

Agricultural Value per Acre for the 2026 Assessment

To County Directors of Tax Equalization:

As required by North Dakota Century Code (N.D.C.C.) § 57-02-27.2, I, Brian Kroshus, Tax Commissioner of the State of North Dakota, hereby provide to you the following estimates of agricultural value per acre of agricultural lands on a state wide and on a county wide basis as computed for the year 2026 by the Agribusiness and Applied Economics Department of the North Dakota State University.

The average estimated agricultural value per acre of agricultural lands in the state for the year 2026 is \$644.22.

The estimated agricultural value per acre and the average values of cropland and non-cropland per acre in each county for the year 2026 are shown in the following table:

<u>County</u>	<u>All Agricultural Land</u>	<u>Cropland</u>	<u>Non-cropland</u>
Adams	390.41	543.88	139.45
Barnes	917.03	1,040.72	193.67
Benson	712.52	865.61	171.52
Billings	213.59	408.02	130.59
Bottineau	720.78	836.50	166.03
Bowman	336.27	465.82	115.19
Burke	493.77	655.70	152.74
Burleigh	472.56	737.76	153.16
Cass	1,199.77	1,258.02	197.05
Cavalier	912.16	1,004.64	168.35
Dickey	813.26	1,031.01	193.25
Divide	506.73	625.74	151.69
Dunn	266.81	548.10	139.03
Eddy	575.08	763.50	172.36
Emmons	643.71	883.33	151.69
Foster	770.71	902.74	165.82
Golden Valley	288.65	519.41	114.35
Grand Forks	987.38	1,155.91	193.46
Grant	356.44	581.22	139.87
Griggs	704.26	866.67	168.99
Hettinger	487.77	707.38	138.82
Kidder	356.63	645.36	154.64
LaMoure	1,005.82	1,134.39	200.00
Logan	462.19	751.27	152.53
McHenry	547.32	717.72	164.98

Table continued on next page.

<u>County</u>	<u>All Agricultural Land</u>	<u>Cropland</u>	<u>Non-cropland</u>
McIntosh	539.71	782.07	151.69
McKenzie	262.46	445.99	139.66
McLean	701.67	801.05	152.11
Mercer	449.22	626.37	139.03
Morton	390.77	711.39	139.45
Mountrail	473.38	730.17	151.69
Nelson	638.72	741.56	168.14
Oliver	389.98	727.85	139.87
Pembina	1,247.97	1,373.63	201.27
Pierce	609.47	736.71	164.98
Ramsey	686.40	846.41	172.78
Ransom	858.48	1,148.31	190.30
Renville	803.96	857.38	165.40
Richland	1,162.76	1,340.51	195.57
Rolette	669.80	766.03	167.72
Sargent	994.19	1,136.71	195.15
Sheridan	511.56	751.48	151.69
Sioux	273.91	590.08	139.45
Slope	337.92	573.63	127.22
Stark	452.97	639.66	140.08
Steele	1,014.27	1,155.06	171.73
Stutsman	751.31	968.57	190.93
Towner	818.72	851.05	172.36
Traill	1,350.77	1,357.59	195.15
Walsh	1,017.66	1,212.24	180.17
Ward	601.80	796.20	151.48
Wells	832.48	980.59	166.46
Williams	500.17	673.21	151.90
State	644.22	868.78	149.37

THE CAPITALIZATION RATE IS 4.74%.

For property tax assessment purposes, N.D.C.C. § 57-02-27.2 provides that the “true and full value” of agricultural lands shall be their “agricultural value.” Agricultural lands shall be valued at 10% of their assessed value. (N.D.C.C. § 57-02-27) Assessed valuation is defined as 50% of “true and full value.” (N.D.C.C. §57-02-01)

Dated this 30th day of December 2025.


Brian Kroshus
Tax Commissioner