



**STATE OF NORTH DAKOTA**  
**OFFICE OF STATE TAX COMMISSIONER**  
**Ryan Rauschenberger Commissioner**

**Agricultural Value per Acre for the 2015 Assessment**  
**Amended**

To County Directors of Tax Equalization:

As required by North Dakota Century Code § 57-02-27.2, I, Ryan Rauschenberger, Tax Commissioner of the State of North Dakota, hereby provide to you the following estimates of agricultural value per acre of agricultural lands on a state wide and on a county wide basis as computed for the year 2015 by the Agribusiness and Applied Economics Department of the North Dakota State University.

The average estimated agricultural value per acre of agricultural lands in the state for the year 2015 is \$596.90.

The estimated agricultural value per acre and the average values of cropland and noncropland per acre in each county for the year 2015 are shown in the following table:

County	All Agricultural Land	Cropland	Noncropland
Adams	346.07	477.78	130.71
Barnes	844.38	982.84	181.67
Benson	637.63	771.00	160.81
Billings	206.57	387.07	122.42
Bottineau	583.92	670.51	155.56
Bowman	337.48	471.52	108.08
Burke	454.77	591.31	143.03
Burleigh	401.81	616.57	143.64
Cass	1,165.63	1,222.83	184.65
Cavalier	824.68	932.12	157.78
Dickey	810.92	1,020.40	181.21
Divide	467.18	572.73	142.22
Dunn	262.07	482.22	130.51
Eddy	512.64	685.05	161.62
Emmons	533.87	799.80	142.22
Foster	765.00	897.58	155.56
Golden Valley	283.81	510.71	107.07
Grand Forks	967.94	1,134.95	181.21
Grant	314.29	506.06	131.11
Griggs	690.17	841.41	158.38
Hettinger	531.38	663.84	130.10
Kidder	311.52	540.00	145.05
LaMoure	945.12	1,059.80	187.47
Logan	407.50	654.34	143.03
McHenry	423.41	543.23	154.55
McIntosh	479.30	692.73	142.22
McKenzie	278.04	497.37	130.91
McLean	657.24	750.30	142.63
Mercer	380.57	571.72	130.30
Morton	318.26	575.35	130.71
Mountrail	431.31	638.59	142.02
Nelson	603.84	698.59	157.58
Oliver	353.08	663.03	131.11
Pembina	1,242.83	1,323.23	188.69
Pierce	570.05	686.06	154.75
Ramsey	623.51	767.88	162.02
Ransom	753.81	998.59	178.59
Renville	677.52	721.21	155.15
Richland	1,115.98	1,288.69	183.43
Rolette	583.99	663.23	157.37
Sargent	933.55	1,064.65	183.03
Sheridan	446.33	639.19	142.22
Sioux	208.83	489.09	130.71
Slope	327.06	559.60	119.19
Stark	403.71	565.66	131.31
Steele	1,014.32	1,150.91	161.01
Stutsman	681.23	875.96	178.99
Towner	743.99	773.13	161.62
Traill	1,280.52	1,366.06	183.03
Walsh	952.51	1,123.23	168.89
Ward	578.68	712.53	142.02
Wells	754.71	881.01	156.16
Williams	414.84	583.84	142.42
State	596.90	804.04	140.00

\* THE CAPITALIZATION RATE IS 4.95%

For property tax assessment purposes, N.D.C.C. § 57-02-27.2 provides that the “true and full value” of agricultural lands shall be their “agricultural value.” Agricultural lands shall be valued at ten percent of their assessed value, N.D.C.C. § 57-02-27. Assessed valuation is defined as fifty percent of “true and full value,” N.D.C.C. § 57-02-01.

Dated this 19th day of December 2014.

RYAN RAUSCHENBERGER  
TAX COMMISSIONER





























































Mountrail County	Calculations for Sugarbeets & Potatoes	2015 Cropland	Assessments Government Payments	CRP	Reported Cropland	Reported Non-cropland	Reported Total	
Annual number of acres:	Year							
	2004	547,024		53,818	600,842	530,100	1,130,942	
	2005	507,832		53,818	561,650	530,100	1,091,750	
	2006	545,927		55,309	601,236	530,100	1,131,336	
	2007	600,489		56,170	656,659	530,100	1,186,759	
	2008	625,683		51,868	677,551	530,100	1,207,651	
	2009	621,190		53,127	674,317	530,100	1,204,417	
	2010	591,875		55,008	646,883	530,100	1,176,983	
	2011	560,531		55,205	615,736	530,100	1,145,836	
	2012	546,626		54,860	601,486	530,100	1,131,586	
	2013	580,776		38,400	619,176	530,100	1,149,276	
Annual gross returns:	2004	0	48,327,218	11,325,227	684,333	60,336,778	24,841,879	85,178,657
50% of returns on irrigated cropland is included in cropland gross returns; CRP returns are 50% of payments reported by FSA	2005	0	52,870,897	10,979,444	676,133	64,526,474	27,001,004	91,527,478
	2006	0	52,692,100	12,600,080	696,557	65,988,737	24,971,649	90,960,386
	2007	0	135,916,020	4,309,580	710,158	140,935,758	23,427,938	164,363,696
	2008	0	108,747,862	6,335,125	751,892	115,834,879	21,514,820	137,349,699
	2009	0	104,605,638	6,761,718	761,687	112,129,043	21,028,380	133,157,423
	2010	0	134,495,184	29,790,311	1,080,702	165,366,197	24,992,349	190,358,546
	2011	0	82,171,074	12,170,619	824,471	95,166,164	31,166,872	126,333,036
	2012	0	156,836,918	4,283,400	874,621	161,994,939	32,805,562	194,800,501
	2013	0	156,498,458	9,433,037	880,350	166,811,845	36,667,466	203,479,311
Landowner share of returns:		20.00%	30.00%	30.00%			25.00%	
Annual landowner share of gross returns:	2004				18,580,067	6,210,470	24,790,537	
	2005				19,831,235	6,750,251	26,581,486	
	2006				20,284,211	6,242,912	26,527,123	
	2007				42,777,838	5,856,985	48,634,823	
	2008				35,276,788	5,378,705	40,655,493	
	2009				34,171,894	5,257,095	39,428,989	
	2010				50,366,351	6,248,087	56,614,438	
	2011				29,126,979	7,791,718	36,918,697	
	2012				49,210,716	8,201,391	57,412,107	
	2013				50,659,799	9,166,867	59,826,666	
These 8 years of data were used in the following calculations:					2012 2011 2010 2009	2012 2011 2010 2008		
					2008 2007 2006 2005	2007 2006 2005 2004		
Eight-year annual average acres:					629,440	530,100	1,159,540	
Eight-year average annual landowner share of gross returns:					35,130,752	6,585,065	41,715,817	
Adjusted for cost of production index @		176.59			19,893,965	3,729,014	23,622,979	
Eight-year average landowner share of gross returns per acres:					31.61	7.03	20.37	
Capitalized average annual value per acre @		4.9500%			Inundated 14.20	638.59	142.02	
Acreage provided or reviewed by county:					627,964	449,939	1,077,903	
Inundated acres:					0	0	0	
Capitalized average value based on acreage provided or reviewed by county:							431.31	













































