Staff Report for 2026 State Board of Equalization

File No.: 2026 – LOGAN – JOHNSON **Prepared By:** Property Tax Division

County or City: LOGAN COUNTY

Appellant: DALE JOHNSON

Type of Appeal: AGRICULTURAL

Appeal Issue: Mr. Dale Johnson is appealing the value and valuation method applied under North Dakota Century Code § 57-02-27.2(8), of $98,400 on parcel number 03050000, located in Section 18, Township 135, Range 73 in Logan County, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

AGRICULTURAL SOIL MODIFIER REQUEST

1

Tax Equalization Office,

File this application with the Township Assessor or County Director of Tax Equalization by 6/3/2026 (Month/Day) to request a modification of the cropland valuation of agricultural property.

Please reach out to the Township Assessor or County Director of Tax Equalization for a current list of approved modifiers.

For the Year 2026

Applicant Information

Name			Phone Number
Dale Johnson			701-226-3312
Address			
2117 34 Ave. S.E.			
City		**State**	**Zip Code**
Manden		ND	58554

Modifier Information

	Parcel Number	Legal Description	Modifier	Modification Percentage	Acres	OFFICIAL USE ONLY Approved/Denied
1	03050000	NW 1/4 - 18 - 135 - 73	land use		154	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

(For more parcels, continue on back.)

Include soil maps depicting the exact location of the requested modifier, and all other evidence, with this application.

By filing this application, I consent to an inspection of the above-described property, if necessary, by an authorized assessment official. I understand the official will give me reasonable notification of the inspection.

I hereby request a modification of the cropland acres listed above. This application is, to the best of my knowledge, a true and correct application.

Dale Johnson 6-2-26
Signature of Applicant | Date

Dale Johnson 6-2-26
Signature of Preparer | Date

24899 (7-2025)

AGRICULTURAL SOIL MODIFIER REQUEST
Tax Equalization Office,

2

File this application with the Township Assessor or County Director of Tax Equalization by 6-02-26 (Month/Day)
to request a modification of the cropland valuation of agricultural property.

Please reach out to the Township Assessor or County Director of Tax Equalization for a current list of approved modifiers.

For the Year 2026

Applicant Information

Name		Phone Number
Dale Johnson		701-220-3312
Address: 2117 34th Ave. S.E.		
City: Mandan	State: ND	Zip Code: 58554

Modifier Information

	Parcel Number	Legal Description	Modifier	Modification Percentage	Acres	OFFICIAL USE ONLY Approved/Denied
1	12-0000-06042					
2	-0000	SE 1/4 - 2 - 135-74	use	50%	73.23	
3	12-0000-06080					
4	-0000	SW1/4 - 11 - 135-74	use	50%	60.08	
5	12-0000-06052					
6	0000-	NE1/4 - 12 - 135-74	use	50%	158.6	
7	12-0000-06082					
8	-0000	NW 1/4 NE1/4 - 24 - 135-74	use	50%	38.0	
9						
10	12-0000-06084	NE1/4 NW1/4 - 24 - 135-74	use	50%	38.7	
11	-0000					
12						
13						
14						
15						
16						
17						

(For more parcels, continue on back.)

Include soil maps depicting the exact location of the requested modifier, and all other evidence, with this application.

By filing this application, I consent to an inspection of the above-described property, if necessary, by an authorized assessment official. I understand the official will give me reasonable notification of the inspection.

I hereby request a modification of the cropland acres listed above. This application is, to the best of my knowledge, a true and correct application.

Dale Johnson — 6-02-2026
Signature of Applicant — Date

Dale Johnson — 6-2-26
Signature of Preparer — Date

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Logan County
Director of Tax Equalization
301 Broadway
Napoleon, ND 58561

June 17, 2026

Dale Johnson
2117 34th Ave SE
Mandan, ND 58554-1389

Mr. Johnson:

I am writing to confirm that your Agricultural Soil Modifier Request has been reviewed.

After reviewing the application, I have determined that it does not meet the eligibility requirements for the following reason:

- The land-use modifier requested is not an approved modifier for Logan County for the 2026 tax year.

Your written and oral request, to the Logan County Board of Equalization, for a 50% reduction in True & Full Value on the NW1/4 of 18-135-73 was also denied.

The minutes of the Logan County Board of Equalization meeting will be approved its next meeting. Once the minutes have been approved and signed by the Chairperson, I will send you a copy for your records.

Sincerely,

Trisha Laine

Trisha Laine
Logan County Tax Director
301 Broadway
Napoleon, ND 58561
701-754-2239
tlaine@nd.com

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EMMONS COUNTY COURTHOUSE
Department of Tax Equalization

June 17, 2026

DALE, JOHNSON
2117 34TH AVE SE
MANDAN ND 58554

Re: Parcels 12-0000-06082-000
12-0000-06084-000
12-0000-06050-000
12-0000-06042-000
12-0000-06052-000

A review was conducted to compare soil productivity, observed land use from aerial imagery, and the current assessed values of the subject parcels.

Based upon this review, the current assessments appear to reasonably reflect the agricultural capability and overall character of the subject properties. The parcel values are generally consistent with both the productive capacity of the soils and the manner in which the properties are being utilized.

The Board will reconvene on: Date: June 23, 2026 Time: 9:00 AM
Location: Emmons County Courthouse

The findings reflect the County Assessor's review based on available information at the time of evaluation. Any final determination of value will be made by the County Board of Equalization.

Sincerely,

Christina Seppanen

Christina Seppanen
Director of Tax Equalization

PO Box 129 | Linton ND 58552
cseppanen@nd.gov | Phone: 701-254-4417

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Mr. Chairman & Committee Members:

I am Dale Johnson living in Mandan, ND. I am going to present much of the same testimony that I gave to the House Ag. Committee.

Just briefly, so you know who I am, my farm is mostly in the NE corner of Emmons County near Kintyre, ND adjoining Logan and Kidder County. After graduating from NDSU and serving in the Army, I taught vocational agriculture for 5 years in Napoleon. I then went to full time farming for 45 years operating a diversified farm that grew to 5,000 acres of owned and rented land over the years. My wife and I then retired to Mandan. My girls didn't want to farm, so I picked out a young couple that wanted to ranch and I'm helping them take over the farm.

The reason I asked my legislator, Representative Porter, to submit a bill on agriculture property tax is because I have been trying for many years to get Logan and Emmons County officials to determine my tax not just on soil type and productivity, but also on land use with no success. The law allows this, but they along with some other counties hired an out of state company to determine the land values only basing the tax on the soil type and didn't consider its use. Kidder County does base their tax on productivity and land use (such as pasture or cropland) which I believe is the fair and right way to do it.

The Emmons and Logan County tax directors and commissioners who I have met with in the past told me that the state makes them do it the way they are doing it. So, if they are saying this, then the legislators must clarify the law to make it clear the tax <u>must</u> be based on both productivity and land use.

I have given you a set of handouts on a couple of units of land that I own in Kidder and Logan County. I will touch on them briefly to show you the large discrepancy between counties and why just using land productivity to determine tax is wrong and unfair.

I have included my tax statements, the soil maps showing how the soil productivity index was determined and how, although similar, they are taxed very differently. I also included the North Dakota county rental rates showing that pasture rent in about 30% to 50% of crop rental rates in most counties.

LegiScan

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ND SB2367 | 2025-2026 | 69th Legislative Assembly
North Dakota Senate Bill 2367

Status

Completed Legislative Action
Sponsorship: Partisan Bill (Republican 3)
Status: Passed on March 18 2025 - 100% progression
Action: 2025-03-20 - Filed with Secretary Of State 03/18
Text: Latest bill text (Enrolled) [PDF]

Summary

AN ACT to amend and reenact subsections 8 and 9 of section 57-02-27.2 of the North Dakota Century Code, relating to assessment of agricultural property; and to provide an effective date.

Title

Assessment of agricultural property; and to provide an effective date.

Sponsors

Sen. Janne Myrdal [R]	Sen. Larry Luick [R]	Rep. David Monson [R]

Roll Calls

2025-03-12 - *House* - House Second reading (Y: 92 N: 0 NV: 0 Abs: 2) [PASS]
2025-02-14 - *Senate* - Senate Second reading (Y: 44 N: 0 NV: 0 Abs: 3) [PASS]

History

Date	Chamber	Action
2025-03-20	Senate	Filed with Secretary Of State 03/18
2025-03-18	Senate	Signed by Governor 03/18
2025-03-17	Senate	Sent to Governor
2025-03-17	Senate	Signed by President
2025-03-17	House	Signed by Speaker
2025-03-13	Senate	Returned to Senate
2025-03-12	House	Second reading, passed, yeas 92 nays 0
2025-03-10	House	Reported back, do pass, place on calendar 13 0 1
2025-03-10	House	Committee Hearing 10:00 (Finance and Taxation)
2025-02-18	House	Introduced, first reading, referred to Finance and Taxation
2025-02-17	House	Received from Senate
2025-02-14	Senate	Second reading, passed, yeas 44 nays 0
2025-02-13	Senate	Amendment adopted, placed on calendar
2025-02-12	Senate	Reported back amended, do pass, amendment placed on calendar 5 1 0
2025-02-03	Senate	Committee Hearing 09:30 (Finance and Taxation)
2025-01-27	Senate	Introduced, first reading, referred to Finance and Taxation

Sixty-ninth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 7, 2025

SENATE BILL NO. 2367
(Senators Myrdal, Luick)
(Representative Monson)

AN ACT to amend and reenact subsections 8 and 9 of section 57-02-27.2 of the North Dakota Century Code, relating to assessment of agricultural property; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 8 of section 57-02-27.2 of the North Dakota Century Code is amended and reenacted as follows:

8. Each local assessor shall determine the relative value of each assessment parcel within the assessor's jurisdiction and shall determine the agricultural value of each assessment parcel by adjusting the agricultural value estimate for the assessment district by the relative value of the parcel. Each parcel must then be assessed according to section 57-02-27. If either a local assessor or a township board of equalization develops an agricultural value for the lands in its assessment district differing substantially from the estimate provided by the county director of tax equalization, written evidence to support the change must be provided to the county director of tax equalization. In determining the relative value of each assessment parcel, the local assessor shall apply the following considerations, which are listed in descending order of significance to the assessment determination:

   a. Actual use of the property for cropland or noncropland purposes by the owner of the parcel.

   b. Soil type and soil classification data from detailed or general soil surveys.

   ~~b.~~c. The schedule of modifiers that must be used to adjust agricultural property assessments within the county as approved by the state supervisor of assessments under subsection 9.

   ~~c. Actual use of the property for cropland or noncropland purposes by the owner of the parcel.~~

SECTION 2. AMENDMENT. Subsection 9 of section 57-02-27.2 of the North Dakota Century Code is amended and reenacted as follows:

9. a. In conjunction with the governing body of the county, the county director of tax equalization shall develop a schedule of modifiers to be used to adjust agricultural property assessments within the county and directions regarding how the modifiers must be applied by assessors.

   b. The county director of tax equalization shall submit the directions and schedule of modifiers developed under subdivision a to the state supervisor of assessments for approval for use within the county.

   c. Before February first of each year, the county director of tax equalization in each county shall provide to all assessors of agricultural property within the county ~~a~~the directions and schedule of modifiers ~~that~~approved by the state supervisor of assessments under subdivision b. The schedule of modifiers must be used to adjust agricultural property assessments within the county ~~and directions regarding how these modifiers must be applied by assessors. Before the schedule of modifiers is provided to assessors within the county, the county director of tax equalization shall obtain the approval of the state~~

~~supervisor of assessments for use of the schedule within the county~~as provided in this section.

d. To request an adjustment to an owner's agricultural property assessment, the owner shall sign and file with the assessor an initial application in the manner prescribed by the tax commissioner. The application must contain a verified statement of facts establishing the owner's property meets the eligibility requirements for an adjustment to the property assessment based on the schedule of modifiers developed and approved under this subsection as of the date of the application. The assessor shall consider applications submitted under this subdivision when determining the agricultural value of each parcel subject to assessment under this section and may request additional information from the applicant when making a determination of eligibility. After the submission of an initial application, the assessor periodically shall review the property and determine whether a continued adjustment to the property assessment based on the schedule of modifiers is appropriate. The property owner shall notify the assessor if there is a change in circumstance that may affect the applicability of an adjustment to the owner's property assessment based on the schedule of modifiers.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2025.

Assessor Estimates Value Of Each Parcel Of Agricultural Land

The local assessor estimates the relative agricultural value for each quarter section or smaller parcel of agricultural land in the assessment district. The total agricultural value of the district divided by the total number of taxable agricultural acres should be equal to the average value of agricultural land as estimated by the County Director of Tax Equalization for that district.

* Detailed soil surveys provide an accurate method of estimating the relative agricultural value for each parcel. First, the assessor shall consider actual use of the property for cropland or noncropland purposes by the owner of the parcel. Second, the assessor shall use soil type and soil classification from the detailed or general soil surveys. Third, the assessor shall use the schedule of modifiers approved by the State Supervisor of Assessments to adjust for conditions not documented in the soil surveys.

Assessor's Or Township Board's Estimate Of Average Value

If local assessor or township board of equalization develops an average value of agricultural land for the assessment district that is substantially different from the estimate provided by the County Director of Tax Equalization, written evidence supporting a change in valuation must be presented to the County Director of Tax Equalization. If the County Director of Tax Equalization disagrees with the values as submitted by the township board of equalization, the matter is resolved by the county board of equalization.

Implementation of Soil Type and Soil Classification Data Required

For any county that has not fully implemented use of soil type and soil classification data from detailed or general soil surveys by February 1 of any taxable year after 2011, the Office of State Tax Commissioner shall direct the State Treasurer to withhold 5% of that county's allocation each quarter from the state aid distribution fund under N.D.C.C. § 57-39.2-26.1 beginning with the first quarter of 2013, and continuing until the Office of State Tax Commissioner certifies to the State Treasurer that the county has fully implemented use of soil type or soil classification data. The amount withheld from the allocation must be withheld entirely from the portion of the allocation which may be retained by the county and may not reduce allocations to any political subdivisions within the county.

The amount withheld from the allocation must be deposited into the agricultural land valuation fund. All monies deposited in the agricultural land valuation fund must be allocated to the county from which the withholding was made upon certification from the Office of State Tax Commissioner of the implementation of subsection 7 of section 57-02-27.2 by that county.

Land Used for Extraction of Oil, Natural Gas, or Subsurface Minerals

Land that was assessed as agricultural property at the time the land was put to use for extraction of oil, natural gas, or subsurface minerals as defined in N.D.C.C. § 38-12-01 must continue to be assessed as agricultural property if the remainder of the surface owner's parcel of property on which the subsurface mineral activity is occurring continues to qualify for assessment as agricultural property under subsection 1 of N.D.C.C. § 57-02-01.

* Indicates significant change since last revised.

The agricultural value of inundated land is 10% of the average agricultural value of noncropland for each county. "Inundated agricultural land" means:

1. Property classified as agricultural property containing a minimum of 10 contiguous acres if the value of the inundated land exceeds 10% of the average agricultural value of noncropland for the county;
2. Which is inundated to an extent making it unsuitable for growing crops or grazing farm animals for two consecutive growing seasons or more;
3. And which produced revenue from any source in the most recent prior year which is less than the county average revenue per acre for noncropland calculated by the agricultural economics department of the North Dakota State University.

Application for classification as inundated agricultural land must be made in writing to the township assessor or County Director of Tax Equalization by March 31 of each year and must be approved by the board of county commissioners before all or part of a parcel of land may be classified as inundated agricultural land. Determinations concerning classification as inundated agricultural land may be appealed through the informal equalization process and formal abatement process.

An average value per acre for all agricultural land for each county is determined from the cropland, noncropland and inundated agricultural land values by weighting the average of the three categories by the acreage in each category.

Average Agricultural Value For Each County

Each year before January 1, the Office of State Tax Commissioner provides to each of the county directors of tax equalization the county average agricultural values as computed by NDSU.

Average Agricultural Value For Each Assessment District

The County Director of Tax Equalization determines an estimate of the average agricultural value per acre for each township or assessment district. The total agricultural value of all the assessment districts, divided by the total number of taxable agricultural acres, should be equal to the average agricultural value per acre for the county as provided by the Office of State Tax Commissioner. The County Director of Tax Equalization provides these values to the local assessors before February 1 each year.

The County Director of Tax Equalization shall use soil type and soil classification data from detailed and general soil surveys to estimate the average agricultural value for each assessment district relative to the county average agricultural value.

Before February 1 of each year, the County Director of Tax Equalization shall provide to all assessors of agricultural property in the county a schedule of modifiers, approved by the State Supervisor of Assessments, that must be used to adjust agricultural property assessments within the county.

Property owners may apply for modifiers to the assessor. The application is provided by the County Director of Tax Equalization.

PROPERTY VALUATION CONCEPTS: AGRICULTURAL PROPERTY

True And Full Value

For property classified as agricultural, the true and full value is its agricultural value, which is defined as the "capitalized average annual gross return," except for inundated agricultural land. The capitalized value represents the landowner's share of gross returns per acre from agricultural land.

County Average Agricultural Value

Each year the Department of Agribusiness and Applied Economics at North Dakota State University (NDSU) has the responsibility to compute the average agricultural value per acre of cropland, noncropland and inundated agricultural land for each county. In addition, NDSU computes an average value per acre of all agricultural lands on a county wide and statewide basis. These values are provided to the North Dakota Office of State Tax Commissioner by December 1 of each year. The model for this process is contained in North Dakota Century Code (N.D.C.C.) § 57-02-27.2.

The model uses the county's annual crop production and annual regional market prices by crop reporting districts for the major crops and summer fallow. The major crops include: spring wheat (fallow, continuous and irrigated), durum (fallow, continuous and irrigated), barley (fallow, continuous and irrigated), oats, rye, sunflower (oil and non-oil), flaxseed, corn grain (dryland and irrigated), corn silage (dryland and irrigated), alfalfa hay, other hay, soybeans, winter wheat, dry edible beans, sugar beets, potatoes (dryland and irrigated), and canola. Cropland data includes acres planted and harvested. Noncropland production data includes rangeland and pastureland acreage estimates and gross income potential of the land based upon animal unit carrying capacity. Most of the data in the model is obtained from the National Agricultural Statistics Service (NASS), the Natural Resources and Conservation Service (NRCS), and the Farm Service Agency (FSA).

The annual gross return for cropland in each county is determined by using 20% of the county's annual gross income produced by sugar beets and potatoes, plus 30% of the county's annual gross income from the other crops, plus a share of government payments. Annual gross return from irrigated cropland is 50% of the dryland rate to recognize additional expense associated with irrigation. The average annual gross return is determined for each county by considering the annual gross returns for the most recent 10 years for which data is available preceding the current year, eliminating the returns from the highest and lowest years, and averaging the remaining eight years. The average annual gross return is adjusted by a cost of production index, which accounts for the increasing proportion of the total cost of production represented by variable costs. The data source for this index is Items Used For Production from the Prices Paid Index published by the National Agricultural Statistics Service. The adjusted average annual gross return per acre is capitalized into an agricultural value per acre for each county by dividing the adjusted average annual gross return by an appropriate capitalization rate.

The capitalization rate is calculated by taking the twelve most recent years' gross federal land bank (AgriBank, FCB) mortgage rate of interest for North Dakota, eliminating the highest and lowest years, and averaging the remaining 10 years.

A noncropland value is determined for each county in the same manner as cropland value, except that the annual gross return is 25% of the gross annual income potential from livestock.

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June 3, 2026

To County Tax Director and Commissioners:

I am protesting and want changed the assessment of agriculture property NW 1/4-18-135-73.

The reason is it is being assessed as cropland and then non-crop rangeland. The law states that you must assess by use and then soil type. I have no complaints about the way soil productivity or soil type was used, but no adjustment was made for use of the land. I believe it should be done similar to Kidder County assessments.

Logan County ND annual capitalization rate

crop $751.27 non-crop $152.53 Logan assess $98,400

$152.53 / $751.27 = 20.3%

11.8 x 751.27 = 8,865 + 154.90 x 152.53 = 23,627 = $32,492.00

Kidder County capitalization

crop $652.74 non-crop $154.64 $154.64 / $652.74 = 23.7%

non-crop 160 x 154.64 = $24,742.00 Kidder assessed $33,150.00

Based on cash rent

crop Logan $60.50 pasture$26.20 = 26.20/60.50 = 43.3%

crop Kidder $49.50 pasture $25.00 = 25.00/49.50 = 51%

I am requesting a 50% reduction is assessment value or an amount of $98,400 / 2 = $49,200 which is $17,000 more than my Kidder County quarter of pasture.

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June 3, 2026

To County Tax Director and Commissioners:

I am protesting and want changed the assessment of my agriculture property range land in Emmons County Tell Township 135-74.
The reason is it is being assessed as cropland rather than non-crop rangeland. The law states that you must assess by use and then soil type. I have no complaints about the way soil productivity or soil type was used, but no adjustment was made for use of the land. I believe it should be done similar to Kidder County assessments.

Emmons County N.D. annual capitalization rate
crop - $883.33 non-crop - $151.69 $151.69 / $883.33 = 17.2% pasture land vs. cropland

Based on cash rent:
Emmons cropland - $72.80 range land - $26.90
$26.90 / $72.80 = 37%

Kidder County capitalization
crop - $652.74 non-crop - $154.64 $154.64 / $652.74 = 23.7%
non-crop - 160 x 154.64 = $24,742.00 Kidder assessed $33,150.00

crop Kidder $49.50 pasture $25.00 = 25.00/49.50 = 51%

Based on cash rent differences, I am requesting a 50% reduction in range land assessment which is about the same as Kidder County, a reduction of $81,840 assessment on 369 acres of range land.

North Dakota Capitalized Average Annual Values Per Acres by County for 2026 Assessments

County	Cropland	Non-cropland	All Agricultural Land
Adams	543.88	139.45	390.41
Barnes	1,040.72	193.67	917.03
Benson	865.61	171.52	712.52
Billings	408.02	130.59	213.59
Bottineau	836.50	166.03	720.78
Bowman	465.82	115.19	336.27
Burke	655.70	152.74	493.77
Burleigh	737.76	153.16	472.56
Cass	1,258.02	197.05	1,199.77
Cavalier	1,004.64	168.35	912.16
Dickey	1,032.49	193.25	814.35
Divide	625.74	151.69	506.73
Dunn	548.10	139.03	266.81
Eddy	763.50	172.36	575.08
Emmons	883.33	151.69	643.71
Foster	902.74	165.82	770.71
Golden Valley	519.41	114.35	288.65
Grand Forks	1,160.13	193.46	990.86
Grant	581.22	139.87	356.44
Griggs	866.67	168.99	704.26
Hettinger	707.38	138.82	487.77
Kidder	652.74	154.64	359.79
LaMoure	1,134.39	200.00	1,005.82
Logan	751.27	152.53	462.19
McHenry	719.20	164.98	548.34
McIntosh	782.07	151.69	539.71
McKenzie	445.99	139.66	262.46
McLean	801.05	152.11	701.67
Mercer	626.37	139.03	449.22
Morton	711.39	139.45	390.77
Mountrail	730.17	151.69	473.38
Nelson	741.56	168.14	638.72
Oliver	727.85	139.87	389.98
Pembina	1,366.67	201.27	1,241.75
Pierce	736.71	164.98	609.47
Ramsey	846.41	172.78	686.40
Ransom	1,148.31	190.30	858.48
Renville	857.38	165.40	803.96
Richland	1,340.51	195.57	1,162.76
Rolette	766.03	167.72	669.80
Sargent	1,139.87	195.15	996.87
Sheridan	751.48	151.69	511.56
Sioux	590.08	139.45	273.91
Slope	573.63	127.22	337.92
Stark	639.66	140.08	452.97
Steele	1,155.06	171.73	1,014.27
Stutsman	968.57	190.93	751.31
Towner	850.63	172.36	818.32
Traill	1,357.59	195.15	1,350.77
Walsh	1,206.96	180.17	1,013.38
Ward	796.20	151.48	601.80
Wells	980.59	166.46	832.48
Williams	673.21	151.90	500.17
State	868.57	149.37	644.08

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2025 County Rents and Prices
North Dakota

April 2025

An annual survey of farmers and ranchers was conducted to obtain average rental rates and the price of rented land in their localities. Approximately 34,000 North Dakota agricultural producers were sampled for this survey using data provided by the US Department of Agriculture. Nearly 14,000 questionnaires were mailed in late December 2024 and submitted responses were accepted for the study through March 13, 2025 to maximize response rates. Over 1,700 reports contained positive data. We would like to thank all who participated, for without their cooperation this report would not be possible.

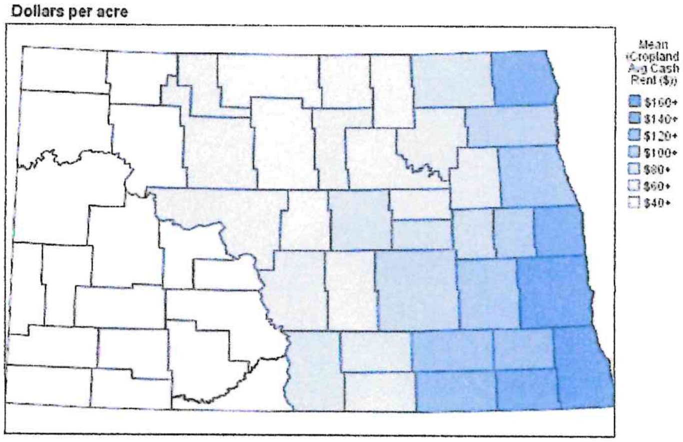
The tables in this report contain county-level data for cropland, pastureland, and tame hayland. All data refer to non-irrigated land and only include information for cash rental arrangements. All fee-per-head, animal unit month and share rent arrangements were excluded.

The minimum and maximum prices show the range of reported local average data in each county. Field size, topography, soil type, location and availability of rental land affect this range. The published prices in this report should never be used as the only factor to establish rental arrangements.

We advise the reader to exercise discretion when using data from counties with less than fifteen reports tabulated. Using a 5-year average is one way to minimize variability that can occur from year to year.

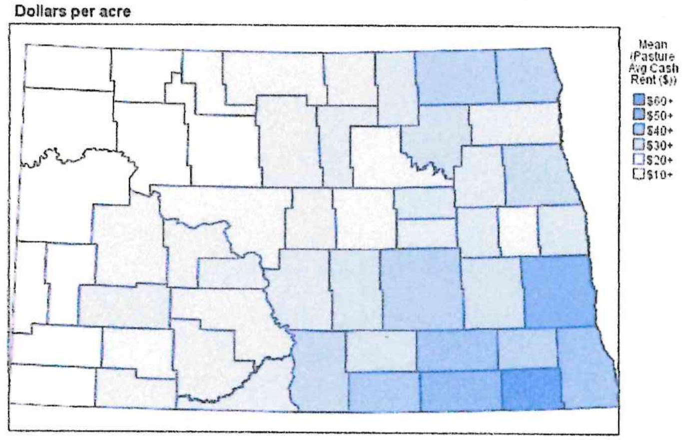
2025 Non-Irrigated Cropland Average Rents

Dollars per acre



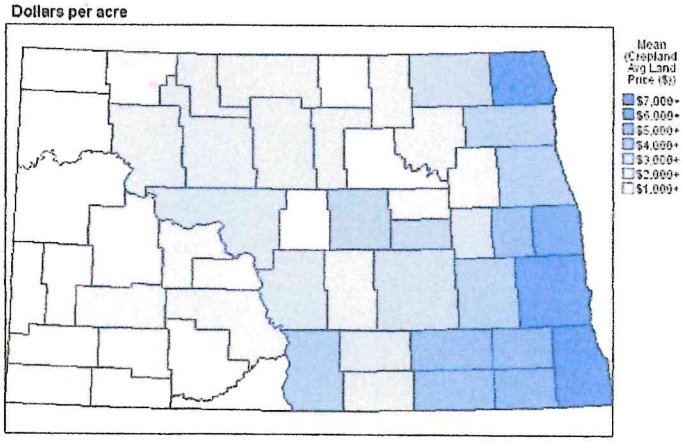
2025 Non-Irrigated Pastureland Average Rents

Dollars per acre



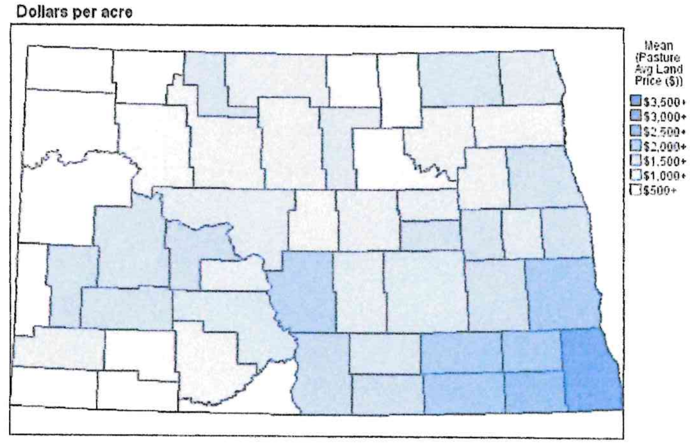
2025 Non-Irrigated Cropland Average Price of Rented Land

Dollars per acre



2025 Non-Irrigated Pastureland Average Price of Rented Land

Dollars per acre



Survey Funded by the North Dakota Department of Trust Lands

NON-IRRIGATED CROPLAND CASH RENTS AND PRICES

North Dakota: 2025 and 5-Year Average

County	2020-2024 average		2025					
	Rental rate	Price of rented land	Number of reports[1]	Reported local average rental rate			Average rental rate	Average price of rented land
				Minimum	Maximum	Most frequently		
	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)
Adams	37.90	1273.00	18	32.00	65.00	35.00	42.60	1646.00
Barnes	92.00	3427.00	42	70.00	165.00	100.00	103.60	4008.00
Benson	55.40	1747.00	12	42.00	80.00	50.00	59.20	2017.00
Billings	32.70	1540.00	9	22.00	45.00	25.00	31.60	2133.00
Bottineau	53.60	1986.00	43	35.00	90.00	50.00	56.20	2588.00
Bowman	36.90	1280.00	13	25.00	78.00	40.00	41.60	1815.00
Burke	36.70	1336.00	18	30.00	58.00	50.00	41.70	1855.00
Burleigh	56.60	2175.00	18	36.00	120.00	60.00	67.10	3164.00
Cass	132.80	4915.00	50	85.00	270.00	150.00	155.60	6491.00
Cavalier	69.80	2730.00	30	45.00	140.00	70.00	79.80	3557.00
Dickey	110.60	3586.00	21	72.00	200.00	150.00	124.90	4850.00
Divide	35.40	1259.00	31	12.00	65.00	35.00	38.40	1712.00
Dunn	35.30	1649.00	18	20.00	60.00	20.00	38.60	2098.00
Eddy	54.90	1810.00	15	44.00	80.00	50.00	61.50	2200.00
Emmons	72.80	2685.00	21	35.00	120.00	80.00	79.00	4229.00
Foster	76.30	3041.00	26	30.00	120.00	85.00	79.30	3725.00
Golden Valley	32.40	1346.00	12	27.00	41.00	30.00	33.60	1559.00
Grand Forks	92.90	3163.00	46	40.00	250.00	100.00	107.50	4072.00
Grant	36.00	1432.00	25	30.00	82.00	35.00	45.10	1900.00
Griggs	73.50	2274.00	17	40.00	125.00	70.00	81.90	3150.00
Hettinger	46.40	1623.00	18	30.00	65.00	45.00	50.00	2150.00
Kidder	49.50	1751.00	13	20.00	100.00	40.00	61.60	2572.00
LaMoure	104.60	3452.00	32	40.00	170.00	100.00	113.90	4911.00
Logan	60.50	2212.00	20	35.00	130.00	60.00	73.10	2985.00
McHenry	50.20	1721.00	32	25.00	110.00	60.00	57.10	2726.00
McIntosh	66.50	2273.00	19	48.00	100.00	60.00	71.20	2844.00
McKenzie	28.40	1208.00	17	20.00	40.00	30.00	29.70	1515.00
McLean	58.60	2281.00	41	35.00	120.00	50.00	64.60	3158.00
Mercer	42.20	1729.00	17	18.00	70.00	35.00	43.90	2200.00
Morton	41.00	1685.00	21	20.00	60.00	25.00	39.70	2350.00
Mountrail	39.90	1566.00	30	25.00	75.00	40.00	45.50	2728.00
Nelson	57.60	1829.00	29	35.00	100.00	60.00	64.70	2189.00
Oliver	40.40	1561.00	15	30.00	65.00	50.00	48.00	2110.00
Pembina	109.10	4311.00	18	75.00	280.00	85.00	140.80	6884.00
Pierce	53.70	1927.00	15	45.00	92.00	65.00	62.80	2622.00
Ramsey	60.70	1754.00	25	35.00	92.00	70.00	65.70	2436.00
Ransom	100.00	3748.00	30	50.00	190.00	100.00	116.30	5057.00
Renville	54.60	2182.00	19	42.00	78.00	60.00	59.60	2663.00
Richland	143.20	4961.00	51	90.00	225.00	175.00	161.00	6834.00
Rolette	50.40	1585.00	21	37.00	105.00	45.00	59.30	2179.00
Sargent	120.30	3750.00	34	100.00	230.00	125.00	147.30	5190.00
Sheridan	49.00	1649.00	23	40.00	100.00	55.00	58.10	1755.00
Sioux	38.30	1243.00	10	24.00	80.00	35.00	42.30	1200.00
Slope	37.20	1402.00	17	12.00	55.00	35.00	41.50	2072.00
Stark	41.80	1751.00	24	37.00	70.00	45.00	48.60	2308.00
Steele	87.70	2986.00	17	64.00	160.00	100.00	97.90	4718.00
Stutsman	83.10	2881.00	50	47.00	130.00	85.00	89.50	3417.00
Towner	48.20	1871.00	13	40.00	85.00	50.00	58.30	2469.00
Traill	122.70	4515.00	32	80.00	275.00	125.00	142.00	5836.00
Walsh	85.00	3014.00	41	35.00	240.00	50.00	96.30	3996.00
Ward	56.40	2210.00	40	34.00	90.00	75.00	61.00	2729.00
Wells	60.20	2350.00	16	50.00	140.00	50.00	77.40	3880.00
Williams	35.20	1310.00	30	19.00	45.00	35.00	34.60	1528.00

[1]Number of reports is based on positive responses to average rental rate, excluding ineligible responses (*e.g.*, out-of-state).

NON-IRRIGATED PASTURELAND CASH RENTS AND PRICES

North Dakota: 2025 and 5-Year Average

County	2020-2024 average		2025					
	Rental rate	Price of rented land	Number of reports[1]	Reported local average rental rate: Minimum	Maximum	Most frequently	Average rental rate	Average price of rented land
	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)
Adams	18.90	889.00	21	10.00	60.00	18.00	22.80	888.00
Barnes	26.70	1464.00	17	15.00	50.00	25.00	29.20	1699.00
Benson	19.90	801.00	6	14.00	30.00	20.00	20.30	990.00
Billings	18.60	1067.00	7	10.00	25.00	25.00	18.90	1763.00
Bottineau	18.80	1018.00	22	10.00	35.00	20.00	21.20	1373.00
Bowman	16.50	803.00	10	10.00	20.00	14.00	14.60	951.00
Burke	10.90	644.00	14	6.25	40.00	10.00	14.90	750.00
Burleigh	23.30	1333.00	14	20.00	35.00	20.00	25.90	2023.00
Cass	27.20	1698.00	19	20.00	100.00	40.00	48.70	2217.00
Cavalier	18.80	1141.00	8	10.00	80.00	15.00	34.50	1650.00
Dickey	39.00	1656.00	13	28.00	60.00	50.00	44.00	2241.00
Divide	11.10	653.00	21	5.00	25.00	10.00	13.30	978.00
Dunn	18.90	1238.00	20	12.50	35.00	18.00	21.90	1684.00
Eddy	19.00	878.00	18	15.00	47.00	25.00	27.10	1371.00
Emmons	26.90	1325.00	19	15.00	50.00	30.00	32.50	1838.00
Foster	23.50	1141.00	14	10.00	35.00	15.00	23.70	1683.00
Golden Valley	14.70	735.00	12	4.00	18.00	10.00	11.60	743.00
Grand Forks	21.60	1175.00	10	12.00	100.00	25.00	31.70	1713.00
Grant	19.00	964.00	27	14.00	45.00	20.00	23.20	1249.00
Griggs	23.10	1191.00	15	14.00	50.00	22.00	26.80	1651.00
Hettinger	19.90	1001.00	12	15.00	30.00	18.00	20.90	1086.00
Kidder	23.40	1091.00	10	25.00	35.00	25.00	28.80	1450.00
LaMoure	32.90	1575.00	17	20.00	75.00	30.00	40.20	2150.00
Logan	26.20	1311.00	18	12.00	48.00	25.00	27.90	1636.00
McHenry	19.40	894.00	33	6.25	60.00	20.00	23.90	1242.00
McIntosh	30.40	1346.00	20	21.00	70.00	25.00	38.40	1821.00
McKenzie	10.80	766.00	15	5.00	26.00	10.00	13.10	950.00
McLean	18.70	1049.00	31	10.00	40.00	15.00	20.30	1426.00
Mercer	18.80	1183.00	20	13.00	40.00	20.00	22.30	1736.00
Morton	21.10	1203.00	21	11.00	35.00	20.00	21.80	1563.00
Mountrail	12.50	811.00	18	8.00	35.00	15.00	15.00	1105.00
Nelson	21.10	984.00	10	10.00	40.00	35.00	26.10	1283.00
Oliver	17.50	1087.00	14	18.00	40.00	18.00	24.00	1350.00
Pembina	19.80	1086.00	5	15.00	60.00	15.00	35.00	1524.00
Pierce	23.40	1049.00	10	16.00	38.00	25.00	25.90	1500.00
Ramsey	31.30	1095.00	4	20.00	35.00	35.00	30.00	1250.00
Ransom	32.80	1815.00	17	15.00	60.00	25.00	34.80	2190.00
Renville	18.40	999.00	8	10.00	30.00	20.00	20.00	1614.00
Richland	42.50	2076.00	17	20.00	100.00	30.00	40.90	3144.00
Rolette	18.90	783.00	10	10.00	45.00	20.00	22.80	1000.00
Sargent	40.00	1966.00	18	15.00	130.00	50.00	58.60	2454.00
Sheridan	19.50	925.00	25	10.00	50.00	20.00	22.80	1149.00
Sioux	19.00	886.00	10	12.00	60.00	12.00	24.30	986.00
Slope	15.30	857.00	14	12.00	30.00	15.00	18.90	1429.00
Stark	21.60	1326.00	20	15.00	45.00	20.00	24.90	1723.00
Steele	19.10	1155.00	5	18.00	25.00	18.00	20.20	1475.00
Stutsman	25.90	1257.00	37	10.00	150.00	25.00	35.00	1524.00
Towner	16.90	982.00	4	12.00	50.00	12.00	26.80	1000.00
Traill	28.00	1158.00	4	20.00	40.00	25.00	27.50	1733.00
Walsh	20.90	929.00	19	5.00	50.00	20.00	24.90	1227.00
Ward	16.60	905.00	27	8.00	28.00	15.00	17.80	1218.00
Wells	20.00	1038.00	10	12.00	30.00	18.00	20.30	1328.00
Williams	11.10	690.00	19	5.00	18.00	12.00	10.50	813.00

[1]Number of reports is based on positive responses to average rental rate, excluding ineligible responses (*e.g.*, out-of-state).

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NOTICE OF REAL ESTATE ASSESSMENT

Office of Tax Equalization, Logan County

JOHNSON, DALE L & JEAN C
2117 34TH AVE SE
MANDAN, ND 58554 1389

The following property is located in Logan County, District ID 21 - 135-73 KROEBER

Parcel Number	Physical Address	Legal Description	True and Full Value Year 2025	True and Full Value Year 2026
03050000		NW4 (18-135-73)	104,300	98,400

Hearing Schedule

A property owner may appeal the assessor's valuation for the current year to the local board of equalization. The local board may increase or decrease an assessment upon the property owner's and the assessor's presentation of evidence to support the appeal.

If the property owner is not satisfied with the decision of the local board, the property owner may continue the appeal to the county board of equalization.

If the property owner is not satisfied with the decision of the county board, the final step is an appeal to the State Board of Equalization. The state board meets the second Tuesday in August, and may decrease an assessment only if the property owner has appealed to both the local and county boards of equalization.

The equalization boards will hold hearings as follows:

Board	Hearing location	Date	Time
Township/City Board of Equalization 135-73 KROEBER	LOGAN COUNTY COURTHOUSE	06/03/2026	2:00 PM
County Board of Equalization LOGAN COUNTY	LOGAN COUNTY COURTHOUSE 301 BROADWAY NAPOLEON, ND 58561	06/03/2026	2:00 PM
State Board of Equalization ND STATE BOARD OF EQUALIZATION	BRYNHILD HAUGLAND ROOM 600 E BLVD AVE BISMARCK, ND 58505	08/11/2026	8:30 AM

Name of assessment official	Email	Date	
TRISHA LAINE		03/31/2026	
Mailing address	**Email**	**Telephone Number**	
301 BROADWAY	tlaine@nd.gov	701-754-2239	
City		**State**	**ZIP Code**
NAPOLEON		ND	58561

2025 Logan County Real Estate Tax Statement

Your cancelled check is your receipt for your payment.
No receipt will be issued.

Parcel Number : 03050000
Taxpayer ID : 142019

Change of address?
Please print changes before mailing

JOHNSON, DALE L & JEAN C
2117 34TH AVE SE
MANDAN, ND 58554 1389

Consolidated Tax	1,081.50
Primary Residence Credit	0.00
Net Tax Owed After Tax Relief	**1,081.50**
Plus: Special Assessments	0.00
Less: 5% discount if paid Feb. 15, 2026	(54.08)
Amount due by February 15, 2026	**1,027.42**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	540.75
Payment 2: Pay by October 15, 2026	540.75

MAKE CHECK PAYABLE TO:
Logan County Treasurer
301 Broadway St.
Napoleon, ND 58561-7010
Pay Online at www.logancountynd.com

Payment can be put in the drop box on the south side of the courthouse.

▼ Detach here and mail with your payment ▼

2025 Logan County Real Estate Tax Statement

JOHNSON, DALE L & JEAN C
Taxpayer ID: 142019

Parcel Number
03050000

Jurisdiction
21-002-03-00-09

Owner
JOHNSON, DALE L & JEAN C (JT)

Physical Location
135-73 KROEBER

Legal Description
NW4
(18-135-73)

2025 TAX BREAKDOWN

Net Tax Owed After Tax Relief	1,081.50
Plus: Special Assessments	0.00
Total Tax Due	1,081.50
Less: 5% discount if paid Feb. 15, 2026	(54.08)
Amount due by February 15, 2026	**1,027.42**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	540.75
Payment 2: Pay by October 15, 2026	540.75

	2023	2024	2025
Legislative Tax Relief	662.59	649.06	667.58

Tax distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	103,000	100,800	104,300
Taxable Value	5,150	5,040	5,215
Less: Homestead Credit	0	0	0
Disabled Veterans Credit	0	0	0
Net Taxable Value	5,150	5,040	5,215
Total Mill Levy	189.23	217.53	207.38
Taxes by District (in dollars):			
County	501.67	504.30	489.49
City/Township	92.70	90.72	93.61
School (after state reduction)	328.67	445.83	443.28
N/A	0.00	0.00	0.00
Fire	25.75	25.20	25.24
Ambulance	25.75	30.29	29.88
Consolidated Tax	**974.54**	**1,096.34**	**1,081.50**
*** Primary Residence Credit**			**0.00**
Net Tax Owed	**974.54**	**1,096.34**	**1,081.50**
Net Effective Tax Rate	**0.95 %**	**1.09 %**	**1.04 %**

Parcel Acres:

Agricultural	166.45	acres
Residential	0.00	acres
Commercial	0.00	acres

Special assessments:
No Special Assessment details available

Notes:
Penalty schedule 1st payment:
March 2 - 3% May 1 - 6% July 1 - 9%
October 15 - 12% (to January 1)
2nd payment:
October 16 - 12% (to January 1)

FOR ASSISTANCE, CONTACT:
Office: Jody Kristiansen, Treasurer
301 Broadway St.
Napoleon, ND 58561-7010
Phone: (701) 754-2286

***100% of this year Primary Residence Credit funding was generated from the North Dakota Legacy Fund.**

/13

Area of Interest (AOI) | Soil Map | Soil Data Explorer | Download Soils Data | Shopping Cart (Free)

Printable Version | Add to Shopping Cart

Logan County, North Dakota (ND047)

Logan County, North Dakota (ND047)

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
C24A	Parnell silty clay loam, 0 to 1 percent slopes, Missouri Coteau	2.5	1.6%
C131C	Williams loam, 6 to 9 percent slopes	2.1	1.4%
C135D	Zahl-Williams loams, 9 to 15 percent slopes	47.8	30.5%
C210B	Williams-Bowbells loams, 3 to 6 percent slopes	30.4	19.4%
C356B	Flaxton-Williams complex, 0 to 6 percent slopes	3.2	2.1%
C814A	Bowdle-Lehr loams, 0 to 2 percent slopes	11.4	7.3%
C817B	Lehr-Bowdle loams, 2 to 6	16.0	10.2%

Scale

Warning: Soil Map may not be valid at this scale.

You have zoomed in beyond the scale at which the soil map for this area is intended to be used. Mapping of soils is do particular scale. The soil surveys that comprise your AOI were mapped at 1:20,000. The design of map units and the l detail shown in the resulting soil map are dependent on that map scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more deta scale.

- Range Production (Normal Year)
- Range Production (Unfavorable Year)
- Yields of Irrigated Crops (Component)
- Yields of Irrigated Crops (Map Unit)
- Yields of Non-Irrigated Crops (Component)
- Yields of Non-Irrigated Crops (Map Unit)
- Waste Management
- Water Management

Summary by Map Unit — Logan County, North Dakota (ND047)

Summary by Map Unit — Logan County, North Dakota (ND047)

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
C24A	Parnell silty clay loam, 0 to 1 percent slopes, Missouri Coteau	24	2.5	1.6%
C131C	Williams loam, 6 to 9 percent slopes	68	2.1	1.4%
C135D	Zahl-Williams loams, 9 to 15 percent slopes	43	47.8	30.5%
C210B	Williams-Bowbells loams, 3 to 6 percent slopes	83	30.4	19.4%
C356B	Flaxton-Williams complex, 0 to 6 percent slopes	70	3.2	2.1%
C814A	Bowdle-Lehr loams, 0 to 2 percent slopes	52	11.4	7.3%
C817B	Lehr-Bowdle loams, 2 to 6 percent slopes	50	16.0	10.2%
C840B	Manning fine sandy loam, 0 to 6 percent slopes	40	0.6	0.4%
C870E	Wabek-Lehr-Appam complex, 9 to 25 percent slopes	23	4.1	2.6%
C903D	Amor-Werner loams, 9 to 15 percent slopes	39	16.8	10.7%
C915B	Reeder-Arnegard loams, 3 to 6 percent slopes	81	10.2	6.5%
C956A	Vebar fine sandy loam, 0 to 3 percent slopes	64	0.1	0.1%
C965B	Williams-Reeder loams, 3 to 6 percent slopes	81	1.2	0.8%
C977C	Vebar-Cohagen fine sandy loams, 6 to 9 percent slopes	42	10.3	6.6%
Totals for Area of Interest			156.8	100.0%

2025 Kidder County Real Estate Tax Statement

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JOHNSON, DALE & JEAN
Taxpayer ID: 7433

Parcel Number
04030010

Owner
JOHNSON, DALE L & JEAN C

Jurisdiction
04-001-34-00-83

Physical Location
MANNING

Legal Description
NE4
(30-137-73)

2025 TAX BREAKDOWN

Net Tax Owed After Tax Relief	356.00
Plus: Special Assessments	0.00
Total Tax Due	356.00
Less: 5% discount if paid Feb. 15, 2026	(17.80)
Amount due by February 15, 2026	**338.20**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	178.00
Payment 2: Pay by October 15, 2026	178.00

	2023	2024	2025
Legislative Tax Relief	150.33	150.53	149.25

Tax distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	33,150	33,150	33,150
Taxable Value	1,658	1,658	1,658
Less: Homestead Credit	0	0	0
Disabled Veterans Credit	0	0	0
Net Taxable Value	1,658	1,658	1,658
Total Mill Levy	193.55	203.37	214.71
Taxes by District (in dollars):			
County	145.16	151.49	153.91
City/Township	11.61	11.61	11.61
School (after state reduction)	135.96	145.90	154.00
N/A	0.00	0.00	0.00
Fire	8.29	8.29	8.29
Ambulance	16.58	16.58	24.87
Soil Conservation	1.66	1.66	1.66
Consolidated Tax	**320.92**	**337.19**	**356.00**
*** Primary Residence Credit**			**0.00**
Net Tax Owed	**320.92**	**337.19**	**356.00**
Net Effective Tax Rate	**0.97 %**	**1.02 %**	**1.07 %**

Parcel Acres:

Agricultural	160.00	acres
Residential	0.00	acres
Commercial	0.00	acres

Special assessments:
No Special Assessment details available

Notes:
E-mail: vmurray@nd.gov
Late Penalty applies on March 2nd
Please call for Penalty amount

FOR ASSISTANCE, CONTACT:
Office: Vickie Murray, Treasurer
PO Box 8
Steele, ND 58482-0008
Phone: (701) 475-2442

***100% of this year Primary Residence Credit funding was generated from the North Dakota Legacy Fund.**

2025 Kidder County Real Estate Tax Statement

(Additional information on SUMMARY page)

Parcel Number : 04030010
Taxpayer ID : 7433

Change of address?
Please make changes on SUMMARY Page

Consolidated Tax	356.00
Primary Residence Credit	0.00
Net Tax Owed After Tax Relief	**356.00**
Plus: Special Assessments	0.00
Less: 5% discount if paid Feb. 15, 2026	(17.80)
Amount due by February 15, 2026	**338.20**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	178.00
Payment 2: Pay by October 15, 2026	178.00

JOHNSON, DALE & JEAN
2117 34TH AVE SE
MANDAN, ND 58554 1389

Please see SUMMARY page for Payment stub

Parcel Range: 04030010 - 04030041

25 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN
Taxpayer ID: 7433

Parcel Number
04030041

Jurisdiction
04-001-34-00-83

Owner
JOHNSON, DALE L & JEAN C

Physical Location
MANNING

Legal Description
N2SE4
(30-137-73)

2025 TAX BREAKDOWN

Net Tax Owed After Tax Relief	463.12
Plus: Special Assessments	0.00
Total Tax Due	463.12
Less: 5% discount if paid Feb. 15, 2026	(23.16)
Amount due by February 15, 2026	**439.96**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	231.56
Payment 2: Pay by October 15, 2026	231.56

	2023	2024	2025
Legislative Tax Relief	195.58	195.84	194.18

Tax distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	43,140	43,140	43,140
Taxable Value	2,157	2,157	2,157
Less: Homestead Credit	0	0	0
Disabled Veterans Credit	0	0	0
Net Taxable Value	2,157	2,157	2,157
Total Mill Levy	193.55	203.37	214.71
Taxes by District (in dollars):			
County	188.84	197.08	200.23
City/Township	15.10	15.10	15.10
School (after state reduction)	176.87	189.82	200.34
N/A	0.00	0.00	0.00
Fire	10.78	10.78	10.78
Ambulance	21.57	21.57	32.35
Soil Conservation	2.16	2.16	2.16
Consolidated Tax	**417.48**	**438.67**	**463.12**
*** Primary Residence Credit**			**0.00**
Net Tax Owed	**417.48**	**438.67**	**463.12**
Net Effective Tax Rate	**0.97 %**	**1.02 %**	**1.07 %**

Parcel Acres:

Agricultural	80.00	acres
Residential	0.00	acres
Commercial	0.00	acres

Special assessments:
No Special Assessment details available

Notes:
E-mail: vmurray@nd.gov
Late Penalty applies on March 2nd
Please call for Penalty amount

FOR ASSISTANCE, CONTACT:
Office: Vickie Murray, Treasurer
PO Box 8
Steele, ND 58482-0008
Phone: (701) 475-2442

Valuation for one quarter = $43,140 x 2
= $86,280

***100% of this year Primary Residence Credit funding was generated from the North Dakota Legacy Fund.**

2025 Kidder County Real Estate Tax Statement

(Additional information on SUMMARY page)

Parcel Number : 04030041
Taxpayer ID : 7433

Change of address?
Please make changes on SUMMARY Page

Consolidated Tax	463.12
Primary Residence Credit	0.00
Net Tax Owed After Tax Relief	**463.12**
Plus: Special Assessments	0.00
Less: 5% discount if paid Feb. 15, 2026	(23.16)
Amount due by February 15, 2026	**439.96**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	231.56
Payment 2: Pay by October 15, 2026	231.56

JOHNSON, DALE & JEAN
2117 34TH AVE SE
MANDAN, ND 58554 1389

Please see SUMMARY page for Payment stub

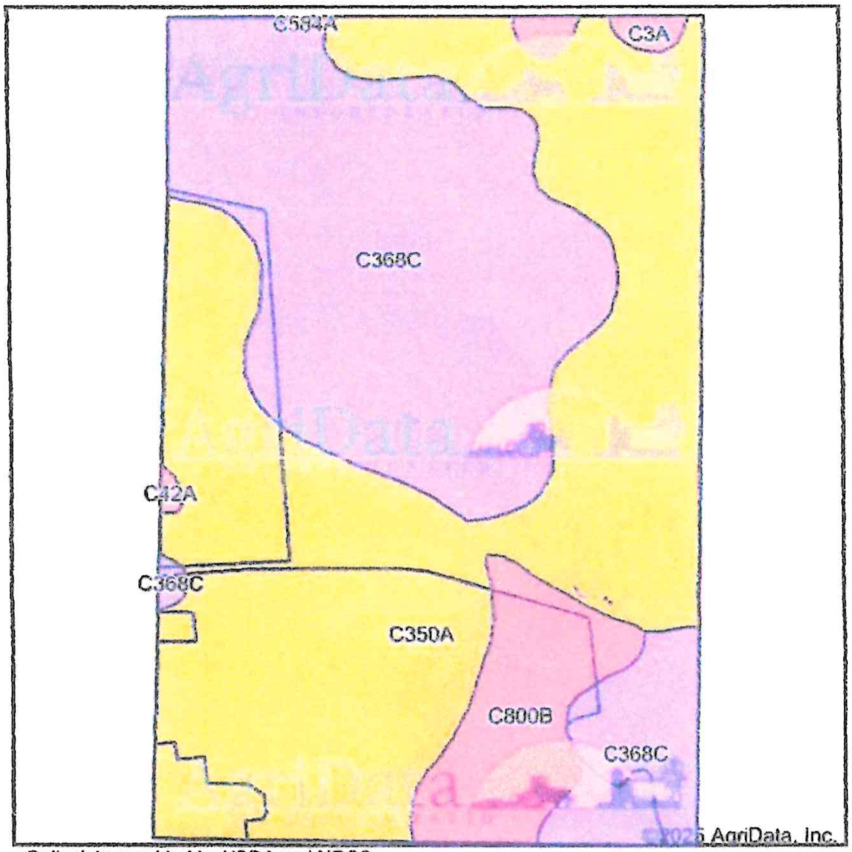
Parcel Range: 04030010 - 04030041

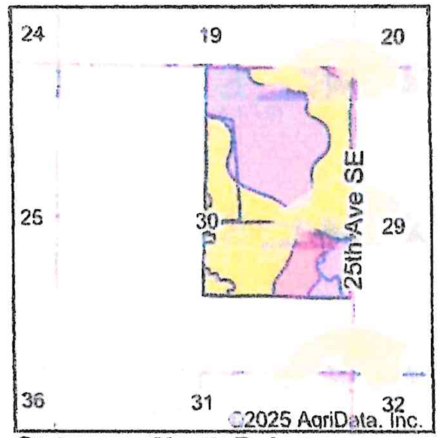
15

Soil Map 7

1/15/25, 7:37 PM

Soils Map





State: **North Dakota**
County: **Kidder**
Location: **30-137N-73W**
Township: **Manning**
Acres: **235.33**
Date: **1/15/2025**

Soils data provided by USDA and NRCS.

Maps Provided By: surety

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Area Symbol: ND043, Soil Area Version: 26											
Code	Soil Description	Acres	Percent of field	PI Legend	Non-Irr Class *c	Productivity Index	*n NCCPI Overall	*n NCCPI Corn	*n NCCPI Small Grains	*n NCCPI Soybeans
C350A	Flaxton fine sandy loam, 0 to 3 percent slopes	125.27	53.2%		IIIe	67	49	26	46	47
C368C	Livona-Zahl-Zahill complex, 6 to 9 percent slopes	89.16	37.9%		IVe	52	48	25	45	48
C800B	Appam sandy loam, 2 to 6 percent slopes	17.95	7.6%		IIIe	38	30	16	30	18
C3A	Parnell silty clay loam, 0 to 1 percent slopes	2.25	1.0%		Vw	20	31	3	31	4
C42A	Arveson loam, 0 to 1 percent slopes, frequently ponded	0.40	0.2%		Vw	17	28	5	28	7
C584A	Harriet loam, 0 to 2 percent slopes	0.30	0.1%		VIs	26	35	5	34	16
				Weighted Average	3.41	58.5	*n 46.9	*n 24.6	*n 44.2	*n 44.6

*n: The aggregation method is "Weighted Average using all components"
*c: Using Capabilities Class Dominant Condition Aggregation Method

2025 Emmons County Real Estate Tax Statement

16

Statement No: 2132

Stmt 4 of 5

Parcel Number
12-0000-06082-000

Jurisdiction
135-74

Owner
JOHNSON, DALE L

Physical Location
0
ND

Legal Description
SCT:24 TWN:135 RNG:074
N2NE4 & SE4NE4 & NE4 SE4 LESS RW IN
N2NE4 24-135-74

Acres
157.480

2025 TAX BREAKDOWN

Net consolidated tax	734.65
Plus: Special Assessments	0.00
Total tax due	734.65
Less: 5% discount, if paid by February 16, 2026	(36.73)
Amount due by February 16, 2026	**697.92**

(If your mortgage company pays your property taxes, then this is an informational statement only.)

Or pay in two installments (with no discount)

Payment 1: Pay by March 1, 2026	367.33
Payment 2: Pay by October 15, 2026	367.32

	2023	2024	2025
Legislative Tax Relief:	449.02	464.26	474.92
Tax Distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	69,800	72,100	74,200
Taxable Value	3,490	3,605	3,710
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	3,490	3,605	3,710
Total mill levy	165.290	200.570	198.020
Taxes By District (in dollars):			
EmmonsCounty	242.50	266.66	280.40
135-74	62.82	64.89	66.78
Napoleon School	222.72	318.92	315.35
Napoleon Fire	17.44	18.02	17.96
Napoleon Ambulance	0.00	22.24	21.26
County Hospital	17.38	18.02	18.54
Soil Conservation	5.38	5.48	5.46
Water Resource	5.14	5.22	5.20
State Medical Center	3.48	3.60	3.70
Consolidated Tax	**576.86**	**723.05**	**734.65**
Net effective tax rate	**0.83%**	**1.00%**	**0.99%**

Penalty on 1st Installment & Specials:	
March 2, 2026	3%
May 1, 2026	6%
July 1, 2026	9%
October 15, 2026	12%
Penalty on 2nd Installment:	
October 16, 2026	6%

FOR ASSISTANCE, CONTACT:

Office: Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802
Email: mohlhauser@nd.gov

Planning a construction or renovation project? Remember to apply for a building permit first! Permits ensure your project complies with local regulations.

Return with remittance

2025 Emmons County Real Estate Tax Statement

Your canceled check is your receipt for your payment.
No receipt will be issued.

12-0000-06082-000

Parcel Number: 12-0000-06082-000
Statement Number: 2132

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: ____________

Consolidated Tax	734.65
Less: 5% discount	(36.73)
Amount due by February 16, 2026	**697.92**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	367.33
Payment 2: Pay by October 15, 2026	367.32

JOHNSON, DALE L
2117 34TH AVE SE
MANDAN ND 58554

MAKE CHECK PAYABLE TO:
Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802

2025 Emmons County Real Estate Tax Statement

Statement No: 2099

Stmt 5 of 8

Parcel Number
12-0000-06050-000

Jurisdiction
135-74

Owner
JOHNSON, DALE L & JEAN C

Physical Location
0
ND

Legal Description
SCT:11 TWN:135 RNG:074
SW4 LESS 1.79A RW TO CO. 11-135-74

Acres
157.400

2025 TAX BREAKDOWN

Net consolidated tax	887.13
Plus: Special Assessments	0.00
Total tax due	887.13
Less: 5% discount, if paid by February 16, 2026	(44.36)
Amount due by February 16, 2026	**842.77**

(If your mortgage company pays your property taxes, then this is an informational statement only.)

Or pay in two installments (with no discount)

Payment 1: Pay by March 1, 2026	443.57
Payment 2: Pay by October 15, 2026	443.56

	2023	2024	2025
Legislative Tax Relief:	542.31	558.27	573.48
Tax Distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	84,300	86,700	89,600
Taxable Value	4,215	4,335	4,480
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	4,215	4,335	4,480
Total mill levy	165.290	200.570	198.020
Taxes By District (in dollars):			
EmmonsCounty	292.84	320.68	338.61
135-74	75.86	78.03	80.64
Napoleon School	269.00	383.46	380.79
Napoleon Fire	21.08	21.68	21.68
Napoleon Ambulance	0.00	26.74	25.67
County Hospital	21.00	21.68	22.40
Soil Conservation	6.50	6.58	6.58
Water Resource	6.20	6.28	6.28
State Medical Center	4.22	4.34	4.48
Consolidated Tax	**696.70**	**869.47**	**887.13**
Net effective tax rate	**0.83%**	**1.00%**	**0.99%**

Penalty on 1st Installment & Specials:	
March 2, 2026	3%
May 1, 2026	6%
July 1, 2026	9%
October 15, 2026	12%
Penalty on 2nd Installment:	
October 16, 2026	6%

FOR ASSISTANCE, CONTACT:

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PO Box 129
Linton, ND 58552
Phone: 701.254.4802
Email: mohlhauser@nd.gov

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Return with remittance

2025 Emmons County Real Estate Tax Statement

Your canceled check is your receipt for your payment.
No receipt will be issued.

12-0000-06050-000

Parcel Number: 12-0000-06050-000
Statement Number: 2099

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: ____________

Consolidated Tax	887.13
Less: 5% discount	(44.36)
Amount due by February 16, 2026	**842.77**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	443.57
Payment 2: Pay by October 15, 2026	443.56

JOHNSON, DALE L & JEAN C
2117 34TH AVE SE
MANDAN ND 58554

MAKE CHECK PAYABLE TO:
Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802

2025 Emmons County Real Estate Tax Statement

Statement No: 2101

Parcel Number
12-0000-06052-000

Jurisdiction
135-74

Owner
JOHNSON, DALE L & JEAN C

Physical Location
0
ND

Legal Description
SCT:12 TWN:135 RNG:074
NE4 12-135-74

Acres
160.000

2025 TAX BREAKDOWN

Net consolidated tax	736.63
Plus: Special Assessments	0.00
Total tax due	736.63
Less: 5% discount, if paid by February 16, 2026	(36.83)
Amount due by February 16, 2026	**699.80**

(If your mortgage company pays your property taxes, then this is an informational statement only.)

Or pay in two installments (with no discount)

Payment 1: Pay by March 1, 2026	368.32
Payment 2: Pay by October 15, 2026	368.31

	2023	2024	2025
Legislative Tax Relief:	449.67	466.18	476.19
Tax Distribution (3-year comparison):	**2023**	**2024**	**2025**
True and Full Value	69,900	72,400	74,400
Taxable Value	3,495	3,620	3,720
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	3,495	3,620	3,720
Total mill levy	165.290	200.570	198.020
Taxes By District (in dollars):			
EmmonsCounty	242.82	267.78	281.15
135-74	62.91	65.16	66.96
Napoleon School	223.06	320.22	316.22
Napoleon Fire	17.48	18.10	18.00
Napoleon Ambulance	0.00	22.34	21.32
County Hospital	17.40	18.10	18.60
Soil Conservation	5.38	5.50	5.46
Water Resource	5.14	5.24	5.20
State Medical Center	3.50	3.62	3.72
Consolidated Tax	**577.69**	**726.06**	**736.63**
Net effective tax rate	**0.83%**	**1.00%**	**0.99%**

Penalty on 1st Installment & Specials:	
March 2, 2026	3%
May 1, 2026	6%
July 1, 2026	9%
October 15, 2026	12%
Penalty on 2nd Installment:	
October 16, 2026	6%

FOR ASSISTANCE, CONTACT:

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PO Box 129
Linton, ND 58552
Phone: 701.254.4802
Email: mohlhauser@nd.gov

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Return with remittance

2025 Emmons County Real Estate Tax Statement

Your canceled check is your receipt for your payment.
No receipt will be issued.

12-0000-06052-000

Parcel Number: 12-0000-06052-000
Statement Number: 2101

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: ____________

Consolidated Tax	736.63
Less: 5% discount	(36.83)
Amount due by February 16, 2026	**699.80**

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2026	368.32
Payment 2: Pay by October 15, 2026	368.31

JOHNSON, DALE L & JEAN C
2117 34TH AVE SE
MANDAN ND 58554

MAKE CHECK PAYABLE TO:

Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802

17

Deedholder/Property Address
JOHNSON, DALE L

Real Estate Description
N1/2NE1/4: SE1/4NE1/4: NE1/4 SE1/4 -RW IN N1/2NE1/4 24-135-74

Parcel Number
12-0000-06082-000

	True & Full Value
Current Year Assessment (2026)	$73,300
Previous Year Assessment (2025)	$74,200

Deedholder/Property Address
JOHNSON, DALE L

Real Estate Description
NE1/4NW1/4 -1.27A RW 24-135-74

38.7 pasture Total

$17,500 X .5 = $8,750
valation valuation

Parcel Number
12-0000-06084-000

	True & Full Value
Current Year Assessment (2026)	$17,300
Previous Year Assessment (2025)	$17,500

Hearing Schedule

A property owner may appeal the assessor's valuation for the current year to the local board of equalization. The local board may increase or decrease an assessment upon the property owner's and the assessor's presentation of evidence to support the appeal.

If the property owner is not satisfied with the decision of the local board, the property owner may continue the appeal to the county board of equalization.

If the property owner is not satisfied with the decision of the county board, the final step is an appeal to the State Board of Equalization. The state board meets the second Tuesday in August and may decrease an assessment only if the property owner has appealed to both the local and county boards of equalization.

The equalization boards will hold hearings as follows:

Name/Location	Date	Time
Emmons County Board of Equalization Emmons County Courthouse	June 2, 2026	9:45 AM
North Dakota State Board of Equalization State Capital-Brynhild Haugland Rm	August 11, 2026	8:30 AM

THIS IS NOT A TAX BILL

Deedholder/Property Address	Real Estate Description
JOHNSON, DALE L & JEAN C	SW4 10-135-74

Parcel Number

12-0000-06046-000	True & Full Value
Current Year Assessment (2026)	$90,100
Previous Year Assessment (2025)	$90,400

Deedholder/Property Address	Real Estate Description
JOHNSON, DALE L & JEAN C	SW1/4 -1.79A RW TO CO. 11-135-74

156.3 Total

60.08 ÷ 156.3 = 39 % grass

$89,300 x .39 x .5 = $17,413

89,300 - 71,887

valuation - valuation

Parcel Number

12-0000-06050-000	True & Full Value
Current Year Assessment (2026)	$89,300
Previous Year Assessment (2025)	$89,600

Deedholder/Property Address	Real Estate Description
JOHNSON, DALE L & JEAN C	NE1/4 12-135-74

158.6 Total

158.6 grass pasture

$73,300 x .5 = $36,650

valuation valuation

Parcel Number

12-0000-06052-000	True & Full Value
Current Year Assessment (2026)	$73,300
Previous Year Assessment (2025)	$74,400

Deedholder/Property Address	Real Estate Description
JOHNSON, DALE L & JEAN C	NW1/4 15-135-74

Parcel Number

12-0000-06068-000	True & Full Value
Current Year Assessment (2026)	$91,500
Previous Year Assessment (2025)	$91,800

Deedholder/Property Address	Real Estate Description
JOHNSON, DALE L & JEAN C	SW1/4 15-135-74

Parcel Number

12-0000-06069-000	True & Full Value
Current Year Assessment (2026)	$103,200
Previous Year Assessment (2025)	$103,500

Area of Interest (AOI) | Soil Map | Soil Data Explorer | Download Soils Data | Shopping Cart (Free)

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- Land Classifications
- Land Management
- Recreational Development
- Sanitary Facilities
- Soil Chemical Properties
- Soil Erosion
- Soil Health
- Soil Physical Properties
- Soil Qualities and Features
- **Vegetative Productivity**
  - Commodity Crop Productivity Index for Corn (ND)
  - Commodity Crop Productivity Index for Small Grains (ND)

    View Description | View Soil Report

    Options

    Include minor soils?

    View Description | View Soil Report
  - Commodity Crop Productivity Index for Soybeans (ND)
  - Environmental Plantings and Windbreaks
  - Forestland Productivity
  - Forestland Productivity with Site Index Base
  - Irrigated and Nonirrigated Yields by Map Unit Component
  - Irrigated Yields by Map Unit
  - Irrigated Yields by Map Unit Component
  - Link to Ecological Site Descriptions in EDIT
  - Nonirrigated Yields by Map Unit
  - Nonirrigated Yields by Map Unit Component
  - Rangeland and Forest Vegetation Classification, Productivity, and Plant Composition
  - Rangeland Productivity
  - Rangeland Productivity and Plant Composition
- Waste Management
- Water Features
- Water Management

Sec 11

Soil Map

Scale

Report — Commodity Crop Productivity Index for Small Grains (ND)

The Commodity Crop Productivity Index for Small Grains (ND) normalizes ratings from the NCCPI — NCCPI Small Grains Submodel (II) interpretive rule for use in North Dakota. The NCCPI — NCCPI Small Grains Submodel (II) interpretive rule is a method of arraying the soils of the United States for non-irrigated small grain productivity based on their inherent soil properties. More specific models are pending. For more information, see (http://www.nrcs.usda.gov/Internet/FSE_DOCUMENTS/nrcs142p2_050734.pdf).

Emmons County, North Dakota

Map symbol and soil name	Pct. of map unit	NCCPI Small Grains Submodel (II) Rating class name	Component rating	Map unit rating
C814A—Bowdle-Lehr loams, 0 to 2 percent slopes				
Bowdle	45	Moderately high inherent productivity	68	
Lehr	40	Moderate inherent productivity	60	
			Weighted average	55
C814B—Bowdle-Lehr loams, 2 to 6 percent slopes				
Bowdle	44	Moderately high inherent productivity	68	
Lehr	35	Moderate inherent productivity	59	
			Weighted	51

USDA United States Department of Agriculture Natural Resources Conservation Service

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A | A | A

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Construction Materials
Disaster Recovery Planning
Land Classifications
Land Management
Military Operations
Recreational Development
Sanitary Facilities
Soil Health
Vegetative Productivity

Crop Productivity Index

View Description | View Rating

View Options

Map ✓

Table ✓

Description of Rating ✓

Rating Options

Detailed Description

Advanced Options

View Description | View Rating

Forest Productivity (Cubic Feet per Acre per Year)
Forest Productivity (Tree Site Index)
Iowa Corn Suitability Rating CSR2 (IA)
Minnesota Crop Productivity Index
Range Production (Favorable Year)
Range Production (Normal Year)
Range Production (Unfavorable Year)
Yields of Irrigated Crops (Component)
Yields of Irrigated Crops (Map Unit)
Yields of Non-Irrigated Crops (Component)
Yields of Non-Irrigated Crops (Map Unit)
Waste Management
Water Management

Sec 12

Map — Crop Productivity Index

Scale

Warning: Soil Ratings Map may not be valid at this scale.

You have zoomed in beyond the scale at which the soil map for this area is intended to be used. Mapping c particular scale. The soil surveys that comprise your AOI were mapped at 1:20,000. The design of map un detail shown in the resulting soil map are dependent on that map scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping ai line placement. The maps do not show the small areas of contrasting soils that could have been shown at a scale.

Tables — Crop Productivity Index — Summary By Map Unit

Summary by Map Unit — Emmons County, North Dakota (ND029)

Summary by Map Unit — Emmons County, North Dakota (ND029)

Map unit symbol	Map unit name	Rating	Acres in AOI	Percent of AOI
C26A	Tonka-Parnell complex, 0 to 1 percent slopes, Missouri Coteau	40	3.9	2.5%
C135D	Zahl-Williams loams, 9 to 15 percent slopes	43	33.5	21.1%
C210A	Williams-Bowbells loams, 0 to 3 percent slopes	86	37.6	23.7%
C210B	Williams-Bowbells loams, 3 to 6 percent slopes	83	3.5	2.2%
C451A	Arnegard loam, 0 to 2 percent slopes	98	11.9	7.5%
C810A	Bowdle loam, 0 to 2 percent slopes	57	2.6	1.6%
C814A	Bowdle-Lehr loams, 0 to 2 percent slopes	52	2.0	1.3%
C816C	Lehr loam, 6 to 9 percent slopes	37	63.5	40.1%
Totals for Area of Interest			**158.5**	**100.0%**

Description — Crop Productivity Index

Crop productivity index ratings provide a relative ranking of soils based on their potential for intensive crop production. An index can be used to rate the potential yield of one soil against that of another over a period of time. Ratings range from 0 to 100. The higher numbers indicate higher production potential. The rating is not crop specific. Minnesota inquiries must use the 'Map Unit Cropland Productivity Report (MN)' soils report from

Web Soil Survey

Area of Interest (AOI) | Soil Map | Download Soils Data | Shopping Cart (Free)

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- Building Site Development
- Construction Materials
- Disaster Recovery Planning
- Land Classifications
- Land Management
- Recreational Development
- Sanitary Facilities
- Soil Chemical Properties
- Soil Erosion
- Soil Health
- Soil Physical Properties
- Soil Qualities and Features
- **Vegetative Productivity**
  - Commodity Crop Productivity Index for Corn (ND)
  - View Description | View Soil Report
  - Options
  - Include minor soils?
  - View Description | View Soil Report
  - Commodity Crop Productivity Index for Soybeans (ND)
  - Environmental Plantings and Windbreaks
  - Forestland Productivity
  - Forestland Productivity with Site Index Base
  - Irrigated and Nonirrigated Yields by Map Unit Component
  - Irrigated Yields by Map Unit
  - Irrigated Yields by Map Unit Component
  - Link to Ecological Site Descriptions in EDIT
  - Nonirrigated Yields by Map Unit
  - Nonirrigated Yields by Map Unit Component
  - Rangeland and Forest Vegetation Classification, Productivity, and Plant Composition
  - Rangeland Productivity
  - Rangeland Productivity and Plant Composition
- Waste Management
- Water Features
- Water Management

Sec 24

Scale

Warning: Soil Map may not be valid at this scale.

You have zoomed in beyond the scale at which the soil map for this area is intended to be used. Mapping of soils is done at a particular scale. The soil surveys that comprise your AOI were mapped at 1:20,000. The design of map units and the level of detail shown in the resulting soil map are dependent on that map scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

The Commodity Crop Productivity Index for Small Grains (ND) normalizes ratings from the NCCPI — NCCPI Small Grains Submodel (II) interpretive rule for use in North Dakota. The NCCPI — NCCPI Small Grains Submodel (II) interpretive rule is a method of arraying the soils of the United States for non-irrigated small grain productivity based on their inherent soil properties. More specific models are pending. For more information, see (http://www.nrcs.usda.gov/Internet/FSE_DOCUMENTS/nrcs142p2_050734.pdf).

Emmons County, North Dakota

Map symbol and soil name	Pct. of map unit	NCCPI Small Grains Submodel (II) Rating class name	Component rating	Map unit rating
C451A—Arnegard loam, 0 to 2 percent slopes				
Arnegard	85	High inherent productivity	86	
				Weighted average 73
C814A—Bowdle-Lehr loams, 0 to 2 percent slopes				
Bowdle	45	Moderately high inherent productivity	68	
Lehr	40	Moderate inherent productivity	60	
				Weighted average 55
C965C—Williams-Reeder loams, 6 to 9 percent slopes				
Williams	60	High inherent productivity	81	
Reeder	27	Moderately high inherent productivity	67	
				Weighted average 67
E1333C—Vebar-Cohagen fine sandy loams, 6 to 9 percent slopes				
Vebar	50	Moderate inherent productivity	53	
Cohagen	25	Moderately low inherent productivity	40	
				Weighted average 37

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