Memorandum

From: Brian Kroshus, Tax Commissioner

Date: May 1, 2025

Subject: Certification of "on-reservation" trust lands acreage ratio" and "on-reservation non-trust lands acreage ratio" for each reservation with "on-reservation spacing unit acreage".

In keeping with the provisions of North Dakota Century Code (N.D.C.C.) § 57-51.1-07.10, the North Dakota Industrial Commission has determined that the "on-reservation trust lands acreage ratio" is 0.1615461 and the "on-reservation non-trust lands acreage ratio" is 0.2294837 for Fort Berthold Indian Reservation effective July 1, 2025, through June 30, 2026.

