.24	0.17
Renville	97.4	97.4	85.5	96.4	1.00	1.00	0.45	0.50
Richland	88.3	92.5	95.9	95.8	0.35	0.34	0.24	0.22
City of Wahpeton	95.5	94.6	98.5	96.2	0.17	0.12	0.10	0.10
Rolette	86.5	91.5	89.5	93.3	0.27	0.26	0.29	0.31
Sargent	94.1	96.1	94.3	98.9	0.21	0.23	0.25	0.26
Sheridan	99.9	100.0	99.6	99.1	0.04	0.27	0.12	0.08
Sioux	115.0	111.2	100.1	100.0	0.79	0.87	0.68	0.24
Slope	90.9	100.9	97.3	95.8	0.35	0.27	0.21	0.18
Stark	91.2	82.2	94.9	90.7	0.08	0.25	0.10	0.10
City of Dickinson	86.8	88.2	89.3	91.0	0.10	0.10	0.08	0.09
Steele	100.2	69.1	72.4	98.8	0.54	0.58	1.29	1.39
Stutsman	92.8	90.9	91.3	92.8	0.47	0.25	0.33	0.38
City of Jamestown	91.4	93.8	91.6	98.9	0.14	0.16	0.15	0.14
Towner	97.0	97.1	97.8	98.0	0.41	0.22	0.29	0.28
Traill	92.4	98.4	97.0	94.9	0.36	0.21	0.63	0.31
Walsh	101.4	100.0	95	96.0	0.31	0.23	0.19	0.31
City of Grafton	93.5	96.8	96.2	100.0	0.14	0.19	0.11	0.15
Ward	92.9	90.9	87.8	87.3	0.30	0.20	0.27	0.24
City of Minot	90.7	93.0	88.5	86.9	0.09	0.08	0.11	0.00
Wells	92.7	89.7	93.4	100.7	0.30	0.41	4.09	0.34
Williams	86.1	84.6	83.3	93.7	0.37	0.33	0.44	0.25
City of Williston	85.8	85.0	83.3	90.4	0.13	0.20	0.13	0.09
State	91.8	93.2	95.0	95.1	0.19	0.18	0.22	0.26

Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial

County	Median Ratio				COD			
	2007	2008	2009	2010	2007	2008	2009	2010
Adams	100.3	100.0	100.0	100.0	0.03	0.03	0.02	0.01
Barnes	100.0	100.0	96.1	94.7	0.12	0.09	0.15	0.18
City of Valley City	93.8	99.1	95.9	92.8	0.23	0.16	0.14	0.20
Benson	95.4	100.0	100.0	88.5	0.33	0.13	0.43	0.19
Billings	100.8	97.0	98.5	97.7	0.05	0.13	0.05	0.03
Bottineau	100.8	98.2	84.3	96.2	0.17	0.18	0.22	0.16
Bowman	96.7	100.0	79.3	97.7	0.22	0.21	0.39	0.25
Burke	100.0	100.0	98.7	100.0	0.02	0.04	0.06	0.00
Burleigh	93.9	90.0	92.5	97.2	0.09	0.15	0.15	0.10
City of Bismarck	89.5	91.7	94.4	97.4	0.16	0.09	0.07	0.06
Cass	99.8	95.6	98.7	97.1	0.39	0.41	0.39	0.33
City of Fargo	91.6	93.7	95.4	94.7	0.17	0.20	0.18	0.25
City of West Fargo	91.8	96.1	93.3	96.1	0.13	0.11	0.11	0.14
Cavalier	97.9	98.2	100.0	99.9	0.16	0.27	0.24	0.56
Dickey	102.5	99.2	98.6	93.6	0.24	0.21	0.16	0.23
Divide	102.2	93.2	101.7	94.7	0.21	0.19	0.96	0.14
Dunn	100.0	100.0	97.6	100.0	0.06	0.09	0.09	0.16
Eddy	100.0	100.0	100	100.0	0.12	0.59	0.03	0.00
Emmons	98.8	99.5	98.9	98.9	0.08	0.10	0.17	0.15
Foster	100.0	100.0	100.0	100.0	0.04	0.14	0.05	0.04
Golden Valley	98.9	97.7	97.7	95.1	0.42	0.31	0.31	0.29
Grand Forks	95.2	92.6	93.0	96.2	1.27	1.69	1.42	1.31
City of Grand Forks	92.0	91.8	93.6	96.7	0.15	0.12	0.12	0.10
Grant	101.4	100.9	99.8	99.8	0.02	0.03	0.03	0.03
Griggs	100.0	102.0	100.0	86.2	0.02	0.07	0.12	0.09
Hettinger	99.8	99.8	99.9	99.7	0.02	0.05	0.02	0.02
Kidder	99.8	100.0	100	100.0	0.19	0.27	0.26	0.60
LaMoure	99.8	98.9	98.9	100.9	0.13	0.13	0.12	0.11
Logan	99.4	99.4	98.8	98.3	0.13	0.08	0.09	0.13
McHenry	100.0	99.8	98.3	98.6	0.34	0.29	0.51	0.48
McIntosh	97.8	97.2	97.7	96.8	0.09	0.12	0.15	0.12
McKenzie	102.8	97.6	82.8	100.0	0.19	0.20	0.27	0.26
McLean	94.8	93.4	87.1	92.0	0.77	0.74	0.57	0.82

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

Commercial

County	Median Ratio				COD			
	2007	2008	2009	2010	2007	2008	2009	2010
Mercer	100.0	100.0	100.0	98.2	0.04	0.07	0.04	0.05
Morton	100.0	100.0	100.0	100.0	0.62	0.35	0.34	0.29
City of Mandan	91.1	96.4	93.9	90.1	0.15	0.14	0.44	0.45
Mountrail	100.0	100.0	100.0	100.0	0.06	0.04	0.03	0.03
Nelson	100.0	95.2	94.1	97.9	0.36	0.54	0.46	0.31
Oliver	94.2	105.5	100.8	99.2	0.17	0.11	0.13	0.03
Pembina	100.0	100.0	100.0	99.0	0.28	0.13	0.08	0.06
Pierce	98.3	99.8	99.8	99.1	0.05	0.04	0.06	0.06
Ramsey	100.0	100.0	100	95.2	0.07	0.07	0.05	0.02
City of Devils Lake	99.9	94.7	99.9	98.3	0.21	0.24	0.20	0.02
Ransom	99.8	99.6	100.2	99.3	0.11	0.09	0.07	0.06
Renville	100.7	99.8	99.4	98.2	0.15	0.12	0.09	0.07
Richland	99.3	100.4	97.2	97.4	0.41	0.36	0.30	0.17
City of Wahpeton	95.2	96.9	95.7	98.2	0.14	0.18	0.17	0.12
Rolette	102.7	113.3	100.8	100.0	0.33	0.34	0.27	0.31
Sargent	99.0	98.7	98.5	105.3	0.07	0.07	0.06	0.09
Sheridan	99.3	99.8	99.9	100.0	0.01	0.01	0.05	0.03
Sioux	94.1	94.1	100.1	100.0	0.20	0.27	0.19	0.13
Slope	96.0	97.9	99.6	97.9	0.30	0.12	0.14	0.11
Stark	102.7	78.7	99.3	98.6	0.03	0.30	0.06	0.06
City of Dickinson	96.4	97.2	94.7	96.4	0.07	0.13	0.11	0.15
Steele	103.3	100.0	104.9	98.5	0.50	0.89	1.08	0.84
Stutsman	100.0	96.9	100.0	100.0	0.09	0.09	0.10	0.07
City of Jamestown	94.6	97.0	97.9	96.2	0.16	0.13	0.2	0.14
Towner	96.7	96.2	98.7	97.5	0.42	0.39	0.21	0.21
Traill	97.2	97.1	98.8	101.2	0.50	0.46	0.49	0.24
Walsh	100.0	100.0	100	97.2	0.12	0.08	0.22	0.17
City of Grafton	100.0	98.5	100.0	100.0	0.29	0.24	0.18	0.13
Ward	95.8	97.3	94.1	97.9	0.47	0.43	0.31	0.30
City of Minot	91.1	92.8	90.2	91.0	0.12	0.20	0.17	0.08
Wells	99.6	100.5	100.5	108.6	0.28	0.26	0.37	0.80
Williams	98.4	100.0	75.4	90.3	0.30	0.39	0.64	0.71
City of Williston	95.3	87.8	81.1	99.1	0.72	0.84	0.8	0.79
State	99.7	99.6	93	98.6	0.24	0.25	0.25	0.25

Table 6
2010 Median Ratios and Changes by the State Board of Equalization

Residential/Lakeshore

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	98.6	99.4	0%	No Change
Barnes	91.4	96.6	3%	No Change
City of Valley City	93.6	97.7	2%	No Change
Benson	96.8	99.2	0%	No Change
Billings	95.8	97.5	2%	No Change
Bottineau	98.9	98.8	1%	No Change
Bowman	93.4	95.8	4%	No Change
Burke *	80.6	89.1	12%	NEXT PG.
Burleigh	96.2	97.5	2%	No Change
City of Bismarck	96.4	97.3	2%	No Change
Cass	94.7	95.5	4%	No Change
City of Fargo	95.6	96.2	3%	No Change
City of West Fargo	97.2	98.0	2%	No Change
Cavalier	99.4	99.5	0%	No Change
Dickey	102.3	100.0	0%	No Change
Divide*	92.9	101.9	-2%	NEXT PG.
Dunn	91.7	96.8	3%	No Change
Eddy*	100.0	101.2	-2%	NEXT PG.
Emmons	98.5	99.3	0%	No Change
Foster *	115.2	116.2	-14%	NEXT PG.
Golden Valley	95.0	96.9	3%	No Change
Grand Forks	94.0	95.8	4%	No Change
City of Grand Forks	95.7	96.3	3%	No Change
Grant	98.1	99.7	0%	No Change
Griggs	85.9	100.0	0%	No Change
Hettinger	98.6	99.6	0%	No Change
Kidder*	85.9	86.4	15%	NEXT PG.
LaMoure	94.2	97.2	2%	No Change
Logan	98.8	99.2	0%	No Change
McHenry	88.4	99.0	0%	No Change
McIntosh	100.0	99.5	0%	No Change
McKenzie	87.3	96.3	3%	No Change
McLean	94.0	98.4	1%	No Change

Table 6 Continued
2010 Median Ratios and Changes by the State Board of Equalization

Residential/Lakeshore

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

*The State Board of Equalization set the tolerance for 2010 assessments at 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Burke County residential assessments were out of compliance. The board increased property assessments in Bowbells and Powers Lake by 10 percent and increased Columbus and Portal 5 percent. They also increased residential land within all townships except Colville and Garness townships 10 percent. This will bring Burke County's residential property into compliance. Also directed Burke County assessment officials to review residential property assessment for 2011 to ensure equalization.

Divide County residential assessments were out of compliance. The board reduced residential property values by 2 percent. Divide County assessment officials were encouraged to review residential assessments for 2011.

Eddy County residential assessments were out of compliance. The board reduced residential property values within the cities of New Rockford and Sheyenne 2 percent. Also recommended Eddy County assessment officials review all residential property assessments for 2011.

Foster County residential assessments were out of compliance. The board reduced residential property assessments within the cities of Carrington and Glenfield 6 percent. They also recommended Foster County assessment officials review all residential property values for 2011.

Griggs County had an error in the supplemental abstract. When that was corrected they were in compliance. The board made no change.

Kidder County residential property assessments were out of compliance. The board increased residential land values within the townships 10 percent. Increased residential structure values within Sibley Township 10 percent. Increased residential property values within Dawson city 5 percent and within Steele city 15 percent. They also directed Kidder County assessment officials to review residential property assessment for 2011.

Table 6 Continued
2010 Median Ratios and Changes by the State Board of Equalization

Residential/Lakeshore

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer*	84.6	89.5	11%	SEE BELOW
Morton	94.2	98.8	1%	No Change
City of Mandan	93.4	97.2	2%	No Change
Mountrail*	95.0	100.5	-1%	SEE BELOW
Nelson	97.4	98.5	1%	No Change
Oliver *	87.3	93.6	6%	SEE BELOW
Pembina	99.3	99.8	0%	No Change
Pierce	99.0	99.8	0%	No Change
Ramsey	94.8	95.4	4%	No Change
City of Devils Lake	96.9	97.2	2%	No Change
Ransom	95.2	95.7	4%	No Change
Renville	96.4	96.9	3%	No Change
Richland	95.8	95.8	4%	No Change
City of Wahpeton	96.2	96.2	4%	No Change
Rolette	93.3	97.4	2%	No Change
Sargent	98.9	99.8	0%	No Change
Sheridan	99.1	99.0	1%	No Change
Sioux	100.0	99.2	0%	No Change
Slope	95.8	95.9	4%	No Change
Stark	90.7	97.7	2%	No Change
City of Dickinson	91.0	97.2	2%	No Change
Steele	98.8	99.3	0%	No Change
Stutsman	92.8	100.3	0%	No Change
City of Jamestown	98.9	100.2	0%	No Change
Towner	98.0	97.9	2%	No Change
Traill	94.9	97.1	3%	No Change
Walsh	96.0	97.4	2%	No Change
City of Grafton	100.0	100.1	0%	No Change
Ward	87.3	95.9	4%	No Change
City of Minot	86.9	95.3	4%	No Change
Wells	100.7	100.0	0%	No Change
Williams	93.7	97.9	2%	No Change
City of Williston	90.4	96.4	3%	No Change
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 set the tolerance for 2010 assessments at 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Mercer County was out of compliance. Mercer County assessment officials are doing a reappraisal of Hazen and Beulah. The board did not make any change to let them complete the reappraisal.

Mountrail County residential values were out of compliance. A correction on the assessment abstract brought it into compliance. The board made no change.

Oliver County was out of compliance. Using only the 2009 sales brought residential property assessment into compliance. The board made no change.

Table 7
2010 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	1%	No Change
Barnes	93.0	95.5	4%	No Change
City of Valley City	92.8	97.4	2%	No Change
Benson	88.4	95.0	5%	No Change
Billings	97.7	99.6	0%	No Change
Bottineau	95.3	97.7	2%	No Change
Bowman	98.8	98.8	1%	No Change
Burke	100.0	100.4	-1%	No Change
Burleigh	97.2	99.2	0%	No Change
City of Bismarck	97.4	98.5	1%	No Change
Cass	97.1	100.2	-1%	No Change
City of Fargo	94.7	97.1	2%	No Change
City of West Fargo	96.1	96.3	3%	No Change
Cavalier	99.9	99.9	0%	No Change
Dickey	91.9	96.6	3%	No Change
Divide*	96.0	91.9	8%	SEE BELOW
Dunn	100.0	99.9	0%	No Change
Eddy	100	100.0	0%	No Change
Emmons	98.4	98.9	1%	No Change
Foster*	100.0	102.1	-3%	SEE BELOW
Golden Valley	96.4	100.0	-1%	No Change
Grand Forks	95.2	95.4	4%	No Change
City of Grand Forks	96.7	97.4	2%	No Change
Grant	99.8	99.8	0%	No Change
Griggs *	86.2	91.2	9%	SEE BELOW
Hettinger	99.7	99.4	0%	No Change
Kidder	100	99.9	0%	No Change
LaMoure	100.0	99.9	0%	No Change
Logan	98.3	98.2	1%	No Change
McHenry	98.7	99.8	0%	No Change
McIntosh	96.8	97.4	2%	No Change
McKenzie	100.0	96.1	4%	No Change
McLean	92.0	94.9	5%	No Change

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

*The State Board of Equalization set the tolerance for 2010 assessments at 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Divide County commercial assessments were out of compliance. The board increased Divide County commercial assessments 5 percent.

Foster County commercial assessments were out of compliance. The board decreased commercial property assessment 3 percent. They recommended that Foster County assessment officials review commercial property assessments for 2011.

Griggs County commercial assessments were out of compliance. The board increased the commercial property assessments in Cooperstown 6 percent.

Table 7 Continued
2010 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	96.3	97.5	2%	No Change
Morton	100.0	99.8	0%	No Change
City of Mandan	90.1	95.4	4%	No Change
Mountrail	100.0	99.9	0%	No Change
Nelson	97.9	97.9	2%	No Change
Oliver	99.2	99.2	0%	No Change
Pembina	99.0	99.6	0%	No Change
Pierce	98.8	99.0	1%	No Change
Ramsey	95.2	94.4	5%	No Change
City of Devils Lake	96.0	96.2	3%	No Change
Ransom	99.3	98.3	1%	No Change
Renville	98.4	98.1	1%	No Change
Richland	97.4	95.0	5%	No Change
City of Wahpeton	98.2	98.2	1%	No Change
Rolette *	100	102.3	-3%	SEE BELOW
Sargent	105.7	94.7	5%	No Change
Sheridan	100.0	100.0	0%	No Change
Sioux	100	99.9	0%	No Change
Slope	97.9	98.0	2%	No Change
Stark	97.9	98.2	1%	No Change
City of Dickinson	94.8	96.4	3%	No Change
Steele	98.5	98.5	1%	No Change
Stutsman	100.0	100.3	-1%	No Change
City of Jamestown	96.2	95.5	4%	No Change
Towner	97.5	97.4	2%	No Change
Traill	100.0	100.0	0%	No Change
Walsh	96.8	97.6	2%	No Change
City of Grafton	100.0	100.0	0%	No Change
Ward	97.9	97.2	2%	No Change
City of Minot	91	96.0	4%	No Change
Wells	108.6	99.4	0%	No Change
Williams	90.3	97.8	2%	No Change
City of Williston	99.1	98.7	1%	No Change
State	98.6			

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

*The State Board of Equalization set the tolerance for 2010 assessments at 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Rolette County commercial assessments were out of compliance. The board decreased the commercial structure values by 3 percent.

Williams and Williston commercial values were out of compliance. After the vacant lots were removed from the adjustment worksheet they were in compliance. The board made no change.

Table 8
2010 Median Ratios and Changes by the State Board of Equalization

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	34.5	98.5	1%	NoChange
Barnes	37.6	95.4	4%	NoChange
Benson	42.2	96.4	3%	NoChange
Billings	16.4	100.0	0%	NoChange
Bottineau	40.2	100.0	0%	NoChange
Bowman	36.7	100.4	-1%	NoChange
Burke	44.0	95.4	4%	NoChange
Burleigh	28.6	97.8	2%	NoChange
Cass	30.9	96.9	3%	NoChange
Cavalier	66.3	95.7	4%	NoChange
Dickey	25.4	97.5	2%	NoChange
Divide	49.8	98.5	1%	NoChange
Dunn	31.0	97.9	2%	NoChange
Eddy	42.3	97.0	3%	NoChange
Emmons	28.0	96.7	3%	NoChange
Foster	24.5	95.7	4%	NoChange
Golden Valley	36.1	97.6	2%	NoChange
Grand Forks	42.0	95.2	5%	NoChange
Grant	28.0	100.0	0%	NoChange
Griggs	48.8	95.9	4%	NoChange
Hettinger	38.9	99.1	0%	NoChange
Kidder	39.8	97.4	2%	NoChange
LaMoure	27.6	95.0	5%	NoChange
Logan	34.8	99.5	0%	NoChange
McHenry	48.5	97.0	3%	NoChange
McIntosh	37.8	99.5	0%	NoChange
McKenzie	47.5	97.0	3%	NoChange

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

*The State Board of Equalization set the tolerance for 2010 assessments at 95-100 percent of true and full value for commercial, residential, and agricultural property assessments.

Table 8 Continued
2010 Median Ratios and Changes by the State Board of Equalization

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
McLean	39.7	99.2%	0%	NoChange
Mercer	34.7	99.6%	0%	NoChange
Morton	24.9	99.9%	0%	NoChange
Mountrail	42.5	99.3%	0%	NoChange
Nelson	46.5	95.1%	5%	NoChange
Oliver	32.8	94.7%	5%	NoChange
Pembina	29.4	95.6%	4%	NoChange
Pierce	45.0	95.4%	4%	NoChange
Ramsey	46.9	97.8%	2%	NoChange
Ransom	19.6	98.1%	1%	NoChange
Renville	35.9	99.6%	0%	NoChange
Richland	26.6	94.5%	5%	NoChange
Rolette	57.2	94.9%	5%	NoChange
Sargent	40.3	95.9%	4%	NoChange
Sheridan	38.7	96.6%	3%	NoChange
Sioux	39.7	93.6%	6%	SEE BELOW
Slope	27.3	99.5%	0%	NoChange
Stark	26.0	101.7%	-2%	SEE BELOW
Steele	39.6	95.2%	5%	NoChange
Stutsman	36.5	95.9%	4%	NoChange
Towner	54.1	96.2%	3%	NoChange
Traill	26.9	95.6%	4%	NoChange
Walsh	38.2	98.0%	2%	NoChange
Ward	36.9	90.2%	10%	SEE BELOW
Wells	44.0	96.2%	3%	NoChange
Williams	48.6	97.5%	2%	NoChange
State	36.3			

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

*The State Board of Equalization set the tolerance for 2010 assessments at 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.

Stark County agricultural land values were out of compliance. The board decreased the agricultural land value by 2 percent.

Ward County agricultural land values were out of compliance. The board increased the agricultural land value 10 percent.

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

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	19	457	34.5
Barnes	21	1167	37.6
Benson	36	638	42.2
Billings	1	#N/A	16.4
Bottineau	15	811	40.2
Bowman	13	514	36.7
Burke	6	498	44.0
Burleigh	20	810	28.6
Cass	60	2041	30.9
Cavalier	15	622	66.3
Dickey	25	1366	25.4
Divide	15	437	49.8
Dunn	4	#N/A	31.0
Eddy	11	524	42.3
Emmons	29	836	28.0
Foster	18	1526	24.5
Golden Valley	6	507	36.1
Grand Forks	24	1845	28.0
Grant	13	529	48.8
Griggs	1	#N/A	38.9
Hettinger	17	660	39.8
Kidder	38	486	39.8
LaMoure	11	1562	27.6
Logan	12	728	34.8
McHenry	32	447	48.5
McIntosh	30	643	37.8
McKenzie	4	#N/A	47.5
McLean	19	772	39.7
Mercer	12	545	34.7
Morton	12	680	24.9
Mountrail	2	#N/A	42.5
Nelson	24	698	46.5
Oliver	6	604	32.8
Pembina	42	1620	29.4
Pierce	4	#N/A	45.0
Ramsey	23	783	46.9
Ransom	1	#N/A	19.6
Renville	4	#N/A	35.9
Richland	31	2022	26.6
Rolette	15	562	57.2
Sargent	23	1108	40.3
Sheridan	28	627	38.7
Sioux	8	370	39.7
Slope	10	567	27.3
Stark	24	812	26.0
Steele	23	1025	39.6
Stutsman	82	772	36.8
Towner	23	580	54.1
Traill	17	2399	26.9
Walsh	27	1845	38.2
Ward	7	1343	36.9
Wells	29	911	44.0
Williams	22	551	48.6
State	1,014	864	36.3

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