

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – LOGAN – JOHNSON

County or City: LOGAN COUNTY

Appellant: DALE JOHNSON

Type of Appeal: AGRICULTURAL

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

Analysis: Mr. Johnson argues that because he has a grasslands easement on his property which restricts him from breaking up the land to crop, his land should be assessed accordingly. Mr. Johnson submitted to the county an agricultural soil modifier request, requesting that his assessment be based on 'land use' for said parcel.

Mr. Johnson cites North Dakota Century Code (N.D.C.C.) § 57-02-27.2(8), which provides: "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.
- 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."

Property Tax Division staff reviewed information submitted by Mr. Johnson, Logan County Director of Tax Equalization Trisha Laine, and information that was independently researched.

Logan County officials chose to switch their agricultural land valuation method from actual use to soil type and soil classification information based upon a detailed soil survey using the NDSU average value per acre for calculating agricultural land valuations in 2012. The cropland and noncropland values are not used in the calculation.

In the 2025 Legislative Session, House Bill 2367 passed, as shown above. Testimony was given by many emphasizing the modifier portion of the bill. Taking into consideration actual use first,

the above-mentioned parcel has a wildlife easement. A modified midpoint method is recommended. Multiplying the median PI in the county by the average price per acre renders a modified dollar per acre. The modified value multiplied by the acreage of the PI would render in a fair and equitable modified value considering the actual use. (Example on last page.)

Summary of Findings: Logan County officials chose to switch their agricultural land valuation method from actual use to soil type and soil classification information based upon a detailed soil survey using the NDSU average value per acre for calculating agricultural land valuations in 2012. The cropland and noncropland values are not used in the calculation.

In the 2025 Legislative Session, House Bill 2367 passed, as shown above. Testimony was given by many emphasizing the modifier portion of the bill. Taking into consideration actual use first, the above-mentioned parcel has a wildlife easement. A modified midpoint method is recommended. Multiplying the median PI in the county by the average price per acre renders a modified dollar per acre. The modified value multiplied by the acreage of the PI would render in a fair and equitable modified value considering the actual use. (Example on last page.)

Proposal for Board Review: It is recommended that the State Board of Equalization direct Logan County to decrease the value of parcel number 03050000 by 20% to an approximate value of \$78,930 as shown on the attachment.

Average Price per Acre is \$480.13.
Midpoint PI is 56.50.
Modified Formula: $480.13/56.50 = \$8.50$ per PI.
Each Modified PI Point = \$8.50.

Sec 18 Acre		Modified			
PI	Breakdown per PI	Current Value per Acre	Modified Avg \$ per Acre	Assessed Value per Acre	
38	3.5	\$ 426.51	\$ 322.92	\$ 1,130.22	
61	1.62	\$ 684.66	\$ 518.37	\$ 839.76	
71	2.13	\$ 796.90	\$ 603.35	\$ 1,285.13	
85	30.73	\$ 954.04	\$ 722.32	\$ 22,196.88	
45	46.96	\$ 505.08	\$ 382.40	\$ 17,957.71	
53	11.48	\$ 594.87	\$ 450.39	\$ 5,170.45	
49	17.82	\$ 549.98	\$ 416.40	\$ 7,420.18	
81	9.39	\$ 909.14	\$ 688.33	\$ 6,463.40	
43	9.05	\$ 482.63	\$ 365.41	\$ 3,306.95	
19	4.68	\$ 213.26	\$ 161.46	\$ 755.63	
41	16.65	\$ 460.18	\$ 348.41	\$ 5,801.08	
70	11.1	\$ 785.68	\$ 594.85	\$ 6,602.85	
	165.11			\$ 78,930.23	
Current Assessment				\$ 98,400.00	