

North Dakota Assessment Sales Ratio Study 2007



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2007 North Dakota Assessment Sales Ratio Study

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Introduction

The 2007 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 assessing 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 2007 study includes data on sales of property occurring between January 1 and December 31, 2006. 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 2006 did not meet the minimum sample size, sales of property from the prior years of 2003, 2004 and 2005, or current year appraisals, were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties.

This report includes 11,884 observations used in the 2007 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2006 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 2006. The supplemental observation includes sales of improved residential and commercial properties for the years 2003, 2004 and 2005, and appraisals when required to obtain a sufficient sample size.

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

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

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

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

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

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

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

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

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

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

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

Sales Ratio Statistics

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

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

**Table 1
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 01 Adams								
Agricultural	18	2,903,432	1,179,567	45.4%	40.6%	39.6%	1.12	0.43
Commercial	26	1,311,050	1,325,090	103.0%	101.1%	100.3%	1.02	0.03
Vacant Lots	3	11,200	11,556	101.2%	103.2%	100.0%	0.98	0.06
Total Comm & VL	29	1,322,250	1,336,646	102.8%	101.1%	100.3%	1.02	0.04
Residential	33	1,774,849	1,560,566	92.4%	87.9%	89.3%	1.05	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	1,774,849	1,560,566	92.4%	87.9%	89.3%	1.05	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	80	6,000,531	4,076,779	85.6%	67.9%	94.6%	1.26	0.19

County 02 Barnes								
Agricultural	40	6,012,442	3,433,800	62.2%	57.1%	57.3%	1.09	0.26
Commercial	32	1,372,917	1,219,590	96.5%	88.8%	100.0%	1.09	0.12
Vacant Lots	10	153,200	67,700	63.2%	44.2%	61.3%	1.43	0.46
Total Comm & VL	42	1,526,117	1,287,290	88.5%	84.4%	100.0%	1.05	0.19
Residential	28	1,579,850	1,217,590	125.7%	77.1%	86.1%	1.63	0.74
Lakeshore	4	405,900	232,300	55.3%	57.2%	47.1%	0.97	0.31
Total Res & LS	32	1,985,750	1,449,890	116.9%	73.0%	84.3%	1.60	0.71
Mobile Home	8	40,700	62,182	288.5%	152.8%	171.4%	1.89	1.07
GRAND TOTAL	122	9,565,009	6,233,162	100.4%	65.2%	80.3%	1.54	0.59

City of Valley City								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	34	4,305,931	3,731,100	89.6%	86.7%	93.8%	1.03	0.23
Vacant Lots	7	67,400	53,100	83.2%	78.8%	90.7%	1.06	0.42
Total Comm & VL	41	4,373,331	3,784,200	88.5%	86.5%	91.3%	1.02	0.27
Residential	108	8,165,612	7,266,700	92.8%	89.0%	91.6%	1.04	0.17
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	108	8,165,612	7,266,700	92.8%	89.0%	91.6%	1.04	0.17
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	149	12,538,943	11,050,900	91.6%	88.1%	91.5%	1.04	0.19

County 03 Benson								
Agricultural	23	1,984,371	1,427,702	79.5%	71.9%	80.7%	1.11	0.24
Commercial	29	1,625,268	2,394,570	107.8%	147.3%	95.4%	0.73	0.33
Vacant Lots	4	54,050	52,486	85.0%	97.1%	96.0%	0.88	0.16
Total Comm & VL	33	1,679,318	2,447,056	105.1%	145.7%	95.4%	0.72	0.31
Residential	49	1,627,305	1,395,902	112.0%	85.8%	100.0%	1.31	0.30
Lakeshore	1	90,000	37,730	41.9%	41.9%	41.9%	1.00	0.00
Total Res & LS	50	1,717,305	1,433,632	110.6%	83.5%	100.0%	1.32	0.31
Mobile Home	1	500	2,000	400.0%	400.0%	400.0%	1.00	0.00
GRAND TOTAL	107	5,381,494	5,310,390	104.9%	98.7%	95.5%	1.06	0.33

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 04 Billings								
Agricultural	10	1,565,177	538,098	35.7%	34.4%	32.7%	1.04	0.29
Commercial	6	6,107,512	6,131,800	96.5%	100.4%	100.8%	0.96	0.05
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	6	6,107,512	6,131,800	96.5%	100.4%	100.8%	0.96	0.05
Residential	12	1,326,848	1,321,310	99.2%	99.6%	100.6%	1.00	0.02
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	12	1,326,848	1,321,310	99.2%	99.6%	100.6%	1.00	0.02
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	28	8,999,537	7,991,208	75.9%	88.8%	100.3%	0.86	0.25

County 05 Bottineau								
Agricultural	13	1,493,600	720,600	47.8%	48.2%	50.5%	0.99	0.24
Commercial	30	2,674,900	2,788,300	99.2%	104.2%	100.8%	0.95	0.17
Vacant Lots	6	73,800	81,900	118.4%	111.0%	112.3%	1.07	0.19
Total Comm & VL	36	2,748,700	2,870,200	102.4%	104.4%	101.3%	0.98	0.17
Residential	71	3,745,068	3,185,800	103.2%	85.1%	91.9%	1.21	0.33
Lakeshore	30	4,248,350	2,236,800	55.0%	52.7%	57.4%	1.04	0.26
Total Res & LS	101	7,993,418	5,422,600	88.8%	67.8%	78.3%	1.31	0.39
Mobile Home	6	84,000	77,300	93.4%	92.0%	81.2%	1.01	0.21
GRAND TOTAL	156	12,319,718	9,090,700	88.7%	73.8%	81.7%	1.20	0.36

County 06 Bowman								
Agricultural	5	896,892	352,657	39.2%	39.3%	40.1%	1.00	0.11
Commercial	30	2,188,334	1,581,712	84.4%	72.3%	96.7%	1.17	0.22
Vacant Lots	1	2,700	2,300	85.2%	85.2%	85.2%	1.00	0.00
Total Comm & VL	31	2,191,034	1,584,012	84.5%	72.3%	95.8%	1.17	0.22
Residential	30	2,094,160	1,808,781	99.2%	86.4%	91.8%	1.15	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	2,094,160	1,808,781	99.2%	86.4%	91.8%	1.15	0.24
Mobile Home	4	27,000	24,362	290.0%	90.2%	207.6%	3.21	1.08
GRAND TOTAL	70	5,209,086	3,769,812	99.3%	72.4%	86.1%	1.37	0.41

County 07 Burke								
Agricultural	16	1,679,921	966,500	65.0%	57.5%	62.3%	1.13	0.21
Commercial	21	374,582	371,985	100.3%	99.3%	100.0%	1.01	0.02
Vacant Lots	1	525	2,000	381.0%	381.0%	381.0%	1.00	0.00
Total Comm & VL	22	375,107	373,985	113.1%	99.7%	100.0%	1.13	0.15
Residential	33	800,653	728,660	101.7%	91.0%	99.4%	1.12	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	800,653	728,660	101.7%	91.0%	99.4%	1.12	0.16
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	71	2,855,681	2,069,145	96.9%	72.5%	98.9%	1.34	0.20

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 08 Burleigh								
Agricultural	30	4,104,508	1,495,065	39.5%	36.4%	36.3%	1.08	0.44
Commercial	30	9,314,000	8,906,302	93.4%	95.6%	93.9%	0.98	0.09
Vacant Lots	22	632,202	525,480	84.7%	83.1%	85.0%	1.02	0.11
Total Comm & VL	52	9,946,202	9,431,782	89.7%	94.8%	92.7%	0.95	0.10
Residential	136	23,451,806	20,468,872	87.5%	87.3%	88.1%	1.00	0.07
Lakeshore	2	726,450	559,334	76.8%	77.0%	76.8%	1.00	0.06
Total Res & LS	138	24,178,256	21,028,206	87.3%	87.0%	88.1%	1.00	0.07
Mobile Home	39	1,250,937	1,092,230	89.7%	87.3%	88.2%	1.03	0.08
GRAND TOTAL	259	39,479,903	33,047,283	82.6%	83.7%	87.6%	0.99	0.14

City of Bismarck								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	35	13,273,373	10,241,800	85.1%	77.2%	89.5%	1.10	0.16
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	35	13,273,373	10,241,800	85.1%	77.2%	89.5%	1.10	0.16
Residential	494	76,236,728	67,715,700	89.2%	88.8%	89.6%	1.00	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	494	76,236,728	67,715,700	89.2%	88.8%	89.6%	1.00	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	529	89,510,101	77,957,500	88.9%	87.1%	89.6%	1.02	0.07

County 09 Cass								
Agricultural	62	17,278,846	7,244,800	42.8%	41.9%	42.8%	1.02	0.18
Commercial	36	3,724,005	3,397,900	107.5%	91.2%	99.8%	1.18	0.39
Vacant Lots	80	3,149,113	1,801,100	63.8%	57.2%	59.5%	1.12	0.44
Total Comm & VL	116	6,873,118	5,199,000	77.3%	75.6%	70.8%	1.02	0.48
Residential	245	40,069,127	36,458,300	93.8%	91.0%	90.4%	1.03	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	245	40,069,127	36,458,300	93.8%	91.0%	90.4%	1.03	0.21
Mobile Home	40	797,491	725,578	96.8%	91.0%	92.0%	1.06	0.19
GRAND TOTAL	463	65,018,582	49,627,678	83.1%	76.3%	83.9%	1.09	0.31

City of Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	60	23,928,900	22,114,000	91.5%	92.4%	91.6%	0.99	0.17
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	60	23,928,900	22,114,000	91.5%	92.4%	91.6%	0.99	0.17
Residential	1,273	189,414,400	178,021,000	94.7%	94.0%	94.2%	1.01	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	1,273	189,414,400	178,021,000	94.7%	94.0%	94.2%	1.01	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	1,333	213,343,300	200,135,000	94.6%	93.8%	94.1%	1.01	0.10

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of West Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	42	20,203,433	19,408,500	91.1%	96.1%	91.8%	0.95	0.13
Vacant Lots	103	6,002,401	3,322,680	55.2%	55.4%	46.4%	1.00	0.29
Total Comm & VL	145	26,205,834	22,731,180	65.6%	86.7%	58.3%	0.76	0.36
Residential	457	72,076,462	67,734,575	93.5%	94.0%	93.5%	0.99	0.07
Lakeshore	1	94,500	55,700	58.9%	58.9%	58.9%	1.00	0.00
Total Res & LS	458	72,170,962	67,790,275	93.4%	93.9%	93.5%	0.99	0.07
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	603	98,376,796	90,521,455	86.7%	92.0%	91.6%	0.94	0.14

County 10 Cavalier								
Agricultural	12	1,310,510	964,560	83.1%	73.6%	64.2%	1.13	0.45
Commercial	30	1,290,450	1,279,938	107.6%	99.2%	97.9%	1.08	0.16
Vacant Lots	8	43,150	41,871	151.4%	97.0%	76.9%	1.56	1.48
Total Comm & VL	38	1,333,600	1,321,809	116.8%	99.1%	97.3%	1.18	0.37
Residential	38	1,654,330	1,761,814	191.7%	106.5%	103.7%	1.80	1.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	1,654,330	1,761,814	191.7%	106.5%	103.7%	1.80	1.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	88	4,298,440	4,048,183	144.6%	94.2%	97.2%	1.53	0.73

County 11 Dickey								
Agricultural	26	4,055,781	1,774,022	55.0%	43.7%	44.1%	1.26	0.49
Commercial	30	1,479,307	1,352,705	100.4%	91.4%	102.5%	1.10	0.24
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,479,307	1,352,705	100.4%	91.4%	102.5%	1.10	0.24
Residential	73	3,316,221	3,029,167	101.0%	91.3%	96.3%	1.11	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	73	3,316,221	3,029,167	101.0%	91.3%	96.3%	1.11	0.24
Mobile Home	5	31,600	34,112	125.1%	107.9%	103.5%	1.16	0.26
GRAND TOTAL	134	8,882,909	6,190,006	92.9%	69.7%	91.9%	1.33	0.31

County 12 Divide								
Agricultural	7	583,775	307,200	55.4%	52.6%	54.7%	1.05	0.14
Commercial	10	587,200	429,800	96.4%	73.2%	102.2%	1.32	0.21
Vacant Lots	1	500	500	100.0%	100.0%	100.0%	1.00	0.00
Total Comm & VL	11	587,700	430,300	96.7%	73.2%	100.9%	1.32	0.20
Residential	33	1,003,700	920,500	139.1%	91.7%	100.0%	1.52	0.64
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	1,003,700	920,500	139.1%	91.7%	100.0%	1.52	0.64
Mobile Home	1	62,864	800	1.3%	1.3%	1.3%	1.02	0.00
GRAND TOTAL	52	2,238,039	1,658,800	116.2%	74.1%	96.6%	1.57	0.55

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 13 Dunn								
Agricultural	15	1,967,150	597,300	45.7%	30.4%	42.8%	1.51	0.36
Commercial	15	488,380	484,773	101.2%	99.3%	100.0%	1.02	0.06
Vacant Lots	1	2,000	3,400	170.0%	170.0%	170.0%	1.00	0.00
Total Comm & VL	16	490,380	488,173	105.5%	99.5%	100.1%	1.06	0.10
Residential	31	1,019,525	965,428	99.0%	94.7%	95.8%	1.05	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,019,525	965,428	99.0%	94.7%	95.8%	1.05	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	62	3,477,055	2,050,901	87.8%	59.0%	94.9%	1.49	0.23

County 14 Eddy								
Agricultural	17	2,772,931	1,376,680	61.2%	49.6%	52.7%	1.23	0.35
Commercial	15	731,500	742,200	99.9%	101.5%	100.0%	0.99	0.12
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	15	731,500	742,200	99.9%	101.5%	100.0%	0.99	0.12
Residential	36	1,156,900	1,105,520	98.5%	95.6%	100.0%	1.03	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	1,156,900	1,105,520	98.5%	95.6%	100.0%	1.03	0.09
Mobile Home	1	7,000	8,400	120.0%	120.0%	120.0%	1.00	0.00
GRAND TOTAL	69	4,668,331	3,232,800	89.9%	69.2%	98.0%	1.30	0.18

County 15 Emmons								
Agricultural	32	4,288,692	2,178,144	51.9%	50.8%	49.8%	1.02	0.37
Commercial	25	1,464,700	1,427,532	99.1%	97.5%	98.8%	1.02	0.08
Vacant Lots	4	15,300	9,350	122.8%	61.1%	83.2%	2.01	1.03
Total Comm & VL	29	1,480,000	1,436,882	102.4%	97.1%	98.8%	1.05	0.19
Residential	34	1,067,383	904,024	100.1%	84.7%	98.4%	1.18	0.29
Lakeshore	5	47,000	44,160	115.3%	94.0%	110.0%	1.23	0.32
Total Res & LS	39	1,114,383	948,184	102.1%	85.1%	99.4%	1.20	0.29
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	100	6,883,075	4,563,210	86.1%	66.3%	86.4%	1.30	0.35

County 16 Foster								
Agricultural	19	2,606,000	1,349,000	53.8%	51.8%	55.0%	1.04	0.18
Commercial	7	318,500	324,000	103.7%	101.7%	100.0%	1.02	0.04
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	7	318,500	324,000	103.7%	101.7%	100.0%	1.02	0.04
Residential	47	2,916,760	2,734,600	94.3%	93.8%	97.3%	1.01	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	2,916,760	2,734,600	94.3%	93.8%	97.3%	1.01	0.11
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	73	5,841,260	4,407,600	84.6%	75.5%	92.0%	1.12	0.20

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 17 Golden Valley								
Agricultural	11	4,155,226	1,146,900	29.0%	27.6%	29.7%	1.05	0.26
Commercial	18	758,500	711,100	117.9%	93.8%	98.9%	1.26	0.42
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	18	758,500	711,100	117.9%	93.8%	98.9%	1.26	0.42
Residential	30	1,065,236	905,300	97.8%	85.0%	91.3%	1.15	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	1,065,236	905,300	97.8%	85.0%	91.3%	1.15	0.28
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	59	5,978,962	2,763,300	91.1%	46.2%	86.7%	1.97	0.43

County 18 Grand Forks								
Agricultural	52	8,469,993	5,053,870	68.5%	59.7%	67.1%	1.15	0.26
Commercial	41	2,785,367	2,437,580	181.8%	87.5%	95.2%	2.08	1.27
Vacant Lots	31	570,950	200,040	93.9%	35.0%	45.7%	2.68	1.66
Total Comm & VL	72	3,356,317	2,637,620	143.9%	78.6%	74.9%	1.83	1.41
Residential	159	17,935,817	15,585,730	107.6%	86.9%	91.7%	1.24	0.39
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	159	17,935,817	15,585,730	107.6%	86.9%	91.7%	1.24	0.39
Mobile Home	48	626,909	735,937	154.5%	117.4%	132.6%	1.32	0.42
GRAND TOTAL	331	30,389,036	24,013,157	116.2%	79.0%	88.0%	1.47	0.63

City of Grand Forks								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	47	37,308,910	35,473,600	93.4%	95.1%	92.0%	0.98	0.15
Vacant Lots	52	9,125,192	2,347,500	61.1%	25.7%	69.6%	2.38	0.32
Total Comm & VL	99	46,434,102	37,821,100	76.4%	81.5%	80.7%	0.94	0.27
Residential	700	103,195,778	93,622,600	90.8%	90.7%	91.0%	1.00	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	700	103,195,778	93,622,600	90.8%	90.7%	91.0%	1.00	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	799	149,629,880	131,443,700	89.0%	87.8%	90.5%	1.01	0.10

County 19 Grant								
Agricultural	9	929,735	503,303	68.0%	54.1%	37.5%	1.26	0.95
Commercial	9	245,300	248,200	102.8%	101.2%	101.4%	1.02	0.02
Vacant Lots	1	1,800	1,700	94.4%	94.4%	94.4%	1.00	0.00
Total Comm & VL	10	247,100	249,900	101.9%	101.1%	101.3%	1.01	0.03
Residential	38	853,250	813,800	98.8%	95.4%	99.6%	1.04	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	853,250	813,800	98.8%	95.4%	99.6%	1.04	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	57	2,030,085	1,567,003	94.5%	77.2%	99.5%	1.22	0.19

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 20 Griggs								
Agricultural	5	653,840	363,972	65.3%	55.7%	66.4%	1.17	0.28
Commercial	21	2,486,205	2,442,978	99.3%	98.3%	100.0%	1.01	0.02
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	21	2,486,205	2,442,978	99.3%	98.3%	100.0%	1.01	0.02
Residential	32	1,353,750	1,309,989	101.2%	96.8%	99.4%	1.05	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	1,353,750	1,309,989	101.2%	96.8%	99.4%	1.05	0.09
Mobile Home	1	10,500	10,640	101.3%	101.3%	101.3%	1.00	0.00
GRAND TOTAL	59	4,504,295	4,127,579	97.5%	91.6%	99.9%	1.06	0.09

County 21 Hettinger								
Agricultural	13	1,228,396	542,910	46.1%	44.2%	44.5%	1.04	0.15
Commercial	12	438,150	432,220	99.8%	98.6%	99.8%	1.01	0.02
Vacant Lots	1	1,200	3,920	326.7%	326.7%	326.7%	1.00	0.00
Total Comm & VL	13	439,350	436,140	117.2%	99.3%	99.9%	1.18	0.19
Residential	32	665,325	653,710	99.1%	98.3%	100.0%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	665,325	653,710	99.1%	98.3%	100.0%	1.01	0.06
Mobile Home	1	18,800	12,420	66.1%	66.1%	66.1%	1.00	0.00
GRAND TOTAL	59	2,351,871	1,645,180	90.9%	70.0%	99.7%	1.30	0.20

County 22 Kidder								
Agricultural	21	3,912,173	1,589,200	50.8%	40.6%	42.9%	1.25	0.41
Commercial	30	1,810,320	1,733,282	98.8%	95.7%	99.8%	1.03	0.19
Vacant Lots	3	6,200	3,444	69.2%	55.5%	80.9%	1.25	0.30
Total Comm & VL	33	1,816,520	1,736,726	96.1%	95.6%	99.7%	1.01	0.20
Residential	30	974,318	1,002,201	126.3%	102.9%	103.4%	1.23	0.39
Lakeshore	5	371,300	212,500	56.9%	57.2%	45.4%	0.99	0.28
Total Res & LS	35	1,345,618	1,214,701	116.3%	90.3%	99.3%	1.29	0.41
Mobile Home	1	32,500	32,500	100.0%	100.0%	100.0%	1.00	0.00
GRAND TOTAL	90	7,106,811	4,573,127	93.4%	64.3%	94.7%	1.45	0.36

County 23 LaMoure								
Agricultural	24	4,274,075	1,969,700	48.1%	46.1%	43.2%	1.04	0.25
Commercial	30	1,684,500	1,807,800	103.4%	107.3%	99.8%	0.96	0.13
Vacant Lots	1	2,425	600	24.7%	24.7%	24.7%	1.00	0.00
Total Comm & VL	31	1,686,925	1,808,400	100.9%	107.2%	98.5%	0.94	0.15
Residential	47	2,053,400	1,887,700	101.0%	91.9%	92.6%	1.10	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	2,053,400	1,887,700	101.0%	91.9%	92.6%	1.10	0.26
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	102	8,014,400	5,665,800	88.5%	70.7%	87.8%	1.25	0.30

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 24 Logan								
Agricultural	22	2,686,177	1,170,600	48.3%	43.6%	45.2%	1.11	0.30
Commercial	17	1,043,700	951,300	101.2%	91.1%	99.4%	1.11	0.13
Vacant Lots	3	5,600	3,600	70.1%	64.3%	57.1%	1.09	0.66
Total Comm & VL	20	1,049,300	954,900	96.6%	91.0%	99.1%	1.06	0.19
Residential	39	1,052,945	956,200	92.2%	90.8%	89.9%	1.02	0.23
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	39	1,052,945	956,200	92.2%	90.8%	89.9%	1.02	0.23
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	81	4,788,422	3,081,700	81.4%	64.4%	81.2%	1.26	0.32

County 25 McHenry								
Agricultural	27	2,643,450	1,760,977	63.5%	66.6%	59.7%	0.95	0.24
Commercial	30	1,610,102	1,696,798	120.7%	105.4%	100.0%	1.15	0.34
Vacant Lots	8	32,387	35,866	147.3%	110.7%	96.3%	1.33	0.75
Total Comm & VL	38	1,642,489	1,732,664	126.3%	105.5%	100.0%	1.20	0.42
Residential	53	2,237,150	1,903,274	113.8%	85.1%	92.1%	1.34	0.42
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	53	2,237,150	1,903,274	113.8%	85.1%	92.1%	1.34	0.42
Mobile Home	14	194,200	200,319	165.1%	103.2%	101.8%	1.60	0.90
GRAND TOTAL	132	6,717,289	5,597,234	112.6%	83.3%	91.2%	1.35	0.48

County 26 McIntosh								
Agricultural	50	5,176,779	2,419,604	49.6%	46.7%	49.5%	1.06	0.23
Commercial	19	593,726	556,692	96.2%	93.8%	97.8%	1.03	0.09
Vacant Lots	4	13,500	13,333	94.2%	98.8%	84.4%	0.95	0.17
Total Comm & VL	23	607,226	570,025	95.9%	93.9%	97.3%	1.02	0.11
Residential	46	1,753,500	1,610,065	99.0%	91.8%	99.4%	1.08	0.17
Lakeshore	1	200	200	100.0%	100.0%	100.0%	1.00	0.00
Total Res & LS	47	1,753,700	1,610,265	99.0%	91.8%	100.0%	1.08	0.16
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	120	7,537,705	4,599,894	77.8%	61.0%	80.1%	1.27	0.31

County 27 McKenzie								
Agricultural	9	885,346	584,850	60.9%	66.1%	61.8%	0.92	0.22
Commercial	23	1,520,154	1,456,125	100.5%	95.8%	102.8%	1.05	0.19
Vacant Lots	6	23,000	19,800	82.5%	86.1%	90.4%	0.96	0.21
Total Comm & VL	29	1,543,154	1,475,925	96.8%	95.6%	95.7%	1.01	0.21
Residential	31	1,181,200	1,036,670	98.9%	87.8%	94.3%	1.13	0.23
Lakeshore	1	27,000	24,630	91.2%	91.2%	91.2%	1.00	0.00
Total Res & LS	32	1,208,200	1,061,300	98.7%	87.8%	93.3%	1.12	0.23
Mobile Home	5	37,500	43,330	114.7%	115.5%	110.0%	0.99	0.07
GRAND TOTAL	75	3,674,200	3,165,405	94.5%	86.2%	92.4%	1.10	0.24

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 28 McLean								
Agricultural	44	5,802,356	2,416,100	46.1%	41.6%	46.5%	1.11	0.25
Commercial	40	3,437,510	2,521,950	139.7%	73.4%	94.8%	1.90	0.77
Vacant Lots	46	613,571	386,323	100.5%	63.0%	76.1%	1.60	0.78
Total Comm & VL	86	4,051,081	2,908,273	118.7%	71.8%	86.8%	1.65	0.77
Residential	137	8,364,769	6,431,000	97.0%	76.9%	79.6%	1.26	0.46
Lakeshore	21	1,893,700	1,079,500	55.8%	57.0%	49.7%	0.98	0.41
Total Res & LS	158	10,258,469	7,510,500	91.6%	73.2%	76.3%	1.25	0.47
Mobile Home	13	97,800	79,006	284.1%	80.8%	81.1%	3.52	2.80
GRAND TOTAL	301	20,209,706	12,913,879	101.0%	63.9%	72.9%	1.58	0.72

County 29 Mercer								
Agricultural	10	1,327,703	362,914	50.3%	27.3%	51.7%	1.84	0.27
Commercial	36	2,235,050	2,236,700	99.6%	100.1%	100.0%	0.99	0.04
Vacant Lots	22	283,472	212,250	129.4%	74.9%	80.6%	1.73	0.92
Total Comm & VL	58	2,518,522	2,448,950	110.9%	97.2%	100.0%	1.14	0.32
Residential	103	7,031,300	6,360,844	96.1%	90.5%	93.2%	1.06	0.17
Lakeshore	7	887,000	655,500	76.4%	73.9%	77.0%	1.03	0.13
Total Res & LS	110	7,918,300	7,016,344	94.9%	88.6%	92.9%	1.07	0.17
Mobile Home	2	9,300	19,700	213.1%	211.8%	213.1%	1.01	0.08
GRAND TOTAL	180	11,773,825	9,847,908	98.9%	83.6%	95.3%	1.18	0.26

County 30 Morton								
Agricultural	34	5,941,857	1,998,500	51.6%	33.6%	34.5%	1.53	0.76
Commercial	31	1,500,618	1,226,300	128.3%	81.7%	100.0%	1.57	0.62
Vacant Lots	36	852,250	466,900	59.4%	54.8%	66.7%	1.09	0.31
Total Comm & VL	67	2,352,868	1,693,200	91.3%	72.0%	78.0%	1.27	0.56
Residential	85	6,531,689	5,801,400	99.2%	88.8%	86.6%	1.12	0.35
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	85	6,531,689	5,801,400	99.2%	88.8%	86.6%	1.12	0.35
Mobile Home	64	761,156	575,666	123.6%	75.6%	79.4%	1.63	0.84
GRAND TOTAL	250	15,587,570	10,068,766	96.8%	64.6%	77.3%	1.50	0.61

City of Mandan								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	36	9,190,800	8,346,200	90.0%	90.8%	91.1%	0.99	0.15
Vacant Lots	55	3,966,600	1,439,300	55.2%	36.3%	41.1%	1.52	0.67
Total Comm & VL	91	13,157,400	9,785,500	69.0%	74.4%	51.0%	0.93	0.67
Residential	187	23,306,500	20,790,740	95.1%	89.2%	91.2%	1.07	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	187	23,306,500	20,790,740	95.1%	89.2%	91.2%	1.07	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	278	36,463,900	30,576,240	86.5%	83.9%	88.8%	1.03	0.27

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 31 Mountrail								
Agricultural	13	1,527,393	634,600	46.5%	41.5%	50.9%	1.12	0.20
Commercial	30	1,863,700	1,864,400	102.9%	100.0%	100.0%	1.03	0.06
Vacant Lots	14	272,300	51,700	37.8%	19.0%	14.0%	1.99	1.82
Total Comm & VL	44	2,136,000	1,916,100	82.2%	89.7%	100.0%	0.92	0.27
Residential	54	3,026,550	2,845,840	99.9%	94.0%	99.2%	1.06	0.24
Lakeshore	2	115,000	61,100	53.4%	53.1%	53.4%	1.01	0.11
Total Res & LS	56	3,141,550	2,906,940	98.3%	92.5%	95.8%	1.06	0.26
Mobile Home	14	431,354	292,522	81.3%	67.8%	67.8%	1.20	0.53
GRAND TOTAL	127	7,236,297	5,750,162	85.5%	79.5%	94.8%	1.08	0.33

County 32 Nelson								
Agricultural	38	3,461,736	2,334,113	73.2%	67.4%	66.8%	1.09	0.30
Commercial	17	776,000	671,178	100.9%	86.5%	100.0%	1.17	0.36
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	17	776,000	671,178	100.9%	86.5%	100.0%	1.17	0.36
Residential	45	1,265,200	1,106,427	160.6%	87.5%	95.6%	1.84	0.95
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	1,265,200	1,106,427	160.6%	87.5%	95.6%	1.84	0.95
Mobile Home	3	46,000	41,782	110.5%	90.8%	106.3%	1.22	0.25
GRAND TOTAL	103	5,548,936	4,153,500	117.0%	74.9%	84.9%	1.56	0.67

County 33 Oliver								
Agricultural	17	2,373,831	927,659	44.3%	39.1%	41.6%	1.13	0.40
Commercial	5	176,000	147,922	84.0%	84.0%	94.2%	1.00	0.17
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	176,000	147,922	84.0%	84.0%	94.2%	1.00	0.17
Residential	31	1,600,150	1,470,965	97.2%	91.9%	89.5%	1.06	0.22
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	1,600,150	1,470,965	97.2%	91.9%	89.5%	1.06	0.22
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	53	4,149,981	2,546,546	79.0%	61.4%	82.4%	1.29	0.35

County 34 Pembina								
Agricultural	49	9,765,324	4,451,975	56.5%	45.6%	43.4%	1.24	0.50
Commercial	30	1,720,771	1,450,238	105.9%	84.3%	100.0%	1.26	0.28
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,720,771	1,450,238	105.9%	84.3%	100.0%	1.26	0.28
Residential	69	4,505,050	3,968,954	101.9%	88.1%	93.3%	1.16	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	69	4,505,050	3,968,954	101.9%	88.1%	93.3%	1.16	0.26
Mobile Home	4	38,500	22,449	78.7%	58.3%	57.8%	1.35	0.63
GRAND TOTAL	152	16,029,645	9,893,616	87.5%	61.7%	85.7%	1.42	0.38

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 35 Pierce								
Agricultural	13	1,229,000	705,386	60.0%	57.4%	59.9%	1.05	0.30
Commercial	30	2,689,343	2,300,307	98.1%	85.5%	98.3%	1.15	0.05
Vacant Lots	1	12,000	9,100	75.8%	75.8%	75.8%	1.00	0.00
Total Comm & VL	31	2,701,343	2,309,407	97.4%	85.5%	98.1%	1.14	0.06
Residential	57	3,201,400	2,933,948	101.9%	91.6%	93.0%	1.11	0.27
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	57	3,201,400	2,933,948	101.9%	91.6%	93.0%	1.11	0.27
Mobile Home	3	57,500	39,147	83.4%	68.1%	77.9%	1.22	0.45
GRAND TOTAL	104	7,189,243	5,987,888	94.8%	83.3%	95.0%	1.14	0.23

County 36 Ramsey								
Agricultural	17	1,796,359	1,262,834	82.4%	70.3%	81.8%	1.17	0.30
Commercial	26	632,218	598,818	96.7%	94.7%	100.0%	1.02	0.07
Vacant Lots	18	345,000	132,820	42.7%	38.5%	40.3%	1.11	0.50
Total Comm & VL	44	977,218	731,638	74.6%	74.9%	100.0%	1.00	0.27
Residential	33	2,937,575	2,606,490	100.1%	88.7%	89.8%	1.13	0.20
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	2,937,575	2,606,490	100.1%	88.7%	89.8%	1.13	0.20
Mobile Home	13	191,495	170,877	408.2%	89.2%	113.8%	4.57	2.89
GRAND TOTAL	107	5,902,647	4,771,839	124.2%	80.8%	95.2%	1.54	0.65

City of Devils Lake								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	35	4,370,469	4,321,300	105.9%	98.9%	99.9%	1.07	0.21
Vacant Lots	2	22,600	14,000	66.1%	61.9%	66.1%	1.07	0.19
Total Comm & VL	37	4,393,069	4,335,300	103.7%	98.7%	99.0%	1.05	0.22
Residential	88	6,487,226	5,706,500	93.1%	88.0%	89.9%	1.06	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	88	6,487,226	5,706,500	93.1%	88.0%	89.9%	1.06	0.19
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	125	10,880,295	10,041,800	96.2%	92.3%	91.1%	1.04	0.20

County 37 Ransom								
Agricultural	30	4,024,920	1,694,900	45.0%	42.1%	44.3%	1.07	0.24
Commercial	30	3,966,400	3,936,500	99.5%	99.2%	99.8%	1.00	0.11
Vacant Lots	6	29,600	20,400	76.1%	68.9%	83.1%	1.10	0.28
Total Comm & VL	36	3,996,000	3,956,900	95.6%	99.0%	98.9%	0.97	0.14
Residential	43	2,593,160	2,115,500	92.8%	81.6%	89.4%	1.14	0.23
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	43	2,593,160	2,115,500	92.8%	81.6%	89.4%	1.14	0.23
Mobile Home	1	3,500	6,633	189.5%	189.5%	189.5%	1.00	0.00
GRAND TOTAL	110	10,617,580	7,773,933	81.6%	73.2%	86.4%	1.11	0.31

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 38 Renville								
Agricultural	6	593,800	385,568	67.8%	64.9%	63.6%	1.04	0.16
Commercial	25	1,652,189	1,540,177	99.7%	93.2%	100.7%	1.07	0.15
Vacant Lots	6	18,135	6,300	40.9%	34.7%	29.1%	1.18	0.45
Total Comm & VL	31	1,670,324	1,546,477	88.3%	92.6%	99.8%	0.95	0.23
Residential	42	1,692,869	1,486,780	171.4%	87.8%	97.4%	1.95	1.00
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	1,692,869	1,486,780	171.4%	87.8%	97.4%	1.95	1.00
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	79	3,956,993	3,418,825	130.9%	86.4%	98.0%	1.52	0.65

County 39 Richland								
Agricultural	47	13,763,993	5,026,150	36.8%	36.5%	35.2%	1.01	0.20
Commercial	30	2,183,869	2,023,750	124.1%	92.7%	99.3%	1.34	0.41
Vacant Lots	3	12,500	9,500	87.4%	76.0%	74.7%	1.15	0.35
Total Comm & VL	33	2,196,369	2,033,250	120.8%	92.6%	98.6%	1.30	0.41
Residential	78	5,088,841	4,085,800	100.3%	80.3%	88.7%	1.25	0.35
Lakeshore	1	159,500	97,000	60.8%	60.8%	60.8%	1.00	0.00
Total Res & LS	79	5,248,341	4,182,800	99.8%	79.7%	88.3%	1.25	0.35
Mobile Home	5	62,900	71,315	144.2%	113.4%	136.8%	1.27	0.22
GRAND TOTAL	164	21,271,603	11,313,515	87.4%	53.2%	78.2%	1.64	0.50

City of Wahpeton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	7,429,350	7,414,800	102.8%	99.8%	95.2%	1.03	0.14
Vacant Lots	5	125,400	121,700	94.3%	97.0%	99.0%	0.97	0.20
Total Comm & VL	35	7,554,750	7,536,500	101.6%	99.8%	95.7%	1.02	0.15
Residential	71	6,234,991	5,820,800	100.8%	93.4%	95.5%	1.08	0.17
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	71	6,234,991	5,820,800	100.8%	93.4%	95.5%	1.08	0.17
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	106	13,789,741	13,357,300	101.1%	96.9%	95.6%	1.04	0.17

County 40 Rolette								
Agricultural	22	1,369,100	1,004,329	89.7%	73.4%	69.3%	1.22	0.54
Commercial	29	1,768,800	1,719,967	115.0%	97.2%	102.7%	1.18	0.33
Vacant Lots	3	57,600	8,840	16.5%	15.3%	14.3%	1.08	0.16
Total Comm & VL	32	1,826,400	1,728,807	105.8%	94.7%	94.2%	1.12	0.41
Residential	32	1,702,596	1,655,490	97.8%	97.2%	89.8%	1.01	0.27
Lakeshore	1	16,000	12,646	79.0%	79.0%	79.0%	1.00	0.00
Total Res & LS	33	1,718,596	1,668,136	97.2%	97.1%	86.5%	1.00	0.27
Mobile Home	2	4,500	5,550	260.6%	123.3%	260.5%	2.11	0.68
GRAND TOTAL	89	4,918,596	4,406,822	102.1%	89.6%	85.4%	1.14	0.44

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 41 Sargent								
Agricultural	21	2,941,745	1,475,784	52.5%	50.2%	52.0%	1.05	0.20
Commercial	17	747,700	702,080	96.0%	93.9%	99.0%	1.02	0.07
Vacant Lots	4	2,830	2,243	98.5%	79.3%	86.3%	1.24	0.61
Total Comm & VL	21	750,530	704,323	96.5%	93.8%	99.0%	1.03	0.16
Residential	33	2,022,200	1,561,871	95.4%	77.2%	94.1%	1.24	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	2,022,200	1,561,871	95.4%	77.2%	94.1%	1.24	0.21
Mobile Home	5	60,610	57,811	103.8%	95.4%	96.8%	1.09	0.29
GRAND TOTAL	80	5,775,085	3,799,789	84.9%	65.8%	88.8%	1.29	0.28

County 42 Sheridan								
Agricultural	26	3,615,500	1,753,910	53.4%	48.5%	53.4%	1.10	0.21
Commercial	5	68,035	67,660	99.2%	99.4%	99.3%	1.00	0.01
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	68,035	67,660	99.2%	99.4%	99.3%	1.00	0.01
Residential	32	674,250	664,451	101.4%	98.5%	99.9%	1.03	0.04
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	674,250	664,451	101.4%	98.5%	99.9%	1.03	0.04
Mobile Home	1	11,000	11,480	104.4%	104.4%	104.4%	1.00	0.00
GRAND TOTAL	64	4,368,785	2,497,501	81.8%	57.2%	98.4%	1.43	0.21

County 43 Sioux								
Agricultural	11	2,776,000	1,071,968	38.3%	38.6%	35.1%	0.99	0.25
Commercial	6	59,732	54,943	91.4%	92.0%	94.1%	0.99	0.20
Vacant Lots	1	500	4,722	944.4%	944.4%	944.4%	1.00	0.00
Total Comm & VL	7	60,232	59,665	213.3%	99.1%	95.7%	2.15	1.43
Residential	31	578,362	265,271	158.7%	45.9%	115.0%	3.46	0.79
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	578,362	265,271	158.7%	45.9%	115.0%	3.46	0.79
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	49	3,414,594	1,396,904	139.5%	40.9%	91.1%	3.41	1.00

County 44 Slope								
Agricultural	8	903,000	342,296	60.8%	37.9%	43.8%	1.60	0.77
Commercial	5	72,000	63,564	82.2%	88.3%	96.0%	0.93	0.30
Vacant Lots	3	9,500	1,696	17.1%	17.9%	15.9%	0.96	0.15
Total Comm & VL	8	81,500	65,260	57.8%	80.1%	43.2%	0.72	0.80
Residential	18	274,200	160,345	83.5%	58.5%	90.9%	1.43	0.35
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	18	274,200	160,345	83.5%	58.5%	90.9%	1.43	0.35
Mobile Home	1	26,500	26,350	99.4%	99.4%	99.4%	1.00	0.00
GRAND TOTAL	35	1,285,200	594,251	72.9%	46.2%	58.3%	1.58	0.66

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 45 Stark								
Agricultural	24	4,131,016	1,247,000	32.2%	30.2%	32.9%	1.07	0.24
Commercial	31	2,124,900	2,133,400	100.9%	100.4%	102.7%	1.01	0.03
Vacant Lots	22	122,500	90,700	122.8%	74.0%	74.4%	1.66	0.92
Total Comm & VL	53	2,247,400	2,224,100	110.0%	99.0%	102.6%	1.11	0.33
Residential	42	3,343,024	3,081,400	95.7%	92.2%	91.2%	1.04	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	3,343,024	3,081,400	95.7%	92.2%	91.2%	1.04	0.08
Mobile Home	6	38,000	35,588	104.0%	93.7%	97.1%	1.11	0.23
GRAND TOTAL	125	9,759,440	6,588,088	90.0%	67.5%	90.8%	1.33	0.34

City of Dickinson								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	7,591,550	7,491,600	99.5%	98.7%	96.4%	1.01	0.07
Vacant Lots	4	156,100	153,400	102.3%	98.3%	98.9%	1.04	0.18
Total Comm & VL	34	7,747,650	7,645,000	99.8%	98.7%	96.4%	1.01	0.08
Residential	170	16,960,390	15,069,300	90.8%	88.8%	86.8%	1.02	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	170	16,960,390	15,069,300	90.8%	88.8%	86.8%	1.02	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	204	24,708,040	22,714,300	92.3%	91.9%	89.7%	1.00	0.10

County 46 Steele								
Agricultural	32	3,708,844	2,575,556	83.9%	69.4%	66.7%	1.21	0.37
Commercial	14	365,896	392,070	137.1%	107.2%	103.3%	1.28	0.50
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	14	365,896	392,070	137.1%	107.2%	103.3%	1.28	0.50
Residential	37	1,050,973	939,095	126.1%	89.4%	100.2%	1.41	0.54
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	37	1,050,973	939,095	126.1%	89.4%	100.2%	1.41	0.54
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	83	5,125,713	3,906,721	111.7%	76.2%	79.7%	1.47	0.60

County 47 Stutsman								
Agricultural	47	7,248,824	3,560,000	50.9%	49.1%	50.9%	1.04	0.16
Commercial	30	1,142,180	1,085,900	96.9%	95.1%	100.0%	1.02	0.09
Vacant Lots	8	26,350	22,575	95.2%	85.7%	88.0%	1.11	0.37
Total Comm & VL	38	1,168,530	1,108,475	96.6%	94.9%	100.0%	1.02	0.14
Residential	32	2,268,350	1,817,150	115.7%	80.1%	92.8%	1.44	0.47
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	2,268,350	1,817,150	115.7%	80.1%	92.8%	1.44	0.47
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	117	10,685,704	6,485,625	83.4%	60.7%	70.4%	1.37	0.44

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of Jamestown								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	34	3,791,365	3,499,300	91.8%	92.3%	94.6%	0.99	0.16
Vacant Lots	13	438,794	119,500	40.3%	27.2%	36.0%	1.48	0.46
Total Comm & VL	47	4,230,159	3,618,800	77.5%	85.5%	88.0%	0.91	0.29
Residential	215	18,590,917	16,800,400	91.8%	90.4%	91.4%	1.02	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	215	18,590,917	16,800,400	91.8%	90.4%	91.4%	1.02	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	262	22,821,076	20,419,200	89.3%	89.5%	90.3%	1.00	0.17

County 48 Towner								
Agricultural	26	2,853,984	2,127,285	78.3%	74.5%	74.7%	1.05	0.18
Commercial	24	707,600	575,793	103.7%	81.4%	96.7%	1.27	0.42
Vacant Lots	3	1,625	1,602	211.1%	98.6%	93.2%	2.14	1.27
Total Comm & VL	27	709,225	577,395	115.6%	81.4%	93.6%	1.42	0.52
Residential	49	1,373,250	1,284,696	117.7%	93.6%	97.0%	1.26	0.41
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	49	1,373,250	1,284,696	117.7%	93.6%	97.0%	1.26	0.41
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	102	4,936,459	3,989,376	107.1%	80.8%	89.8%	1.33	0.42

County 49 Trill								
Agricultural	17	3,871,935	1,851,262	49.5%	47.8%	47.7%	1.03	0.17
Commercial	30	2,637,784	2,443,908	135.4%	92.7%	97.2%	1.46	0.50
Vacant Lots	3	64,000	59,878	98.2%	93.6%	98.0%	1.05	0.07
Total Comm & VL	33	2,701,784	2,503,786	132.0%	92.7%	97.6%	1.42	0.46
Residential	77	4,918,503	4,534,306	111.8%	92.2%	92.4%	1.21	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	77	4,918,503	4,534,306	111.8%	92.2%	92.4%	1.21	0.36
Mobile Home	4	12,326	13,827	101.0%	112.2%	95.3%	0.90	0.25
GRAND TOTAL	131	11,504,548	8,903,181	108.5%	77.4%	92.3%	1.40	0.40

County 50 Walsh								
Agricultural	38	5,260,814	3,745,300	82.8%	71.2%	66.7%	1.16	0.40
Commercial	30	3,121,340	3,017,322	98.1%	96.7%	100.0%	1.01	0.12
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	3,121,340	3,017,322	98.1%	96.7%	100.0%	1.01	0.12
Residential	36	1,768,300	1,378,358	101.1%	77.9%	101.4%	1.30	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	1,768,300	1,378,358	101.1%	77.9%	101.4%	1.30	0.31
Mobile Home	4	45,000	35,721	316.4%	79.4%	71.3%	3.99	3.50
GRAND TOTAL	108	10,195,454	8,176,701	101.8%	80.2%	88.2%	1.27	0.43

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of Grafton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	31	4,277,940	3,972,700	109.0%	92.9%	100.0%	1.17	0.29
Vacant Lots	2	10,100	14,000	158.7%	138.6%	158.6%	1.14	0.26
Total Comm & VL	33	4,288,040	3,986,700	112.1%	93.0%	105.5%	1.21	0.29
Residential	65	4,001,575	3,670,900	97.3%	91.7%	93.5%	1.06	0.14
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	65	4,001,575	3,670,900	97.3%	91.7%	93.5%	1.06	0.14
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	98	8,289,615	7,657,600	102.3%	92.4%	96.8%	1.11	0.20

County 51 Ward								
Agricultural	36	4,305,545	1,996,900	50.3%	46.4%	50.0%	1.08	0.31
Commercial	32	2,914,590	2,061,200	114.0%	70.7%	95.8%	1.61	0.47
Vacant Lots	67	1,794,350	1,035,700	60.2%	57.7%	59.2%	1.04	0.40
Total Comm & VL	99	4,708,940	3,096,900	77.6%	65.8%	69.2%	1.18	0.50
Residential	179	19,717,373	18,010,300	104.2%	91.3%	93.9%	1.14	0.29
Lakeshore	10	838,000	572,000	59.2%	68.3%	46.7%	0.87	0.42
Total Res & LS	189	20,555,373	18,582,300	101.8%	90.4%	92.9%	1.13	0.30
Mobile Home	162	2,848,000	2,877,901	148.2%	101.0%	99.7%	1.47	0.76
GRAND TOTAL	486	32,417,858	26,554,001	108.5%	81.9%	89.3%	1.32	0.53

City of Minot								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	31	9,939,144	10,779,800	91.8%	108.5%	91.1%	0.85	0.12
Vacant Lots	39	2,065,008	1,527,800	78.0%	74.0%	80.0%	1.05	0.18
Total Comm & VL	70	12,004,152	12,307,600	84.1%	102.5%	84.8%	0.82	0.17
Residential	489	60,051,506	54,432,600	91.2%	90.6%	90.7%	1.01	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	489	60,051,506	54,432,600	91.2%	90.6%	90.7%	1.01	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	559	72,055,658	66,740,200	90.3%	92.6%	90.1%	0.97	0.10

County 52 Wells								
Agricultural	48	7,178,147	3,920,640	62.9%	54.6%	57.0%	1.15	0.30
Commercial	30	1,482,855	1,634,689	110.5%	110.2%	99.6%	1.00	0.28
Vacant Lots	6	31,707	18,732	454.8%	59.1%	178.6%	7.70	2.26
Total Comm & VL	36	1,514,562	1,653,421	167.9%	109.2%	99.8%	1.54	0.90
Residential	52	2,008,725	1,818,266	109.0%	90.5%	92.7%	1.20	0.30
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	52	2,008,725	1,818,266	109.0%	90.5%	92.7%	1.20	0.30
Mobile Home	1	4,500	3,918	87.1%	87.1%	87.1%	1.00	0.00
GRAND TOTAL	137	10,705,934	7,396,245	108.1%	69.1%	84.2%	1.57	0.55

Table 1 Continued
2007 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 53 Williams								
Agricultural	33	3,542,003	1,912,593	67.9%	54.0%	58.1%	1.26	0.40
Commercial	40	2,575,190	2,028,020	95.5%	78.8%	98.4%	1.21	0.30
Vacant Lots	26	285,950	133,070	63.6%	46.5%	66.7%	1.37	0.37
Total Comm & VL	66	2,861,140	2,161,090	82.9%	75.5%	80.0%	1.10	0.38
Residential	56	3,302,000	2,799,356	104.3%	84.8%	87.3%	1.23	0.38
Lakeshore	12	969,000	684,268	78.9%	70.6%	71.2%	1.12	0.32
Total Res & LS	68	4,271,000	3,483,624	99.8%	81.6%	86.1%	1.22	0.37
Mobile Home	27	381,200	301,336	111.3%	79.0%	89.6%	1.41	0.57
GRAND TOTAL	194	11,055,343	7,858,643	90.2%	71.1%	79.0%	1.27	0.44

City of Williston								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	34	5,376,161	6,013,000	145.8%	111.8%	95.3%	1.30	0.72
Vacant Lots	10	133,961	57,600	43.5%	43.0%	48.1%	1.01	0.30
Total Comm & VL	44	5,510,122	6,070,600	122.6%	110.2%	89.1%	1.11	0.73
Residential	166	14,167,790	12,049,000	86.7%	85.0%	85.8%	1.02	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	166	14,167,790	12,049,000	86.7%	85.0%	85.8%	1.02	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	210	19,677,912	18,119,600	94.2%	92.1%	85.8%	1.02	0.26

PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE								
Agricultural	1,295	195,833,947	93,797,103	56.4%	47.9%	50.5%	1.18	0.38
Commercial	1,754	243,638,225	229,938,728	105.1%	94.4%	99.7%	1.11	0.24
Vacant Lots	789	31,744,098	14,727,577	77.6%	46.4%	60.0%	1.67	0.68
Total Comm & VL	2,543	275,382,323	244,666,305	96.6%	88.8%	94.2%	1.09	0.35
Residential	7,432	811,460,910	737,116,591	97.5%	90.8%	92.0%	1.07	0.19
Lakeshore	104	10,888,900	6,565,368	64.1%	60.3%	58.6%	1.06	0.36
Total Res & LS	7,536	822,349,810	743,681,959	97.1%	90.4%	91.8%	1.07	0.19
Mobile Home	510	8,353,642	7,750,689	145.2%	92.8%	98.1%	1.56	0.76
GRAND TOTAL	11,884	1,301,919,722	1,089,896,056	94.6%	83.7%	90.4%	1.13	0.29

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

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Adams	Urban	0	0	0	0	0	0	0	1	2	10	7	6	23	0	5	0	2	0	0	0	0	56
	Township	12	1	1	1	0	0	0	0	3	3	0	1	0	0	1	1	0	0	0	0	0	24
Barnes	Urban	4	0	0	2	0	2	2	0	0	1	2	0	20	3	2	3	1	0	0	1	12	55
	Township	14	6	7	7	6	4	5	2	1	5	2	0	2	1	1	1	1	0	0	0	2	67
Valley City	Urban	5	0	2	2	6	7	9	13	11	14	17	17	14	7	5	4	5	4	2	1	3	149
Benson	Urban	2	3	0	2	2	1	4	3	2	1	8	10	17	4	0	2	3	3	2	2	7	78
	Township	3	1	3	0	1	2	1	1	3	3	2	3	2	1	0	1	0	0	0	1	1	29
Billings	Urban	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
	Township	7	2	1	0	0	0	1	0	1	0	0	1	13	0	0	0	0	0	0	0	0	26
Bottineau	Urban	1	0	3	2	6	5	6	8	7	2	6	13	10	4	6	5	0	1	1	2	8	96
	Township	15	5	2	9	4	1	2	6	2	2	0	1	2	2	0	1	1	0	1	0	3	60
Bowman	Urban	2	0	2	2	0	1	5	6	3	2	4	3	9	3	0	1	0	0	0	2	5	50
	Township	5	2	0	1	0	1	2	2	0	0	0	2	5	0	0	0	0	0	0	0	0	20
Burke	Urban	0	0	1	1	0	1	1	2	0	2	1	16	21	3	1	1	0	1	0	0	3	55
	Township	2	1	1	3	2	0	4	0	0	2	1	0	0	0	0	0	0	0	0	0	0	16
Burleigh	Urban	0	0	0	0	0	0	2	10	21	22	12	9	3	2	0	0	0	0	0	0	0	81
	Township	23	1	4	1	0	4	8	16	18	24	38	23	10	6	2	0	0	0	0	0	0	178
Bismarck	Urban	1	1	0	3	3	1	8	40	82	137	152	72	18	8	0	1	0	0	2	0	0	529
Cass	Urban	21	3	6	18	5	10	12	26	27	30	35	23	19	19	8	8	2	3	1	3	18	297
	Township	47	20	4	10	5	8	6	3	7	4	9	16	16	1	4	1	0	1	2	0	2	166
Fargo	Urban	0	1	0	2	0	22	51	72	111	196	253	243	186	83	34	33	15	9	5	7	10	1333
West Fargo	Urban	43	20	6	9	7	11	11	16	41	89	145	107	50	27	6	5	7	2	0	0	1	603
Cavalier	Urban	2	0	1	1	2	1	1	1	0	3	10	12	7	3	3	0	1	0	0	0	18	66
	Township	3	2	2	2	1	1	0	1	2	0	1	1	1	0	0	0	0	0	0	0	5	22
Dickey	Urban	2	0	0	0	1	4	6	4	5	14	5	5	11	13	4	3	6	2	1	3	9	98
	Township	16	1	2	2	2	3	0	0	2	1	1	1	0	0	2	0	1	0	1	0	1	36
Divide	Urban	4	0	1	0	3	1	0	4	1	3	2	2	5	1	3	1	1	2	0	1	10	45
	Township	1	1	2	1	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	7

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

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Dunn	Urban	0	0	0	0	0	1	3	0	3	3	7	9	5	4	5	2	1	0	2	0	2	47
	Township	9	0	3	1	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0
Eddy	Urban	0	0	0	0	0	2	4	0	1	2	6	5	18	3	2	0	5	0	1	0	1	50
	Township	4	4	1	2	1	0	1	1	0	1	0	2	0	0	1	0	0	0	0	1	0	19
Emmons	Urban	0	1	1	1	1	1	1	2	3	5	4	10	7	3	2	2	3	1	1	0	6	55
	Township	18	3	0	4	3	1	3	4	0	1	0	1	1	0	2	0	0	1	1	1	1	45
Foster	Urban	0	0	0	1	0	4	0	2	3	2	6	9	14	3	3	3	1	1	0	0	0	52
	Township	5	2	2	5	2	0	2	1	1	0	0	1	0	0	0	0	0	0	0	0	0	21
Golden Valley	Urban	1	2	0	0	2	0	4	2	3	4	5	1	3	3	4	2	1	0	0	1	8	46
	Township	10	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	13
Grand Forks	Urban	8	2	4	7	5	9	7	6	8	7	14	5	5	9	8	1	4	3	5	1	52	170
	Township	23	6	10	6	7	9	16	14	9	7	10	11	8	5	1	3	3	2	0	1	10	161
Grand Forks	Urban	12	3	1	6	6	19	28	46	98	170	177	121	55	29	10	9	3	2	3	0	1	799
Grant	Urban	0	0	0	0	0	3	0	1	1	3	2	10	20	1	1	2	0	0	0	0	2	46
	Township	7	0	1	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	1	11
Griggs	Urban	0	0	0	0	1	0	0	0	2	2	4	16	21	2	0	1	0	0	0	0	2	51
	Township	1	0	1	0	0	1	0	1	0	0	1	0	3	0	0	0	0	0	0	0	0	8
Hettinger	Urban	0	0	0	0	0	2	0	2	0	2	1	14	16	4	4	0	0	0	0	0	1	46
	Township	8	2	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
Kidder	Urban	1	0	1	1	2	1	1	2	1	3	4	11	8	1	2	3	1	1	1	1	9	55
	Township	14	2	1	3	1	1	2	2	1	0	1	2	3	0	0	0	0	0	0	1	1	35
LaMoure	Urban	0	1	0	0	3	2	2	0	7	10	8	10	3	7	3	3	3	1	2	1	9	75
	Township	14	3	2	2	2	2	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	27
Logan	Urban	2	1	1	2	0	2	4	3	5	4	3	8	6	3	3	2	3	2	1	0	3	58
	Township	11	2	2	2	1	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	23
McHenry	Urban	2	1	3	1	2	3	4	6	1	9	12	5	12	4	2	3	0	2	3	1	19	95
	Township	4	2	2	8	3	1	2	2	4	1	3	0	2	1	1	0	0	0	0	0	1	37
McIntosh	Urban	0	0	1	1	1	1	4	1	10	5	3	14	6	3	3	7	3	2	4	0	0	69
	Township	20	5	11	2	4	3	3	0	2	0	0	0	1	0	0	0	0	0	0	0	0	51

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

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
McKenzie	Urban	0	0	2	1	4	4	0	2	1	3	5	2	4	1	9	0	6	0	1	2	5	52
	Township	2	0	2	0	2	0	1	4	2	1	4	2	2	1	0	0	0	0	0	0	0	0
McLean	Urban	21	5	10	13	10	10	10	14	14	16	13	7	4	1	2	3	2	8	2	1	32	198
	Township	34	8	17	5	5	5	4	2	2	5	0	1	3	0	2	1	1	0	1	0	7	103
Mercer	Urban	3	1	1	0	0	4	2	14	10	10	15	21	28	9	7	3	4	0	2	2	7	143
	Township	6	3	2	0	1	5	3	4	3	2	0	2	0	1	0	0	0	1	0	0	4	37
Morton	Urban	11	5	4	10	7	8	7	6	8	7	8	9	9	5	2	0	0	0	2	1	27	136
	Township	39	4	2	4	7	8	3	11	5	9	2	5	10	1	0	0	1	0	0	0	3	114
Mandan	Urban	42	7	6	2	5	5	0	4	39	42	45	39	18	6	7	1	1	0	1	1	7	278
Mountrail	Urban	4	0	1	1	3	3	3	2	3	3	6	3	33	8	4	3	2	1	1	0	5	89
	Township	18	3	4	4	1	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	3	38
Nelson	Urban	2	2	3	6	3	3	2	2	1	2	2	4	8	2	1	2	2	4	0	1	13	65
	Township	4	0	2	6	5	4	2	1	4	1	0	3	3	1	1	0	0	0	0	0	1	38
Oliver	Urban	0	1	0	0	1	0	0	3	2	3	3	3	4	1	2	0	0	0	0	0	3	26
	Township	12	0	3	2	0	2	0	1	0	4	1	0	0	0	1	0	0	0	1	0	0	27
Pembina	Urban	3	2	0	0	5	2	4	6	3	8	7	8	7	6	4	1	3	1	3	0	10	83
	Township	26	5	2	3	1	2	1	7	3	0	2	0	3	2	2	1	2	5	0	0	1	69
Pierce	Urban	2	0	0	1	2	5	3	7	2	4	12	16	15	3	2	3	2	3	0	2	4	88
	Township	4	1	0	2	2	2	1	0	1	0	0	1	0	0	0	1	0	0	0	0	1	16
Ramsey	Urban	6	0	0	1	0	0	1	1	0	1	1	0	24	2	1	0	0	1	1	3	5	49
	Township	10	2	1	2	2	5	2	2	2	11	3	5	3	2	1	1	1	1	0	0	2	58
Devils Lake	Urban	2	0	3	2	0	5	7	13	13	13	14	14	12	4	4	3	5	0	3	3	5	125
Ransom	Urban	2	2	1	0	3	4	1	5	5	6	14	8	11	1	3	2	5	2	0	0	4	79
	Township	17	5	4	1	0	2	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	31
Renville	Urban	1	0	0	0	5	5	3	3	4	2	2	7	13	2	0	2	1	0	1	0	15	66
	Township	5	1	1	0	3	0	0	0	1	1	0	0	1	0	0	0	0	0	0	0	0	13
Richland	Urban	1	1	3	3	3	3	8	7	3	10	5	9	8	2	4	2	1	3	3	2	17	98
	Township	40	7	2	0	4	1	2	0	1	3	2	0	1	2	0	0	0	0	0	0	1	66
Wahpeton	Urban	1	0	0	0	0	0	2	9	11	15	11	18	8	7	4	1	4	2	3	3	7	106

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

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Rolette	Urban	2	1	0	0	2	1	0	4	7	3	5	4	3	1	4	1	1	1	3	3	9	55
	Township	6	0	2	1	4	3	3	6	1	3	1	1	0	0	0	0	0	0	0	1	0	2
Sargent	Urban	3	0	1	1	1	2	1	2	5	4	3	11	7	6	1	1	0	0	3	1	4	57
	Township	9	1	5	2	0	1	0	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0
Sheridan	Urban	0	0	0	0	0	0	0	1	0	0	2	17	14	3	0	0	0	0	0	0	1	38
	Township	9	2	7	2	1	1	1	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0
Sioux	Urban	2	0	0	2	1	0	2	0	1	2	3	2	1	0	1	2	0	0	1	0	14	34
	Township	11	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	15
Slope	Urban	6	1	0	1	1	0	0	0	0	1	2	1	2	1	1	0	3	1	0	0	1	22
	Township	6	2	1	1	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	1	13
Stark	Urban	0	0	0	0	0	0	3	0	6	5	14	4	29	2	1	1	0	0	0	3	6	74
	Township	25	0	2	1	5	1	1	1	0	3	9	1	2	0	0	0	0	0	0	0	0	0
Dickinson	Urban	0	0	0	0	0	1	2	15	56	30	26	36	10	8	6	5	3	5	0	0	1	204
Steele	Urban	1	0	1	0	4	5	2	0	2	0	4	1	7	2	2	2	0	0	2	0	12	47
	Township	0	2	2	6	2	7	7	3	1	0	0	0	1	0	0	1	0	0	0	0	4	36
Stutsman	Urban	1	0	1	0	4	1	0	3	2	4	2	4	20	0	2	0	1	0	2	0	7	54
	Township	16	6	10	6	9	4	2	2	2	1	0	0	0	1	1	0	0	1	0	0	2	63
Jamestown	Urban	9	3	7	3	9	6	8	20	28	35	32	34	33	10	8	3	3	1	0	2	8	262
Towner	Urban	3	1	0	3	1	1	4	8	3	4	5	4	2	6	1	1	6	2	1	1	16	73
	Township	0	1	1	2	2	7	3	4	2	1	2	0	1	1	1	0	0	0	1	0	0	29
Traill	Urban	1	0	0	0	3	7	1	4	8	9	25	16	9	6	2	1	2	1	1	1	9	106
	Township	7	7	2	3	0	0	0	0	1	1	0	2	0	0	0	0	0	0	1	0	1	25
Walsh	Urban	2	0	1	3	2	0	6	2	1	0	3	2	17	4	3	2	4	3	2	1	6	64
	Township	4	2	1	3	8	7	4	5	1	3	0	0	1	0	1	2	0	0	1	0	1	44
Grafton	Urban	0	0	0	0	1	2	8	7	10	8	10	7	10	8	9	6	0	1	3	0	8	98
Ward	Urban	10	7	4	3	9	6	12	20	12	17	12	37	17	14	7	9	5	3	2	4	43	253
	Township	48	11	10	11	8	12	6	12	15	15	14	20	14	13	2	6	4	1	2	2	7	233
Minot	Urban	3	1	1	3	3	15	16	37	85	113	130	63	48	16	7	7	3	3	1	0	3	559

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

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Wells	Urban	1	0	0	0	4	1	3	4	10	8	6	4	9	2	2	0	3	2	1	2	14	76
	Township	10	7	6	8	3	4	4	1	4	4	1	4	1	1	0	0	0	1	0	0	2	61
Williams	Urban	4	2	2	2	1	5	3	2	3	4	3	7	3	7	1	1	5	1	0	1	11	68
	Township	21	6	8	6	6	10	10	11	10	4	3	4	8	3	3	1	0	3	1	1	5	126
Williston	Urban	5	2	1	4	7	11	25	26	19	27	23	25	15	6	3	2	2	0	1	0	6	210
Total State: Urban		267	83	87	129	162	242	329	532	836	1176	1388	1233	1076	421	246	177	150	91	83	67	567	9342
Total State: Township		685	162	167	153	128	140	121	140	122	131	114	121	124	46	30	22	16	17	14	8	81	2542
Grand Total		952	245	254	282	290	382	450	672	958	1307	1502	1354	1200	467	276	199	166	108	97	75	648	11884

Table 3
Characteristics of the Sample

County	Residential				Commercial			
	2006 Sales	Old Sales	Appraisals	Total	2006 Sales	Old Sales	Appraisals	Total
Adams	33	0	0	33	4	12	10	26
Barnes	32	0	0	32	2	5	25	32
City of Valley City	108	0	0	108	14	20	0	34
Benson	25	25	0	50	9	6	14	29
Billings	0	2	10	12	0	1	5	6
Bottineau	101	0	0	101	6	13	11	30
Bowman	30	0	0	30	7	13	10	30
Burke	18	15	0	33	1	1	19	21
Burleigh	138	0	0	138	1	8	21	30
City of Bismarck	494	0	0	494	35	0	0	35
Cass	245	0	0	245	9	27	0	36
City of Fargo	1,273	0	0	1,273	60	0	0	60
City of West Fargo	458	0	0	458	16	26	0	42
Cavalier	38	0	0	38	6	6	18	30
Dickey	75	0	0	75	8	11	11	30
Divide	7	26	0	33	0	5	5	10
Dunn	13	18	0	31	1	0	14	15
Eddy	16	20	0	36	4	6	5	15
Emmons	39	0	0	39	3	6	16	25
Foster	47	0	0	47	2	5	0	7
Golden Valley	15	15	0	30	4	3	11	18
Grand Forks	159	0	0	159	29	12	0	41
City of Grand Forks	700	0	0	700	47	0	0	47
Grant	24	14	0	38	3	6	0	9
Griggs	9	23	0	32	1	3	17	21
Hettinger	3	29	0	32	3	1	8	12
Kidder	15	20	0	35	1	6	23	30
LaMoure	21	26	0	47	0	1	29	30
Logan	39	0	0	39	2	9	6	17
McHenry	53	0	0	53	0	13	17	30
McIntosh	18	29	0	47	2	9	8	19
McKenzie	32	0	0	32	10	13	0	23
McLean	158	0	0	158	12	28	0	40

Table 3 Continued
Characteristics of the Sample

County	Residential				Commercial			
	2006 Sales	Old Sales	Appraisals	Total	2006 Sales	Old Sales	Appraisals	Total
Mercer	110	0	0	110	2	12	22	36
Morton	85	0	0	85	9	22	0	31
City of Mandan	187	0	0	187	14	22	0	36
Mountrail	25	31	0	56	1	9	20	30
Nelson	23	22	0	45	4	10	3	17
Oliver	8	23	0	31	2	3	0	5
Pembina	69	0	0	69	12	15	3	30
Pierce	57	0	0	57	2	11	17	30
Ramsey	33	0	0	33	0	3	23	26
City of Devils Lake	88	0	0	88	6	29	0	35
Ransom	43	0	0	43	0	17	13	30
Renville	23	19	0	42	2	7	16	25
Richland	79	0	0	79	4	13	13	30
City of Wahpeton	71	0	0	71	8	17	5	30
Rolette	33	0	0	33	4	7	18	29
Sargent	33	0	0	33	2	1	14	17
Sheridan	8	24	0	32	0	3	2	5
Sioux	5	18	8	31	1	5	0	6
Slope	5	5	8	18	1	3	1	5
Stark	42	0	0	42	1	2	28	31
City of Dickinson	170	0	0	170	4	17	9	30
Steele	9	28	0	37	2	9	3	14
Stutsman	32	0	0	32	2	10	18	30
City of Jamestown	215	0	0	215	13	21	0	34
Towner	22	27	0	49	8	8	8	24
Traill	77	0	0	77	3	24	3	30
Walsh	36	0	0	36	3	9	18	30
City of Grafton	65	0	0	65	8	23	0	31
Ward	186	0	0	186	16	16	0	32
City of Minot	489	0	0	489	31	0	0	31
Wells	52	0	0	52	9	14	7	30
Williams	68	0	0	68	9	31	0	40
City of Williston	166	0	0	166	13	21	0	34
County Total	2,566	459	26	3,051	229	493	553	1,275
City Total	4,484	0	0	4,484	269	196	14	479
State Total	7,050	459	26	7,535	498	689	567	1,754

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

Residential

County	Median Ratio				COD			
	2004	2005	2006	2007	2004	2005	2006	2007
Adams	100.4	97.8	96.8	89.3	0.93	0.59	0.44	0.08
Barnes	94.3	93.5	76.9	84.3	0.57	0.36	0.38	0.71
City of Valley City	98.6	90.4	92.3	91.6	0.09	0.18	0.15	0.17
Benson	100.7	81.7	98.7	100.0	0.23	0.34	0.38	0.31
Billings	100.0	99.1	98.9	100.6	0.02	0.07	0.05	0.02
Bottineau	94.9	75.8	78.4	78.3	0.36	0.72	0.41	0.39
Bowman	104.8	95.9	93.6	91.8	0.25	0.43	0.43	0.24
Burke	100.9	100.3	98.3	99.4	0.12	0.16	0.22	0.16
Burleigh	91.2	88.3	90.4	88.1	0.08	0.09	0.07	0.07
City of Bismarck	91.9	92.3	88.7	89.6	0.06	0.06	0.07	0.06
Cass	86.4	87.3	89.1	90.4	0.20	0.18	0.17	0.21
City of Fargo	87.5	89.2	90.6	94.2	0.10	0.10	0.10	0.10
City of West Fargo	89.8	91.0	92.0	93.5	0.09	0.08	0.07	0.07
Cavalier	96.6	95.8	90.2	103.7	0.20	0.24	0.31	1.10
Dickey	94.0	90.9	94.4	96.3	0.26	0.30	0.39	0.24
Divide	99.1	92.1	92.0	100.0	0.57	0.50	0.63	0.64
Dunn	97.0	97.9	93.8	95.8	0.12	0.12	0.14	0.15
Eddy	95.1	100.0	98.1	100.0	0.15	0.06	0.11	0.09
Emmons	101.5	96.0	100.3	99.4	0.33	0.26	0.26	0.29
Foster	97.2	100.0	100.0	97.3	0.29	0.09	0.07	0.11
Golden Valley	97.3	87.7	95.3	91.3	0.48	0.21	0.24	0.28
Grand Forks	90.0	85.7	90.6	91.7	0.52	0.45	0.29	0.39
City of Grand Forks	90.0	86.6	89.1	91.0	0.07	0.08	0.08	0.08
Grant	99.3	100.0	100.3	99.6	0.06	0.03	0.03	0.09
Griggs	96.9	98.8	99.2	99.4	0.11	0.10	0.09	0.09
Hettinger	100.0	98.0	98.1	100.0	0.08	0.08	0.10	0.06
Kidder	93.6	88.2	92.3	99.3	0.26	0.31	0.60	0.41
LaMoure	104.0	93.6	93.6	92.6	0.19	0.18	0.21	0.26
Logan	99.3	92.3	93.0	89.9	0.20	0.21	0.18	0.23
McHenry	96.3	75.0	89.0	92.1	0.66	0.36	0.29	0.42
McIntosh	96.9	97.2	101.4	100.0	0.20	0.21	0.17	0.16
McKenzie	99.8	97.8	92.0	93.3	0.14	0.12	0.25	0.23
McLean	90.6	86.9	84.8	76.3	0.62	0.45	0.38	0.47

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

Residential

County	Median Ratio				COD			
	2004	2005	2006	2007	2004	2005	2006	2007
Mercer	97.4	100.6	95.2	92.9	0.30	0.21	0.33	0.17
Morton	93.6	92.1	91.6	86.6	0.38	0.34	0.56	0.35
City of Mandan	92.6	91.1	95.4	91.2	0.14	0.09	0.09	0.15
Mountrail	98.3	94.1	83.7	95.8	0.32	0.34	0.27	0.26
Nelson	96.2	101.1	100.4	95.6	0.50	0.62	0.89	0.95
Oliver	101.5	99.1	85.2	89.5	0.12	0.17	0.24	0.22
Pembina	102.2	94.8	90.1	93.3	0.57	0.58	0.30	0.26
Pierce	101.0	94.4	87.2	93.0	0.18	0.16	0.21	0.27
Ramsey	94.2	93.1	92.1	89.8	0.20	0.11	0.15	0.20
City of Devils Lake	90.5	91.9	92.6	89.9	0.21	0.18	0.14	0.19
Ransom	94.9	89.8	92.8	89.4	0.39	0.36	0.32	0.23
Renville	95.3	83.3	91.8	97.4	0.52	0.50	0.53	1.00
Richland	92.0	91.1	91.8	88.3	0.22	0.20	0.29	0.35
City of Wahpeton	93.6	92.9	90.8	95.5	0.10	0.17	0.23	0.17
Rolette	83.9	101.1	88.6	86.5	0.39	0.33	0.33	0.27
Sargent	98.5	87.1	85.0	94.1	0.18	0.22	0.18	0.21
Sheridan	100.9	100.6	99.9	99.9	0.63	0.58	0.14	0.04
Sioux	97.1	100.0	103.1	115.0	0.34	0.58	1.01	0.79
Slope	100.9	100.0	100.0	90.9	0.37	0.15	0.36	0.35
Stark	93.9	92.4	91.4	91.2	0.08	0.10	0.16	0.08
City of Dickinson	94.7	92.6	90.3	86.8	0.08	0.09	0.09	0.10
Steele	100.0	91.5	93.5	100.2	0.30	0.35	0.58	0.54
Stutsman	94.6	93.5	90.5	92.8	0.22	0.32	0.49	0.47
City of Jamestown	93.5	88.1	91.0	91.4	0.15	0.16	0.16	0.14
Towner	96.8	95.5	97.6	97.0	0.66	0.38	0.46	0.41
Traill	92.8	96.8	97.0	92.4	0.30	0.21	0.37	0.36
Walsh	100.0	97.1	100.3	101.4	0.52	0.32	0.36	0.31
City of Grafton	100.0	100.2	96.8	93.5	0.14	0.16	0.20	0.14
Ward	93.2	90.4	84.4	92.9	0.33	0.18	0.24	0.30
City of Minot	95.5	89.4	88.5	90.7	0.13	0.11	0.10	0.09
Wells	91.7	92.9	98.0	92.7	0.30	0.33	0.27	0.30
Williams	91.1	90.0	84.8	86.1	0.28	0.35	0.74	0.37
City of Williston	91.2	90.0	87.4	85.8	0.11	0.16	0.14	0.13
State	92.1	90.9	90.5	91.8	0.20	0.18	0.19	0.19

Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial

County	Median Ratio				COD			
	2004	2005	2006	2007	2004	2005	2006	2007
Adams	100.8	100.0	100.1	100.3	0.58	0.42	0.36	0.03
Barnes	98.6	100.0	100.0	100.0	0.69	0.69	0.60	0.12
City of Valley City	100.0	98.9	101.8	93.8	0.05	0.11	0.22	0.23
Benson	100.0	100.0	100.0	95.4	0.08	0.13	0.19	0.33
Billings	100.0	100.0	98.0	100.8	0.00	0.11	0.07	0.05
Bottineau	95.5	102.2	102.7	100.8	0.23	0.21	0.49	0.17
Bowman	97.7	95.8	100.0	96.7	0.22	0.20	0.18	0.22
Burke	100.0	100.0	99.8	100.0	0.00	0.00	0.01	0.02
Burleigh	97.2	96.6	79.7	93.9	0.08	0.13	0.25	0.09
City of Bismarck	92.3	92.3	88.9	89.5	0.09	0.09	0.11	0.16
Cass	99.3	98.4	100.2	99.8	0.32	0.32	0.44	0.39
City of Fargo	92.5	92.0	92.8	91.6	0.19	0.17	0.14	0.17
City of West Fargo	95.8	86.8	89.8	91.8	0.17	0.16	0.16	0.13
Cavalier	98.6	98.6	97.1	97.9	0.14	0.11	0.12	0.16
Dickey	99.0	102.3	105.9	102.5	0.13	0.18	0.50	0.24
Divide	101.3	101.3	90.7	102.2	0.24	0.24	0.46	0.21
Dunn	99.0	102.2	103.5	100.0	0.06	0.07	0.06	0.06
Eddy	100.8	100.0	100.0	100.0	0.13	0.13	0.06	0.12
Emmons	98.2	97.8	98.3	98.8	0.16	0.17	0.10	0.08
Foster	100.3	97.0	95.6	100.0	0.10	0.08	0.08	0.04
Golden Valley	100.8	98.8	96.2	98.9	0.30	0.29	0.22	0.42
Grand Forks	100.0	100.8	97.3	95.2	0.54	0.74	0.73	1.27
City of Grand Forks	94.9	97.0	93.6	92.0	0.13	0.18	0.15	0.15
Grant	99.7	101.1	101.2	101.4	0.03	0.02	0.03	0.02
Griggs	93.1	100.0	101.1	100.0	0.12	0.02	0.03	0.02
Hettinger	100.0	100.0	100.0	99.8	0.01	0.01	0.04	0.02
Kidder	98.5	100.2	96.2	99.8	0.21	0.20	0.33	0.19
LaMoure	101.5	98.1	99.8	99.8	0.10	0.10	0.11	0.13
Logan	100.2	98.8	99.1	99.4	0.06	0.10	0.12	0.13
McHenry	100.0	92.8	100.0	100.0	0.51	0.59	0.38	0.34
McIntosh	99.9	96.5	97.2	97.8	0.12	0.14	0.09	0.09
McKenzie	99.6	100.0	99.7	102.8	0.10	0.13	0.14	0.19
McLean	97.8	102.8	100.0	94.8	0.77	0.66	0.87	0.77

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

Commercial

County	Median Ratio				COD			
	2004	2005	2006	2007	2004	2005	2006	2007
Mercer	100.0	99.8	100.0	100.0	0.04	99.8	100.0	0.04
Morton	100.0	100.0	96.9	100.0	0.73	100.0	96.9	0.62
City of Mandan	91.1	91.2	94.8	91.1	0.15	91.2	94.8	0.15
Mountrail	100.0	100.0	100.0	100.0	0.04	100.0	100.0	0.06
Nelson	95.9	87.9	106.0	100.0	0.45	87.9	106.0	0.36
Oliver	98.7	99.2	99.0	94.2	0.00	99.2	99.0	0.17
Pembina	100.0	100.0	102.5	100.0	0.22	100.0	102.5	0.28
Pierce	99.0	98.4	98.1	98.3	0.03	98.4	98.1	0.05
Ramsey	100.0	100.0	100.0	100.0	0.03	100.0	100.0	0.07
City of Devils Lake	97.1	97.8	99.0	99.9	0.23	97.8	99.0	0.21
Ransom	100.2	100.2	100.0	99.8	0.04	100.2	100.0	0.11
Renville	103.4	99.2	99.3	100.7	0.28	99.2	99.3	0.15
Richland	100.0	100.0	100.0	99.3	0.09	100.0	100.0	0.41
City of Wahpeton	100.0	101.2	98.3	95.2	0.08	101.2	98.3	0.14
Rolette	98.8	97.3	101.8	102.7	0.18	97.3	101.8	0.33
Sargent	98.3	99.0	97.5	99.0	0.05	99.0	97.5	0.07
Sheridan	100.0	95.0	99.8	99.3	0.00	95.0	99.8	0.01
Sioux	93.9	100.2	100.2	94.1	0.00	100.2	100.2	0.20
Slope	97.5	103.2	100.0	96.0	0.00	103.2	100.0	0.30
Stark	100.0	100.0	97.4	102.7	0.03	100.0	97.4	0.03
City of Dickinson	96.7	96.8	95.8	96.4	0.12	96.8	95.8	0.07
Steele	98.3	98.4	100.1	103.3	0.05	98.4	100.1	0.50
Stutsman	100.0	100.0	100.0	100.0	0.06	100.0	100.0	0.09
City of Jamestown	95.8	97.9	95.6	94.6	0.13	97.9	95.6	0.16
Towner	105.8	105.8	104.1	96.7	0.53	105.8	104.1	0.42
Traill	99.6	99.8	93.5	97.2	0.37	99.8	93.5	0.50
Walsh	100.0	100.0	100.0	100.0	0.15	100.0	100.0	0.12
City of Grafton	102.4	104.3	104.3	100.0	0.36	104.3	104.3	0.29
Ward	97.0	97.3	97.9	95.8	0.12	97.3	97.9	0.47
City of Minot	95.9	91.9	91.6	91.1	0.11	91.9	91.6	0.12
Wells	97.5	100.0	100.0	99.6	0.22	100.0	100.0	0.28
Williams	98.3	95.8	100.0	98.4	0.22	95.8	100.0	0.30
City of Williston	101.5	97.9	97.3	95.3	0.15	97.9	97.3	0.72
State	100.0	100.0	99.9	99.7	0.20	100.0	99.9	0.24

Table 6
2007 Median Ratios and Changes by the State Board of Equalization

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	89.3	100.2	-1%	0.0%
*Barnes	84.3	107.1	-7%	See below
*City of Valley City	91.6	94.3	6%	NC
Benson	100.0	102.2	-3%	0.0%
Billings	100.6	101.9	-2%	0.0%
*Bottineau	78.3	83.0	20%	NC
Bowman	91.8	95.8	4%	0.0%
Burke	99.4	104.6	-5%	0.0%
Burleigh	88.1	96.6	3%	0.0%
City of Bismarck	89.6	97.4	2%	0.0%
Cass	90.4	94.9	5%	0.0%
City of Fargo	94.2	98.2	1%	0.0%
City of West Fargo	93.5	97.8	2%	0.0%
Cavalier	103.7	104.6	-5%	0.0%
Dickey	96.3	100.6	-1%	0.0%
Divide	100.0	99.8	0%	0.0%
Dunn	95.8	97.5	2%	0.0%
Eddy	100.0	103.6	-4%	0.0%
Emmons	99.4	100.0	0%	0.0%
Foster	97.3	97.0	3%	0.0%
Golden Valley	91.3	97.7	2%	0.0%
Grand Forks	91.7	95.2	5%	0.0%
City of Grand Forks	91.0	95.0	5%	0.0%
Grant	99.6	100.4	-1%	0.0%
Griggs	99.4	100.7	-1%	0.0%
Hettinger	100.0	100.0	-1%	0.0%
Kidder	99.3	99.7	0%	0.0%
*LaMoure	92.6	94.0	6%	1.0%
Logan	89.9	97.5	2%	0.0%
McHenry	92.1	95.8	4%	0.0%
McIntosh	100.0	97.1	2%	0.0%
McKenzie	93.3	98.2	1%	0.0%
*McLean	76.3	76.3	21%	NC

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

*The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

*Barnes County is out of compliance. Barnes County was directed to apply obsolescence to various townships and to classify land on which rural residential structures are located as residential land. Barnes County did not classify the land as directed.

*Valley City is out of compliance. The City Assessor asked the State Board not to make changes to the assessments at this time. The State Board agreed to make no change for 2007.

*Bottineau County is out of compliance, but when the residential property is separated from the lakeshore property the residential property is in compliance.

*LaMoure County Board increased their assessments 2% and should have increased them 3%. The State Board increased them by 1% to bring them within the tolerance of 3%.

*McLean County is out of compliance. They are going to do a reappraisal in 2008 and 2009 and asked the Board not to make any changes at this time. The Board agreed to make no change for 2007.

Table 6 Continued
2007 Median Ratios and Changes by the State Board of Equalization

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	92.9	95.8	4%	0.0%
Morton	86.6	97.0	3%	0.0%
City of Mandan	91.2	96.4	3%	0.0%
Mountrail	95.8	96.2	3%	0.0%
Nelson	95.6	95.6	4%	0.0%
*Oliver	89.5	93.9	6%	NC
Pembina	93.3	95.1	5%	0.0%
Pierce	93.0	96.3	3%	0.0%
Ramsey	89.8	96.2	3%	0.0%
City of Devils Lake	89.9	95.6	4%	0.0%
Ransom	89.4	95.2	5%	0.0%
Renville	97.4	97.4	2%	0.0%
Richland	88.3	94.5	5%	0.0%
City of Wahpeton	95.5	97.6	2%	0.0%
*Rolette	86.5	91.5	9%	NC
Sargent	94.1	96.3	3%	0.0%
Sheridan	99.9	99.9	0%	0.0%
Sioux	115.0	104.4	-5%	0.0%
Slope	90.9	98.5	1%	0.0%
Stark	91.2	98.6	1%	0.0%
City of Dickinson	86.8	95.3	4%	0.0%
*Steele	100.2	109.1	-9%	NC
Stutsman	92.8	99.8	0%	0.0%
City of Jamestown	91.4	95.7	4%	0.0%
Towner	97.0	96.8	3%	0.0%
Traill	92.4	94.8	5%	0.0%
Walsh	101.4	102.3	-3%	0.0%
City of Grafton	93.5	95.6	4%	0.0%
Ward	92.9	97.7	2%	0.0%
City of Minot	90.7	96.8	3%	0.0%
Wells	92.7	95.7	4%	0.0%
Williams	86.1	97.5	2%	0.0%
City of Williston	85.8	96.5	3%	0.0%
State	91.8			

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

*The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

*Oliver County is in the process of a reappraisal and asked the State Board not to make any changes. The Board agreed to make no change for 2007.

*Rolette County is out of compliance, but when the residential property is separated from the lakeshore property the residential property is in compliance.

*Steele County is out of compliance, but when the residential property is separated from the lakeshore property the residential property is in compliance.

Table 7
2007 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	100.3	100.3	-1%	0.0%
Barnes	100.0	100.1	-1%	0.0%
*City of Valley City	93.8	91.6	9%	See below
Benson	95.4	99.7	0%	0.0%
Billings	100.8	101.5	-2%	0.0%
Bottineau	100.8	102.1	-3%	0.0%
Bowman	96.7	102.3	-3%	0.0%
Burke	100.0	100.4	-1%	0.0%
Burleigh	92.7	104.7	-5%	0.0%
City of Bismarck	89.5	98.3	1%	0.0%
Cass	99.8	103.0	-3%	0.0%
City of Fargo	91.6	97.6	2%	0.0%
City of West Fargo	91.8	98.1	1%	0.0%
Cavalier	97.9	96.5	3%	0.0%
Dickey	102.5	103.4	-3%	0.0%
Divide	102.2	102.5	-3%	0.0%
Dunn	100.0	100.0	0%	0.0%
Eddy	100.0	101.6	-2%	0.0%
Emmons	98.8	99.2	0%	0.0%
Foster	100.0	100.1	-1%	0.0%
Golden Valley	98.9	101.0	-2%	0.0%
Grand Forks	95.2	95.2	5%	0.0%
City of Grand Forks	92.0	95.0	5%	0.0%
Grant	101.4	102.2	-3%	0.0%
Griggs	100.0	100.1	-1%	0.0%
Hettinger	99.8	99.7	0%	0.0%
Kidder	99.8	98.0	2%	0.0%
LaMoure	99.8	99.5	0%	0.0%
Logan	99.4	100.1	-1%	0.0%
McHenry	100.0	99.6	0%	0.0%
McIntosh	97.8	98.0	2%	0.0%
McKenzie	102.8	102.2	-3%	0.0%
McLean	94.8	96.3	3%	0.0%

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

*The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

*The State Board ordered a 5% increase to structures to bring the values within tolerance.

Table 7 Continued
2007 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	100.0	101.3	-2%	0.0%
Morton	100.0	101.3	-2%	0.0%
City of Mandan	91.1	99.0	0%	0.0%
Mountrail	100.0	101.4	-2%	0.0%
Nelson	100.0	99.9	0%	0.0%
Oliver	94.2	95.8	4%	0.0%
Pembina	100.0	99.2	0%	0.0%
Pierce	98.3	99.3	0%	0.0%
Ramsey	100.0	104.5	-5%	0.0%
City of Devils Lake	99.9	100.1	-1%	0.0%
Ransom	99.8	99.9	0%	0.0%
Renville	100.7	100.9	-1%	0.0%
Richland	99.3	101.9	-2%	0.0%
City of Wahpeton	95.2	100.4	-1%	0.0%
Rolette	102.7	100.8	-1%	0.0%
Sargent	99.0	99.0	0%	0.0%
Sheridan	99.3	99.9	0%	0.0%
*Sioux	94.1	85.5	16%	See below
Slope	96.0	100.4	-1%	0.0%
Stark	102.7	104.5	-5%	0.0%
City of Dickinson	96.4	99.7	0%	0.0%
Steele	103.3	102.8	-3%	0.0%
*Stutsman	100.0	89.7	11%	NC
City of Jamestown	94.6	95.5	4%	0.0%
Towner	96.7	96.3	3%	0.0%
Traill	97.2	96.6	3%	0.0%
Walsh	100.0	98.8	1%	0.0%
City of Grafton	100.0	99.4	0%	0.0%
Ward	95.8	96.7	3%	0.0%
City of Minot	91.1	96.6	3%	0.0%
Wells	99.6	99.5	0%	0.0%
Williams	98.4	102.6	-3%	0.0%
City of Williston	95.3	98.7	1%	0.0%
State	99.7			

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

*The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

*Sioux County is out of compliance. The State Board increased the City of Selfridge by 15% to bring them into compliance.

*Stutsman County is out of compliance. When the Cargill plant value is excluded from the commercial property, commercial property is within tolerance.

Table 8
Average Prices Per Acre and Median Ratios for Agricultural Land

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	18	407	39.6
Barnes	40	714	57.3
Benson	23	379	80.7
Billings	10	438	32.7
Bottineau	13	527	50.5
Bowman	5	430	40.1
Burke	16	370	59.0
Burleigh	30	574	36.3
Cass	62	1357	42.8
Cavalier	12	507	64.2
Dickey	26	743	44.1
Divide	7	403	54.7
Dunn	15	458	42.8
Eddy	17	544	52.7
Emmons	32	430	49.8
Foster	19	569	55.0
Golden Valley	11	432	29.7
Grand Forks	52	787	67.1
Grant	9	400	37.5
Griggs	5	626	66.4
Hettinger	13	452	44.5
Kidder	21	382	42.9
LaMoure	24	836	43.2
Logan	22	414	45.2
McHenry	27	374	59.7
McIntosh	50	432	49.5
McKenzie	9	257	61.8
McLean	44	637	46.5
Mercer	10	677	51.7
Morton	34	447	34.5
Mountrail	13	372	50.9
Nelson	38	394	66.8
Oliver	17	431	41.6
Pembina	49	1113	43.4
Pierce	13	361	59.9
Ramsey	17	474	81.8
Ransom	30	917	44.3
Renville	6	537	63.6
Richland	47	1603	35.2
Rolette	22	374	69.3
Sargent	21	802	52.0
Sheridan	26	425	53.4
Sioux	11	276	35.1
Slope	8	492	43.8
Stark	24	657	32.9
Steele	32	625	66.7
Stutsman	47	524	50.9
Towner	26	378	74.5
Traill	17	1162	47.8
Walsh	38	760	71.2
Ward	36	589	46.4
Wells	48	565	57.0
Williams	33	309	58.1
State	1,295	585	50.5

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