



Brian Kroshus, Tax Commissioner

NORTH DAKOTA FIPS CODES OCTOBER 1, 2026

City/County Name	FIPS Code	ND Local Code	Rate	Rate Effective Date
North Dakota	38		5.00%	
Burleigh County	015	506	1.00%	10/1/2024
Cass County	017	501	0.50%	4/1/2011
Hettinger County	041	508	0.50%	1/1/2017
Morton County	059	507	1.00%	4/1/2025
Steele County	091	503	1.00%	4/1/2005
Walsh County	099	502	1.00%	1/1/2026
Ward County	101	505	0.50%	4/1/2013
Williams County	105	504	1.00%	4/1/2015
Alexander	01180	237	2.00%	1/1/2016
Anamoose	02220	220	1.00%	1/1/2009
Aneta	02380	203	1.00%	1/1/2005
Ashley	03540	162	2.00%	1/1/2025
Beach	05420	156	1.00%	10/1/1997
Belfield	05820	133	2.00%	4/1/2007
Berthold	06460	138	1.00%	1/1/1996
Beulah	06660	200	2.00%	1/1/2015
Binford	07020	246	2.00%	1/1/2021
Bisbee	07180	229	2.00%	1/1/2012
Bismarck	07200	102	2.00%	4/1/2025
Bottineau	08460	122	2.00%	10/1/1999
Bowman	08700	126	2.00%	1/1/2019
Buffalo	10420	196	2.00%	1/1/2013
Burlington	10940	244	1.50%	1/1/2019
Cando	11860	161	2.00%	4/1/2007
Carpio	12260	240	1.50%	7/1/2017
Carrington	12340	124	2.00%	4/1/2014
Carson	12460	191	1.00%	10/1/2002
Casselton	12700	163	2.00%	10/1/2017
Cavalier	12940	127	2.00%	1/1/2010
Center	13180	238	2.00%	1/1/2016
Colfax	15180	251	2.00%	10/1/2025
Cooperstown	15900	141	1.50%	7/1/2008
Crosby	16940	116	3.00%	10/1/2013
Devils Lake	19420	104	2.25%	10/1/2018
Dickinson	19620	106	1.50%	1/1/2002
Drake	20300	209	2.00%	7/1/2008
Drayton	20340	157	3.50%	7/1/2026

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Dunseith	21020	204	2.00%	7/1/2025
Edgeley	22140	148	3.00%	4/1/2018
Edinburg	22260	176	1.00%	4/1/1999
Elgin	23020	179	1.00%	4/1/2000
Ellendale	23220	131	2.00%	1/1/2017
Enderlin	24260	166	2.50%	1/1/2019
Fairmount	25300	206	2.00%	1/1/2012
Fargo	25700	105	2.25%	4/1/2025
Fessenden	26180	243	2.00%	10/1/2018
Finley	26420	167	2.00%	1/1/2013
Forman	27260	221	2.50%	10/1/2023
Fort Ransom	27580	177	2.00%	10/1/2011
Fredonia	28380	235	2.00%	1/1/2015
Frontier	28720	248	1.50%	7/1/2023
Gackle	28860	210	1.00%	1/1/2006
Garrison	29460	139	2.00%	10/1/2006
Glenburn	30580	219	2.00%	10/1/2012
Glen Ullin	30860	212	1.00%	1/1/2007
Grafton	31820	107	2.75%	10/1/2024
Grand Forks	32060	101	2.25%	4/1/2018
Granville	32660	225	2.00%	7/1/2010
Grenora	33500	192	1.00%	10/1/2002
Gwinner	34020	207	2.00%	4/1/2016
Halliday	34340	143	1.00%	7/1/1996
Hankinson	34900	158	3.00%	10/1/2021
Hannaford	35020	202	1.00%	10/1/2004
Harvey	35900	112	2.00%	1/1/2015
Harwood	35940	222	2.00%	1/1/2017
Hatton	36100	164	2.50%	4/1/2019
Hazleton	36700	180	2.00%	1/1/2015
Hazen	36780	134	1.50%	1/1/2014
Hettinger	37700	142	1.50%	1/1/2011
Hillsboro	38100	168	3.00%	4/1/2025
Hoople	38780	172	1.00%	1/1/1999
Hope	38860	185	2.00%	1/1/2012
Horace	38900	239	2.00%	4/1/2017
Hunter	39460	250	1.00%	1/1/2024

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Jamestown	40580	110	2.50%	1/1/2020
Kenmare	42020	117	2.00%	10/1/2007
Killdeer	42700	135	2.00%	4/1/2015
Kindred	42780	230	2.00%	4/1/2015
Kulm	43580	165	2.00%	10/1/2007
Lakota	44300	213	1.00%	1/1/2007
LaMoure	44540	149	3.00%	4/1/2025
Landa	44700	249	1.00%	1/1/2024
Langdon	44780	123	3.00%	7/1/2025
Larimore	45020	128	2.00%	7/1/2019
Leeds	45580	234	3.00%	1/1/2024
Leonard	45980	215	2.00%	1/1/2011
Lidgerwood	46460	181	3.00%	1/1/2021
Lignite	46540	236	2.00%	1/1/2015
Lincoln	46640	242	1.00%	4/1/2018
Linton	46980	121	2.00%	10/1/2006
Lisbon	47100	136	2.50%	10/1/2018
Maddock	49620	193	2.00%	7/1/2011
Mandan	49900	108	2.25%	1/01/2025
Mapleton	50580	218	2.00%	7/1/2024
Max	51380	227	2.50%	4/1/2023
Mayville	51500	150	2.00%	7/1/2003
McClusky	49020	140	2.00%	7/1/2021
McVile	49580	188	2.00%	7/1/2010
Medina	51860	247	1.00%	7/1/2021
Medora	51900	178	2.50%	4/1/2002
Michigan	52740	187	2.00%	7/1/2014
Milnor	52940	169	2.50%	10/1/2016
Minnewaukan	53220	214	2.00%	7/1/2011
Minot	53380	103	2.50%	10/1/2026
Minto	53540	216	1.00%	4/1/2007
Mohall	53780	114	2.00%	4/1/2018
Mott	54620	153	2.00%	1/1/2013
Munich	55020	173	1.00%	1/1/1999
Napoleon	55420	144	2.00%	10/1/2008
Neche	55620	201	2.00%	1/1/2009
New England	56180	194	2.00%	1/1/2008

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New Leipzig	56420	174	1.00%	1/1/1999
New Rockford	56620	145	2.50%	7/1/2019
New Salem	56700	217	2.00%	1/1/2019
New Town	56740	241	1.00%	1/1/2018
Northwood	58300	197	2.50%	1/1/2021
Oakes	58740	146	2.00%	10/1/2010
Oxbow	60480	189	1.00%	1/1/2002
Page	60500	208	2.00%	7/1/2016
Park River	60900	130	2.50%	4/1/2025
Pembina	61580	119	2.50%	1/1/2010
Portland	63900	151	2.00%	7/1/2003
Powers Lake	64140	154	1.00%	4/1/1997
Ray	65580	232	2.00%	4/1/2014
Reeder	65900	198	1.00%	1/1/2003
Regent	66020	152	2.00%	4/1/2009
Richardton	66500	159	2.50%	1/1/2022
Rolette	67780	199	2.00%	1/1/2014
Rolla	67820	125	3.00%	7/1/2024
Rugby	68860	118	2.00%	10/1/2009
Scranton	71500	190	2.00%	7/1/2026
Sherwood	72540	252	2.00%	1/1/2026
South Heart	74185	233	2.00%	4/1/2013
St. John	69980	186	1.00%	1/1/2001
Stanley	75380	137	1.50%	4/1/2013
Steele	75780	147	2.00%	4/1/2007
Strasburg	76500	120	2.00%	1/1/2011
Streeter	76620	223	1.00%	1/1/2009
Surrey	77180	231	3.00%	1/1/2026
Thompson	78660	245	2.00%	10/1/2020
Tioga	78940	132	2.50%	4/1/2013
Tower City	79340	195	2.00%	1/1/2014
Towner	79420	170	2.00%	1/1/2019
Turtle Lake	79940	182	3.00%	1/1/2025
Underwood	80660	211	2.00%	4/1/2015
Valley City	81180	113	2.50%	10/1/2010
Velva	81620	175	2.00%	1/1/2015
Wahpeton	82660	111	3.00%	10/1/2025



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Walhalla	82980	160	2.00%	1/1/2009
Washburn	83700	183	2.00%	1/1/2009
Watford City	83860	171	1.50%	10/1/2014
West Fargo	84780	129	2.50%	7/1/2023
Westhope	85020	226	2.00%	4/1/2012
Williston	86220	109	2.00%	4/1/2003
Wilton	86580	184	2.00%	1/1/2013
Wimbledon	86620	205	2.00%	1/1/2021
Wishek	87020	155	1.50%	1/1/2013
Woodworth	87580	224	1.00%	1/1/2009
Wyndmere	87740	228	3.00%	1/1/2021