

# **North Dakota Assessment Sales Ratio Study 2013**



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

# 2013 North Dakota Assessment Sales Ratio Study

## Table of Contents

Statistics	1
Table 1 2013 Real Estate Assessment/Sales Ratio Study	4
Table 2 Frequency Distribution	21
Table 3 Characteristics of the Sample	26
Table 4 Residential Median & COD	28
Table 5 Commercial Median & COD	30
Table 6 Residential State Board of Equalization Changes	32
Table 7 Commercial State Board of Equalization Changes	35
Table 8 Agriculture State Board of Equalization Changes	38
Table 9 Agricultural Average Prices per Acre & Median	41

# 2013 North Dakota Assessment Sales Ratio Study

## *Introduction*

The 2013 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 2013 study includes data on sales of property occurring between January 1 and December 31, 2012. 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 2012 did not meet the minimum sample size, sales of property from the prior years of 2011, 2010 and 2009, 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 12,272 observations used in the 2013 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2012 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 2010. The supplemental observation includes sales of improved residential and commercial properties for the years 2011, 2010 and 2009, 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

## 2013 North Dakota Assessment Sales Ratio Study

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 arrayed 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 absolute deviation by the median ratio and multiplying the result by 100 to convert the ratio to a percentage. 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.

## 2013 North Dakota Assessment Sales Ratio Study

Tax administrators feel that when dispersions occur 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 &amp; F Value</u>	<u>Ratio</u>	<u>Ratios Arrayed</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

  

Arithmetic Mean Ratio =  $932.8 \div 10 = 93.28$  or 93.3

Aggregate Mean Ratio =  $\$596,600 \div \$633,700 = 94.1$

Median = Middle Arrayed Ratio =  $93.7 + 92.4 = 186.1 \div 2 = 93.05$  or 93.1

Price Related Differential =  $93.28 \div 94.1 = 0.99$  or 1

Average Absolute Deviation =  $36.4 \div 10 = 3.64$  or 3.6

Coefficient of Dispersion =  $3.64 \div 93.1 = 0.039$  or  $0.04 \times 100 = 4$

**Table 1  
2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 01 Adams</b>								
<b>Agricultural</b>	12	1,608,572	571,654	39.0%	35.5%	33.7%	1.10	0.29
<b>Commercial</b>	25	1,176,820	1,159,920	98.8%	98.6%	100.0%	1.00	0.01
<b>Vacant Lots</b>	11	132,470	127,850	96.3%	96.5%	96.0%	1.00	0.02
<b>Total Comm &amp; VL</b>	36	1,309,290	1,287,770	98.0%	98.4%	100.0%	1.00	0.02
<b>Residential</b>	40	2,138,381	1,822,406	89.0%	85.2%	89.4%	1.04	0.05
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	40	2,138,381	1,822,406	89.0%	85.2%	89.4%	1.04	0.05
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	88	5,056,243	3,681,830	85.9%	72.8%	92.8%	1.18	0.13

<b>County 02 Barnes</b>								
<b>Agricultural</b>	47	31,902,199	7,545,900	27.6%	23.7%	23.5%	1.17	0.46
<b>Commercial</b>	22	2,898,100	2,123,300	78.2%	73.3%	81.8%	1.07	0.23
<b>Vacant Lots</b>	9	205,990	136,200	81.0%	66.1%	85.5%	1.22	0.24
<b>Total Comm &amp; VL</b>	31	3,104,090	2,259,500	79.0%	72.8%	84.0%	1.09	0.23
<b>Residential</b>	24	2,841,869	2,368,100	92.8%	83.3%	88.9%	1.11	0.22
<b>Lakeshore</b>	13	1,989,400	1,693,800	84.6%	85.1%	79.7%	0.99	0.26
<b>Total Res &amp; LS</b>	37	4,831,269	4,061,900	89.9%	84.1%	87.9%	1.07	0.23
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	115	39,837,558	13,867,300	61.5%	34.8%	64.1%	1.77	0.48

<b>City of Valley City</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	7,911,695	5,972,800	85.9%	75.5%	86.9%	1.14	0.25
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	32	7,911,695	5,972,800	85.9%	75.5%	86.9%	1.14	0.25
<b>Residential</b>	90	8,939,650	7,845,700	93.6%	87.8%	91.1%	1.07	0.18
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	90	8,939,650	7,845,700	93.6%	87.8%	91.1%	1.07	0.18
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	122	16,851,345	13,818,500	91.6%	82.0%	90.2%	1.12	0.20

<b>County 03 Benson</b>								
<b>Agricultural</b>	46	15,217,039	5,144,928	45.6%	33.8%	37.5%	1.35	0.53
<b>Commercial</b>	33	1,087,332	1,074,638	100.3%	98.8%	100.0%	1.01	0.06
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	33	1,087,332	1,074,638	100.3%	98.8%	100.0%	1.01	0.06
<b>Residential</b>	30	1,529,400	952,180	96.5%	62.3%	80.2%	1.55	0.56
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	30	1,529,400	952,180	96.5%	62.3%	80.2%	1.55	0.56
<b>Mobile Home</b>	1	29,000	31,800	109.7%	109.7%	109.7%	1.00	0.00
<b>GRAND TOTAL</b>	110	17,862,771	7,203,546	76.4%	40.3%	72.6%	1.90	0.51

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 04 Billings</b>								
Agricultural	2	374,000	108,840	28.9%	29.1%	28.9%	0.99	0.02
Commercial	8	2,997,480	2,606,310	83.9%	87.0%	85.6%	0.96	0.06
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	<b>8</b>	<b>2,997,480</b>	<b>2,606,310</b>	<b>83.9%</b>	<b>87.0%</b>	<b>85.6%</b>	<b>0.96</b>	<b>0.06</b>
Residential	22	3,589,900	2,868,130	81.1%	79.9%	84.2%	1.01	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>22</b>	<b>3,589,900</b>	<b>2,868,130</b>	<b>81.1%</b>	<b>79.9%</b>	<b>84.2%</b>	<b>1.01</b>	<b>0.11</b>
Mobile Home	2	104,900	109,760	104.9%	104.6%	104.8%	1.00	0.04
<b>GRAND TOTAL</b>	<b>34</b>	<b>7,066,280</b>	<b>5,693,040</b>	<b>80.1%</b>	<b>80.6%</b>	<b>84.3%</b>	<b>0.99</b>	<b>0.14</b>

<b>County 05 Bottineau</b>								
Agricultural	34	13,158,513	4,170,000	40.6%	31.7%	26.9%	1.28	0.76
Commercial	30	2,955,926	2,773,900	100.4%	93.8%	94.7%	1.07	0.37
Vacant Lots	16	1,593,400	1,036,500	65.7%	65.0%	64.9%	1.01	0.38
<b>Total Comm &amp; VL</b>	<b>46</b>	<b>4,549,326</b>	<b>3,810,400</b>	<b>88.3%</b>	<b>83.8%</b>	<b>82.8%</b>	<b>1.05</b>	<b>0.42</b>
Residential	113	16,225,102	14,296,100	111.3%	88.1%	88.8%	1.26	0.50
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>113</b>	<b>16,225,102</b>	<b>14,296,100</b>	<b>111.3%</b>	<b>88.1%</b>	<b>88.8%</b>	<b>1.26</b>	<b>0.50</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>193</b>	<b>33,932,941</b>	<b>22,276,500</b>	<b>93.4%</b>	<b>65.6%</b>	<b>78.6%</b>	<b>1.42</b>	<b>0.56</b>

<b>County 06 Bowman</b>								
Agricultural	5	1,945,812	491,960	27.9%	25.3%	21.2%	1.10	0.49
Commercial	26	2,848,965	2,553,180	91.4%	89.6%	95.1%	1.02	0.25
Vacant Lots	5	36,300	32,490	75.9%	89.5%	78.6%	0.85	0.18
<b>Total Comm &amp; VL</b>	<b>31</b>	<b>2,885,265</b>	<b>2,585,670</b>	<b>88.9%</b>	<b>89.6%</b>	<b>91.7%</b>	<b>0.99</b>	<b>0.25</b>
Residential	36	4,717,200	4,228,130	88.8%	89.6%	85.9%	0.99	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>36</b>	<b>4,717,200</b>	<b>4,228,130</b>	<b>88.8%</b>	<b>89.6%</b>	<b>85.9%</b>	<b>0.99</b>	<b>0.18</b>
Mobile Home	2	64,474	62,856	219.3%	97.5%	219.3%	2.25	0.59
<b>GRAND TOTAL</b>	<b>74</b>	<b>9,612,751</b>	<b>7,368,616</b>	<b>88.2%</b>	<b>76.7%</b>	<b>84.8%</b>	<b>1.15</b>	<b>0.29</b>

<b>County 07 Burke</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	25	447,500	337,600	99.3%	75.4%	91.2%	1.32	0.16
Vacant Lots	6	219,050	74,600	40.4%	34.1%	35.5%	1.19	0.49
<b>Total Comm &amp; VL</b>	<b>31</b>	<b>666,550</b>	<b>412,200</b>	<b>87.9%</b>	<b>61.8%</b>	<b>91.2%</b>	<b>1.42</b>	<b>0.24</b>
Residential	74	3,650,701	3,399,085	102.4%	93.1%	98.6%	1.10	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>74</b>	<b>3,650,701</b>	<b>3,399,085</b>	<b>102.4%</b>	<b>93.1%</b>	<b>98.6%</b>	<b>1.10</b>	<b>0.31</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>105</b>	<b>4,317,251</b>	<b>3,811,285</b>	<b>98.1%</b>	<b>88.3%</b>	<b>91.2%</b>	<b>1.11</b>	<b>0.32</b>

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 08 Burleigh</b>								
<b>Agricultural</b>	4	752,462	177,600	24.2%	23.6%	24.3%	1.03	0.20
<b>Commercial</b>	30	15,888,445	15,642,200	98.3%	98.5%	98.8%	1.00	0.03
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	30	15,888,445	15,642,200	98.3%	98.5%	98.8%	1.00	0.03
<b>Residential</b>	115	27,651,733	25,015,500	90.1%	90.5%	89.4%	1.00	0.05
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	115	27,651,733	25,015,500	90.1%	90.5%	89.4%	1.00	0.05
<b>Mobile Home</b>	39	1,276,200	1,173,137	94.3%	91.9%	92.6%	1.03	0.07
<b>GRAND TOTAL</b>	188	45,568,840	42,008,437	90.9%	92.2%	90.8%	0.99	0.07

<b>City of Bismarck</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	36	12,714,750	10,326,700	85.1%	81.2%	88.1%	1.05	0.14
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	36	12,714,750	10,326,700	85.1%	81.2%	88.1%	1.05	0.14
<b>Residential</b>	769	158,331,561	135,211,500	85.5%	85.4%	85.1%	1.00	0.08
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	769	158,331,561	135,211,500	85.5%	85.4%	85.1%	1.00	0.08
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	805	171,046,311	145,538,200	85.5%	85.1%	85.1%	1.00	0.08

<b>County 09 Cass</b>								
<b>Agricultural</b>	57	59,886,743	10,272,900	19.5%	17.2%	18.0%	1.14	0.26
<b>Commercial</b>	37	6,393,148	6,223,900	100.7%	97.4%	96.7%	1.03	0.39
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	37	6,393,148	6,223,900	100.7%	97.4%	96.7%	1.03	0.39
<b>Residential</b>	237	43,813,988	39,981,830	97.3%	91.3%	93.4%	1.07	0.20
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	237	43,813,988	39,981,830	97.3%	91.3%	93.4%	1.07	0.20
<b>Mobile Home</b>	27	445,164	400,748	101.2%	90.0%	93.4%	1.12	0.22
<b>GRAND TOTAL</b>	358	110,539,043	56,879,378	85.5%	51.5%	88.3%	1.66	0.33

<b>City of Fargo</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	79	94,633,710	85,278,300	92.7%	90.1%	90.4%	1.03	0.19
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	79	94,633,710	85,278,300	92.7%	90.1%	90.4%	1.03	0.19
<b>Residential</b>	1,433	254,228,200	238,711,000	95.6%	93.9%	94.9%	1.02	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	1,433	254,228,200	238,711,000	95.6%	93.9%	94.9%	1.02	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	1,512	348,861,910	323,989,300	95.5%	92.9%	94.7%	1.03	0.09

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of West Fargo</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	36	49,541,437	45,745,000	93.4%	92.3%	94.0%	1.01	0.15
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	36	49,541,437	45,745,000	93.4%	92.3%	94.0%	1.01	0.15
Residential	328	60,841,281	57,912,700	96.2%	95.2%	96.5%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	328	60,841,281	57,912,700	96.2%	95.2%	96.5%	1.01	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	364	110,382,718	103,657,700	95.9%	93.9%	96.1%	1.02	0.07
<b>County 10 Cavalier</b>								
Agricultural	22	8,248,216	2,411,704	35.1%	29.2%	28.1%	1.20	0.47
Commercial	30	2,426,440	2,355,374	100.4%	97.1%	97.6%	1.03	0.18
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	30	2,426,440	2,355,374	100.4%	97.1%	97.6%	1.03	0.18
Residential	41	1,958,760	1,703,838	217.7%	87.0%	94.3%	2.50	1.54
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	41	1,958,760	1,703,838	217.7%	87.0%	94.3%	2.50	1.54
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	93	12,633,416	6,470,916	136.7%	51.2%	85.8%	2.67	0.97
<b>County 11 Dickey</b>								
Agricultural	31	15,958,938	3,351,832	24.1%	21.0%	19.5%	1.15	0.43
Commercial	32	6,865,155	4,239,997	110.6%	61.8%	84.1%	1.79	0.58
Vacant Lots	2	9,600	4,692	52.4%	48.9%	52.3%	1.07	0.46
<b>Total Comm &amp; VL</b>	34	6,874,755	4,244,689	107.2%	61.7%	82.1%	1.74	0.59
Residential	56	4,364,030	3,623,137	102.6%	83.0%	97.6%	1.24	0.27
Lakeshore	1	81,600	64,895	79.5%	79.5%	79.5%	1.00	0.00
<b>Total Res &amp; LS</b>	57	4,445,630	3,688,032	102.2%	83.0%	97.6%	1.23	0.27
Mobile Home	1	16,500	11,953	72.4%	72.4%	72.4%	1.00	0.00
<b>GRAND TOTAL</b>	123	27,295,823	11,296,506	83.6%	41.4%	78.0%	2.02	0.54
<b>County 12 Divide</b>								
Agricultural	8	1,596,600	1,150,100	102.9%	72.0%	57.5%	1.43	1.03
Commercial	15	1,898,741	1,369,400	116.3%	72.1%	82.6%	1.61	0.74
Vacant Lots	3	48,500	15,800	281.8%	32.6%	93.8%	8.65	2.59
<b>Total Comm &amp; VL</b>	18	1,947,241	1,385,200	143.9%	71.1%	84.9%	2.02	1.09
Residential	39	4,004,400	2,653,200	74.0%	66.3%	72.9%	1.12	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	39	4,004,400	2,653,200	74.0%	66.3%	72.9%	1.12	0.31
Mobile Home	5	482,517	366,500	83.0%	76.0%	87.3%	1.09	0.25
<b>GRAND TOTAL</b>	70	8,030,758	5,555,000	95.9%	69.2%	74.8%	1.39	0.61

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 13 Dunn</b>								
<b>Agricultural</b>	9	2,173,300	698,500	56.1%	32.1%	42.5%	1.75	0.82
<b>Commercial</b>	14	3,694,471	1,451,300	68.9%	39.3%	60.5%	1.75	0.72
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	14	3,694,471	1,451,300	68.9%	39.3%	60.5%	1.75	0.72
<b>Residential</b>	31	2,716,504	1,558,020	66.3%	57.4%	58.3%	1.16	0.35
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	2,716,504	1,558,020	66.3%	57.4%	58.3%	1.16	0.35
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	54	8,584,275	3,707,820	65.3%	43.2%	52.0%	1.51	0.58

<b>County 14 Eddy</b>								
<b>Agricultural</b>	28	6,744,432	2,402,239	36.6%	35.6%	36.3%	1.03	0.28
<b>Commercial</b>	17	1,120,400	1,132,000	101.6%	101.0%	100.0%	1.01	0.02
<b>Vacant Lots</b>	1	4,000	4,000	100.0%	100.0%	100.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	18	1,124,400	1,136,000	101.5%	101.0%	100.0%	1.00	0.01
<b>Residential</b>	43	1,789,882	1,615,310	97.7%	90.2%	96.9%	1.08	0.25
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	43	1,789,882	1,615,310	97.7%	90.2%	96.9%	1.08	0.25
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	89	9,658,714	5,153,549	79.2%	53.4%	86.9%	1.48	0.35

<b>County 15 Emmons</b>								
<b>Agricultural</b>	12	3,735,374	984,900	30.9%	26.4%	26.7%	1.17	0.28
<b>Commercial</b>	25	2,136,100	2,235,881	101.4%	104.7%	99.5%	0.97	0.11
<b>Vacant Lots</b>	1	14,000	8,400	60.0%	60.0%	60.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	26	2,150,100	2,244,281	99.8%	104.4%	99.2%	0.96	0.12
<b>Residential</b>	38	1,174,630	1,016,722	97.0%	86.6%	95.2%	1.12	0.23
<b>Lakeshore</b>	8	63,750	59,500	89.2%	93.3%	98.0%	0.96	0.14
<b>Total Res &amp; LS</b>	46	1,238,380	1,076,222	95.6%	86.9%	95.7%	1.10	0.22
<b>Mobile Home</b>	1	4,000	4,500	112.5%	112.5%	112.5%	1.00	0.00
<b>GRAND TOTAL</b>	85	7,127,854	4,309,903	88.0%	60.5%	96.0%	1.45	0.26

<b>County 16 Foster</b>								
<b>Agricultural</b>	17	6,953,600	1,427,700	23.8%	20.5%	20.6%	1.16	0.36
<b>Commercial</b>	27	1,126,300	1,138,200	100.8%	101.1%	100.0%	1.00	0.03
<b>Vacant Lots</b>	2	29,500	22,000	85.3%	74.6%	85.3%	1.14	0.17
<b>Total Comm &amp; VL</b>	29	1,155,800	1,160,200	99.7%	100.4%	100.0%	0.99	0.03
<b>Residential</b>	63	5,487,500	5,425,700	103.5%	98.9%	105.0%	1.05	0.11
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	63	5,487,500	5,425,700	103.5%	98.9%	105.0%	1.05	0.11
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	109	13,596,900	8,013,600	90.0%	58.9%	100.0%	1.53	0.20

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 17 Golden Valley</b>								
<b>Agricultural</b>	4	440,500	333,300	122.8%	75.7%	62.3%	1.62	1.46
<b>Commercial</b>	17	1,627,600	1,494,160	88.9%	91.8%	94.8%	0.97	0.17
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	17	1,627,600	1,494,160	88.9%	91.8%	94.8%	0.97	0.17
<b>Residential</b>	40	1,983,093	1,624,235	98.5%	81.9%	93.8%	1.20	0.30
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	40	1,983,093	1,624,235	98.5%	81.9%	93.8%	1.20	0.30
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	61	4,051,193	3,451,695	97.4%	85.2%	93.4%	1.14	0.31

<b>County 18 Grand Forks</b>								
<b>Agricultural</b>	32	14,608,488	4,291,300	39.0%	29.4%	34.5%	1.33	0.39
<b>Commercial</b>	30	6,216,819	4,406,400	121.6%	70.9%	99.1%	1.72	0.50
<b>Vacant Lots</b>	13	313,850	173,600	649.1%	55.3%	100.0%	11.74	6.17
<b>Total Comm &amp; VL</b>	43	6,530,669	4,580,000	281.1%	70.1%	100.0%	4.01	2.21
<b>Residential</b>	136	21,453,400	19,217,800	93.7%	89.6%	91.3%	1.05	0.20
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	136	21,453,400	19,217,800	93.7%	89.6%	91.3%	1.05	0.20
<b>Mobile Home</b>	14	255,111	223,874	146.4%	87.8%	92.3%	1.67	0.86
<b>GRAND TOTAL</b>	225	42,847,668	28,312,974	125.0%	66.1%	88.6%	1.89	0.75

<b>City of Grand Forks</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	38	29,738,762	26,066,500	94.5%	87.7%	95.1%	1.08	0.14
<b>Vacant Lots</b>	83	10,596,399	4,961,600	47.6%	46.8%	44.5%	1.02	0.35
<b>Total Comm &amp; VL</b>	121	40,335,161	31,028,100	62.3%	76.9%	58.7%	0.81	0.41
<b>Residential</b>	639	111,154,470	101,927,600	92.1%	91.7%	91.8%	1.00	0.06
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	639	111,154,470	101,927,600	92.1%	91.7%	91.8%	1.00	0.06
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	760	151,489,631	132,955,700	87.4%	87.8%	90.7%	1.00	0.11

<b>County 19 Grant</b>								
<b>Agricultural</b>	16	3,545,454	1,364,500	40.7%	38.5%	26.0%	1.06	0.84
<b>Commercial</b>	10	1,086,000	928,200	83.7%	85.5%	86.1%	0.98	0.08
<b>Vacant Lots</b>	7	207,500	75,900	44.6%	36.6%	38.3%	1.22	0.34
<b>Total Comm &amp; VL</b>	17	1,293,500	1,004,100	67.6%	77.6%	76.7%	0.87	0.26
<b>Residential</b>	41	1,933,850	1,387,000	75.0%	71.7%	84.0%	1.05	0.28
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	41	1,933,850	1,387,000	75.0%	71.7%	84.0%	1.05	0.28
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	74	6,772,804	3,755,600	65.9%	55.5%	61.8%	1.19	0.48

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 20 Griggs</b>								
<b>Agricultural</b>	3	1,056,128	337,774	40.1%	32.0%	30.2%	1.25	0.35
<b>Commercial</b>	21	2,096,500	2,047,624	98.1%	97.7%	98.8%	1.00	0.03
<b>Vacant Lots</b>	3	17,000	15,466	86.1%	91.0%	86.0%	0.95	0.11
<b>Total Comm &amp; VL</b>	24	2,113,500	2,063,090	96.6%	97.6%	98.8%	0.99	0.04
<b>Residential</b>	42	2,679,900	2,295,448	87.2%	85.7%	89.2%	1.02	0.19
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	42	2,679,900	2,295,448	87.2%	85.7%	89.2%	1.02	0.19
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	69	5,849,528	4,696,312	88.4%	80.3%	95.0%	1.10	0.16

<b>County 21 Hettinger</b>								
<b>Agricultural</b>	10	3,839,766	1,106,010	39.7%	28.8%	27.9%	1.38	0.52
<b>Commercial</b>	12	657,700	584,120	85.7%	88.8%	86.3%	0.96	0.09
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	12	657,700	584,120	85.7%	88.8%	86.3%	0.96	0.09
<b>Residential</b>	32	932,984	802,200	91.0%	86.0%	85.7%	1.06	0.19
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	32	932,984	802,200	91.0%	86.0%	85.7%	1.06	0.19
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	54	5,430,450	2,492,330	80.3%	45.9%	82.4%	1.75	0.25

<b>County 22 Kidder</b>								
<b>Agricultural</b>	29	10,689,503	3,504,354	35.8%	32.8%	28.5%	1.09	0.44
<b>Commercial</b>	33	1,718,334	1,708,880	129.3%	99.4%	95.6%	1.30	0.57
<b>Vacant Lots</b>	1	18,000	2,400	13.3%	13.3%	13.3%	1.00	0.00
<b>Total Comm &amp; VL</b>	34	1,736,334	1,711,280	125.9%	98.6%	94.1%	1.28	0.59
<b>Residential</b>	43	3,059,819	2,814,154	110.0%	92.0%	96.3%	1.20	0.30
<b>Lakeshore</b>	6	408,000	352,200	90.1%	86.3%	92.1%	1.04	0.09
<b>Total Res &amp; LS</b>	49	3,467,819	3,166,354	107.6%	91.3%	95.6%	1.18	0.27
<b>Mobile Home</b>	3	66,680	66,380	102.4%	99.6%	100.0%	1.03	0.05
<b>GRAND TOTAL</b>	115	15,960,336	8,448,368	94.8%	52.9%	90.0%	1.79	0.47

<b>County 23 LaMoure</b>								
<b>Agricultural</b>	24	10,939,486	2,358,619	25.0%	21.6%	24.2%	1.16	0.25
<b>Commercial</b>	23	1,912,400	1,815,620	103.1%	94.9%	99.2%	1.09	0.20
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	23	1,912,400	1,815,620	103.1%	94.9%	99.2%	1.09	0.20
<b>Residential</b>	51	2,503,110	2,168,375	109.8%	86.6%	99.3%	1.27	0.34
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	51	2,503,110	2,168,375	109.8%	86.6%	99.3%	1.27	0.34
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	98	15,354,996	6,342,614	87.4%	41.3%	88.6%	2.12	0.44

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 24 Logan</b>								
<b>Agricultural</b>	13	4,645,873	1,370,900	30.9%	29.5%	36.4%	1.05	0.25
<b>Commercial</b>	19	1,834,040	1,691,100	93.2%	92.2%	99.9%	1.01	0.07
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	19	1,834,040	1,691,100	93.2%	92.2%	99.9%	1.01	0.07
<b>Residential</b>	43	1,560,000	1,423,700	95.0%	91.3%	97.9%	1.04	0.13
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	43	1,560,000	1,423,700	95.0%	91.3%	97.9%	1.04	0.13
<b>Mobile Home</b>	1	25,000	58,100	232.4%	232.4%	232.4%	1.00	0.00
<b>GRAND TOTAL</b>	76	8,064,913	4,543,800	85.4%	56.3%	91.8%	1.52	0.24

<b>County 25 McHenry</b>								
<b>Agricultural</b>	29	7,093,530	1,738,472	36.7%	24.5%	39.6%	1.50	0.29
<b>Commercial</b>	31	1,624,840	1,306,037	103.8%	80.4%	96.7%	1.29	0.42
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	31	1,624,840	1,306,037	103.8%	80.4%	96.7%	1.29	0.42
<b>Residential</b>	62	5,152,435	3,996,910	82.3%	77.6%	86.0%	1.06	0.22
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	62	5,152,435	3,996,910	82.3%	77.6%	86.0%	1.06	0.22
<b>Mobile Home</b>	6	110,250	92,905	83.0%	84.3%	85.3%	0.98	0.27
<b>GRAND TOTAL</b>	128	13,981,055	7,134,324	77.2%	51.0%	77.1%	1.51	0.40

<b>County 26 McIntosh</b>								
<b>Agricultural</b>	37	13,290,225	3,332,259	30.1%	25.1%	26.1%	1.20	0.34
<b>Commercial</b>	19	764,300	763,568	99.8%	99.9%	98.0%	1.00	0.06
<b>Vacant Lots</b>	1	400	489	122.2%	122.3%	122.2%	1.00	0.00
<b>Total Comm &amp; VL</b>	20	764,700	764,057	100.9%	99.9%	98.3%	1.01	0.07
<b>Residential</b>	41	1,249,239	1,139,277	102.4%	91.2%	92.8%	1.12	0.25
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	41	1,249,239	1,139,277	102.4%	91.2%	92.8%	1.12	0.25
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	98	15,304,164	5,235,593	74.8%	34.2%	81.9%	2.19	0.42

<b>County 27 McKenzie</b>								
<b>Agricultural</b>	10	2,812,678	1,047,240	46.0%	37.2%	39.8%	1.24	0.63
<b>Commercial</b>	28	6,450,163	3,937,660	78.8%	61.0%	74.1%	1.29	0.41
<b>Vacant Lots</b>	1	48,500	49,900	102.9%	102.9%	102.9%	1.00	0.00
<b>Total Comm &amp; VL</b>	29	6,498,663	3,987,560	79.6%	61.4%	74.8%	1.30	0.41
<b>Residential</b>	33	5,812,275	3,615,060	64.8%	62.2%	62.6%	1.04	0.31
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	33	5,812,275	3,615,060	64.8%	62.2%	62.6%	1.04	0.31
<b>Mobile Home</b>	36	2,268,046	2,137,796	104.7%	94.3%	95.3%	1.11	0.27
<b>GRAND TOTAL</b>	108	17,391,662	10,787,656	80.3%	62.0%	78.5%	1.30	0.37

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 28 McLean</b>								
<b>Agricultural</b>	22	6,280,750	1,946,200	52.1%	31.0%	41.2%	1.68	0.54
<b>Commercial</b>	33	1,920,300	1,597,900	101.4%	83.2%	86.5%	1.22	0.49
<b>Vacant Lots</b>	101	2,612,088	1,889,200	104.1%	72.3%	68.0%	1.44	0.84
<b>Total Comm &amp; VL</b>	134	4,532,388	3,487,100	103.4%	76.9%	71.1%	1.34	0.76
<b>Residential</b>	115	12,018,555	9,896,900	110.3%	82.3%	85.0%	1.34	0.45
<b>Lakeshore</b>	21	3,316,264	2,140,700	78.7%	64.6%	60.8%	1.22	0.43
<b>Total Res &amp; LS</b>	136	15,334,819	12,037,600	105.5%	78.5%	83.0%	1.34	0.46
<b>Mobile Home</b>	5	173,690	142,334	87.3%	81.9%	58.2%	1.07	0.72
<b>GRAND TOTAL</b>	297	26,321,647	17,613,234	100.3%	66.9%	78.0%	1.50	0.59

<b>County 29 Mercer</b>								
<b>Agricultural</b>	4	825,355	408,661	51.7%	49.5%	53.0%	1.04	0.09
<b>Commercial</b>	31	1,937,360	1,893,720	97.2%	97.7%	97.6%	0.99	0.03
<b>Vacant Lots</b>	26	486,301	248,570	6827.1%	51.1%	49.5%	29.20	339.26
<b>Total Comm &amp; VL</b>	57	2,423,661	2,142,290	7728.4%	88.4%	95.2%	87.43	80.56
<b>Residential</b>	95	10,738,775	7,852,115	83.0%	73.1%	80.8%	1.14	0.24
<b>Lakeshore</b>	6	1,147,500	731,000	66.1%	63.7%	67.3%	1.04	0.27
<b>Total Res &amp; LS</b>	101	11,886,275	8,583,115	82.0%	72.2%	80.3%	1.14	0.24
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	162	15,135,291	11,134,066	2771.6%	73.6%	82.9%	37.68	32.70

<b>County 30 Morton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	2,669,363	2,287,900	91.2%	85.7%	84.5%	1.06	0.35
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	30	2,669,363	2,287,900	91.2%	85.7%	84.5%	1.06	0.35
<b>Residential</b>	49	7,513,300	6,230,000	85.0%	82.9%	82.9%	1.02	0.12
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	49	7,513,300	6,230,000	85.0%	82.9%	82.9%	1.02	0.12
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	79	10,182,663	8,517,900	87.3%	83.7%	83.2%	1.04	0.21

<b>City of Mandan</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	10,357,152	10,094,600	94.2%	97.5%	93.7%	0.97	0.11
<b>Vacant Lots</b>	135	7,370,295	2,839,600	42.0%	38.5%	34.3%	1.09	0.58
<b>Total Comm &amp; VL</b>	165	17,727,447	12,934,200	51.5%	73.0%	41.6%	0.71	0.64
<b>Residential</b>	272	44,563,197	38,137,100	87.0%	85.6%	86.2%	1.02	0.11
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	272	44,563,197	38,137,100	87.0%	85.6%	86.2%	1.02	0.11
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	437	62,290,644	51,071,300	73.6%	82.0%	81.6%	0.90	0.26

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 31 Mountrail</b>								
<b>Agricultural</b>	6	2,582,000	674,200	26.0%	26.1%	25.6%	1.00	0.23
<b>Commercial</b>	29	6,807,300	3,170,800	81.0%	46.6%	90.3%	1.74	0.15
<b>Vacant Lots</b>	8	264,400	128,100	55.3%	48.4%	40.8%	1.14	0.57
<b>Total Comm &amp; VL</b>	37	7,071,700	3,298,900	75.4%	46.6%	90.0%	1.62	0.20
<b>Residential</b>	36	4,946,321	3,426,600	74.9%	69.3%	78.6%	1.08	0.30
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	36	4,946,321	3,426,600	74.9%	69.3%	78.6%	1.08	0.30
<b>Mobile Home</b>	1	96,439	83,104	86.2%	86.2%	86.2%	1.00	0.00
<b>GRAND TOTAL</b>	80	14,696,460	7,482,804	71.6%	50.9%	80.7%	1.41	0.30

<b>County 32 Nelson</b>								
<b>Agricultural</b>	42	9,844,586	3,699,368	46.3%	37.6%	42.2%	1.23	0.41
<b>Commercial</b>	17	1,043,056	1,014,846	97.9%	97.3%	100.0%	1.01	0.10
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	17	1,043,056	1,014,846	97.9%	97.3%	100.0%	1.01	0.10
<b>Residential</b>	39	1,507,295	887,988	109.7%	58.9%	73.7%	1.86	0.84
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	39	1,507,295	887,988	109.7%	58.9%	73.7%	1.86	0.84
<b>Mobile Home</b>	1	12,000	8,755	73.0%	73.0%	73.0%	1.00	0.00
<b>GRAND TOTAL</b>	99	12,406,937	5,610,957	80.4%	45.2%	60.2%	1.78	0.70

<b>County 33 Oliver</b>								
<b>Agricultural</b>	12	3,975,525	1,200,153	46.6%	30.2%	28.4%	1.54	0.90
<b>Commercial</b>	3	342,000	340,033	108.2%	99.4%	99.0%	1.09	0.10
<b>Vacant Lots</b>	1	4,000	958	24.0%	24.0%	24.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	4	346,000	340,991	87.1%	98.6%	98.4%	0.88	0.27
<b>Residential</b>	34	2,796,100	2,515,399	100.3%	90.0%	99.2%	1.11	0.18
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	34	2,796,100	2,515,399	100.3%	90.0%	99.2%	1.11	0.18
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	50	7,117,625	4,056,543	86.4%	57.0%	94.3%	1.52	0.30

<b>County 34 Pembina</b>								
<b>Agricultural</b>	47	23,388,914	5,129,821	30.7%	21.9%	23.8%	1.40	0.53
<b>Commercial</b>	46	15,284,579	14,146,851	97.0%	92.6%	99.0%	1.05	0.20
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	46	15,284,579	14,146,851	97.0%	92.6%	99.0%	1.05	0.20
<b>Residential</b>	101	7,136,183	5,698,751	98.3%	79.9%	86.5%	1.23	0.40
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	101	7,136,183	5,698,751	98.3%	79.9%	86.5%	1.23	0.40
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	194	45,809,676	24,975,423	81.6%	54.5%	79.9%	1.50	0.48

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 35 Pierce</b>								
<b>Agricultural</b>	22	5,812,200	2,545,077	45.0%	43.8%	41.8%	1.03	0.32
<b>Commercial</b>	30	2,658,794	2,347,502	93.2%	88.3%	92.1%	1.06	0.27
<b>Vacant Lots</b>	3	48,000	17,381	41.8%	36.2%	30.4%	1.16	0.58
<b>Total Comm &amp; VL</b>	33	2,706,794	2,364,883	88.5%	87.4%	91.3%	1.01	0.30
<b>Residential</b>	63	5,498,070	3,969,621	74.2%	72.2%	70.3%	1.03	0.39
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	63	5,498,070	3,969,621	74.2%	72.2%	70.3%	1.03	0.39
<b>Mobile Home</b>	5	148,500	129,186	102.8%	87.0%	100.7%	1.18	0.25
<b>GRAND TOTAL</b>	123	14,165,564	9,008,767	74.0%	63.6%	70.3%	1.16	0.44

<b>County 36 Ramsey</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	19	359,300	336,398	95.0%	93.6%	93.9%	1.01	0.02
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	19	359,300	336,398	95.0%	93.6%	93.9%	1.01	0.02
<b>Residential</b>	38	5,824,200	4,844,380	86.5%	83.2%	85.9%	1.04	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	38	5,824,200	4,844,380	86.5%	83.2%	85.9%	1.04	0.14
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	57	6,183,500	5,180,778	89.3%	83.8%	92.8%	1.07	0.10

<b>City of Devils Lake</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	9,045,934	8,225,300	101.4%	90.9%	86.9%	1.12	0.32
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	32	9,045,934	8,225,300	101.4%	90.9%	86.9%	1.12	0.32
<b>Residential</b>	77	7,732,450	6,413,406	86.9%	82.9%	83.2%	1.05	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	77	7,732,450	6,413,406	86.9%	82.9%	83.2%	1.05	0.16
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	109	16,778,384	14,638,706	91.2%	87.2%	83.9%	1.05	0.21

<b>County 37 Ransom</b>								
<b>Agricultural</b>	8	3,226,870	676,300	23.6%	21.0%	21.0%	1.13	0.23
<b>Commercial</b>	29	3,934,000	3,121,600	81.4%	79.3%	85.3%	1.03	0.19
<b>Vacant Lots</b>	2	22,000	13,500	62.2%	61.4%	62.2%	1.01	0.03
<b>Total Comm &amp; VL</b>	31	3,956,000	3,135,100	80.1%	79.2%	83.4%	1.01	0.20
<b>Residential</b>	67	5,460,986	4,547,400	85.3%	83.3%	84.8%	1.02	0.17
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	67	5,460,986	4,547,400	85.3%	83.3%	84.8%	1.02	0.17
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	106	12,643,856	8,358,800	79.1%	66.1%	82.7%	1.20	0.23

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 38 Renville</b>								
<b>Agricultural</b>	6	2,156,301	725,818	39.4%	33.7%	42.3%	1.17	0.21
<b>Commercial</b>	21	1,362,937	844,969	82.0%	62.0%	98.3%	1.32	0.39
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	21	1,362,937	844,969	82.0%	62.0%	98.3%	1.32	0.39
<b>Residential</b>	38	3,988,299	2,037,001	59.9%	51.1%	51.8%	1.17	0.33
<b>Lakeshore</b>	1	45,000	34,526	76.7%	76.7%	76.7%	1.00	0.00
<b>Total Res &amp; LS</b>	39	4,033,299	2,071,527	60.3%	51.4%	51.9%	1.17	0.34
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	66	7,552,537	3,642,314	65.3%	48.2%	53.0%	1.35	0.48

<b>County 39 Richland</b>								
<b>Agricultural</b>	57	34,671,462	7,631,900	24.3%	22.0%	19.8%	1.10	0.46
<b>Commercial</b>	27	6,575,812	6,418,720	102.2%	97.6%	99.6%	1.05	0.11
<b>Vacant Lots</b>	8	236,100	185,800	98.1%	78.7%	92.0%	1.25	0.22
<b>Total Comm &amp; VL</b>	35	6,811,912	6,604,520	101.3%	97.0%	98.6%	1.04	0.13
<b>Residential</b>	72	6,780,430	5,663,500	100.0%	83.5%	91.2%	1.20	0.29
<b>Lakeshore</b>	1	150,750	112,600	74.7%	74.7%	74.7%	1.00	0.00
<b>Total Res &amp; LS</b>	73	6,931,180	5,776,100	99.6%	83.3%	91.1%	1.20	0.29
<b>Mobile Home</b>	1	40,000	38,400	96.0%	96.0%	96.0%	1.00	0.00
<b>GRAND TOTAL</b>	166	48,454,554	20,050,920	74.1%	41.4%	80.4%	1.79	0.46

<b>City of Wahpeton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	11,387,976	8,454,520	83.7%	74.2%	87.6%	1.13	0.19
<b>Vacant Lots</b>	1	45,000	30,000	66.7%	66.7%	66.7%	1.00	0.00
<b>Total Comm &amp; VL</b>	33	11,432,976	8,484,520	83.2%	74.2%	87.3%	1.12	0.19
<b>Residential</b>	65	8,132,812	7,382,900	93.0%	90.8%	93.4%	1.02	0.12
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	65	8,132,812	7,382,900	93.0%	90.8%	93.4%	1.02	0.12
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	98	19,565,788	15,867,420	89.7%	81.1%	91.1%	1.11	0.14

<b>County 40 Rolette</b>								
<b>Agricultural</b>	19	4,734,689	1,946,249	53.3%	41.1%	42.1%	1.30	0.54
<b>Commercial</b>	29	1,672,200	1,576,170	97.8%	94.3%	92.3%	1.04	0.29
<b>Vacant Lots</b>	5	39,450	13,540	47.1%	34.3%	40.0%	1.37	0.56
<b>Total Comm &amp; VL</b>	34	1,711,650	1,589,710	90.4%	92.9%	90.2%	0.97	0.32
<b>Residential</b>	34	2,067,834	1,792,380	104.7%	86.7%	96.6%	1.21	0.29
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	34	2,067,834	1,792,380	104.7%	86.7%	96.6%	1.21	0.29
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	87	8,514,173	5,328,339	87.9%	62.6%	89.6%	1.40	0.35

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 41 Sargent</b>								
Agricultural	29	14,250,072	3,777,616	31.5%	26.5%	23.5%	1.19	0.52
Commercial	31	2,843,486	2,466,992	88.6%	86.8%	100.0%	1.02	0.14
Vacant Lots	1	1,200	800	66.7%	66.7%	66.7%	1.00	0.00
<b>Total Comm &amp; VL</b>	<b>32</b>	<b>2,844,686</b>	<b>2,467,792</b>	<b>87.9%</b>	<b>86.8%</b>	<b>100.0%</b>	<b>1.01</b>	<b>0.15</b>
Residential	31	2,123,500	1,845,400	107.4%	86.9%	96.9%	1.24	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>31</b>	<b>2,123,500</b>	<b>1,845,400</b>	<b>107.4%</b>	<b>86.9%</b>	<b>96.9%</b>	<b>1.24</b>	<b>0.28</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>92</b>	<b>19,218,258</b>	<b>8,090,808</b>	<b>76.7%</b>	<b>42.1%</b>	<b>83.1%</b>	<b>1.82</b>	<b>0.41</b>

<b>County 42 Sheridan</b>								
Agricultural	18	2,858,367	1,222,065	62.8%	42.8%	41.8%	1.47	0.77
Commercial	5	192,766	192,766	100.0%	100.0%	100.0%	1.00	0.00
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	<b>5</b>	<b>192,766</b>	<b>192,766</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>1.00</b>	<b>0.00</b>
Residential	36	770,225	765,085	134.2%	99.3%	99.6%	1.35	0.39
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>36</b>	<b>770,225</b>	<b>765,085</b>	<b>134.2%</b>	<b>99.3%</b>	<b>99.6%</b>	<b>1.35</b>	<b>0.39</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>59</b>	<b>3,821,358</b>	<b>2,179,916</b>	<b>109.5%</b>	<b>57.0%</b>	<b>99.3%</b>	<b>1.92</b>	<b>0.38</b>

<b>County 43 Sioux</b>								
Agricultural	3	2,420,628	480,882	26.6%	19.9%	30.8%	1.34	0.15
Commercial	8	119,202	93,087	97.2%	78.1%	100.0%	1.25	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	<b>8</b>	<b>119,202</b>	<b>93,087</b>	<b>97.2%</b>	<b>78.1%</b>	<b>100.0%</b>	<b>1.25</b>	<b>0.19</b>
Residential	34	332,460	360,243	167.1%	108.4%	108.0%	1.54	0.75
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>34</b>	<b>332,460</b>	<b>360,243</b>	<b>167.1%</b>	<b>108.4%</b>	<b>108.0%</b>	<b>1.54</b>	<b>0.75</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>45</b>	<b>2,872,290</b>	<b>934,212</b>	<b>145.3%</b>	<b>32.5%</b>	<b>100.0%</b>	<b>4.47</b>	<b>0.70</b>

<b>County 44 Slope</b>								
Agricultural	14	4,158,116	1,542,758	45.8%	37.1%	29.7%	1.23	0.76
Commercial	5	209,000	179,250	89.3%	85.8%	91.3%	1.04	0.05
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	<b>5</b>	<b>209,000</b>	<b>179,250</b>	<b>89.3%</b>	<b>85.8%</b>	<b>91.3%</b>	<b>1.04</b>	<b>0.05</b>
Residential	16	731,900	338,018	64.3%	46.2%	73.6%	1.39	0.35
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>16</b>	<b>731,900</b>	<b>338,018</b>	<b>64.3%</b>	<b>46.2%</b>	<b>73.6%</b>	<b>1.39</b>	<b>0.35</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>35</b>	<b>5,099,016</b>	<b>2,060,026</b>	<b>60.5%</b>	<b>40.4%</b>	<b>60.9%</b>	<b>1.50</b>	<b>0.50</b>

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 45 Stark</b>								
<b>Agricultural</b>	21	8,731,165	2,401,300	26.5%	27.5%	26.0%	0.97	0.26
<b>Commercial</b>	30	6,421,100	5,518,800	83.7%	85.9%	82.9%	0.97	0.08
<b>Vacant Lots</b>	3	12,300	9,000	73.5%	73.2%	73.3%	1.00	0.12
<b>Total Comm &amp; VL</b>	33	6,433,400	5,527,800	82.7%	85.9%	82.9%	0.96	0.08
<b>Residential</b>	35	7,306,300	5,479,100	76.1%	75.0%	76.0%	1.02	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	35	7,306,300	5,479,100	76.1%	75.0%	76.0%	1.02	0.14
<b>Mobile Home</b>	37	2,298,193	1,896,366	83.6%	82.5%	82.5%	1.01	0.10
<b>GRAND TOTAL</b>	126	24,769,058	15,304,566	71.8%	61.8%	78.2%	1.16	0.22

<b>City of Dickinson</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	35	29,623,382	14,801,500	56.3%	50.0%	54.3%	1.13	0.25
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	35	29,623,382	14,801,500	56.3%	50.0%	54.3%	1.13	0.25
<b>Residential</b>	370	76,197,412	56,803,600	75.5%	74.5%	73.9%	1.01	0.14
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	370	76,197,412	56,803,600	75.5%	74.5%	73.9%	1.01	0.14
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	405	105,820,794	71,605,100	73.8%	67.7%	72.8%	1.09	0.16

<b>County 46 Steele</b>								
<b>Agricultural</b>	22	7,576,467	2,549,654	36.5%	33.7%	29.9%	1.08	0.37
<b>Commercial</b>	19	841,402	832,150	104.9%	98.9%	98.5%	1.06	0.13
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	19	841,402	832,150	104.9%	98.9%	98.5%	1.06	0.13
<b>Residential</b>	31	1,418,850	1,078,289	97.6%	76.0%	100.0%	1.28	0.28
<b>Lakeshore</b>	6	555,700	495,078	244.3%	89.1%	74.2%	2.74	2.40
<b>Total Res &amp; LS</b>	37	1,974,550	1,573,367	121.4%	79.7%	99.3%	1.52	0.54
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	78	10,392,419	4,955,171	93.4%	47.7%	91.6%	1.96	0.50

<b>County 47 Stutsman</b>								
<b>Agricultural</b>	20	6,608,534	2,697,300	59.2%	40.8%	37.2%	1.45	0.96
<b>Commercial</b>	29	3,334,000	3,306,600	96.2%	99.2%	100.0%	0.97	0.14
<b>Vacant Lots</b>	3	76,800	21,500	33.4%	28.0%	46.1%	1.19	0.33
<b>Total Comm &amp; VL</b>	32	3,410,800	3,328,100	90.3%	97.6%	100.0%	0.93	0.19
<b>Residential</b>	50	4,605,831	3,734,200	103.4%	81.1%	93.6%	1.28	0.31
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	50	4,605,831	3,734,200	103.4%	81.1%	93.6%	1.28	0.31
<b>Mobile Home</b>	5	136,200	116,037	88.0%	85.2%	84.0%	1.03	0.11
<b>GRAND TOTAL</b>	107	14,761,365	9,875,637	90.5%	66.9%	92.5%	1.35	0.34

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Jamestown</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	37	5,670,948	5,410,000	101.7%	95.4%	100.0%	1.07	0.16
<b>Vacant Lots</b>	19	1,034,045	501,600	49.9%	48.5%	42.2%	1.03	0.63
<b>Total Comm &amp; VL</b>	56	6,704,993	5,911,600	84.1%	88.2%	96.1%	0.95	0.30
<b>Residential</b>	216	24,200,245	21,812,600	92.9%	90.1%	93.2%	1.03	0.15
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	216	24,200,245	21,812,600	92.9%	90.1%	93.2%	1.03	0.15
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	272	30,905,238	27,724,200	91.1%	89.7%	93.3%	1.02	0.18

<b>County 48 Towner</b>								
<b>Agricultural</b>	29	11,228,189	3,341,756	36.4%	29.8%	35.3%	1.22	0.29
<b>Commercial</b>	27	1,967,650	2,160,519	106.8%	109.8%	97.3%	0.97	0.19
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	27	1,967,650	2,160,519	106.8%	109.8%	97.3%	0.97	0.19
<b>Residential</b>	37	1,903,640	1,808,298	101.4%	95.0%	99.4%	1.07	0.17
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	37	1,903,640	1,808,298	101.4%	95.0%	99.4%	1.07	0.17
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	93	15,099,479	7,310,573	82.7%	48.4%	92.3%	1.71	0.33

<b>County 49 Traill</b>								
<b>Agricultural</b>	20	13,387,124	3,096,684	26.2%	23.1%	24.3%	1.13	0.26
<b>Commercial</b>	30	2,110,800	1,997,872	111.0%	94.6%	98.6%	1.17	0.33
<b>Vacant Lots</b>	2	3,700	6,190	160.7%	167.3%	160.6%	0.96	0.51
<b>Total Comm &amp; VL</b>	32	2,114,500	2,004,062	114.1%	94.8%	98.6%	1.20	0.36
<b>Residential</b>	97	7,640,062	6,986,137	105.0%	91.4%	94.8%	1.15	0.27
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	97	7,640,062	6,986,137	105.0%	91.4%	94.8%	1.15	0.27
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	149	23,141,686	12,086,883	96.4%	52.2%	93.5%	1.85	0.36

<b>County 50 Walsh</b>								
<b>Agricultural</b>	46	21,650,166	5,493,000	33.1%	25.4%	25.0%	1.31	0.54
<b>Commercial</b>	29	3,330,574	3,186,762	127.3%	95.7%	96.2%	1.33	0.45
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	29	3,330,574	3,186,762	127.3%	95.7%	96.2%	1.33	0.45
<b>Residential</b>	41	2,235,000	1,857,657	108.4%	83.1%	91.7%	1.30	0.39
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	41	2,235,000	1,857,657	108.4%	83.1%	91.7%	1.30	0.39
<b>Mobile Home</b>	4	18,651	23,219	280.8%	124.5%	287.9%	2.26	0.66
<b>GRAND TOTAL</b>	120	27,234,391	10,560,638	89.9%	38.8%	79.1%	2.32	0.67

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Grafton</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	4,889,500	3,695,200	111.9%	75.6%	100.0%	1.48	0.29
Vacant Lots	1	4,000	1,800	45.0%	45.0%	45.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	<b>31</b>	<b>4,893,500</b>	<b>3,697,000</b>	<b>109.7%</b>	<b>75.5%</b>	<b>100.0%</b>	<b>1.45</b>	<b>0.30</b>
Residential	56	4,181,200	3,811,800	105.0%	91.2%	92.4%	1.15	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>56</b>	<b>4,181,200</b>	<b>3,811,800</b>	<b>105.0%</b>	<b>91.2%</b>	<b>92.4%</b>	<b>1.15</b>	<b>0.28</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>87</b>	<b>9,074,700</b>	<b>7,508,800</b>	<b>106.7%</b>	<b>82.7%</b>	<b>99.1%</b>	<b>1.29</b>	<b>0.29</b>

<b>County 51 Ward</b>								
Agricultural	13	4,922,775	1,799,100	79.9%	36.5%	26.2%	2.19	2.41
Commercial	37	5,895,564	3,966,600	116.4%	67.3%	82.8%	1.73	0.66
Vacant Lots	63	5,318,360	1,173,200	173.1%	22.1%	39.2%	7.85	3.92
<b>Total Comm &amp; VL</b>	<b>100</b>	<b>11,213,924</b>	<b>5,139,800</b>	<b>152.1%</b>	<b>45.8%</b>	<b>49.4%</b>	<b>3.32</b>	<b>2.51</b>
Residential	102	21,125,571	16,718,100	80.0%	79.1%	78.4%	1.01	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>102</b>	<b>21,125,571</b>	<b>16,718,100</b>	<b>80.0%</b>	<b>79.1%</b>	<b>78.4%</b>	<b>1.01</b>	<b>0.14</b>
Mobile Home	184	10,502,479	10,226,100	114.6%	97.4%	99.2%	1.18	0.25
<b>GRAND TOTAL</b>	<b>399</b>	<b>47,764,749</b>	<b>33,883,100</b>	<b>114.1%</b>	<b>70.9%</b>	<b>90.0%</b>	<b>1.61</b>	<b>0.60</b>

<b>City of Minot</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	31	18,987,500	16,281,500	84.2%	85.7%	79.8%	0.98	0.20
Vacant Lots	94	11,280,840	6,724,200	67.2%	59.6%	62.0%	1.13	0.39
<b>Total Comm &amp; VL</b>	<b>125</b>	<b>30,268,340</b>	<b>23,005,700</b>	<b>71.4%</b>	<b>76.0%</b>	<b>69.2%</b>	<b>0.94</b>	<b>0.33</b>
Residential	739	118,844,223	98,654,910	88.3%	83.0%	82.1%	1.06	0.22
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>739</b>	<b>118,844,223</b>	<b>98,654,910</b>	<b>88.3%</b>	<b>83.0%</b>	<b>82.1%</b>	<b>1.06</b>	<b>0.22</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>864</b>	<b>149,112,563</b>	<b>121,660,610</b>	<b>85.8%</b>	<b>81.6%</b>	<b>81.2%</b>	<b>1.05</b>	<b>0.24</b>

<b>County 52 Wells</b>								
Agricultural	26	10,685,212	2,947,215	52.8%	27.6%	25.5%	1.91	1.25
Commercial	30	1,719,893	1,159,894	135.2%	67.4%	101.4%	2.00	0.83
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	<b>30</b>	<b>1,719,893</b>	<b>1,159,894</b>	<b>135.2%</b>	<b>67.4%</b>	<b>101.4%</b>	<b>2.00</b>	<b>0.83</b>
Residential	45	2,697,500	2,119,439	88.8%	78.6%	79.6%	1.13	0.38
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	<b>45</b>	<b>2,697,500</b>	<b>2,119,439</b>	<b>88.8%</b>	<b>78.6%</b>	<b>79.6%</b>	<b>1.13</b>	<b>0.38</b>
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>101</b>	<b>15,102,605</b>	<b>6,226,548</b>	<b>93.3%</b>	<b>41.2%</b>	<b>67.4%</b>	<b>2.26</b>	<b>0.85</b>

**Table 1 Continued**  
**2013 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 53 Williams</b>								
<b>Agricultural</b>	19	4,986,656	597,818	45.2%	12.0%	14.2%	3.77	2.66
<b>Commercial</b>	33	13,754,990	7,320,740	79.0%	53.2%	54.1%	1.48	0.90
<b>Vacant Lots</b>	78	7,279,535	1,260,730	110.7%	17.3%	24.9%	6.39	3.87
<b>Total Comm &amp; VL</b>	111	21,034,525	8,581,470	101.3%	40.8%	27.5%	2.48	3.06
<b>Residential</b>	72	17,006,276	12,051,922	73.3%	70.9%	71.4%	1.03	0.24
<b>Lakeshore</b>	7	1,821,000	1,281,900	69.0%	70.4%	76.7%	0.98	0.14
<b>Total Res &amp; LS</b>	79	18,827,276	13,333,822	72.9%	70.8%	72.1%	1.03	0.23
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	209	44,848,457	22,513,110	85.5%	50.2%	50.0%	1.70	1.24

<b>City of Williston</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	17,439,525	11,827,500	73.7%	67.8%	78.8%	1.09	0.36
<b>Vacant Lots</b>	42	25,954,586	2,147,448	18.1%	8.3%	8.9%	2.19	1.38
<b>Total Comm &amp; VL</b>	74	43,394,111	13,974,948	42.1%	32.2%	31.8%	1.31	0.94
<b>Residential</b>	251	54,199,495	42,593,600	79.4%	78.6%	77.1%	1.01	0.18
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	251	54,199,495	42,593,600	79.4%	78.6%	77.1%	1.01	0.18
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	325	97,593,606	56,568,548	70.9%	58.0%	74.2%	1.22	0.28

<b>PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE</b>								
<b>Agricultural</b>	1,066	454,179,554	120,226,380	37.4%	26.5%	27.9%	1.41	0.63
<b>Commercial</b>	1,776	473,199,718	392,759,330	96.6%	83.0%	94.8%	1.16	0.26
<b>Vacant Lots</b>	761	75,587,459	23,955,004	659.3%	31.7%	46.0%	20.80	13.78
<b>Total Comm &amp; VL</b>	2,537	548,787,177	416,714,334	265.4%	75.9%	87.4%	3.49	2.44
<b>Residential</b>	8,279	1,253,693,744	1,084,733,886	92.3%	86.5%	89.4%	1.07	0.19
<b>Lakeshore</b>	70	9,578,964	6,966,199	94.1%	72.7%	74.8%	1.29	0.47
<b>Total Res &amp; LS</b>	8,349	1,263,272,708	1,091,700,085	92.3%	86.4%	89.3%	1.07	0.20
<b>Mobile Home</b>	381	18,573,994	17,403,810	109.1%	93.7%	97.5%	1.16	0.27
<b>GRAND TOTAL</b>	12,333	2,284,813,433	1,646,044,609	123.7%	72.0%	87.6%	1.72	0.70

**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	1	0	0	0	0	0	0	0	0	19	17	16	20	0	0	0	0	0	0	0	0	73
	Township	10	0	0	1	0	0	0	1	0	2	1	0	0	0	0	0	0	0	0	0	0	0
Barnes	Urban	0	0	0	0	2	3	1	0	1	1	2	3	2	0	1	1	0	0	2	0	1	20
	Township	46	1	4	4	2	6	1	5	4	5	2	5	5	1	1	0	1	0	0	1	1	95
Valley City	Urban	2	1	1	4	7	5	9	9	10	12	11	14	7	6	6	4	4	4	1	1	4	122
Benson	Urban	1	2	1	1	5	0	2	1	2	1	3	3	24	4	1	2	1	0	0	0	6	60
	Township	32	5	4	1	1	1	0	2	1	0	1	0	0	0	0	0	0	0	0	0	2	50
Billings	Urban	0	0	0	0	0	0	0	1	2	3	4	0	1	1	0	0	0	0	0	0	0	12
	Township	3	0	0	0	1	2	2	3	3	5	2	0	0	1	0	0	0	0	0	0	0	22
Bottineau	Urban	6	4	3	2	7	5	6	6	4	5	4	7	2	5	7	1	0	3	2	2	18	99
	Township	31	3	4	8	5	4	4	2	4	5	3	5	2	2	1	0	2	2	2	2	3	94
Bowman	Urban	0	1	1	4	3	5	6	4	3	3	5	6	6	4	1	1	1	1	2	0	3	60
	Township	4	0	1	0	1	0	1	2	1	0	3	0	0	0	0	0	1	0	0	0	0	14
Burke	Urban	12	2	0	3	0	4	3	3	6	4	21	6	6	6	6	8	4	3	0	0	8	105
	Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Burleigh	Urban	0	0	0	0	0	0	0	0	9	28	15	13	5	3	1	1	0	0	0	0	0	75
	Township	4	0	0	0	0	1	0	0	5	41	29	25	6	1	0	0	0	0	1	0	0	113
Bismarck	Urban	0	0	0	2	8	14	61	131	173	158	149	80	18	8	1	2	0	0	0	0	0	805
Cass	Urban	6	4	3	4	6	4	6	24	26	19	27	32	21	8	6	3	1	1	1	8	19	229
	Township	57	1	3	1	1	3	4	2	5	9	7	8	7	6	3	3	3	0	1	2	3	129
Fargo	Urban	1	1	3	1	3	13	29	50	119	217	338	292	206	105	58	27	20	9	7	3	10	1512
West Fargo	Urban	0	1	0	0	0	4	4	7	15	38	90	113	53	20	8	3	3	2	1	2	0	364
Cavalier	Urban	0	0	0	0	2	9	5	1	3	5	3	9	5	3	1	0	1	1	1	0	15	64
	Township	17	2	1	2	1	0	1	1	0	0	1	0	0	0	0	0	0	1	0	1	1	29
Dickey	Urban	4	0	2	2	5	4	5	6	6	5	2	7	7	5	2	3	0	0	2	4	12	83
	Township	31	1	0	2	0	0	0	1	0	0	0	0	1	1	0	1	1	0	1	0	0	40
Divide	Urban	8	2	6	3	2	1	6	4	6	2	2	1	4	0	2	1	1	0	1	0	6	58
	Township	2	2	0	3	0	0	1	0	0	1	0	0	1	1	0	0	0	0	0	0	1	12

**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	12	3	3	3	2	2	2	3	3	1	1	0	2	0	1	0	0	0	1	1	3	43	
	Township	8	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	11
Eddy	Urban	1	0	1	1	2	2	2	2	5	3	2	1	18	2	4	2	3	0	2	2	3	58	
	Township	22	1	3	1	0	0	1	0	0	0	0	0	2	0	1	0	0	0	0	0	0	0	31
Emmons	Urban	1	0	0	2	2	4	5	1	3	4	3	10	14	0	1	4	3	1	1	1	4	64	
	Township	11	0	0	0	2	1	0	1	0	0	0	1	3	0	2	0	0	0	0	0	0	0	21
Foster	Urban	0	0	0	1	0	2	1	1	3	4	4	7	26	23	5	4	4	1	0	1	2	89	
	Township	16	0	1	0	0	0	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	20
Golden Valley	Urban	2	2	0	3	0	2	4	2	5	2	6	9	3	0	2	2	3	1	1	0	6	55	
	Township	3	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	1	6
Grand Forks	Urban	8	0	1	3	0	4	4	8	6	9	8	12	7	3	3	2	4	2	1	0	14	99	
	Township	30	3	1	4	3	5	3	8	5	11	12	5	14	7	3	0	2	2	0	1	7	126	
Grand Forks	Urban	42	8	6	9	8	2	12	27	65	159	204	122	66	12	9	4	1	2	1	0	1	760	
Grant	Urban	6	4	3	2	2	0	0	5	4	4	4	12	2	2	1	0	0	0	0	0	0	0	51
	Township	19	0	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	23
Griggs	Urban	2	0	0	2	1	2	5	6	2	6	5	16	10	2	2	1	2	0	0	0	1	65	
	Township	2	0	0	0	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	4
Hettinger	Urban	0	0	0	1	2	1	6	5	4	11	1	3	2	1	2	0	1	1	0	1	1	43	
	Township	7	1	0	1	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	11
Kidder	Urban	2	1	1	1	1	1	7	2	1	8	10	10	11	3	2	3	0	0	1	0	11	76	
	Township	25	1	1	0	2	0	1	0	1	1	1	1	4	0	0	1	0	0	0	0	0	0	39
LaMoure	Urban	1	2	0	0	2	5	4	0	3	11	1	8	5	5	1	4	2	3	3	3	9	72	
	Township	22	3	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	26
Logan	Urban	0	0	0	1	3	0	2	5	4	6	6	9	20	2	0	0	1	0	0	2	2	63	
	Township	12	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	
McHenry	Urban	5	5	6	3	3	3	5	5	6	2	7	7	6	2	0	3	0	1	1	1	4	75	
	Township	26	1	3	3	0	0	0	0	1	4	0	4	5	3	0	1	1	0	0	1	0	53	
McIntosh	Urban	0	0	0	0	1	3	5	2	1	3	8	11	3	3	5	0	6	1	0	1	6	59	
	Township	34	2	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	39	

**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	7	4	5	2	3	2	3	7	5	3	4	3	1	3	1	2	1	0	0	0	3	59
	Township	11	1	1	3	1	4	2	4	3	1	2	6	6	1	0	0	0	1	0	0	2	49
McLean	Urban	21	7	8	6	10	9	10	10	14	16	11	7	6	6	4	2	0	1	1	3	19	171
	Township	18	4	5	7	22	6	9	3	5	3	7	7	8	4	1	0	1	0	1	2	13	126
Mercer	Urban	20	0	0	6	5	8	11	12	12	10	16	22	5	8	0	3	1	0	0	0	7	146
	Township	3	0	3	2	1	2	1	0	0	1	1	0	0	1	0	0	0	0	0	0	1	16
Morton	Urban	1	0	1	4	0	3	3	6	7	6	2	1	5	3	0	0	0	0	1	0	3	46
	Township	1	0	1	1	0	3	5	2	4	2	3	7	1	3	0	0	0	0	0	0	0	33
Mandan	Urban	87	8	6	4	18	20	24	31	60	81	32	21	22	2	7	4	3	1	1	0	5	437
Mountrail	Urban	9	2	1	2	3	3	0	6	4	5	16	7	6	0	0	0	0	0	0	0	1	65
	Township	11	1	0	0	0	0	0	1	0	1	0	0	1	0	0	0	0	0	0	0	0	15
Nelson	Urban	10	3	2	0	1	4	1	0	1	0	2	2	12	1	1	1	1	0	0	2	10	54
	Township	25	5	3	1	1	0	3	1	1	2	0	0	2	1	0	0	0	0	0	0	0	45
Oliver	Urban	0	1	0	0	0	1	2	2	2	2	1	5	6	1	0	1	1	1	1	1	2	30
	Township	9	0	0	0	1	0	1	1	0	1	1	2	0	0	2	0	0	1	0	0	1	20
Pembina	Urban	6	1	1	3	2	7	7	5	7	3	7	16	11	5	4	2	1	1	2	3	14	108
	Township	48	3	2	0	2	5	3	2	5	4	2	3	1	2	1	0	0	0	0	0	3	86
Pierce	Urban	17	3	6	3	6	2	7	2	4	8	15	2	5	3	1	3	2	0	1	1	6	97
	Township	17	3	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	26
Ramsey	Urban	0	0	0	0	0	0	2	1	0	2	3	1	4	0	0	0	0	0	0	0	0	13
	Township	0	0	0	0	1	3	4	3	4	5	15	5	0	2	0	0	0	1	1	0	0	44
Devils Lake	Urban	0	0	1	1	5	11	8	19	12	15	8	5	5	2	4	0	2	2	0	0	9	109
Ransom	Urban	5	2	1	2	6	6	7	9	9	10	8	7	10	6	0	0	2	1	1	0	0	92
	Township	7	1	0	0	0	0	1	1	1	0	1	1	1	0	0	0	0	0	0	0	0	14
Renville	Urban	18	5	9	3	1	2	2	1	2	1	0	2	3	3	0	1	0	0	0	1	4	58
	Township	4	1	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	8
Richland	Urban	0	0	0	2	2	1	1	5	8	5	9	11	6	4	2	1	1	1	0	2	10	71
	Township	54	2	1	1	3	2	6	2	1	3	6	5	3	0	2	2	0	0	0	0	2	95
Wahpeton	Urban	2	0	0	1	3	6	6	5	8	14	18	5	13	8	3	4	1	1	0	0	0	98

**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	5	0	1	2	2	2	3	3	4	4	4	9	3	4	3	4	0	0	5	2	4	64
	Township	10	1	1	2	1	1	0	1	1	1	1	0	1	2	0	0	0	0	0	0	0	0
Sargent	Urban	2	1	1	1	0	2	1	6	4	3	2	4	21	0	1	1	3	0	0	1	5	59
	Township	26	0	0	0	2	0	1	0	0	1	1	0	1	0	0	0	0	0	0	1	0	33
Sheridan	Urban	0	0	0	0	0	1	0	0	0	0	2	21	13	0	1	1	0	1	0	0	1	41
	Township	10	0	0	1	0	0	1	0	0	0	0	2	0	0	0	0	4	0	0	0	0	18
Sioux	Urban	0	0	1	0	0	1	0	1	0	6	2	0	9	1	1	0	3	1	0	0	14	40
	Township	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
Slope	Urban	4	0	1	0	1	1	0	0	3	5	3	1	0	0	1	0	0	0	0	0	0	20
	Township	12	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	1	15
Stark	Urban	0	0	0	1	6	5	10	5	9	7	2	3	0	1	1	0	0	2	0	0	0	52
	Township	22	0	0	1	4	2	3	12	13	8	6	1	0	1	0	0	1	0	0	0	0	74
Dickinson	Urban	14	4	10	21	52	67	61	61	38	28	15	9	10	6	5	1	1	0	0	1	1	405
Steele	Urban	4	1	0	0	0	0	2	2	1	1	4	9	10	2	1	1	2	2	1	0	3	46
	Township	17	1	1	1	1	4	0	1	1	0	0	2	2	0	0	0	0	0	0	0	1	32
Stutsman	Urban	2	0	2	0	3	1	0	1	4	2	6	3	17	2	0	1	0	2	0	2	3	51
	Township	14	2	0	5	1	5	1	2	1	3	3	3	4	0	1	1	0	2	1	0	7	56
Jamestown	Urban	11	2	3	6	4	7	16	20	26	26	32	38	24	17	15	3	4	5	6	1	6	272
Towner	Urban	1	0	0	2	0	1	1	1	5	3	7	11	7	4	3	1	2	0	3	2	3	57
	Township	22	1	3	2	1	0	0	1	0	0	0	1	1	1	1	0	0	0	0	0	2	36
Traill	Urban	0	0	3	2	3	5	2	6	10	11	13	19	11	2	6	2	2	3	1	1	17	119
	Township	19	2	2	0	1	0	0	3	0	0	1	1	0	1	0	0	0	0	0	0	0	30
Walsh	Urban	1	1	0	2	0	1	1	2	2	3	4	1	1	2	0	2	1	1	1	3	9	38
	Township	41	0	4	1	2	1	3	1	0	3	6	5	4	1	1	1	0	0	2	1	5	82
Grafton	Urban	1	2	3	2	1	3	5	1	5	7	11	3	17	7	3	3	1	2	2	0	8	87
Ward	Urban	14	2	6	2	4	6	12	15	11	18	18	71	29	10	2	3	2	0	0	1	12	238
	Township	39	8	4	5	1	7	11	18	5	10	8	14	7	1	3	0	3	0	0	0	17	161
Minot	Urban	36	14	27	32	39	54	86	118	109	100	65	55	30	22	7	6	12	8	7	4	33	864

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

	Under	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over	Total	
	45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	Sales	
Wells	Urban	9	3	0	5	4	4	2	4	3	6	2	2	1	6	2	1	2	2	0	1	10	69
	Township	25	0	2	0	0	0	1	0	0	2	0	0	0	1	0	0	0	0	0	0	1	32
Williams	Urban	21	0	2	6	2	2	4	7	2	4	2	1	0	0	0	0	0	0	0	0	4	57
	Township	79	2	9	7	7	6	8	5	6	5	8	0	2	1	0	1	0	1	0	0	5	152
Williston	Urban	49	12	6	18	25	24	31	33	28	33	21	15	9	7	2	0	0	3	1	3	5	325
Total State: Urban		500	121	148	199	290	376	538	728	919	1201	1330	1231	914	386	220	140	117	78	67	68	400	9971
Total State: Township		1023	67	74	71	73	76	84	94	87	142	135	122	96	47	23	11	20	12	10	13	82	2362
Grand Total		1523	188	222	270	363	452	622	822	1006	1343	1465	1353	1010	433	243	151	137	90	77	81	482	12333

**Table 3  
Characteristics of the Sample**

**Residential**

**Commercial**

County	2012	Old	Appraisals	Total	2012	Old	Appraisals	Total
	Sales	Sales			Sales	Sales		
<b>Adams</b>	25	15	0	40	3	3	19	25
<b>Barnes</b>	24	0	0	24	2	10	10	22
<b>City of Valley City</b>	90	0	0	90	32	0	0	32
<b>Benson</b>	30	0	0	30	3	11	19	33
<b>Billings</b>	1	3	18	22	0	0	8	8
<b>Bottineau</b>	113	0	0	113	3	17	10	30
<b>Bowman</b>	36	0	0	36	12	12	2	26
<b>Burke</b>	30	0	0	30	3	2	20	25
<b>Burleigh</b>	115	0	0	115	1	5	24	30
<b>City of Bismarck</b>	769	0	0	769	17	19	0	36
<b>Cass</b>	237	0	0	237	11	26	0	37
<b>City of Fargo</b>	1,433	0	0	1,433	79	0	0	79
<b>City of West Fargo</b>	328	0	0	328	12	24	0	36
<b>Cavalier</b>	41	0	0	41	2	17	11	30
<b>Dickey</b>	56	0	0	56	10	22	0	32
<b>Divide</b>	22	17	0	39	5	10	0	15
<b>Dunn</b>	18	13	0	31	6	5	3	14
<b>Eddy</b>	20	23	0	43	0	8	9	17
<b>Emmons</b>	38	0	0	38	2	6	19	27
<b>Foster</b>	28	35	0	63	3	7	17	27
<b>Golden Valley</b>	12	28	0	40	1	9	7	17
<b>Grand Forks</b>	146	0	0	146	13	11	6	30
<b>City of Grand Forks</b>	639	0	0	639	38	0	0	38
<b>Grant</b>	19	22	0	41	0	1	9	10
<b>Griggs</b>	15	27	0	42	1	3	17	21
<b>Hettinger</b>	6	26	0	32	1	2	9	12
<b>Kidder</b>	22	21	0	43	3	11	19	33
<b>LaMoure</b>	20	31	0	51	2	0	21	23
<b>Logan</b>	11	32	0	43	0	6	13	19
<b>McHenry</b>	62	0	0	62	13	18	0	31
<b>McIntosh</b>	20	21	0	41	1	3	15	19
<b>McKenzie</b>	33	0	0	33	7	12	9	28
<b>McLean</b>	115	0	0	115	33	0	0	33

**Table 3  
Characteristics of the Sample**

County	Residential				Commercial			
	2012 Sales	Old Sales	Appraisals	Total	2012 Sales	Old Sales	Appraisals	Total
<b>Mercer</b>	95	0	0	95	2	7	22	31
<b>Morton</b>	49	0	0	49	9	21	0	30
<b>City of Mandan</b>	272	0	0	272	8	22	0	30
<b>Mountrail</b>	36	0	0	36	2	7	20	29
<b>Nelson</b>	16	23	0	39	0	4	13	17
<b>Oliver</b>	11	23	0	34	1	0	2	3
<b>Pembina</b>	101	0	0	101	15	31	0	46
<b>Pierce</b>	63	0	0	63	7	8	15	30
<b>Ramsey</b>	38	0	0	38	0	1	18	19
<b>City of Devils Lake</b>	77	0	0	77	7	25	0	32
<b>Ransom</b>	67	0	0	67	3	10	17	30
<b>Renville</b>	38	0	0	38	5	8	8	21
<b>Richland</b>	72	0	0	72	3	9	15	27
<b>City of Wahpeton</b>	65	0	0	65	13	19	0	32
<b>Rolette</b>	34	0	0	34	3	17	9	29
<b>Sargent</b>	31	0	0	31	3	10	18	31
<b>Sheridan</b>	15	21	0	36	0	5	0	5
<b>Sioux</b>	4	11	19	34	0	3	5	8
<b>Slope</b>	2	4	10	16	0	0	5	5
<b>Stark</b>	35	0	0	35	0	3	27	30
<b>City of Dickinson</b>	370	0	0	370	15	20	0	35
<b>Steele</b>	31	0	0	31	3	3	13	19
<b>Stutsman</b>	15	35	0	50	2	10	17	29
<b>City of Jamestown</b>	216	0	0	216	13	24	0	37
<b>Towner</b>	19	18	0	37	4	10	13	27
<b>Traill</b>	97	0	0	97	12	18	0	30
<b>Walsh</b>	41	0	0	41	3	13	13	29
<b>City of Grafton</b>	56	0	0	56	8	15	7	30
<b>Ward</b>	102	0	0	102	13	24	0	37
<b>City of Minot</b>	739	0	0	739	31	0	0	31
<b>Wells</b>	45	0	0	45	8	18	4	30
<b>Williams</b>	72	0	0	72	16	17	0	33
<b>City of Williston</b>	251	0	0	251	10	20	0	30
<b>County Total</b>	<b>2,444</b>	<b>449</b>	<b>47</b>	<b>2,940</b>	<b>255</b>	<b>494</b>	<b>550</b>	<b>1,299</b>
<b>City Total</b>	<b>5,305</b>	<b>0</b>	<b>0</b>	<b>5,305</b>	<b>283</b>	<b>188</b>	<b>7</b>	<b>478</b>
<b>State Total</b>	<b>7,749</b>	<b>449</b>	<b>47</b>	<b>8,245</b>	<b>538</b>	<b>682</b>	<b>557</b>	<b>1,777</b>

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

**Residential**

County	Median Ratio				COD			
	2010	2011	2012	2013	2010	2011	2012	2013
<b>Adams</b>	98.6	97.2	91.2	89.4	0.06	0.08	0.04	0.05
<b>Barnes</b>	91.4	93.6	103.0	88.9	0.24	0.17	0.18	0.22
<b>City of Valley City</b>	93.6	96.6	94.5	91.1	0.14	0.13	0.16	0.18
<b>Benson</b>	96.8	97.8	96.7	80.2	0.19	0.22	0.49	0.56
<b>Billings</b>	95.8	89.8	89.1	84.2	0.03	1.00	0.09	0.11
<b>Bottineau</b>	98.9	92.4	75.7	88.8	0.26	0.23	0.37	0.50
<b>Bowman</b>	93.4	88.1	86.2	85.9	0.24	0.27	0.19	0.18
<b>Burke</b>	80.6	102.9	74.9	98.6	0.37	0.53	0.46	0.31
<b>Burleigh</b>	96.2	92.0	91.7	89.4	0.05	0.06	0.11	0.05
<b>City of Bismarck</b>	96.4	95.8	93.4	85.1	0.04	0.05	0.05	0.08
<b>Cass</b>	94.7	94.7	94.0	93.4	0.21	0.17	0.19	0.20
<b>City of Fargo</b>	95.6	95.9	97.6	94.9	0.09	0.09	0.09	0.09
<b>City of West Fargo</b>	97.2	96.7	97.4	96.5	0.05	0.06	0.06	0.06
<b>Cavalier</b>	99.4	99.2	90.5	94.3	1.77	0.38	0.49	1.54
<b>Dickey</b>	102.3	93.2	98.5	97.6	0.24	0.25	0.31	0.27
<b>Divide</b>	92.9	81.8	64.7	72.9	0.35	0.59	0.56	0.31
<b>Dunn</b>	91.7	82.1	65.6	58.3	0.16	0.28	0.30	0.35
<b>Eddy</b>	100.0	98.0	96.9	96.9	0.15	0.10	0.17	0.25
<b>Emmons</b>	98.5	95.4	92.3	95.2	0.28	0.19	0.22	0.23
<b>Foster</b>	115.2	97.6	88.2	105.0	0.13	0.19	0.20	0.11
<b>Golden Valley</b>	95.0	94.5	83.8	93.8	0.19	0.22	0.32	0.30
<b>Grand Forks</b>	94.0	92.6	94.7	91.3	0.23	0.20	0.23	0.20
<b>City of Grand Forks</b>	95.7	95.1	95.5	91.8	0.06	0.06	0.06	0.06
<b>Grant</b>	98.1	92.3	93.9	84.0	0.18	0.19	0.21	0.28
<b>Griggs</b>	85.9	99.9	94.2	89.2	0.31	0.35	0.21	0.19
<b>Hettinger</b>	98.6	98.5	82.9	85.7	0.10	0.13	0.21	0.19
<b>Kidder</b>	85.9	98.2	97.1	96.3	0.71	0.53	0.44	0.30
<b>LaMoure</b>	94.2	98.3	99.5	99.3	9.74	0.29	0.26	0.34
<b>Logan</b>	98.8	100.0	97.5	97.9	0.09	0.12	0.14	0.13
<b>McHenry</b>	88.4	95.9	90.7	86.0	0.60	0.72	0.63	0.22
<b>McIntosh</b>	100.0	99.9	97.9	92.8	0.14	0.14	0.15	0.25
<b>McKenzie</b>	87.3	76.0	67.9	62.6	0.23	0.44	0.36	0.31
<b>McLean</b>	94.0	90.4	93.7	85.0	0.35	0.34	0.22	0.43

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

**Residential**

County	Median Ratio				COD			
	2010	2011	2012	2013	2010	2011	2012	2013
<b>Mercer</b>	84.6	94.6	95.5	80.8	0.26	0.28	0.25	0.24
<b>Morton</b>	94.2	91.5	83.6	82.9	0.37	0.08	0.14	0.12
<b>City of Mandan</b>	93.4	96.2	96.5	86.2	0.24	0.09	0.07	0.11
<b>Mountrail</b>	95.0	94.6	62.1	78.6	0.33	0.35	0.30	0.30
<b>Nelson</b>	97.4	93.4	96.2	73.7	0.48	0.45	0.51	0.84
<b>Oliver</b>	87.3	97.4	99.2	99.2	0.14	0.16	0.16	0.18
<b>Pembina</b>	99.3	96.1	93.4	86.5	0.37	0.28	0.35	0.40
<b>Pierce</b>	99.0	95.8	79.4	70.3	0.13	0.21	0.21	0.39
<b>Ramsey</b>	94.8	89.9	85.8	85.9	0.17	0.17	0.17	0.14
<b>City of Devils Lake</b>	96.9	93.2	86.9	83.2	0.14	0.15	0.12	0.16
<b>Ransom</b>	95.2	86.3	92.9	84.8	0.17	0.16	0.18	0.17
<b>Renville</b>	96.4	86.9	82.3	51.8	0.50	0.62	0.48	0.33
<b>Richland</b>	95.8	94.8	89.2	91.2	0.22	0.25	0.25	0.29
<b>City of Wahpeton</b>	96.2	90.9	94.5	93.4	0.10	0.15	0.10	0.12
<b>Rolette</b>	93.3	97.4	81.3	96.6	0.31	0.15	0.39	0.29
<b>Sargent</b>	98.9	111.3	94.7	96.9	0.26	0.30	0.70	0.28
<b>Sheridan</b>	99.1	99.3	99.9	99.6	0.08	0.06	0.36	0.39
<b>Sioux</b>	100.0	100.0	100.0	108.0	0.24	0.27	0.44	0.75
<b>Slope</b>	95.8	96.9	101.9	73.6	0.18	0.24	0.31	0.35
<b>Stark</b>	90.7	89.2	85.7	76.0	0.10	0.10	0.15	0.14
<b>City of Dickinson</b>	91.0	89.4	86.4	73.9	0.09	0.07	0.08	0.14
<b>Steele</b>	98.8	100.0	100.0	100.0	1.39	0.43	0.56	0.28
<b>Stutsman</b>	92.8	98.0	93.8	93.6	0.38	0.33	0.26	0.31
<b>City of Jamestown</b>	98.9	96.8	94.8	93.2	0.14	0.14	0.20	0.15
<b>Towner</b>	98.0	97.4	94.4	99.4	0.28	0.20	0.21	0.17
<b>Traill</b>	94.9	99.8	96.2	94.8	0.31	0.39	0.20	0.27
<b>Walsh</b>	96.0	97.4	96.6	91.7	0.31	0.28	0.29	0.39
<b>City of Grafton</b>	100.0	97.1	92.1	92.4	0.15	0.20	0.14	0.28
<b>Ward</b>	87.3	93.8	86.4	78.4	0.24	0.25	0.23	0.14
<b>City of Minot</b>	86.9	91.3	84.3	82.1	0.00	0.08	0.10	0.22
<b>Wells</b>	100.7	95.4	92.6	79.6	0.34	0.55	0.25	0.38
<b>Williams</b>	93.7	81.3	85.3	71.4	0.25	0.23	0.35	0.24
<b>City of Williston</b>	90.4	88.7	79.9	77.1	0.09	0.12	0.15	0.18
<b>State</b>	95.1	94.7	93.3	89.4	0.26	0.16	0.17	0.19

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

**Commercial**

County	Median Ratio				COD			
	2010	2011	2012	2013	2010	2011	2012	2013
<b>Adams</b>	100.0	100.0	98.3	100.0	0.01	0.01	0.01	0.01
<b>Barnes</b>	94.7	98.8	100.0	81.8	0.18	0.14	0.15	0.23
<b>City of Valley City</b>	92.8	89.7	94.2	86.9	0.20	0.22	0.27	0.25
<b>Benson</b>	88.5	97.4	100.0	100.0	0.19	0.21	0.08	0.06
<b>Billings</b>	97.7	91.3	89.4	85.6	0.03	0.02	0.04	0.06
<b>Bottineau</b>	96.2	96.7	93.2	94.7	0.16	0.26	0.23	0.37
<b>Bowman</b>	97.7	97.1	100.0	95.1	0.25	0.33	0.14	0.25
<b>Burke</b>	100.0	100.0	90.4	91.2	0.00	0.11	0.96	0.16
<b>Burleigh</b>	97.2	95.8	97.1	98.8	0.10	0.10	0.09	0.03
<b>City of Bismarck</b>	97.4	96.3	93.9	88.1	0.06	0.06	0.10	0.14
<b>Cass</b>	97.1	98.5	97.2	96.7	0.33	0.29	0.32	0.39
<b>City of Fargo</b>	94.7	93.3	90.5	90.4	0.25	0.18	0.21	0.19
<b>City of West Fargo</b>	96.1	91.5	90.3	94.0	0.14	0.17	0.18	0.15
<b>Cavalier</b>	99.9	98.4	98.7	97.1	0.56	0.21	0.30	1.03
<b>Dickey</b>	93.6	96.3	96.7	84.1	0.23	0.36	0.54	0.58
<b>Divide</b>	94.7	80.4	39.8	82.6	0.14	0.18	0.73	0.74
<b>Dunn</b>	100.0	96.1	99.7	60.5	0.16	0.17	0.30	0.72
<b>Eddy</b>	100.0	100.0	100.0	100.0	0.00	0.18	0.02	0.02
<b>Emmons</b>	98.9	99.2	98.4	99.5	0.15	0.45	0.14	0.13
<b>Foster</b>	100.0	100.0	100.0	100.0	0.04	0.04	0.04	0.03
<b>Golden Valley</b>	95.1	94.1	83.4	91.8	0.29	0.26	0.22	0.17
<b>Grand Forks</b>	96.2	95.6	96.2	99.1	1.31	0.84	0.32	0.50
<b>City of Grand Forks</b>	96.7	98.6	95.4	95.1	0.10	0.12	0.11	0.14
<b>Grant</b>	99.8	99.8	98.7	86.1	0.03	0.03	0.05	0.08
<b>Griggs</b>	86.2	97.7	94.2	98.8	0.09	0.11	0.21	0.03
<b>Hettinger</b>	99.7	99.7	97.0	86.3	0.02	0.02	0.02	0.09
<b>Kidder</b>	100.0	97.6	100.0	95.6	0.60	0.61	0.56	0.57
<b>LaMoure</b>	100.9	96.2	98.9	99.2	0.11	0.16	0.20	0.20
<b>Logan</b>	98.3	98.3	99.9	99.9	0.13	0.06	0.07	0.07
<b>McHenry</b>	98.6	98.0	96.7	96.7	0.48	0.26	0.27	0.42
<b>McIntosh</b>	96.8	96.7	96.5	98.0	0.12	0.11	0.06	0.06
<b>McKenzie</b>	100.0	89.0	90.7	74.1	0.26	0.24	0.47	0.41
<b>McLean</b>	92.0	98.5	68.7	86.5	0.82	0.30	0.52	0.49

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

**Commercial**

County	Median Ratio				COD			
	2010	2011	2012	2013	2010	2011	2012	2013
<b>Mercer</b>	98.2	100.0	95.5	97.6	0.05	0.05	0.05	0.03
<b>Morton</b>	100.0	95.2	85.2	84.5	0.29	0.27	0.28	0.35
<b>City of Mandan</b>	90.1	92.8	94.9	93.7	0.45	0.15	0.08	0.11
<b>Mountrail</b>	100.0	100.0	95.2	90.3	0.03	0.06	0.08	0.15
<b>Nelson</b>	97.9	100.0	100.0	100.0	0.31	0.19	0.12	0.10
<b>Oliver</b>	99.2	99.2	99.2	99.0	0.03	0.03	0.03	0.10
<b>Pembina</b>	99.0	99.0	99.0	99.0	0.06	0.10	0.14	0.20
<b>Pierce</b>	99.1	99.0	100.0	92.1	0.06	0.17	0.06	0.27
<b>Ramsey</b>	95.2	95.2	95.2	93.9	0.02	0.02	0.01	0.02
<b>City of Devils Lake</b>	98.3	98.5	96.4	86.9	0.02	0.25	0.30	0.32
<b>Ransom</b>	99.3	91.5	89.7	85.3	0.06	0.12	0.21	0.19
<b>Renville</b>	98.2	97.1	99.4	98.3	0.07	0.46	0.29	0.39
<b>Richland</b>	97.4	99.8	100.6	99.6	0.17	0.11	0.12	0.11
<b>City of Wahpeton</b>	98.2	97.8	96.7	87.6	0.12	0.15	0.14	0.19
<b>Rolette</b>	100.0	97.3	93.9	92.3	0.31	0.31	0.32	0.29
<b>Sargent</b>	105.3	98.9	98.9	100.0	0.09	0.07	0.11	0.14
<b>Sheridan</b>	100.0	100.0	100.0	100.0	0.03	0.02	0.00	0.00
<b>Sioux</b>	100.0	100.0	111.2	100.0	0.13	0.13	0.25	0.19
<b>Slope</b>	97.9	97.9	102.1	91.3	0.11	0.10	0.08	0.05
<b>Stark</b>	98.6	96.3	90.9	82.9	0.06	0.02	0.01	0.08
<b>City of Dickinson</b>	96.4	91.8	81.2	54.3	0.15	0.14	0.27	0.25
<b>Steele</b>	98.5	96.4	97.5	98.5	0.84	1.37	0.15	0.13
<b>Stutsman</b>	100.0	100.0	100.0	100.0	0.07	0.11	0.15	0.14
<b>City of Jamestown</b>	96.2	99.1	98.0	100.0	0.14	0.12	0.14	0.16
<b>Towner</b>	97.5	97.5	81.9	97.3	0.21	0.18	0.36	0.19
<b>Traill</b>	101.2	99.3	99.7	98.6	0.24	0.20	0.96	0.33
<b>Walsh</b>	97.2	97.3	95.7	96.2	0.17	0.32	0.29	0.45
<b>City of Grafton</b>	100.0	100.0	100.0	100.0	0.13	0.14	0.24	0.29
<b>Ward</b>	97.9	91.3	93.4	82.8	0.30	0.19	0.54	0.66
<b>City of Minot</b>	91.0	92.6	82.7	79.8	0.08	0.10	0.20	0.20
<b>Wells</b>	108.6	97.5	96.9	101.4	0.80	0.41	0.55	0.83
<b>Williams</b>	90.3	95.6	72.2	54.1	0.71	0.70	1.25	0.90
<b>City of Williston</b>	99.1	89.8	57.0	78.8	0.79	0.23	0.40	0.35
<b>State</b>	98.6	97.4	96.4	94.8	0.25	0.22	0.26	0.26

**Table 6**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Residential**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	89.4	96.7	3%	N/C
<b>Barnes</b>	87.9	90.6	10%	N/C
<b>City of Valley City</b>	91.1	92.8	7%	N/C
<b>Benson*</b>	80.2	86.3	15%	See Narrative
<b>Billings</b>	84.2	94.0	6%	N/C
<b>Bottineau</b>	88.8	93.5	6%	N/C
<b>Bowman</b>	85.9	90.8	10%	N/C
<b>Burke*</b>	98.6	102.8	-3%	See Narrative
<b>Burleigh</b>	89.4	96.2	3%	N/C
<b>City of Bismarck</b>	85.1	93.2	7%	N/C
<b>Cass</b>	93.4	93.7	6%	N/C
<b>City of Fargo</b>	94.9	96.2	3%	N/C
<b>City of West Fargo</b>	96.5	97.8	2%	N/C
<b>Cavalier</b>	94.3	99.0	1%	N/C
<b>Dickey</b>	97.6	98.5	1%	N/C
<b>Divide*</b>	72.9	76.8	30%	See Narrative
<b>Dunn</b>	58.3	95.6	4%	N/C
<b>Eddy</b>	96.9	96.9	3%	N/C
<b>Emmons</b>	95.7	97.8	2%	N/C
<b>Foster*</b>	105.0	104.8	-5%	See Narrative
<b>Golden Valley</b>	93.8	96.1	4%	N/C
<b>Grand Forks</b>	91.3	93.3	7%	N/C
<b>City of Grand Forks</b>	91.8	96.2	3%	N/C
<b>Grant</b>	84.0	98.7	1%	N/C
<b>Griggs</b>	89.2	94.1	6%	N/C
<b>Hettinger</b>	85.7	99.1	0%	N/C
<b>Kidder</b>	95.6	95.6	4%	N/C
<b>LaMoure</b>	99.3	99.4	0%	N/C
<b>Logan</b>	97.9	97.2	2%	N/C
<b>McHenry</b>	86.0	94.8	5%	N/C
<b>McIntosh</b>	92.8	92.8	7%	N/C
<b>McKenzie</b>	62.6	92.9	7%	N/C
<b>McLean</b>	85.0	93.5	7%	N/C

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

**Table 6 Continued**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Residential**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	80.3	90.9	10%	N/C
<b>Morton</b>	82.9	91.1	9%	N/C
<b>City of Mandan</b>	86.2	92.9	7%	N/C
<b>Mountrail</b>	78.6	90.9	9%	N/C
<b>Nelson</b>	73.7	91.7	9%	N/C
<b>Oliver*</b>	99.2	114.1	-13%	See Narrative
<b>Pembina*</b>	86.5	89.9	11%	See Narrative
<b>Pierce</b>	70.3	91.0	9%	N/C
<b>Ramsey</b>	85.9	92.5	8%	N/C
<b>City of Devils Lake</b>	83.2	90.9	9%	N/C
<b>Ransom</b>	84.8	94.6	5%	N/C
<b>Renville*</b>	51.9	57.3	74%	See Narrative
<b>Richland</b>	91.1	94.0	6%	N/C
<b>City of Wahpeton</b>	93.4	94.8	5%	N/C
<b>Rolette</b>	96.6	97.1	3%	N/C
<b>Sargent</b>	96.9	96.9	3%	N/C
<b>Sheridan</b>	99.6	99.6	0%	N/C
<b>Sioux*</b>	108.0	108.1	-8%	See Narrative
<b>Slope*</b>	73.6	84.5	18%	See Narrative
<b>Stark</b>	76.0	91.1	9%	N/C
<b>City of Dickinson</b>	73.9	95.2	5%	N/C
<b>Steele</b>	99.3	99.6	0%	N/C
<b>Stutsman</b>	93.6	96.0	4%	N/C
<b>City of Jamestown</b>	93.2	97.7	2%	N/C
<b>Towner</b>	99.4	99.2	0%	N/C
<b>Traill</b>	94.8	95.7	4%	N/C
<b>Walsh</b>	91.7	93.9	6%	N/C
<b>City of Grafton</b>	92.4	94.0	6%	N/C
<b>Ward</b>	78.4	90.9	10%	N/C
<b>City of Minot</b>	82.1	92.5	8%	N/C
<b>Wells</b>	79.6	93.7	6%	N/C
<b>Williams</b>	71.4	92.3	8%	N/C
<b>City of Williston</b>	77.1	96.3	3%	N/C
<b>State</b>	92.1			

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

Benson County residential property required a 15 per cent increase to be within tolerance. Assessment officials made changes to residential property assessment for 2013. The Board made no change, and directed the Benson County assessment officials to continue the reappraisal process to ensure equalized assessments for 2014.

Burke County residential property required a 3 percent decrease to be within tolerance. After adding 6 sales that should have been included and removing 4 sales that should not have been included sample size of 2012 sales was sufficient. After recalculating the Adjustment Worksheet Burke County residential property assessments are within tolerance. The board made no change.

Divide County residential property required a 38 percent increase to be within tolerance. Ms. Vidal stated she suggested implementing half of the 38 percent for 2013 with a 19 percent increase to all residential properties. Ms. Vidal stated the City of Crosby has a good start to keeping up with the changes that are affecting the current market and community.

The board made no change for Ambrose and Fortuna, no change to the 32 organized townships, increased residential values in the City of Crosby by 19 percent and directed the Divide County Auditor to work with and use the information provided by the tax director to ensure that parcels are corrected with the necessary changes provided. The board also directed for 2014 to consider the equity of the county and accept the reappraisal and recommendations of the City Boards of Equalization.

Foster County residential property required a five percent decrease to be within tolerance. After removing the 2011 supplemental sales transactions and only using the 2012 sales for the Sales Ratio Study it brought them within tolerance. The Board made no change. The Board also directed Foster County assessment officials to reappraise and equalize residential property assessments for 2014.

Oliver County residential property required a 13 percent decrease to be within tolerance. The Board reduced residential property assessments by 13 percent.

Pembina County residential property required an 11 percent increase to be within tolerance. The Board increased residential property assessments within the City of Pembina and all of the townships by ten percent.

Renville County residential property required a 74 percent increase to be within tolerance. The Board made the following changes: No change to Mohall or Sherwood cities. Increase Glenburn residential structures by 36%. Increase Tolley, Loraine and Grano residential structures by 50%. Increase townships residential structures by 52%. These changes would bring them closer to 100% of market value. The Board directed Renville County to continue the reappraisal processes underway.

Sioux County residential property required an eight percent decrease to be within tolerance. The Board decrease Sioux County residential values by four percent.

Slope County residential property required an 18 percent increase to be within tolerance. The Board increase residential structure values in all jurisdictions except Amidon and Marmarth, by 20 percent.

**Table 7**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Commercial**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	100.0	100.0	0%	N/C
<b>Barnes</b>	84.0	90.8	10%	N/C
<b>City of Valley City</b>	86.9	92.2	8%	N/C
<b>Benson*</b>	100.0	100.1	-1%	See Narrative
<b>Billings*</b>	85.6	83.5	19%	See Narrative
<b>Bottineau</b>	82.8	90.8	10%	N/C
<b>Bowman</b>	91.7	98.7	1%	N/C
<b>Burke</b>	91.2	91.6	9%	N/C
<b>Burleigh</b>	98.8	99.3	0%	N/C
<b>City of Bismarck</b>	88.1	97.4	2%	N/C
<b>Cass</b>	96.7	97.3	2%	N/C
<b>City of Fargo</b>	90.4	94.1	6%	N/C
<b>City of West Fargo</b>	94.0	97.6	2%	N/C
<b>Cavalier</b>	97.6	95.0	5%	N/C
<b>Dickey</b>	82.1	91.0	9%	N/C
<b>Divide*</b>	84.9	82.2	21%	See Narrative
<b>Dunn</b>	60.5	94.1	6%	N/C
<b>Eddy</b>	100.0	100.0	0%	N/C
<b>Emmons*</b>	99.2	102.6	-3%	See Narrative
<b>Foster*</b>	100.0	103.8	-4%	See Narrative
<b>Golden Valley</b>	94.8	98.3	1%	N/C
<b>Grand Forks</b>	100.0	97.5	2%	N/C
<b>City of Grand Forks</b>	95.1	96.0	4%	N/C
<b>Grant</b>	86.1	96.5	3%	N/C
<b>Griggs</b>	98.8	99.8	0%	N/C
<b>Hettinger</b>	86.3	95.2	5%	N/C
<b>Kidder</b>	94.1	94.1	6%	N/C
<b>LaMoure</b>	99.2	99.1	0%	N/C
<b>Logan*</b>	99.9	100.5	-1%	See Narrative
<b>McHenry*</b>	96.7	102.0	-2%	See Narrative
<b>McIntosh</b>	98.3	99.0	1%	N/C
<b>McKenzie</b>	74.8	92.4	8%	N/C
<b>McLean</b>	86.5	96.9	3%	N/C

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

**Table 7 Continued**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Commercial**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	95.2	99.9	0%	N/C
<b>Morton</b>	84.5	90.6	10%	N/C
<b>City of Mandan*</b>	93.7	89.6	11%	See Narrative
<b>Mountrail</b>	90.0	94.0	6%	N/C
<b>Nelson</b>	100.0	100.0	0%	N/C
<b>Oliver</b>	98.4	98.4	1%	N/C
<b>Pembina</b>	99.0	100.0	0%	N/C
<b>Pierce</b>	91.3	98.8	1%	N/C
<b>Ramsey</b>	93.9	97.8	2%	N/C
<b>City of Devils Lake</b>	86.9	92.4	8%	N/C
<b>Ransom</b>	83.4	96.9	3%	N/C
<b>Renville</b>	98.3	98.3	1%	N/C
<b>Richland</b>	98.6	97.5	2%	N/C
<b>City of Wahpeton</b>	87.3	91.4	9%	N/C
<b>Rolette*</b>	88.2	87.9	13%	See Narrative
<b>Sargent</b>	100.0	99.8	0%	N/C
<b>Sheridan</b>	100.0	100.0	0%	N/C
<b>Sioux*</b>	100.0	104.0	-4%	See Narrative
<b>Slope</b>	91.3	91.3	9%	N/C
<b>Stark</b>	82.9	92.9	7%	N/C
<b>City of Dickinson</b>	54.3	92.5	8%	N/C
<b>Steele</b>	98.5	98.0	2%	N/C
<b>Stutsman*</b>	100.0	100.7	-1%	See Narrative
<b>City of Jamestown</b>	96.1	98.8	1%	N/C
<b>Towner</b>	97.3	98.9	1%	N/C
<b>Traill</b>	98.6	96.6	3%	N/C
<b>Walsh</b>	96.2	99.3	0%	N/C
<b>City of Grafton*</b>	100.0	100.0	-1%	See Narrative
<b>Ward*</b>	82.8	89.7	11%	See Narrative
<b>City of Minot</b>	79.8	93.6	6%	N/C
<b>Wells*</b>	101.4	100.1	-1%	See Narrative
<b>Williams</b>	54.1	95.4	4%	N/C
<b>City of Williston</b>	78.8	98.2	1%	N/C
State	100.0			

Billings County commercial property required a 19 per cent increase to be within tolerance. By removing the valuation of the Little Knife Gas Plant for 2012 and 2013, which is typically not measured by the same market statistics as other improved commercial property it brought Billings County within tolerance. The board made no change.

Divide County commercial property required a 21 per cent increase to be in tolerance. After Corrections to the supplemental worksheet that contained too many dollars for new construction Divide County was within tolerance. The Board made no change.

Emmons County commercial property required a three percent decrease to be within tolerance. The Board reduced commercial property assessments by three percent.

Foster County commercial property required a four percent decrease to be within tolerance. The Board decreased assessments of commercial structures by four percent. The Board also directed Foster County assessment officials to reappraise and equalize commercial property and vacant land assessments for 2014.

McHenry County commercial property required a two percent decrease to be within tolerance. The Board reduced commercial assessments by two percent.

City of Mandan commercial property required an 11 percent increase to be within tolerance. The Board increased all commercial property assessments within the City of Mandan by three percent, and directed Mandan city assessment officials to reappraise vacant land and equalize improved commercial property assessments for the 2014 assessment.

Rolette County commercial property required a 13 percent increase to be within tolerance. Rolette County Tax Director indicated that four vacant land sales transactions should not have been included in the Study. The revised statistics indicate that Rolette County commercial property assessments still need an 11 percent increase to be within tolerance. The Board increase commercial land values by 15 percent. The Board also directed assessment officials to review commercial property assessments for 2014 and reappraise as necessary.

Sioux County commercial property required a four percent decrease to be within tolerance. The Board decrease Sioux County commercial values by four percent.

Stutsman County commercial property required a one percent decrease to be within tolerance. An error on the supplemental abstract was found. When the correction was made to the supplemental abstract, Stutsman County's commercial value was within tolerance. The Board made no change.

Ward County commercial property required an 11 percent increase to be within tolerance. Ms. Axtman indicated that Ward County had contracted with Vanguard Appraisals, Inc. to appraise all commercial property including vacant land. The appraisal of vacant land would be completed for the 2014 assessment. Ms. Axtman requested that commercial property assessments remain as finalized by the Ward County Board of Equalization. The Board made no change to commercial property assessments and direct Ward County assessment officials to complete an appraisal of vacant land and review and equalize improved commercial property assessments for 2014.

**Table 8**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Agriculture**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	33.7	92.1	8%	N/C
<b>Barnes</b>	23.5	90.8	10%	N/C
<b>Benson</b>	37.5	97.0	3%	N/C
<b>Billings</b>	28.9	98.1	1%	N/C
<b>Bottineau</b>	26.9	94.0	6%	N/C
<b>Bowman</b>	21.2	90.4	10%	N/C
<b>Burke</b>	0.0	96.0	4%	N/C
<b>Burleigh</b>	24.3	94.1	6%	N/C
<b>Cass</b>	18.0	94.4	5%	N/C
<b>Cavalier</b>	28.1	90.3	10%	N/C
<b>Dickey</b>	19.5	92.0	8%	N/C
<b>Divide</b>	57.5	95.3	4%	N/C
<b>Dunn</b>	42.5	100.0	0%	N/C
<b>Eddy</b>	36.3	94.8	5%	N/C
<b>Emmons</b>	26.7	92.7	7%	N/C
<b>Foster</b>	20.6	92.0	8%	N/C
<b>Golden Valley</b>	62.3	96.7	3%	N/C
<b>Grand Forks</b>	34.5	90.9	10%	N/C
<b>Grant</b>	26.0	99.9	0%	N/C
<b>Griggs</b>	30.2	92.3	8%	N/C
<b>Hettinger</b>	27.9	99.8	0%	N/C
<b>Kidder</b>	28.5	93.0	7%	N/C
<b>LaMoure</b>	24.2	93.3	7%	N/C
<b>Logan</b>	36.4	90.7	10%	N/C
<b>McHenry</b>	39.6	91.9	8%	N/C
<b>McIntosh</b>	26.1	92.3	8%	N/C
<b>McKenzie</b>	39.8	97.4	2%	N/C
<b>McLean*</b>	41.2	100.0	-1%	See Narrative

**Table 8 Continued**  
**2013 Median Ratios and Changes by the State Board of Equalization**

**Agriculture**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	53.0	97.3%	2%	N/C
<b>Morton</b>	0.0	92.5%	8%	N/C
<b>Mountrail</b>	25.6	95.3%	4%	N/C
<b>Nelson</b>	42.2	92.4%	8%	N/C
<b>Oliver</b>	28.4	95.7%	4%	N/C
<b>Pembina</b>	23.8	92.2%	8%	N/C
<b>Pierce</b>	41.8	99.5%	0%	N/C
<b>Ramsey</b>	0.0	94.0%	6%	N/C
<b>Ransom</b>	21.0	95.3%	4%	N/C
<b>Renville</b>	42.3	97.7%	2%	N/C
<b>Richland</b>	19.8	91.1%	9%	N/C
<b>Rolette</b>	42.1	91.9%	8%	N/C
<b>Sargent</b>	23.5	84.8%	5%	N/C
<b>Sheridan</b>	41.8	95.4%	4%	N/C
<b>Sioux *</b>	30.8	100.0%	-1%	See Narrative
<b>Slope</b>	29.7	97.7%	2%	N/C
<b>Stark</b>	26.0	99.4%	0%	N/C
<b>Steele</b>	29.9	96.5%	3%	N/C
<b>Stutsman</b>	37.2	93.1%	7%	N/C
<b>Towner</b>	35.3	92.0%	8%	N/C
<b>Trail</b>	24.3	91.4%	9%	N/C
<b>Walsh</b>	25.0	95.3%	4%	N/C
<b>Ward</b>	26.2	94.5%	5%	N/C
<b>Wells*</b>	25.5	89.9%	11%	See Narrative
<b>Williams</b>	14.2	95.3%	4%	N/C
State	26.5			

Wells County agricultural land values required a one percent increase to be within the tolerance. Information was gathered regarding the ongoing value adjustments for the wetland/marshland applications being filed within the county, as part of the implementation of the detailed soils survey. The Wells County Auditor had been contacted and expressed that this application process would be completed within the year. This would allow the county to make the changes necessary to the agricultural land values to be within the tolerance level for the 2014 assessment period. The Board made no change to values as equalized by the Wells County Board of Equalization.

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

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	12	646	33.7
Barnes	47	2489	23.5
Benson	46	1404	37.5
Billings	2	856	28.9
Bottineau	34	992	26.9
Bowman	5	940	21.2
Burke	0	0	0.0
Burleigh	4	1242	24.3
Cass	57	4880	18.0
Cavalier	22	2024	28.1
Dickey	31	2481	19.5
Divide	8	488	57.5
Dunn	9	552	42.5
Eddy	28	787	36.3
Emmons	12	1069	26.7
Foster	17	2416	20.6
Golden Valley	4	286	62.3
Grand Forks	32	2420	34.5
Grant	16	785	26.0
Griggs	3	1886	30.2
Hettinger	10	1002	27.9
Kidder	29	710	28.5
LaMoure	24	2713	24.2
Logan	13	971	36.4
McHenry	29	1184	39.6
McIntosh	37	1023	26.1
McKenzie	10	722	39.8
McLean	22	1825	41.2
Mercer	4	563	53.0
Morton	0	0	0.0
Mountrail	6	1039	25.6
Nelson	42	1127	42.2
Oliver	12	824	28.4
Pembina	47	3433	23.8
Pierce	22	985	41.8
Ramsey	0	0	0.0
Ransom	8	3142	21.0
Renville	6	1360	42.3
Richland	57	3647	19.8
Rolette	19	938	42.1
Sargent	29	2659	23.5
Sheridan	18	922	41.8
Sioux	3	762	30.8
Slope	14	613	29.7
Stark	21	1043	26.0
Steele	22	1716	29.9
Stutsman	20	1181	37.2
Towner	29	1822	35.3
Traill	20	3795	24.3
Walsh	46	2910	25.0
Ward	13	4803	26.2
Wells	26	1679	25.5
Williams	19	2626	14.2
State	1,066	1749	26.5

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

**[www.nd.gov/tax](http://www.nd.gov/tax)  
[taxinfo@nd.gov](mailto:taxinfo@nd.gov)  
[www.nd.gov](http://www.nd.gov)**



**October 2013**