

North Dakota Assessment Sales Ratio Study 2014



**Office of State Tax Commissioner
Ryan Rauschenberger
Tax Commissioner**

2014 North Dakota Assessment Sales Ratio Study

Table of Contents

Statistics	1
Table 1	4
2014 Real Estate Assessment/Sales Ratio Study	
Table 2	21
Frequency Distribution	
Table 3	26
Residential State Board of Equalization Changes	
Table 4	30
Commercial State Board of Equalization Changes	
Table 5	34
Agriculture State Board of Equalization Changes	

2014 North Dakota Assessment Sales Ratio Study

Introduction

The 2014 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 12 largest cities in North Dakota are included in the ASRS and this report.

The 2014 study includes data on sales of property occurring between January 1 and December 31, 2013. 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 2013 did not meet the minimum sample size, sales of property from the prior years of 2012, 2011 and 2010, 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 12,131 observations used in the 2014 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2013 assessment.

Statistical Report

This report has eight basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 12 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.

Tables 3, 4 & 5 show the median ratios, ratio 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 out of tolerance. On the pages following each category is an explanation of what changes, if any, the state board made in those counties.

2014 North Dakota Assessment Sales Ratio Study

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

Sales Ratio Statistics

2014 North Dakota Assessment Sales Ratio Study

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

	<u>Finalized</u> <u>Sale Price</u>	<u>T & F Value</u>	<u>Ratio</u>	<u>Array</u>	<u>Deviation</u> <u>From Median</u>
1.	\$ 142,000	\$ 136,500	96.1%	99.6	2.4
2.	183,500	181,000	98.6	99.4	2.2
3.	165,000	157,900	95.7	98.6	1.4
4.	179,000	178,200	99.6	98.6	1.4
5.	137,000	132,900	97.0	97.3	0.1
6.	187,000	181,500	97.1	97.1	0.1
7.	154,000	149,900	97.3	97.1	0.1
8.	181,900	180,800	99.4	97.0	0.2
9.	146,000	141,800	97.1	96.1	1.1
10.	<u>158,300</u>	<u>156,100</u>	<u>98.6</u>	95.7	<u>1.5</u>
	\$1,633,700	\$1,596,600	976.5		10.5
<p>Arithmetic Mean Ratio = $976.5 \div 10 = 97.65$</p> <p>Aggregate Mean Ratio = $\\$1,596,600 \div \\$1,633,700 = 97.7$</p> <p>Median = Middle Ratio = $97.3 + 97.1 = 194.4 \div 2 = 97.2$</p> <p>Price Related Differential = $97.65 \div 97.7 = .99$</p> <p>Average Deviation = $10.5 \div 10 = 1.05$</p> <p>Coefficient of Dispersion = $1.05 \div 97.2 = .01$</p>					

**Table 1
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 01 Adams								
Agricultural	15	3,759,645	1,228,291	42.3%	32.7%	32.7%	1.29	0.58
Commercial	27	7,680,180	3,949,177	77.3%	51.4%	82.5%	1.50	0.26
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	27	7,680,180	3,949,177	77.3%	51.4%	82.5%	1.50	0.26
Residential	53	4,215,250	2,586,071	72.9%	61.4%	64.6%	1.19	0.44
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	53	4,215,250	2,586,071	72.9%	61.4%	64.6%	1.19	0.44
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	95	15,655,075	7,763,539	69.3%	49.6%	64.9%	1.40	0.44

County 02 Barnes								
Agricultural	38	23,195,555	4,858,500	27.6%	20.9%	20.3%	1.32	0.53
Commercial	18	1,903,600	1,797,800	104.0%	94.4%	97.9%	1.10	0.26
Vacant Lots	12	289,250	182,000	65.6%	62.9%	65.4%	1.04	0.47
Total Comm & VL	30	2,192,850	1,979,800	88.6%	90.3%	86.8%	0.98	0.35
Residential	32	4,192,921	3,434,500	85.4%	81.9%	88.2%	1.04	0.20
Lakeshore	8	1,200,000	1,030,400	83.1%	85.9%	80.9%	0.97	0.19
Total Res & LS	40	5,392,921	4,464,900	85.0%	82.8%	87.9%	1.03	0.20
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	108	30,781,326	11,303,200	65.8%	36.7%	69.7%	1.79	0.50

City of Valley City								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	7,787,495	6,017,700	84.6%	77.3%	86.8%	1.10	0.24
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	7,787,495	6,017,700	84.6%	77.3%	86.8%	1.10	0.24
Residential	108	11,667,816	9,996,200	91.4%	85.7%	87.6%	1.07	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	108	11,667,816	9,996,200	91.4%	85.7%	87.6%	1.07	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	138	19,455,311	16,013,900	90.0%	82.3%	87.6%	1.09	0.20

County 03 Benson								
Agricultural	30	8,579,792	3,920,876	51.7%	45.7%	48.5%	1.13	0.32
Commercial	33	2,269,162	2,234,908	99.1%	98.5%	100.0%	1.01	0.03
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	33	2,269,162	2,234,908	99.1%	98.5%	100.0%	1.01	0.03
Residential	47	2,780,084	2,119,382	101.8%	76.2%	94.4%	1.33	0.34
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	47	2,780,084	2,119,382	101.8%	76.2%	94.4%	1.33	0.34
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	110	13,629,038	8,275,166	87.3%	60.7%	94.5%	1.44	0.29

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 04 Billings								
Agricultural	2	962,730	118,940	11.4%	12.4%	11.4%	0.92	0.13
Commercial	8	3,567,700	3,154,160	85.4%	88.4%	92.2%	0.97	0.13
Vacant Lots	1	25,000	25,000	100.0%	100.0%	100.0%	1.00	0.00
Total Comm & VL	9	3,592,700	3,179,160	87.1%	88.5%	93.0%	0.98	0.12
Residential	23	3,792,700	2,927,320	80.1%	77.2%	83.3%	1.04	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	23	3,792,700	2,927,320	80.1%	77.2%	83.3%	1.04	0.13
Mobile Home	4	373,590	368,446	98.4%	98.6%	98.2%	1.00	0.06
GRAND TOTAL	38	8,721,720	6,593,866	80.1%	75.6%	87.9%	1.06	0.17

County 05 Bottineau								
Agricultural	15	6,131,800	1,434,200	26.0%	23.4%	21.6%	1.11	0.30
Commercial	30	3,081,800	2,657,400	94.1%	86.2%	83.2%	1.09	0.47
Vacant Lots	3	239,000	167,000	137.2%	69.9%	104.3%	1.96	0.55
Total Comm & VL	33	3,320,800	2,824,400	98.0%	85.1%	84.4%	1.15	0.49
Residential	75	14,695,150	11,770,800	102.6%	80.1%	83.6%	1.28	0.41
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	75	14,695,150	11,770,800	102.6%	80.1%	83.6%	1.28	0.41
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	123	24,147,750	16,029,400	92.0%	66.4%	80.9%	1.39	0.48

County 06 Bowman								
Agricultural	15	4,272,257	1,069,213	23.5%	25.0%	21.3%	0.94	0.20
Commercial	30	3,017,575	2,793,470	99.5%	92.6%	100.0%	1.07	0.25
Vacant Lots	3	46,000	14,640	33.8%	31.8%	32.5%	1.06	0.21
Total Comm & VL	33	3,063,575	2,808,110	93.5%	91.7%	90.7%	1.02	0.31
Residential	37	4,089,500	3,504,210	88.8%	85.7%	81.1%	1.04	0.27
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	37	4,089,500	3,504,210	88.8%	85.7%	81.1%	1.04	0.27
Mobile Home	3	89,455	76,419	150.5%	85.4%	80.2%	1.76	0.88
GRAND TOTAL	88	11,514,787	7,457,952	81.5%	64.8%	80.0%	1.26	0.40

County 07 Burke								
Agricultural	14	2,414,450	1,196,600	58.7%	49.6%	47.7%	1.18	0.44
Commercial	29	9,010,900	8,660,200	92.5%	96.1%	97.9%	0.96	0.07
Vacant Lots	9	55,600	58,700	105.2%	105.6%	85.0%	1.00	0.54
Total Comm & VL	38	9,066,500	8,718,900	95.5%	96.2%	97.5%	0.99	0.18
Residential	33	2,184,350	1,714,400	102.1%	78.5%	90.6%	1.30	0.32
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	2,184,350	1,714,400	102.1%	78.5%	90.6%	1.30	0.32
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	85	13,665,300	11,629,900	92.0%	85.1%	91.0%	1.08	0.30

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 08 Burleigh								
Agricultural	13	2,391,400	467,500	33.3%	19.5%	22.5%	1.70	0.78
Commercial	30	18,524,499	18,062,000	97.6%	97.5%	98.8%	1.00	0.02
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	18,524,499	18,062,000	97.6%	97.5%	98.8%	1.00	0.02
Residential	156	40,653,592	34,598,900	86.1%	85.1%	84.7%	1.01	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	156	40,653,592	34,598,900	86.1%	85.1%	84.7%	1.01	0.08
Mobile Home	23	860,685	705,988	87.1%	82.0%	86.4%	1.06	0.12
GRAND TOTAL	222	62,430,176	53,834,388	84.7%	86.2%	85.8%	0.98	0.13

City of Bismarck								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	46	19,082,338	15,947,500	85.3%	83.6%	87.5%	1.02	0.12
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	46	19,082,338	15,947,500	85.3%	83.6%	87.5%	1.02	0.12
Residential	799	189,326,478	162,051,400	85.3%	85.6%	85.1%	1.00	0.07
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	799	189,326,478	162,051,400	85.3%	85.6%	85.1%	1.00	0.07
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	845	208,408,816	177,998,900	85.3%	85.4%	85.2%	1.00	0.07

County 09 Cass								
Agricultural	32	27,491,025	5,005,700	18.5%	18.2%	17.6%	1.02	0.15
Commercial	32	6,662,387	6,698,462	100.8%	100.5%	89.1%	1.00	0.43
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	32	6,662,387	6,698,462	100.8%	100.5%	89.1%	1.00	0.43
Residential	266	52,143,534	44,498,608	89.2%	85.3%	86.4%	1.05	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	266	52,143,534	44,498,608	89.2%	85.3%	86.4%	1.05	0.19
Mobile Home	16	252,050	222,132	104.5%	88.1%	99.6%	1.19	0.26
GRAND TOTAL	346	86,548,996	56,424,902	84.5%	65.2%	84.9%	1.30	0.28

City of Fargo								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	82	91,459,570	79,945,900	94.8%	87.4%	90.4%	1.08	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	82	91,459,570	79,945,900	94.8%	87.4%	90.4%	1.08	0.19
Residential	1,588	291,256,600	263,926,400	92.0%	90.6%	90.8%	1.02	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	1,588	291,256,600	263,926,400	92.0%	90.6%	90.8%	1.02	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	1,670	382,716,170	343,872,300	92.2%	89.9%	90.8%	1.03	0.10

Table 1 Continued
2014 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	36	51,408,306	46,618,100	92.0%	90.7%	94.7%	1.02	0.15
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	36	51,408,306	46,618,100	92.0%	90.7%	94.7%	1.02	0.15
Residential	496	99,454,949	89,286,660	90.6%	89.8%	90.8%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	496	99,454,949	89,286,660	90.6%	89.8%	90.8%	1.01	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	532	150,863,255	135,904,760	90.7%	90.1%	90.9%	1.01	0.07

County 10 Cavalier								
Agricultural	19	9,027,715	2,279,680	26.4%	25.3%	23.4%	1.04	0.23
Commercial	30	2,266,000	2,156,880	104.3%	95.2%	95.6%	1.10	0.22
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	2,266,000	2,156,880	104.3%	95.2%	95.6%	1.10	0.22
Residential	41	2,419,725	2,002,961	117.3%	82.8%	89.0%	1.42	0.56
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	41	2,419,725	2,002,961	117.3%	82.8%	89.0%	1.42	0.56
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	90	13,713,440	6,439,521	93.8%	47.0%	88.1%	2.00	0.49

County 11 Dickey								
Agricultural	19	11,451,655	2,699,960	30.9%	23.6%	21.8%	1.31	0.67
Commercial	31	5,507,455	3,982,899	116.9%	72.3%	91.9%	1.62	0.52
Vacant Lots	8	120,630	21,800	46.1%	18.1%	46.0%	2.55	0.84
Total Comm & VL	39	5,628,085	4,004,699	102.4%	71.2%	89.6%	1.44	0.54
Residential	57	5,235,236	4,155,198	91.6%	79.4%	85.1%	1.15	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	57	5,235,236	4,155,198	91.6%	79.4%	85.1%	1.15	0.28
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	115	22,314,976	10,859,857	85.2%	48.7%	80.7%	1.75	0.46

County 12 Divide								
Agricultural	6	962,242	606,600	70.0%	63.0%	72.9%	1.11	0.27
Commercial	30	35,144,441	32,008,500	127.0%	91.1%	109.7%	1.39	0.52
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	35,144,441	32,008,500	127.0%	91.1%	109.7%	1.39	0.52
Residential	40	5,303,300	3,397,700	66.1%	64.1%	68.6%	1.03	0.28
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	5,303,300	3,397,700	66.1%	64.1%	68.6%	1.03	0.28
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	76	41,409,983	36,012,800	90.4%	87.0%	74.8%	1.04	0.51

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 13 Dunn								
Agricultural	7	1,865,724	507,300	28.0%	27.2%	24.1%	1.03	0.34
Commercial	30	13,119,950	9,989,240	82.8%	76.1%	83.9%	1.09	0.26
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	13,119,950	9,989,240	82.8%	76.1%	83.9%	1.09	0.26
Residential	42	5,523,650	3,552,320	62.3%	64.3%	61.3%	0.97	0.34
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	42	5,523,650	3,552,320	62.3%	64.3%	61.3%	0.97	0.34
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	79	20,509,324	14,048,860	67.1%	68.5%	69.0%	0.98	0.37

County 14 Eddy								
Agricultural	10	2,633,731	893,512	38.4%	33.9%	39.0%	1.13	0.21
Commercial	26	1,480,580	1,683,800	179.4%	113.7%	121.7%	1.58	0.66
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	26	1,480,580	1,683,800	179.4%	113.7%	121.7%	1.58	0.66
Residential	40	2,311,327	2,118,960	100.3%	91.7%	100.0%	1.09	0.20
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	2,311,327	2,118,960	100.3%	91.7%	100.0%	1.09	0.20
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	76	6,425,638	4,696,272	119.2%	73.1%	100.0%	1.63	0.47

County 15 Emmons								
Agricultural	23	8,121,987	1,936,784	27.9%	23.8%	24.6%	1.17	0.38
Commercial	25	2,109,054	1,750,967	98.8%	83.0%	91.0%	1.19	0.35
Vacant Lots	2	11,500	17,100	124.1%	148.7%	124.1%	0.83	0.51
Total Comm & VL	27	2,120,554	1,768,067	100.6%	83.4%	91.0%	1.21	0.37
Residential	37	1,712,850	1,574,988	102.8%	92.0%	95.4%	1.12	0.25
Lakeshore	4	49,000	51,230	102.6%	104.6%	94.3%	0.98	0.20
Total Res & LS	41	1,761,850	1,626,218	102.8%	92.3%	95.4%	1.11	0.24
Mobile Home	3	145,620	98,054	75.8%	67.3%	62.0%	1.13	0.23
GRAND TOTAL	94	12,150,011	5,429,123	83.0%	44.7%	84.3%	1.86	0.42

County 16 Foster								
Agricultural	11	9,334,350	1,449,900	286.6%	15.5%	16.1%	18.45	17.04
Commercial	28	1,026,341	1,640,000	585.0%	159.8%	107.6%	3.66	4.70
Vacant Lots	2	2,700	3,300	130.0%	122.2%	130.0%	1.06	0.23
Total Comm & VL	30	1,029,041	1,643,300	554.7%	159.7%	107.6%	3.47	4.40
Residential	36	3,120,792	2,284,900	81.5%	73.2%	77.2%	1.11	0.27
Lakeshore	1	5,000	5,000	100.0%	100.0%	100.0%	1.00	0.00
Total Res & LS	37	3,125,792	2,289,900	82.0%	73.3%	78.2%	1.12	0.27
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	78	13,489,183	5,383,100	292.7%	39.9%	87.0%	7.33	2.78

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 17 Golden Valley								
Agricultural	3	2,604,132	374,700	19.1%	14.4%	19.1%	1.33	0.30
Commercial	28	3,565,400	1,822,600	53.0%	51.1%	60.0%	1.04	0.31
Vacant Lots	2	26,000	7,100	28.2%	27.3%	28.1%	1.03	0.39
Total Comm & VL	30	3,591,400	1,829,700	51.3%	50.9%	60.0%	1.01	0.32
Residential	37	3,633,300	1,537,654	44.0%	42.3%	38.4%	1.04	0.45
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	37	3,633,300	1,537,654	44.0%	42.3%	38.4%	1.04	0.45
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	70	9,828,832	3,742,054	46.1%	38.1%	46.5%	1.21	0.43

County 18 Grand Forks								
Agricultural	44	21,023,416	6,159,630	33.2%	29.3%	31.1%	1.13	0.38
Commercial	30	6,332,319	4,282,100	135.4%	67.6%	101.0%	2.00	0.65
Vacant Lots	15	475,400	119,500	71.1%	25.1%	14.7%	2.83	4.16
Total Comm & VL	45	6,807,719	4,401,600	114.0%	64.7%	95.2%	1.76	0.80
Residential	139	19,515,029	16,282,800	107.6%	83.4%	86.7%	1.29	0.42
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	139	19,515,029	16,282,800	107.6%	83.4%	86.7%	1.29	0.42
Mobile Home	36	869,000	690,052	109.5%	79.4%	87.4%	1.38	0.53
GRAND TOTAL	264	48,215,164	27,534,082	96.5%	57.1%	80.9%	1.69	0.58

City of Grand Forks								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	54	88,589,748	76,098,500	91.9%	85.9%	86.3%	1.07	0.18
Vacant Lots	87	9,900,760	4,927,700	99.2%	49.8%	41.2%	1.99	1.72
Total Comm & VL	141	98,490,508	81,026,200	96.4%	82.3%	67.8%	1.17	0.87
Residential	672	127,670,415	112,589,900	89.0%	88.2%	89.4%	1.01	0.07
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	672	127,670,415	112,589,900	89.0%	88.2%	89.4%	1.01	0.07
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	813	226,160,923	193,616,100	90.3%	85.6%	88.1%	1.05	0.18

County 19 Grant								
Agricultural	11	8,759,400	1,929,200	36.2%	22.0%	22.2%	1.64	0.91
Commercial	11	1,124,600	1,036,774	89.7%	92.2%	98.2%	0.97	0.10
Vacant Lots	3	59,000	36,000	65.5%	61.0%	58.6%	1.07	0.15
Total Comm & VL	14	1,183,600	1,072,774	84.5%	90.6%	97.9%	0.93	0.15
Residential	36	2,013,200	1,921,800	97.1%	95.5%	97.8%	1.02	0.03
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	2,013,200	1,921,800	97.1%	95.5%	97.8%	1.02	0.03
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	61	11,956,200	4,923,774	83.2%	41.2%	97.6%	2.02	0.17

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 20 Griggs								
Agricultural	4	4,145,580	837,018	21.6%	20.2%	19.2%	1.07	0.19
Commercial	23	2,731,200	2,599,550	94.3%	95.2%	95.8%	0.99	0.06
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	23	2,731,200	2,599,550	94.3%	95.2%	95.8%	0.99	0.06
Residential	35	2,045,000	1,762,500	89.3%	86.2%	89.1%	1.04	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	2,045,000	1,762,500	89.3%	86.2%	89.1%	1.04	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	62	8,921,780	5,199,068	86.8%	58.3%	94.4%	1.49	0.17

County 21 Hettinger								
Agricultural	12	4,397,582	1,102,500	26.7%	25.1%	24.3%	1.07	0.28
Commercial	24	2,691,500	2,315,930	91.1%	86.0%	81.4%	1.06	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	24	2,691,500	2,315,930	91.1%	86.0%	81.4%	1.06	0.19
Residential	32	1,590,084	932,050	76.0%	58.6%	84.8%	1.30	0.27
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	32	1,590,084	932,050	76.0%	58.6%	84.8%	1.30	0.27
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	68	8,679,166	4,350,480	72.6%	50.1%	77.7%	1.45	0.33

County 22 Kidder								
Agricultural	31	11,457,020	2,903,640	27.7%	25.3%	26.2%	1.09	0.31
Commercial	35	1,910,714	1,737,816	93.4%	91.0%	90.8%	1.03	0.16
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	35	1,910,714	1,737,816	93.4%	91.0%	90.8%	1.03	0.16
Residential	37	2,716,350	2,464,875	126.9%	90.7%	94.0%	1.40	0.48
Lakeshore	5	359,000	212,000	75.6%	59.1%	67.6%	1.28	0.27
Total Res & LS	42	3,075,350	2,676,875	120.8%	87.0%	92.7%	1.39	0.46
Mobile Home	3	294,380	285,840	96.2%	97.1%	97.6%	0.99	0.03
GRAND TOTAL	111	16,737,464	7,604,171	85.5%	45.4%	85.9%	1.88	0.44

County 23 LaMoure								
Agricultural	19	15,285,400	3,792,675	30.3%	24.8%	24.8%	1.22	0.47
Commercial	30	5,526,954	4,389,022	86.6%	79.4%	92.4%	1.09	0.18
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	5,526,954	4,389,022	86.6%	79.4%	92.4%	1.09	0.18
Residential	31	2,212,970	1,699,100	276.7%	76.8%	83.1%	3.60	2.57
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	2,212,970	1,699,100	276.7%	76.8%	83.1%	3.60	2.57
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	80	23,025,324	9,880,797	146.9%	42.9%	78.2%	3.42	1.31

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 24 Logan								
Agricultural	8	2,479,500	707,800	28.8%	28.5%	29.2%	1.01	0.32
Commercial	16	1,716,440	1,593,500	93.0%	92.8%	98.7%	1.00	0.07
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	16	1,716,440	1,593,500	93.0%	92.8%	98.7%	1.00	0.07
Residential	44	1,886,100	1,647,000	91.6%	87.3%	91.8%	1.05	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	1,886,100	1,647,000	91.6%	87.3%	91.8%	1.05	0.18
Mobile Home	2	94,500	81,400	91.4%	86.1%	91.3%	1.06	0.09
GRAND TOTAL	70	6,176,540	4,029,700	84.7%	65.2%	90.8%	1.30	0.22

County 25 McHenry								
Agricultural	14	2,996,544	977,000	38.7%	32.6%	32.0%	1.19	0.49
Commercial	30	1,702,130	1,717,701	112.0%	100.9%	97.6%	1.11	0.37
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,702,130	1,717,701	112.0%	100.9%	97.6%	1.11	0.37
Residential	48	4,407,020	3,563,507	84.2%	80.9%	88.8%	1.04	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	48	4,407,020	3,563,507	84.2%	80.9%	88.8%	1.04	0.24
Mobile Home	1	16,000	6,055	37.8%	37.8%	37.8%	1.00	0.00
GRAND TOTAL	93	9,121,694	6,264,263	85.8%	68.7%	87.0%	1.25	0.36

County 26 McIntosh								
Agricultural	20	5,833,042	1,390,841	28.7%	23.8%	24.7%	1.20	0.39
Commercial	18	738,500	703,614	98.5%	95.3%	96.0%	1.03	0.08
Vacant Lots	2	1,200	1,388	109.4%	115.7%	109.4%	0.95	0.09
Total Comm & VL	20	739,700	705,002	99.5%	95.3%	96.7%	1.04	0.08
Residential	36	994,300	923,609	101.4%	92.9%	93.5%	1.09	0.23
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	994,300	923,609	101.4%	92.9%	93.5%	1.09	0.23
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	76	7,567,042	3,019,452	81.8%	39.9%	89.6%	2.05	0.33

County 27 McKenzie								
Agricultural	7	1,401,560	574,880	67.7%	41.0%	46.8%	1.65	0.73
Commercial	30	10,351,813	6,344,990	81.0%	61.3%	73.3%	1.32	0.46
Vacant Lots	2	39,800	42,040	109.6%	105.6%	109.6%	1.04	0.05
Total Comm & VL	32	10,391,613	6,387,030	82.8%	61.5%	77.5%	1.35	0.43
Residential	86	21,907,015	17,062,817	78.2%	77.9%	79.4%	1.00	0.19
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	86	21,907,015	17,062,817	78.2%	77.9%	79.4%	1.00	0.19
Mobile Home	27	1,338,093	1,782,220	158.5%	133.2%	128.7%	1.19	0.48
GRAND TOTAL	152	35,038,281	25,806,947	93.0%	73.7%	84.4%	1.26	0.37

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 28 McLean								
Agricultural	37	16,155,529	3,841,000	31.8%	23.8%	26.9%	1.34	0.42
Commercial	37	2,503,300	2,283,750	107.8%	91.2%	91.0%	1.18	0.55
Vacant Lots	98	3,238,450	2,140,780	89.5%	66.1%	71.7%	1.35	0.60
Total Comm & VL	135	5,741,750	4,424,530	94.5%	77.1%	75.3%	1.23	0.60
Residential	128	17,995,260	13,956,400	90.5%	77.6%	78.3%	1.17	0.32
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	128	17,995,260	13,956,400	90.5%	77.6%	78.3%	1.17	0.32
Mobile Home	7	200,585	133,899	61.8%	66.8%	58.3%	0.93	0.37
GRAND TOTAL	307	40,093,124	22,355,829	84.5%	55.8%	71.8%	1.52	0.51

County 29 Mercer								
Agricultural	1	72,600	41,670	57.4%	57.4%	57.4%	1.00	0.00
Commercial	31	2,202,060	2,161,180	97.9%	98.1%	97.0%	1.00	0.04
Vacant Lots	6	147,000	102,950	64.1%	70.0%	52.4%	0.92	0.33
Total Comm & VL	37	2,349,060	2,264,130	92.4%	96.4%	96.9%	0.96	0.10
Residential	55	6,991,005	5,857,717	86.8%	83.8%	83.2%	1.04	0.16
Lakeshore	6	963,900	728,600	74.7%	75.6%	81.4%	0.99	0.24
Total Res & LS	61	7,954,905	6,586,317	85.6%	82.8%	83.2%	1.03	0.17
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	99	10,376,565	8,892,117	87.8%	85.7%	89.5%	1.03	0.16

County 30 Morton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	3,205,863	2,333,700	87.3%	72.8%	78.8%	1.20	0.33
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	3,205,863	2,333,700	87.3%	72.8%	78.8%	1.20	0.33
Residential	52	9,495,407	7,710,600	85.0%	81.2%	82.6%	1.05	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	52	9,495,407	7,710,600	85.0%	81.2%	82.6%	1.05	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	82	12,701,270	10,044,300	85.9%	79.1%	82.3%	1.09	0.20

City of Mandan								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	33	10,422,249	9,588,300	88.1%	92.0%	88.8%	0.96	0.13
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	33	10,422,249	9,588,300	88.1%	92.0%	88.8%	0.96	0.13
Residential	144	28,193,124	24,788,200	88.6%	87.9%	87.4%	1.01	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	144	28,193,124	24,788,200	88.6%	87.9%	87.4%	1.01	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	177	38,615,373	34,376,500	88.5%	89.0%	87.4%	0.99	0.07

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 31 Mountrail								
Agricultural	20	8,807,000	2,482,800	31.6%	28.2%	28.2%	1.12	0.37
Commercial	30	14,452,200	7,652,900	80.7%	53.0%	90.9%	1.52	0.18
Vacant Lots	13	905,000	717,500	84.6%	79.3%	90.0%	1.07	0.22
Total Comm & VL	43	15,357,200	8,370,400	81.9%	54.5%	90.9%	1.50	0.19
Residential	57	10,959,070	8,504,300	73.9%	77.6%	75.3%	0.95	0.31
Lakeshore	4	910,000	535,200	55.9%	58.8%	51.6%	0.95	0.21
Total Res & LS	61	11,869,070	9,039,500	72.7%	76.2%	74.9%	0.96	0.31
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	124	36,033,270	19,892,700	69.3%	55.2%	74.7%	1.25	0.35

County 32 Nelson								
Agricultural	25	6,308,901	2,740,566	51.9%	43.4%	37.4%	1.19	0.66
Commercial	17	512,816	546,693	6003.1%	106.6%	100.0%	56.31	59.11
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	17	512,816	546,693	6003.1%	106.6%	100.0%	56.31	59.11
Residential	44	2,061,050	1,272,863	97.3%	61.8%	78.9%	1.58	0.59
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	44	2,061,050	1,272,863	97.3%	61.8%	78.9%	1.58	0.59
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	86	8,882,767	4,560,122	1251.5%	51.3%	78.9%	24.38	15.31

County 33 Oliver								
Agricultural	5	2,720,800	420,091	18.3%	15.4%	20.3%	1.19	0.12
Commercial	5	205,294	442,190	133.0%	215.4%	122.4%	0.62	0.52
Vacant Lots	1	4,500	1,353	30.1%	30.1%	30.1%	1.00	0.00
Total Comm & VL	6	209,794	443,543	115.9%	211.4%	105.9%	0.55	0.64
Residential	30	3,139,800	2,255,995	78.8%	71.9%	75.4%	1.10	0.25
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	3,139,800	2,255,995	78.8%	71.9%	75.4%	1.10	0.25
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	41	6,070,394	3,119,629	76.8%	51.4%	73.9%	1.50	0.42

County 34 Pembina								
Agricultural	39	17,563,450	3,966,419	32.2%	22.6%	21.5%	1.43	0.73
Commercial	34	2,935,070	2,125,495	134.8%	72.4%	89.7%	1.86	0.84
Vacant Lots	5	37,050	36,541	165.1%	98.6%	139.1%	1.67	0.63
Total Comm & VL	39	2,972,120	2,162,036	138.7%	72.7%	92.8%	1.91	0.85
Residential	80	5,313,090	4,226,929	93.1%	79.6%	84.2%	1.17	0.32
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	80	5,313,090	4,226,929	93.1%	79.6%	84.2%	1.17	0.32
Mobile Home	7	182,505	155,625	142.3%	85.3%	87.4%	1.67	0.72
GRAND TOTAL	165	26,031,165	10,511,009	91.6%	40.4%	77.8%	2.27	0.62

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 35 Pierce								
Agricultural	7	2,422,823	602,466	30.1%	24.9%	31.4%	1.21	0.15
Commercial	30	2,483,905	1,971,658	88.2%	79.4%	92.9%	1.11	0.36
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	2,483,905	1,971,658	88.2%	79.4%	92.9%	1.11	0.36
Residential	34	3,249,700	2,932,487	94.4%	90.2%	95.4%	1.05	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	3,249,700	2,932,487	94.4%	90.2%	95.4%	1.05	0.18
Mobile Home	2	47,900	58,750	180.1%	122.7%	180.1%	1.47	0.35
GRAND TOTAL	73	8,204,328	5,565,361	88.0%	67.8%	92.6%	1.30	0.33

County 36 Ramsey								
Agricultural	20	7,132,324	2,439,784	41.0%	34.2%	40.0%	1.20	0.38
Commercial	19	162,300	149,100	92.0%	91.9%	92.0%	1.00	0.01
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	19	162,300	149,100	92.0%	91.9%	92.0%	1.00	0.01
Residential	49	8,041,561	7,010,043	86.8%	87.2%	89.4%	1.00	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	49	8,041,561	7,010,043	86.8%	87.2%	89.4%	1.00	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	88	15,336,185	9,598,927	77.5%	62.6%	89.3%	1.24	0.20

City of Devils Lake								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	34	9,991,266	9,573,900	96.2%	95.8%	89.1%	1.00	0.27
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	34	9,991,266	9,573,900	96.2%	95.8%	89.1%	1.00	0.27
Residential	76	8,168,806	7,005,400	89.6%	85.8%	85.4%	1.04	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	76	8,168,806	7,005,400	89.6%	85.8%	85.4%	1.04	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	110	18,160,072	16,579,300	91.6%	91.3%	85.9%	1.00	0.17

County 37 Ransom								
Agricultural	10	7,436,006	1,054,500	20.3%	14.2%	10.8%	1.43	1.17
Commercial	31	6,252,300	5,580,900	89.0%	89.3%	90.1%	1.00	0.16
Vacant Lots	1	7,000	4,800	68.6%	68.6%	68.6%	1.00	0.00
Total Comm & VL	32	6,259,300	5,585,700	88.3%	89.2%	90.1%	0.99	0.16
Residential	68	6,045,200	5,182,000	88.6%	85.7%	93.7%	1.03	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	68	6,045,200	5,182,000	88.6%	85.7%	93.7%	1.03	0.21
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	110	19,740,506	11,822,200	82.3%	59.9%	89.1%	1.37	0.26

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 38 Renville								
Agricultural	7	2,241,200	542,330	24.8%	24.2%	22.4%	1.02	0.40
Commercial	22	3,393,420	3,219,354	102.8%	94.9%	98.6%	1.08	0.19
Vacant Lots	2	59,400	8,922	14.4%	15.0%	14.4%	0.96	0.17
Total Comm & VL	24	3,452,820	3,228,276	95.4%	93.5%	95.6%	1.02	0.25
Residential	57	5,959,499	4,833,155	86.7%	81.1%	87.2%	1.07	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	57	5,959,499	4,833,155	86.7%	81.1%	87.2%	1.07	0.15
Mobile Home	1	105,000	99,556	94.8%	94.8%	94.8%	1.00	0.00
GRAND TOTAL	89	11,758,519	8,703,317	84.2%	74.0%	87.4%	1.14	0.23

County 39 Richland								
Agricultural	24	17,794,552	3,010,800	18.1%	16.9%	17.0%	1.07	0.23
Commercial	29	7,140,970	6,958,520	101.3%	97.4%	97.5%	1.04	0.10
Vacant Lots	6	54,471	43,500	99.6%	79.9%	93.2%	1.25	0.48
Total Comm & VL	35	7,195,441	7,002,020	101.0%	97.3%	97.5%	1.04	0.16
Residential	77	8,079,313	6,535,200	90.0%	80.9%	85.4%	1.11	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	77	8,079,313	6,535,200	90.0%	80.9%	85.4%	1.11	0.24
Mobile Home	6	61,720	65,274	158.8%	105.8%	109.2%	1.50	0.67
GRAND TOTAL	142	33,131,026	16,613,294	83.5%	50.1%	85.9%	1.66	0.36

City of Wahpeton								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	33	13,772,605	12,369,592	88.8%	89.8%	92.1%	0.99	0.14
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	33	13,772,605	12,369,592	88.8%	89.8%	92.1%	0.99	0.14
Residential	81	10,215,605	9,199,202	92.7%	90.1%	92.2%	1.03	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	81	10,215,605	9,199,202	92.7%	90.1%	92.2%	1.03	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	114	23,988,210	21,568,794	91.6%	89.9%	92.2%	1.02	0.12

County 40 Rolette								
Agricultural	7	1,731,015	751,370	58.6%	43.4%	43.2%	1.35	0.65
Commercial	25	1,461,096	1,470,320	98.2%	100.6%	103.2%	0.98	0.20
Vacant Lots	2	13,350	6,000	45.4%	44.9%	45.4%	1.01	0.21
Total Comm & VL	27	1,474,446	1,476,320	94.3%	100.1%	100.0%	0.94	0.23
Residential	33	2,342,150	1,757,660	87.0%	75.0%	78.2%	1.16	0.32
Lakeshore	4	517,500	168,760	40.2%	32.6%	40.3%	1.23	0.27
Total Res & LS	37	2,859,650	1,926,420	81.9%	67.4%	75.3%	1.22	0.35
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	71	6,065,111	4,154,110	84.3%	68.5%	81.5%	1.23	0.37

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 41 Sargent								
Agricultural	12	5,974,272	1,181,793	25.9%	19.8%	23.8%	1.31	0.40
Commercial	35	3,151,915	2,706,029	105.9%	85.9%	100.0%	1.23	0.35
Vacant Lots	1	7,500	11,000	146.7%	146.7%	146.7%	1.00	0.00
Total Comm & VL	36	3,159,415	2,717,029	107.0%	86.0%	100.0%	1.24	0.35
Residential	46	3,573,805	3,100,600	96.9%	86.8%	90.5%	1.12	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	46	3,573,805	3,100,600	96.9%	86.8%	90.5%	1.12	0.24
Mobile Home	2	93,900	96,873	96.3%	103.2%	96.3%	0.93	0.08
GRAND TOTAL	96	12,801,392	7,096,295	91.8%	55.4%	89.2%	1.66	0.36

County 42 Sheridan								
Agricultural	24	7,780,810	2,201,934	29.9%	28.3%	28.4%	1.06	0.22
Commercial	5	195,386	208,058	112.5%	106.5%	100.0%	1.06	0.12
Vacant Lots	1	6,000	4,800	80.0%	80.0%	80.0%	1.00	0.00
Total Comm & VL	6	201,386	212,858	107.1%	105.7%	100.0%	1.01	0.14
Residential	36	1,141,775	996,602	96.8%	87.3%	99.6%	1.11	0.13
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	1,141,775	996,602	96.8%	87.3%	99.6%	1.11	0.13
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	66	9,123,971	3,411,394	73.4%	37.4%	95.6%	1.96	0.35

County 43 Sioux								
Agricultural	3	1,286,000	227,077	19.4%	17.7%	22.9%	1.10	0.27
Commercial	9	190,049	166,941	100.9%	87.8%	100.9%	1.15	0.14
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	9	190,049	166,941	100.9%	87.8%	100.9%	1.15	0.14
Residential	40	628,392	471,751	106.5%	75.1%	100.0%	1.42	0.35
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	628,392	471,751	106.5%	75.1%	100.0%	1.42	0.35
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	52	2,104,441	865,769	100.5%	41.1%	100.0%	2.44	0.34

County 44 Slope								
Agricultural	5	1,974,590	509,973	30.9%	25.8%	25.0%	1.20	0.54
Commercial	5	154,800	140,910	83.7%	91.0%	93.3%	0.92	0.11
Vacant Lots	2	6,750	2,000	24.7%	29.6%	24.6%	0.83	0.42
Total Comm & VL	7	161,550	142,910	66.9%	88.5%	85.6%	0.76	0.30
Residential	17	485,200	348,060	76.8%	71.7%	93.3%	1.07	0.24
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	17	485,200	348,060	76.8%	71.7%	93.3%	1.07	0.24
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	29	2,621,340	1,000,943	66.5%	38.2%	83.5%	1.74	0.35

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 45 Stark								
Agricultural	7	2,173,604	513,000	24.3%	23.6%	27.1%	1.03	0.19
Commercial	30	4,504,600	4,292,100	95.3%	95.3%	97.1%	1.00	0.02
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	4,504,600	4,292,100	95.3%	95.3%	97.1%	1.00	0.02
Residential	41	9,046,431	8,019,800	89.1%	88.7%	88.0%	1.01	0.10
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	41	9,046,431	8,019,800	89.1%	88.7%	88.0%	1.01	0.10
Mobile Home	15	832,408	774,528	95.6%	93.0%	95.5%	1.03	0.13
GRAND TOTAL	93	16,557,043	13,599,428	87.3%	82.1%	93.8%	1.06	0.14

City of Dickinson								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	39	38,148,136	26,199,600	75.3%	68.7%	68.9%	1.10	0.24
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	39	38,148,136	26,199,600	75.3%	68.7%	68.9%	1.10	0.24
Residential	332	68,814,216	62,517,600	91.3%	90.8%	89.9%	1.01	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	332	68,814,216	62,517,600	91.3%	90.8%	89.9%	1.01	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	371	106,962,352	88,717,200	89.6%	82.9%	89.3%	1.08	0.13

County 46 Steele								
Agricultural	16	9,210,367	3,026,562	43.3%	32.9%	36.7%	1.32	0.53
Commercial	15	952,052	931,743	110.7%	97.9%	100.0%	1.13	0.27
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	15	952,052	931,743	110.7%	97.9%	100.0%	1.13	0.27
Residential	41	1,437,826	1,184,579	100.9%	82.4%	93.1%	1.22	0.40
Lakeshore	9	836,841	710,710	79.0%	84.9%	81.8%	0.93	0.13
Total Res & LS	50	2,274,667	1,895,289	97.0%	83.3%	86.2%	1.16	0.39
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	81	12,437,086	5,853,594	88.9%	47.1%	86.0%	1.89	0.44

County 47 Stutsman								
Agricultural	30	15,928,748	3,223,100	37.5%	20.2%	19.9%	1.85	1.19
Commercial	30	1,542,258	1,417,500	92.9%	91.9%	90.3%	1.01	0.33
Vacant Lots	28	1,384,375	391,600	43.1%	28.3%	29.0%	1.52	1.05
Total Comm & VL	58	2,926,633	1,809,100	68.8%	61.8%	62.3%	1.11	0.63
Residential	34	4,679,070	3,301,600	86.4%	70.6%	73.9%	1.22	0.44
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	4,679,070	3,301,600	86.4%	70.6%	73.9%	1.22	0.44
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	122	23,534,451	8,333,800	66.0%	35.4%	56.7%	1.86	0.69

Table 1 Continued
2014 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	36	6,869,948	6,287,100	94.4%	91.5%	97.6%	1.03	0.12
Vacant Lots	21	1,266,340	242,000	43.4%	19.1%	28.7%	2.27	0.88
Total Comm & VL	57	8,136,288	6,529,100	75.6%	80.2%	90.1%	0.94	0.29
Residential	207	26,697,159	21,964,500	88.1%	82.3%	83.0%	1.07	0.20
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	207	26,697,159	21,964,500	88.1%	82.3%	83.0%	1.07	0.20
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	264	34,833,447	28,493,600	85.4%	81.8%	83.8%	1.04	0.22
County 48 Towner								
Agricultural	14	7,607,024	1,873,670	25.7%	24.6%	27.0%	1.04	0.16
Commercial	27	1,961,094	2,067,243	91.2%	105.4%	93.4%	0.86	0.18
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	27	1,961,094	2,067,243	91.2%	105.4%	93.4%	0.86	0.18
Residential	39	2,149,519	1,874,100	95.5%	87.2%	92.0%	1.10	0.26
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	39	2,149,519	1,874,100	95.5%	87.2%	92.0%	1.10	0.26
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	80	11,717,637	5,815,013	81.9%	49.6%	86.1%	1.65	0.33
County 49 Trill								
Agricultural	12	10,007,527	2,647,010	39.7%	26.5%	23.6%	1.50	0.86
Commercial	39	2,684,696	2,555,736	134.2%	95.2%	99.2%	1.41	0.56
Vacant Lots	4	44,500	22,454	49.9%	50.5%	56.3%	0.99	0.22
Total Comm & VL	43	2,729,196	2,578,190	126.4%	94.5%	97.2%	1.34	0.57
Residential	116	10,551,661	8,994,505	112.8%	85.2%	91.3%	1.32	0.43
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	116	10,551,661	8,994,505	112.8%	85.2%	91.3%	1.32	0.43
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	171	23,288,384	14,219,705	111.1%	61.1%	90.5%	1.82	0.51
County 50 Walsh								
Agricultural	14	4,303,800	1,569,200	51.5%	36.5%	31.3%	1.41	0.88
Commercial	39	7,108,300	5,738,116	126.9%	80.7%	100.0%	1.57	0.50
Vacant Lots	1	2,219	7,500	338.0%	338.0%	338.0%	1.00	0.00
Total Comm & VL	40	7,110,519	5,745,616	132.1%	80.8%	100.0%	1.64	0.54
Residential	98	6,869,464	5,204,873	87.8%	75.8%	84.3%	1.16	0.27
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	98	6,869,464	5,204,873	87.8%	75.8%	84.3%	1.16	0.27
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	152	18,283,783	12,519,689	96.1%	68.5%	88.1%	1.40	0.41

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
County 51 Ward								
Agricultural	17	9,084,240	2,149,600	28.9%	23.7%	26.2%	1.22	0.36
Commercial	33	24,994,364	5,882,500	87.8%	23.5%	83.0%	3.73	0.44
Vacant Lots	21	943,600	624,300	142.7%	66.2%	61.7%	2.16	1.75
Total Comm & VL	54	25,937,964	6,506,800	109.2%	25.1%	79.7%	4.35	0.82
Residential	141	28,295,247	24,606,400	89.5%	87.0%	86.3%	1.03	0.20
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	141	28,295,247	24,606,400	89.5%	87.0%	86.3%	1.03	0.20
Mobile Home	107	6,138,025	5,707,100	107.2%	93.0%	98.9%	1.15	0.30
GRAND TOTAL	319	69,455,476	38,969,900	95.6%	56.1%	89.4%	1.70	0.37

City of Minot								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	20	27,521,830	26,707,100	86.3%	97.0%	84.3%	0.89	0.18
Vacant Lots	43	13,955,388	8,342,000	88.7%	59.8%	87.5%	1.48	0.31
Total Comm & VL	63	41,477,218	35,049,100	87.9%	84.5%	84.7%	1.04	0.27
Residential	630	134,069,704	124,549,502	94.0%	92.9%	92.7%	1.01	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	630	134,069,704	124,549,502	94.0%	92.9%	92.7%	1.01	0.11
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	693	175,546,922	159,598,602	93.4%	90.9%	92.6%	1.03	0.12

County 52 Wells								
Agricultural	22	14,418,860	3,912,340	42.7%	27.1%	27.8%	1.57	0.75
Commercial	30	1,159,692	967,913	90.7%	83.5%	88.7%	1.09	0.54
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	1,159,692	967,913	90.7%	83.5%	88.7%	1.09	0.54
Residential	45	3,029,500	1,950,676	76.7%	64.4%	76.0%	1.19	0.34
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	45	3,029,500	1,950,676	76.7%	64.4%	76.0%	1.19	0.34
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	97	18,608,052	6,830,929	73.3%	36.7%	69.0%	2.00	0.54

County 53 Williams								
Agricultural	14	1,797,966	657,708	59.7%	36.6%	45.2%	1.63	0.68
Commercial	20	18,508,990	11,306,100	51.7%	61.1%	46.1%	0.85	0.47
Vacant Lots	45	5,604,200	2,265,734	202.6%	40.4%	33.4%	5.01	5.50
Total Comm & VL	65	24,113,190	13,571,834	156.2%	56.3%	35.7%	2.77	3.77
Residential	134	30,359,241	23,173,618	80.5%	76.3%	79.7%	1.05	0.31
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	134	30,359,241	23,173,618	80.5%	76.3%	79.7%	1.05	0.31
Mobile Home	53	3,550,332	2,825,823	200.2%	79.6%	88.6%	2.52	1.59
GRAND TOTAL	266	59,820,729	40,228,983	121.7%	67.2%	72.1%	1.81	1.10

Table 1 Continued
2014 REAL ESTATE ASSESSMENT / SALES RATIO STUDY

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
City of Williston								
Agricultural	1	104,800	36,700	35.0%	35.0%	35.0%	1.00	0.00
Commercial	19	20,010,000	10,215,900	85.0%	51.1%	64.0%	1.66	0.63
Vacant Lots	18	3,853,800	743,400	39.5%	19.3%	21.6%	2.05	1.35
Total Comm & VL	37	23,863,800	10,959,300	62.8%	45.9%	59.2%	1.37	0.64
Residential	335	83,281,964	72,667,900	92.8%	87.3%	84.6%	1.06	0.27
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	335	83,281,964	72,667,900	92.8%	87.3%	84.6%	1.06	0.27
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
GRAND TOTAL	373	107,250,564	83,663,900	89.7%	78.0%	82.7%	1.15	0.30

PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE								
Agricultural	835	385,018,042	96,046,903	37.3%	24.9%	26.0%	1.50	0.72
Commercial	1,831	653,845,475	532,609,301	159.8%	81.5%	93.8%	1.96	0.95
Vacant Lots	470	42,832,733	21,342,402	95.9%	49.8%	56.1%	1.92	1.18
Total Comm & VL	2,301	696,678,208	553,951,703	146.7%	79.5%	90.7%	1.85	0.96
Residential	8,636	1,488,030,401	1,291,844,307	91.1%	86.8%	88.4%	1.05	0.18
Lakeshore	41	4,841,241	3,441,900	75.5%	71.1%	77.6%	1.06	0.25
Total Res & LS	8,677	1,492,871,642	1,295,286,207	91.0%	86.8%	88.3%	1.05	0.18
Mobile Home	318	15,545,748	14,234,034	125.9%	91.6%	96.7%	1.37	0.55
GRAND TOTAL	12,131	2,590,113,640	1,959,518,847	98.8%	75.7%	87.5%	1.31	0.38

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	13	5	1	4	5	1	6	2	4	5	9	0	2	0	1	0	2	1	0	1	3	65
	Township	13	3	0	3	1	0	1	0	4	1	1	1	0	2	0	0	0	0	0	0	0	0
Barnes	Urban	3	0	0	1	0	1	0	3	1	2	1	1	5	3	0	0	0	0	1	1	3	26
	Township	41	0	1	4	0	3	4	3	4	7	3	3	3	1	1	0	1	0	0	0	3	82
Valley City	Urban	2	1	1	2	7	11	11	17	11	14	21	10	8	5	3	4	1	0	0	3	6	138
Benson	Urban	1	0	1	1	2	3	2	2	3	1	7	8	28	2	3	2	1	0	1	0	5	73
	Township	14	5	2	2	3	3	2	3	0	1	0	1	0	1	0	0	0	0	0	0	0	37
Billings	Urban	0	0	1	0	0	1	1	0	0	2	3	3	1	1	0	0	0	0	0	0	0	13
	Township	3	0	0	0	3	1	2	2	2	4	4	3	1	0	0	0	0	0	0	0	0	25
Bottineau	Urban	4	3	2	3	6	1	4	5	6	5	4	2	2	2	5	2	0	1	2	2	9	70
	Township	17	0	0	4	2	4	4	2	4	4	1	4	2	1	1	0	0	0	0	0	3	53
Bowman	Urban	5	1	2	2	4	3	4	6	6	2	2	3	10	2	1	1	5	1	0	1	6	67
	Township	15	0	0	0	0	0	0	2	2	1	0	0	1	0	0	0	0	0	0	0	0	21
Burke	Urban	4	0	1	1	0	1	1	1	6	6	12	12	9	2	2	0	0	1	0	1	4	64
	Township	5	4	2	2	1	0	0	0	3	0	1	0	1	0	0	0	0	0	0	0	2	21
Burleigh	Urban	0	0	0	0	0	1	4	10	13	15	14	8	6	6	1	0	1	0	0	0	0	79
	Township	12	0	0	0	0	1	5	30	27	22	10	29	4	1	0	1	0	0	0	0	1	143
Bismarck	Urban	0	0	1	0	4	14	65	108	221	206	140	62	17	2	4	1	0	0	0	0	0	845
Cass	Urban	1	3	4	8	13	14	21	23	26	26	28	23	17	7	9	0	1	2	2	1	15	244
	Township	37	0	2	0	2	7	3	4	7	4	6	10	9	2	2	3	1	2	0	0	1	102
Fargo	Urban	0	0	0	1	2	22	56	129	229	342	325	228	135	82	45	24	19	8	9	3	11	1670
West Fargo	Urban	1	1	0	1	0	6	7	27	67	124	161	87	30	8	3	4	3	0	1	0	1	532
Cavalier	Urban	0	2	0	1	5	8	3	2	0	8	8	6	4	2	3	0	1	0	3	1	10	67
	Township	18	1	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2	23
Dickey	Urban	4	1	1	2	9	6	2	6	8	7	9	4	3	2	3	3	2	2	2	1	9	86
	Township	20	1	1	0	0	1	0	1	1	1	1	0	0	2	0	0	0	0	0	0	0	29
Divide	Urban	9	2	3	3	5	4	8	3	2	4	5	1	3	0	0	1	0	0	1	2	11	68
	Township	2	1	0	0	0	0	2	1	0	0	0	0	1	0	0	1	0	0	0	0	0	8

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	13	0	2	4	5	4	3	3	3	4	4	1	2	1	1	1	0	0	0	0	2	53
	Township	9	0	3	0	1	1	1	1	4	0	2	1	1	1	1	0	0	0	0	0	0	0
Eddy	Urban	1	1	0	2	1	1	2	4	0	2	1	4	16	3	2	3	2	3	1	1	12	62
	Township	8	1	0	0	1	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	1	14
Emmons	Urban	1	0	2	1	4	2	2	2	3	4	5	8	4	5	1	1	1	1	1	0	10	58
	Township	22	1	0	1	2	1	0	2	2	1	1	0	2	0	0	0	0	0	0	0	1	36
Foster	Urban	2	1	0	2	3	7	1	4	4	0	4	5	6	2	2	2	0	0	0	1	11	58
	Township	12	0	1	1	1	0	0	0	0	0	0	1	2	1	0	0	0	0	0	0	1	20
Golden Valley	Urban	22	4	3	3	8	1	2	3	0	0	1	1	1	0	1	0	0	0	0	0	0	50
	Township	12	0	1	0	6	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	20
Grand Forks	Urban	10	1	1	3	2	3	13	17	10	12	12	13	4	3	0	6	1	2	2	1	22	138
	Township	53	2	0	5	4	3	4	6	7	12	6	5	4	1	3	1	2	0	1	2	5	126
Grand Forks	Urban	49	4	8	5	6	10	23	64	134	157	182	104	30	16	4	2	3	2	0	0	10	813
Grant	Urban	1	0	0	0	0	0	0	0	1	2	3	35	4	1	0	0	0	0	0	0	0	47
	Township	8	1	0	2	0	0	1	0	1	0	0	0	0	0	0	0	1	0	0	0	0	14
Griggs	Urban	1	0	0	0	1	2	6	2	7	5	4	13	8	6	0	0	1	0	0	0	1	57
	Township	4	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	5
Hettinger	Urban	6	3	0	1	0	4	4	7	4	7	2	7	5	1	1	1	0	0	0	1	1	55
	Township	12	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	13
Kidder	Urban	1	0	0	0	1	0	4	2	7	8	17	5	8	1	3	4	1	0	0	0	7	69
	Township	29	3	0	0	2	1	1	2	1	1	0	1	0	0	1	0	0	0	0	0	0	42
LaMoure	Urban	3	4	4	0	3	2	2	6	2	5	5	6	1	3	1	0	1	0	1	1	4	54
	Township	17	0	0	1	0	0	0	0	1	0	0	4	1	1	0	0	0	0	0	0	1	26
Logan	Urban	0	0	0	4	3	0	2	6	7	3	9	9	10	3	1	2	0	0	0	2	1	62
	Township	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
McHenry	Urban	3	2	4	4	3	0	4	3	4	1	6	7	2	1	2	0	2	2	0	0	8	58
	Township	12	1	2	2	0	0	0	2	0	1	8	4	0	1	1	0	1	0	0	0	0	35
McIntosh	Urban	0	0	0	0	1	0	5	2	7	3	8	10	3	2	3	2	1	1	0	1	6	55
	Township	18	0	0	1	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	21

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	2	1	1	0	2	7	9	4	12	14	6	4	1	3	1	0	0	0	2	5	81
	Township	8	4	2	6	3	9	7	2	3	1	3	2	4	0	1	3	0	3	0	0	10	71
McLean	Urban	15	6	8	13	15	18	14	8	11	18	13	6	8	4	2	5	0	1	2	0	14	181
	Township	41	5	5	6	6	8	5	7	4	9	7	5	5	0	3	3	0	1	0	0	5	126
Mercer	Urban	1	2	1	0	2	7	5	4	13	9	10	23	3	4	1	2	0	1	0	1	2	91
	Township	1	1	1	1	0	0	0	2	0	1	0	0	0	1	0	0	0	0	0	0	0	8
Morton	Urban	0	0	0	3	4	2	4	2	3	4	3	0	5	1	4	3	0	1	0	0	2	41
	Township	1	0	1	0	1	6	6	6	9	3	2	2	2	2	0	0	0	0	0	0	0	41
Mandan	Urban	0	0	0	0	0	2	4	8	55	33	39	21	9	3	2	1	0	0	0	0	0	177
Mountrail	Urban	9	3	7	6	5	1	3	5	0	10	18	8	2	4	2	1	2	0	0	0	1	87
	Township	21	3	2	1	1	0	1	2	0	1	0	0	3	1	0	1	0	0	0	0	0	37
Nelson	Urban	11	1	2	2	1	3	1	3	5	2	1	0	14	0	2	2	0	1	0	1	9	61
	Township	18	1	0	0	0	1	0	0	0	1	1	0	0	1	0	0	0	0	0	0	2	25
Oliver	Urban	2	2	0	1	1	3	5	2	2	2	1	1	3	1	0	1	1	1	0	0	1	30
	Township	7	1	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	1	11
Pembina	Urban	7	2	1	3	2	8	8	5	7	4	7	4	3	4	2	1	2	1	1	3	16	91
	Township	37	0	3	1	3	3	1	3	4	5	3	3	2	0	1	0	0	0	1	1	3	74
Pierce	Urban	6	1	1	1	3	1	2	5	3	3	4	5	9	5	5	4	1	0	1	0	3	63
	Township	8	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	10
Ramsey	Urban	0	0	0	1	0	1	1	0	1	0	16	0	0	0	0	0	0	0	0	0	0	20
	Township	12	3	1	3	2	3	3	3	7	5	11	7	6	0	2	0	0	0	0	0	0	68
Devils Lake	Urban	0	1	0	4	2	2	5	14	21	20	7	7	4	7	5	2	1	3	1	0	4	110
Ransom	Urban	1	4	4	2	2	5	3	6	4	8	9	9	10	3	9	0	3	1	0	1	1	85
	Township	11	0	1	0	2	0	0	2	0	1	2	2	1	1	1	1	0	0	0	0	0	25
Renville	Urban	2	1	2	1	2	5	4	5	5	11	9	6	4	3	2	0	0	0	0	0	3	65
	Township	7	0	0	0	0	1	0	1	1	2	3	1	7	0	0	0	0	0	0	0	1	24
Richland	Urban	1	0	1	3	3	4	1	3	7	10	12	5	5	8	1	1	2	0	0	2	10	79
	Township	24	3	1	2	1	3	0	3	7	3	5	4	1	0	2	0	0	1	0	2	1	63
Wahpeton	Urban	0	0	0	1	1	8	7	7	13	14	15	20	9	9	3	4	2	0	1	0	0	114

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	3	0	0	9	2	3	0	6	1	3	2	5	4	2	2	7	0	0	0	0	4	53
	Township	8	1	0	2	0	0	0	1	0	0	1	0	2	1	1	0	0	0	0	0	1	18
Sargent	Urban	1	1	3	0	4	1	2	10	4	6	6	2	20	1	2	1	2	0	0	0	6	72
	Township	12	1	0	0	0	2	0	1	0	1	0	0	2	0	1	0	0	1	0	0	3	24
Sheridan	Urban	1	1	0	0	0	1	1	1	1	0	0	16	11	2	1	1	0	1	0	0	3	41
	Township	23	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
Sioux	Urban	5	2	1	0	0	1	0	1	1	1	0	2	15	0	0	3	1	0	0	1	7	41
	Township	4	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	1	11
Slope	Urban	6	0	1	0	0	1	1	0	1	2	8	2	0	0	1	1	0	0	0	0	0	24
	Township	4	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
Stark	Urban	0	0	0	0	0	2	1	6	2	6	1	6	2	0	2	3	1	0	0	0	0	32
	Township	7	0	0	0	0	0	1	3	5	7	9	25	2	2	0	0	0	0	0	0	0	61
Dickinson	Urban	1	1	5	5	12	16	18	30	45	64	53	40	27	25	8	8	5	3	2	1	2	371
Steele	Urban	3	3	3	0	0	1	2	4	2	1	3	8	5	1	1	2	3	1	0	0	7	50
	Township	13	3	0	0	0	2	0	2	2	1	1	3	0	0	0	1	0	1	1	0	1	31
Stutsman	Urban	6	2	1	1	4	1	3	0	1	0	2	0	3	1	0	0	1	0	0	1	6	33
	Township	44	1	4	7	0	5	3	1	3	3	1	4	2	3	0	3	0	0	0	0	5	89
Jamestown	Urban	12	5	5	4	11	14	35	29	24	29	23	27	26	5	5	1	2	0	1	0	5	263
Towner	Urban	2	1	0	4	2	3	2	4	5	5	8	7	4	1	3	1	1	0	2	3	5	63
	Township	14	0	0	1	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	17
Traill	Urban	3	0	3	5	4	7	12	6	12	13	14	19	11	2	9	3	0	0	2	1	18	144
	Township	14	0	0	1	1	1	0	0	2	0	0	1	1	2	1	0	1	0	0	0	2	27
Walsh	Urban	6	4	5	6	3	4	5	8	13	4	10	7	16	5	3	4	2	2	1	2	12	123
	Township	13	0	2	0	2	2	0	0	1	0	3	1	2	0	0	0	0	0	0	0	3	29
Ward	Urban	16	2	2	9	13	6	9	15	12	17	14	34	36	6	7	6	4	1	1	1	11	222
	Township	26	0	1	1	4	0	2	6	10	14	9	8	6	0	2	0	1	0	1	1	5	97
Minot	Urban	6	2	0	5	8	11	13	40	91	116	120	109	77	45	15	13	4	2	2	1	13	693
Wells	Urban	7	3	1	5	1	3	4	4	4	4	3	3	4	1	2	3	0	1	0	1	6	60
	Township	25	0	2	0	2	0	0	1	2	1	1	0	0	0	0	0	0	1	0	0	2	37

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
Williams	Urban	20	2	0	3	6	4	9	4	9	5	13	4	7	5	2	3	0	0	0	1	7	105
	Township	53	6	5	7	5	14	11	7	8	11	9	5	6	1	2	1	2	0	0	0	8	161
Williston	Urban	24	4	4	11	17	29	28	45	39	49	28	29	19	8	12	5	3	2	0	0	15	371
Total State: Urban		344	97	104	168	233	313	487	768	1217	1467	1498	1127	763	341	223	159	92	50	44	48	390	9933
Total State: Township		878	57	47	68	64	87	72	114	138	133	119	142	96	30	27	19	10	10	4	6	77	2198
Grand Total		1222	154	151	236	297	400	559	882	1355	1600	1617	1269	859	371	250	178	102	60	48	54	467	12131

Table 3
2014 Median Ratios and Changes by the State Board of Equalization

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams*	64.6	72.4	38%	See Board results
Barnes	87.9	93.5	6%	N/C
City of Valley City	87.6	92.0	8%	N/C
Benson	94.4	98.7	1%	N/C
Billings	83.3	94.1	6%	N/C
Bottineau	83.6	91.6	9%	N/C
Bowman	81.1	91.4	9%	N/C
Burke	90.6	96.1	4%	N/C
Burleigh	84.7	92.2	8%	N/C
City of Bismarck	85.1	93.5	6%	N/C
Cass	86.4	90.5	10%	N/C
City of Fargo	90.8	94.4	5%	N/C
City of West Fargo	90.8	94.6	5%	N/C
Cavalier	89.0	94.0	6%	N/C
Dickey	85.1	92.2	8%	N/C
Divide	68.6	94.2	6%	N/C
Dunn*	61.3	66.2	51%	See Board Results
Eddy*	100.0	104.6	-5%	See Board Results
Emmons	95.4	98.6	1%	N/C
Foster*	78.2	85.3	17%	See Board Results
Golden Valley	38.4	96.1	4%	N/C
Grand Forks	86.7	90.3	10%	N/C
City of Grand Forks	89.4	95.5	4%	N/C
Grant	97.8	99.4	0%	N/C
Griggs	89.1	90.2	10%	N/C
Hettinger	84.8	98.7	1%	N/C
Kidder	92.7	92.7	7%	N/C
LaMoure*	83.1	89.8	11%	See Board Results
Logan	91.8	94.5	5%	N/C
McHenry*	88.8	89.7	11%	See Board Results
McIntosh	93.5	93.8	6%	N/C
McKenzie*	79.4	93.7	6%	See Board Results
McLean	78.3	92.6	8%	N/C

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

Table 3 Continued
2014 Median Ratios and Changes by the State Board of Equalization

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	83.2	98.5	1%	N/C
Morton	82.6	91.0	9%	N/C
City of Mandan	87.4	92.5	8%	N/C
Mountrail	74.9	91.3	9%	N/C
Nelson	78.9	92.1	8%	N/C
Oliver*	75.4	75.4	32%	See Board Results
Pembina	84.2	90.9	10%	N/C
Pierce	95.4	96.9	3%	N/C
Ramsey	89.4	93.0	7%	N/C
City of Devils Lake	85.4	92.9	7%	N/C
Ransom	93.7	95.5	4%	N/C
Renville	87.2	92.8	7%	N/C
Richland	85.4	91.6	9%	N/C
City of Wahpeton	92.2	93.9	6%	N/C
Rolette	75.3	91.1	9%	N/C
Sargent	90.5	95.5	4%	N/C
Sheridan	99.6	99.9	0%	N/C
Sioux	100.0	99.6	0%	N/C
Slope	93.3	95.5	4%	N/C
Stark	88.0	94.9	5%	N/C
City of Dickinson	89.9	92.1	8%	N/C
Steele *	86.2	86.1	16%	See Board Results
Stutsman	73.9	90.5	10%	N/C
City of Jamestown	83.0	90.9	9%	N/C
Towner	92.0	98.6	1%	N/C
Trail	91.3	94.1	6%	N/C
Walsh	84.3	91.1	9%	N/C
City of Grafton				
Ward	86.3	93.7	7%	N/C
City of Minot	92.7	93.6	6%	N/C
Wells	76.0	91.6	9%	N/C
Williams*	79.7	90.1	10%	See Board Results
City of Williston	84.6	92.7	7%	N/C
State	92.1			

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

ADAMS COUNTY: The Ratio Adjustment Worksheet indicated a 38% increase to residential property to be within tolerance.

After reviewing the information with the Tax Director there were many inconsistencies in both the Assessment Sales Ratio Study and the Supplementary Abstract. The State Board made no change and requested that the Tax Department staff work with Adams County to ensure proper information is used for the Assessment Sales Ratio Study and the Supplementary Abstract.

DUNN COUNTY: The Ratio Adjustment Worksheet indicated a 51% increase to residential property to be within tolerance.

Dunn County has contracted with Vanguard Appraisals to have a county wide reassessment for the 2015 assessment year.

Recognizing the countywide reappraisal being completed, requiring an overall 51% increase would create greater discrepancies in the medians that currently exist. The need for an adjustment for 2014 assessments is also evident. The following increases in residential property assessments would change the indicated increase required from 51% to 22% to reach market value for 2014: Townships – 30%; Dodge – 40%; Dunn Center – 25%; Halliday – 30%; Killdeer – 10%.

The State Board changes are as follows: Townships – 30%; Dodge – 40%; Dunn Center – 25%; Halliday – 30%; Killdeer – 10%.

EDDY COUNTY: The Ratio Adjustment Worksheet indicated a 5% decrease to residential property to be within tolerance.

In visiting with the Tax Director there were some corrections needed to the Assessment Sales Ratio Study and the Ratio Adjustment Worksheet that brought the residential ratio into compliance. The State Board made no change.

FOSTER COUNTY: The Ratio Adjustment Worksheet indicated a 17% increase to residential property to bring it within tolerance. The State Board increase residential property values in Foster County townships and the City of Carrington by 10%. And also directed Foster County assessment officials to reappraise and equalize residential property for 2015.

LAMOURE COUNTY: The Ratio Adjustment Worksheet indicated an 11% increase to residential property to be within tolerance. The State Board increased residential property by 3% to bring LaMoure County into tolerance.

MCHENRY COUNTY: The Ratio Adjustment Worksheet indicated an 11% increase to residential property to be within tolerance.

After reviewing the residential Assessment Sales Ratio Study with the McHenry Tax Director there were transactions reported that should have not been included in the Assessment Sales Ratio Study. After removing the sales the median was within tolerance. The State Board made no change.

MCKENZIE COUNTY: The Ratio Adjustment Worksheet indicated a 4% decrease to residential property to be within tolerance.

After meeting with the Tax Director to review assessment abstracts presented for 2014. The supplementary abstract document was not in the same format that the tax department uses so errors were made. After correcting the errors the Ratio Adjustment Worksheet was with tolerance. The State Board made no change.

OLIVER COUNTY: The Ratio Adjustment Worksheet indicated a 32% increase to residential property to be within tolerance.

In reviewing the residential sales information there were 3 sales that were not usable for the Assessment Sales Ratio Study. The residential property Ratio Adjustment Worksheet still needed a 16% increase to be within tolerance. The State Board increased residential property 9% to be within tolerance and directed Oliver County to review residential assessments for 2015.

STEELE COUNTY: The Ratio Adjustment Worksheet indicated a 16% increase to residential property to be within tolerance.

After removing the 5 vacant lots from the sales ratio study for residential property, the Ratio Adjustment Worksheet was within tolerance. The State Board made no change.

Table 4
2014 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams*	82.5	104.5	-5%	See Board Results
Barnes	86.8	91.9	8%	N/C
City of Valley City	86.8	90.4	10%	N/C
Benson	100.0	100.1	-1%	N/C
Billings*	93.0	109.4	-9%	See Board Results
Bottineau	84.4	93.2	7%	N/C
Bowman	90.7	90.8	10%	N/C
Burke*	97.5	102.7	-3%	See Board Results
Burleigh	98.8	98.1	1%	N/C
City of Bismarck	87.5	96.8	3%	N/C
Cass	89.1	92.1	8%	N/C
City of Fargo	90.4	97.2	2%	N/C
City of West Fargo	94.7	98.9	1%	N/C
Cavalier	95.6	96.0	4%	N/C
Dickey	89.6	93.7	6%	N/C
Divide*	100.3	94.8	5%	See Board Results
Dunn	83.9	93.3	7%	N/C
Eddy*	121.7	121.6	-18%	See Board Results
Emmons	91.0	97.6	2%	N/C
Foster*	107.6	112.2	-11%	See Board Results
Golden Valley	60.0	93.3	7%	N/C
Grand Forks	95.2	93.8	6%	N/C
City of Grand Forks	86.3	92.7	7%	N/C
Grant	97.9	100.4	-1%	N/C
Griggs	95.8	97.1	3%	N/C
Hettinger	81.4	96.9	3%	N/C
Kidder	90.8	91.0	9%	N/C
LaMoure	92.4	92.5	8%	N/C
Logan	98.7	98.7	1%	N/C
McHenry	97.6	92.6	7%	N/C
McIntosh	96.7	96.8	3%	N/C
McKenzie*	77.5	99.5	0%	See Board Results
McLean	91.0	96.6	3%	N/C

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

Table 4 Continued
2014 Median Ratios and Changes by the State Board of Equalization

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	96.9	98.2	1%	N/C
Morton	78.8	91.2	9%	N/C
City of Mandan	88.8	94.3	6%	N/C
Mountrail	90.9	97.9	2%	N/C
Nelson	100.0	100.3	-1%	N/C
Oliver*	105.9	105.9	-6%	See Board Results
Pembina	89.7	97.5	2%	N/C
Pierce	92.9	98.3	1%	N/C
Ramsey	92.0	95.9	4%	N/C
City of Devils Lake	89.1	92.8	7%	N/C
Ransom	90.1	94.6	5%	N/C
Renville*	95.6	102.0	-2%	See Board Results
Richland	97.5	97.9	2%	N/C
City of Wahpeton	92.1	93.6	6%	N/C
Rolette	100.0	100.2	-1%	N/C
Sargent	100.0	100.1	-1%	N/C
Sheridan	100.0	100.5	-1%	N/C
Sioux	100.9	99.9	0%	N/C
Slope*	93.3	93.4	7%	See Board Results
Stark	97.1	94.7	5%	N/C
City of Dickinson	68.9	91.1	9%	N/C
Steele	100.0	100.5	-1%	N/C
Stutsman	90.3	90.2	10%	N/C
City of Jamestown	90.1	93.3	7%	N/C
Towner	93.4	97.7	2%	N/C
Traill	97.2	100.0	-1%	N/C
Walsh	100.0	100.3	-1%	N/C
City of Grafton				
Ward*	86.3	104.8	13%	See Board Results
City of Minot	84.7	94.3	6%	N/C
Wells	88.7	97.9	2%	N/C
Williams*	35.7	58.2	71%	See Board Results
City of Williston	59.2	96.9	3%	N/C
State	100.0			

ADAMS COUNTY: The Ratio Adjustment Worksheet indicated a 5% decrease to commercial property to be within tolerance.

After reviewing the information with the Tax Director there were many inconsistencies in both the Assessment Sales Ratio Study and the Supplementary Abstract. The State Board made no change and requested that the Tax Department staff work with Adams County to ensure proper information is used for the Assessment Sales Ratio Study and the Supplementary Abstract.

BILLINGS COUNTY: The Ratio Adjustment Worksheet indicated a 9% decrease to commercial property to be within tolerance. The value of the Little Knife Gas Plant increased significantly for the 2014 assessment due to a reappraisal. By removing the 2013 and 2014 valuation of the Little Knife Gas Plant, which is typically not measured by the same market statistics as other improved commercial property it brought Billings County within tolerance. The State Board made no change.

BURKE COUNTY: The Ratio Adjustment Worksheet indicated a 3% decrease to commercial property to be within tolerance. The State Board reduced commercial property by 3% to be within tolerance and directed Burke County officials to review commercial property assessments for 2015 and reappraise as necessary.

DIVIDE COUNTY: The Ratio Adjustment Worksheet indicated a 4% decrease to commercial property to be within tolerance.

After reviewing the information with the Tax Director it was decided that there were three appraisals that were not reflective of the study and the current market. So the Tax Director submitted three new appraisals and that brought Divide County within tolerance. The State Board made no change.

EDDY COUNTY: The Ratio Adjustment Worksheet indicated an 18% decrease to commercial property to be within tolerance.

In visiting with the Tax Director there were some corrections needed to the Assessment Sales Ratio Study and the Ratio Adjustment Worksheet that brought the commercial ratio into compliance. The State Board made no change.

FOSTER COUNTY: The Ratio Adjustment Worksheet indicated a 2% decrease to commercial property to be within tolerance. The State Board decreased Commercial properties by 2%.

MCKENZIE COUNTY: The Ratio Adjustment Worksheet indicated an 8% decrease to commercial property to be within tolerance.

After meeting with the Tax Director to review assessment abstracts presented for 2014. The supplementary abstract document was not in the same format that the tax department uses so errors were made. After correcting the errors the Ratio Adjustment Worksheet was within tolerance. The State Board made no change.

OLIVER COUNTY: The Ratio Adjustment Worksheet indicated a 6% decrease to commercial property to be within tolerance.

In reviewing the commercial sales information and the Ratio Adjustment Worksheet there were several errors. When these errors were corrected the commercial median was within tolerance. The State Board made no change.

RENVILLE COUNTY: The Ratio Adjustment Worksheet indicated a 2% decrease to commercial property to be within tolerance.

Renville County is in the process of a reappraisal. The city of Mohall was done in 2014 and the city of Glenburn and Ensign Township will be reassessed in 2015. The State Board made no change and encouraged Renville County to continue the reappraisal project and review and equalize vacant land and improved commercial property assessments for 2015.

SLOPE COUNTY: The Ratio Adjustment Worksheet indicated a 14% increase to commercial property to be within tolerance.

In reviewing the sales with the Tax Director she requested that the two vacant lots be removed. After removing them the Ratio Adjustment Worksheet median ratio was within tolerance. The State Board made no change.

WARD COUNTY: The Ratio Adjustment Worksheet indicated a 41% increase to commercial property to be within tolerance.

In reviewing the data we found one duplicate sale in the Assessment Sale Ratio Study, corrected the supplemental Abstract and the Ratio Adjustment Worksheet. The Ratio Adjustment Worksheet indicated a 13% increase. The State Board increased residential property 4% to be within tolerance.

WILLIAMS COUNTY: The Ratio Adjustment Worksheet indicated 71% increase to commercial property to be within tolerance.

In reviewing the information with the Tax Director it was found there was a large amount of vacant lots used and a gas plant that should be removed from the Assessment Sales Ratio Study. After removing the vacant lots and the gas plant the Ratio Adjustment Worksheet was within tolerance. The State Board made no change.

**Table 5
2014 Median Ratios and Changes by the State Board of Equalization**

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Adams	32.7	93.0%	7%	NoChange
Barnes	20.3	90.0%	10%	NoChange
Benson	48.5	95.5%	4%	NoChange
Billings	11.4	95.9%	4%	NoChange
Bottineau	21.3	95.1%	5%	NoChange
Bowman	21.3	90.7%	10%	NoChange
Burke	47.7	99.2%	0%	NoChange
Burleigh	22.5	95.3%	4%	NoChange
Cass	17.6	92.9%	7%	NoChange
Cavalier	23.4	90.2%	10%	NoChange
Dickey	21.8	91.6%	9%	NoChange
Divide	72.9	95.9%	4%	NoChange
Dunn	24.1	99.9%	0%	NoChange
Eddy	39.0	91.9%	8%	NoChange
Emmons	24.6	92.6%	7%	NoChange
Foster*	16.1	88.6%	12%	See Board Results
Golden Valley	19.1	98.3%	1%	NoChange
Grand Forks*	31.1	89.6%	11%	See Board Results
Grant	22.2	100.0%	0%	NoChange
Griggs *	19.2	83.3%	19%	See Board Results
Hettinger	24.3	97.3%	2%	NoChange
Kidder	26.2	90.8%	10%	NoChange
LaMoure	24.8	91.4%	9%	NoChange
Logan	29.2	93.4%	7%	NoChange
McHenry	32.0	92.8%	7%	NoChange
McIntosh	24.7	93.2%	7%	NoChange
McKenzie	46.8	95.8%	4%	NoChange
McLean	26.9	100.0%	-1%	NoChange

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

Table 5
2014 Median Ratios and Changes by the State Board of Equalization

Agriculture

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
Mercer	57.4	94.7%	5%	NoChange
Morton	0.0	90.9%	9%	NoChange
Mountrail	28.2	94.1%	6%	NoChange
Nelson	37.4	91.1%	9%	NoChange
Oliver	20.3	98.0%	2%	NoChange
Pembina	21.5	92.7%	7%	NoChange
Pierce	31.4	98.4%	1%	NoChange
Ramsey	40.0	95.7%	4%	NoChange
Ransom	10.8	95.6%	4%	NoChange
Renville	22.4	97.5%	2%	NoChange
Richland	17.0	93.6%	6%	NoChange
Rolette	43.2	91.1%	9%	NoChange
Sargent	23.8	94.8%	5%	NoChange
Sheridan*	28.6	84.9%	17%	See Board Results
Sioux	22.9	99.9%	0%	NoChange
Slope	25.0	94.9%	5%	NoChange
Stark	27.1	98.7%	1%	NoChange
Steele*	36.7	89.9%	11%	See Board Results
Stutsman	19.9	93.2%	7%	NoChange
Towner	27.0	90.6%	10%	NoChange
Traill	23.6	91.4%	9%	NoChange
Walsh	31.3	92.7%	7%	NoChange
Ward	26.2	94.0%	6%	NoChange
Wells	27.8	93.7%	6%	NoChange
Williams*	45.2	90.7%	10%	See Board Results
State	26.0			

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

FOSTER COUNTY: The Ratio Adjustment Worksheet indicated a 12.8% increase to agricultural property to be within tolerance. The State Board increased agricultural properties by 2%.

GRAND FORKS COUNTY: The Ratio Adjustment Worksheet indicated an 11.5% increase to agricultural property to be within tolerance.

Grand Forks County implemented the Soil Survey Method of Valuation for agricultural land valuation using the most recent available data from Natural Resource Conservation service. Prior to 2014, the soil survey method of valuation had used the detailed soil data that was available. Adjustments that had been made over the years to parcels were not well documented.

As part of the conversion, each township was asked to identify areas that may require modification for limitation not already considered in the map unit. The limitations include rocks, salinity, erosion, stream overflow, poor drainage and inaccessible or irregular fields. The result was over-modification in many townships, while other township had little or nothing for modification.

After many discussions among township and county officials and property owners about the changes in valuation that occurred, the decision was made not to apply modifiers, but instead apply a consideration for actual use.

The application of actual use placed a flat rate of \$190 per acre on acres that are pasture. Although applying a use classification to map units that are considered pasture is a common practice, Grand Forks should also be valuing each map unit based on its capability within that classification, and not simply apply a flat rate.

For the State Board of Equalization to make a change to the map unit values that have a use classification of pasture, the Board may be increasing the values of some properties over what the county has finalized, and decreasing the values on others. This change may also drive Grand Forks County's average value even farther outside the tolerance parameters set by the Board. The State Board made no change.

GRIGGS COUNTY: The Ratio Adjustment Worksheet indicated a 19.9% increase to agricultural property to be within tolerance. The State Board increase agricultural cropland and non-cropland property by 10% and left the non-production category at \$40 per acre.

SHERIDAN COUNTY: The Ratio Adjustment Worksheet indicated a 17.7% increase to agricultural property to be within tolerance. The State Board increased agricultural property by 8% excluding inundated land.

STEELE COUNTY: The Ratio Adjustment Worksheet indicated an 11.19% increase to agricultural property to be within tolerance. The State Board increased agricultural property by 2% to be within tolerance.

WILLIAMS COUNTY: The Ratio Adjustment Worksheet indicated a 12% increase to agricultural property to be within tolerance.

After corrections were made to the abstract Williams County agricultural values are within tolerance. The State Board made no change.

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

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



December 2014