



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

2026 SALES RATIO STUDY

County/City Name	Commercial Ratio	Residential Ratio	Ag Land Ratio
Adams County	95	99	99
Barnes County	99	93	100
City of Valley City	98	94	
Benson County	93	90	97
Billings County	92	90	100
Bottineau County	96	92	93
Bowman County	91	91	98
Burke County	99	100	97
Burleigh County	97	93	100
City of Bismarck	94	94	
Cass County	96	92	94
City of Fargo	95	95	
City of West Fargo	95	94	
Cavalier County	95	92	96
Dickey County	93	91	95
Divide County	95	95	96
Dunn County	92	95	100
Eddy County	94	93	100
Emmons County	98	91	96
Foster County	91	95	100
Golden Valley County	97	92	101
Grand Forks County	94	92	99
City of Grand Forks	94	93	
Grant County	100	93	100
Griggs County	92	93	97
Hettinger County	93	91	99
Kidder County	96	91	99
Lamoure County	94	90	99
Logan County	89	95	98
McHenry County	91	96	96
McIntosh County	96	91	95
McKenzie County	91	91	99
City of Watford City	96	93	
McLean County	94	94	97
Mercer County	95	92	96
Morton County	95	92	92
City of Mandan	93	93	
Mountrail County	97	92	95



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County/City Name	Commercial Ratio	Residential Ratio	Ag Land Ratio
Nelson County	98	92	100
Oliver County	97	92	100
Pembina County	92	91	97
Pierce County	89	92	97
Ramsey County	99	95	99
City of Devils Lake	95	90	
Ransom County	94	90	100
Renville County	95	91	98
Richland County	96	94	99
City of Wahpeton	93	92	
Rolette County	88	101	100
Sargent County	93	92	100
Sheridan County	100	96	99
Sioux County	100	100	95
Slope County	92	93	98
Stark County	92	90	97
City of Dickinson	90	94	
Steele County	91	98	100
Stutsman County	96	92	99
City of Jamestown	92	92	
Towner County	93	96	98
Traill County	98	98	99
Walsh County	92	91	97
City of Grafton	100	93	
Ward County	94	94	95
City of Minot	91	93	
Wells County	93	95	99
Williams County	90	94	91
City of Williston	94	89	