

BOTTINEAU COUNTY TAX EQUALIZATION 2026

Bottineau County was reviewed by the assessor as of February 1st for the 2026 tax year.

The following are the findings of the assessor:

Agriculture- Recommended agriculture values were received from the ND State Tax Commissioner's office. No increase was required by the Bottineau County Board of Commissioners for the 2026 tax year. Bottineau County is at 90.2% of the state recommended value of \$720.78 per acre for all agriculture land. This follows the State Board of Equalization tolerance levels of 90% to 100%.

- Updated the soil data from USDA website. There was a tabular map change (soil lines) last change was in 2019. Since data is being updated annually, we will constantly see a change in value, usually minor. The only time we will see a huge value increase is dependent on state reported values.

Residential & Commercial- All properties in the county were reviewed. Market value changes were made to these properties for depreciation, new construction/demo, condition, splits, etc.

Residential land was increased in select cities and townships for compliance (market) and equity.

Commercial structures received at minimum a 5% increase to comply and align with market value.

Update-

- Land values will continue to be monitored for equity.
- As a legislative requirement all exempt property values need to be in our taxing software. The first round of preliminary values was due to the state in March.
- State required that all property owners received an Assessment Notice for all parcels. Rather than Notices of Increase. Roughly 22,552+ notices sent.



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

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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.



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<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

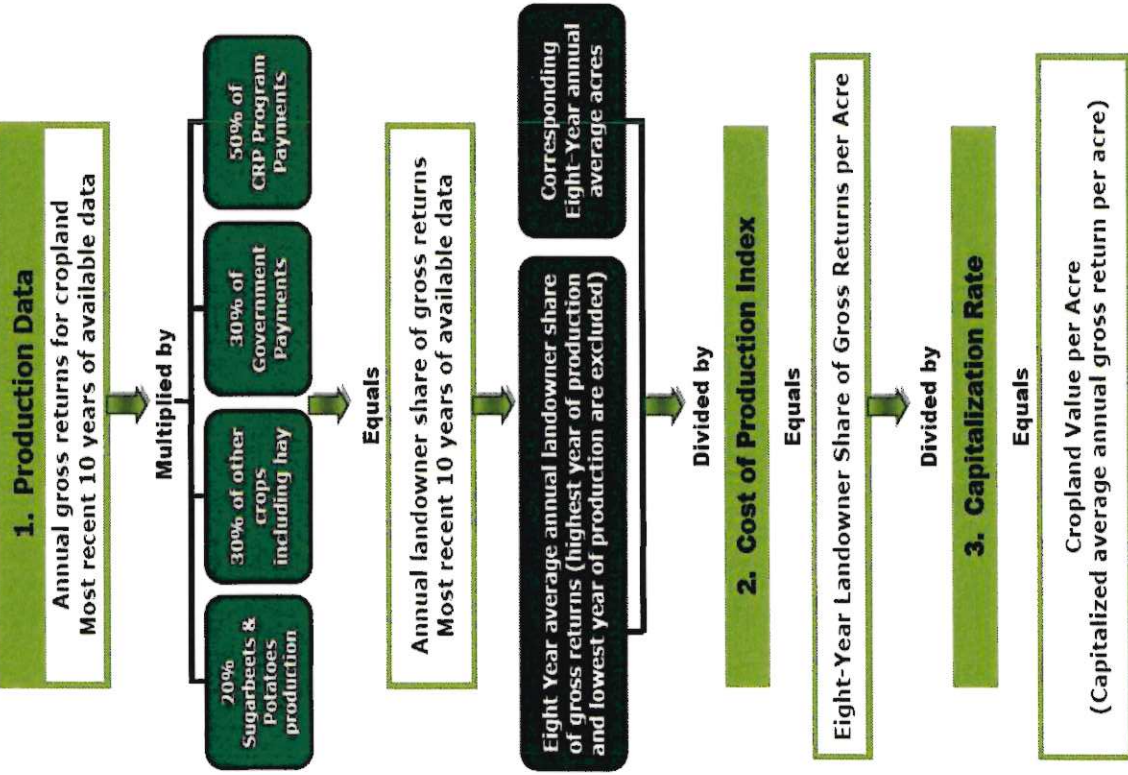
Bottineau County	Annual number of acres:	Year	Calculations for Sugarbeets & Potatoes		2026 Assessments		CRP	Reported Cropland	Reported Non-cropland	Reported Total
			Sugarbeets & Potatoes	Government Payments	Cropland	Government Payments				
		2015			784,821		50,912	835,733	60,440	896,173
		2016			771,623		49,044	820,667	60,440	881,107
		2017			770,330		48,323	818,653	60,440	879,093
		2018			788,694		36,457	825,151	60,440	885,591
		2019			782,150		36,339	818,489	60,440	878,929
		2020			801,491		36,247	837,738	60,440	898,178
		2021			833,706		34,990	868,696	60,440	929,136
		2022			1,064,171		34,293	1,098,464	60,440	1,158,904
		2023			1,214,774		19,009	1,233,783	60,440	1,294,223
		2024			1,064,268		16,618	1,080,886	60,440	1,141,326
	Annual gross returns:	2015	0	322,332	189,090,925	1,027,651		190,440,908	5,131,892	195,572,800
		2016	0	5,057,626	218,827,772	903,742		224,789,140	3,559,853	228,348,993
	50% of returns on irrigated cropland is included in:	2017	0	14,533,950	207,232,329	914,273		222,680,552	4,268,648	226,949,200
	cropland gross returns;	2018	0	16,340,660	191,657,223	855,711		208,853,594	4,035,428	212,889,022
	CRP returns are 50% of	2019	0	32,636,193	177,545,453	682,417		210,864,063	3,766,030	214,630,093
	payments reported by FSA	2020	0	27,683,362	204,286,310	669,284		232,638,956	3,797,954	236,436,910
		2021	0	44,348,553	302,610,120	654,520		347,613,193	4,196,001	351,809,194
		2022	0	34,011,612	520,010,182	661,799		554,683,593	4,959,219	559,642,812
		2023	0	4,255,440	457,110,395	646,187		462,012,022	6,627,477	468,639,499
		2024	0	3,190,885	406,661,052	459,929		410,311,966	7,782,478	418,094,344

Landowner share of returns:		20.00%	30.00%	30.00%	25.00%
Annual landowner share of gross returns:	2015	57,851,628	68,069,361	67,444,157	63,255,076
	2016	68,069,361	67,444,157	63,255,076	941,508
	2017	67,444,157	63,255,076	941,508	71,209,675
	2018	63,255,076	941,508	71,209,675	105,791,122
	2019	941,508	71,209,675	105,791,122	166,868,337
	2020	70,260,186	104,742,122	166,868,337	1,239,805
	2021	104,742,122	166,868,337	1,239,805	1,656,869
	2022	166,868,337	1,239,805	1,656,869	1,945,620
	2023	139,055,938	123,415,510	1,945,620	
	2024	123,415,510			

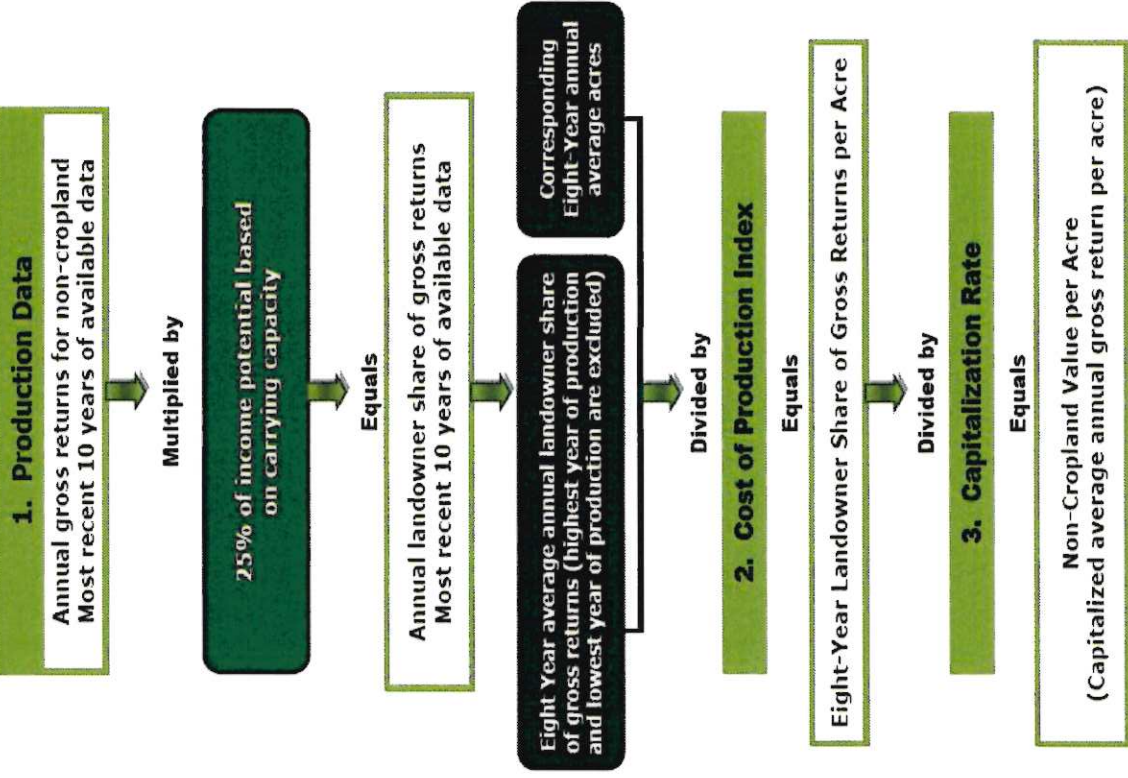
These 8 years of data were used in the following calculations:

Eight-year annual average acres:	2023-2022-2021-2020-2019-2018-2017-2015	913,008	60,440	973,448
Eight-year average annual landowner share of gross returns:		87,497,408	1,149,458	88,646,866
Adjusted for cost of production index @	241.67	36,205,325	475,631	36,680,956
Eight-year average landowner share of gross returns per acre:		39.65	7.87	37.68
Capitalized average annual value per acre @	4.7400%	836.50	166.03	
Acres provided or reviewed by county:		837,446	174,687	1,012,133
Inundated acres:		0	0	0
Capitalized average value based on acreage provided or reviewed by county:				720.78

Calculation for Cropland Value



Calculation for Non-Cropland Value



Valuation Schedule Agricultural Land Valuation

Cropland									
MU Symbol	Acres	MU PI	Max PI	Weighted PI	Value Per			Adjusted \$/Acre	
			94.00	(2 Decimals)	Product	Acre	Proof	\$650.00	Adjusted Proof
			Land Class. Acres			\$836.50			
F596A	82.00	94		1.00	82	1,059	86,827	\$981.98	\$80,522
F142A	3,947.70	93		0.99	3,908	1,048	4,138,255	\$972.16	\$3,837,796
F485A	55,702.10	92		0.98	54,588	1,038	57,800,955	\$962.34	\$53,604,359
F481A	22,366.60	89		0.95	21,248	1,006	22,499,010	\$932.88	\$20,865,354
F487A	17,791.70	89		0.95	16,902	1,006	17,897,027	\$932.88	\$16,597,521
F596B	1,184.10	89		0.95	1,125	1,006	1,191,110	\$932.88	\$1,104,623
F143A	608.60	85		0.90	548	953	579,978	\$883.78	\$537,869
F157A	5,076.40	85		0.90	4,569	953	4,837,657	\$883.78	\$4,486,421
F160A	26,577.30	85		0.90	23,920	953	25,327,370	\$883.78	\$23,488,486
F482A	557.60	85		0.90	502	953	531,376	\$883.78	\$492,796
F561A	36.70	85		0.90	33	953	34,974	\$883.78	\$32,435
F155A	117,270.00	84		0.89	104,370	942	110,514,075	\$873.97	\$102,490,462
F430A	11,406.40	84		0.89	10,152	942	10,749,277	\$873.97	\$9,968,851
F102A	348.40	83		0.88	307	932	324,639	\$864.14	\$301,066
F160B	1,739.50	81		0.86	1,496	911	1,584,023	\$844.50	\$1,469,008
F180B	898.80	81		0.86	773	911	818,465	\$844.50	\$759,037
F155B	16,441.30	80		0.85	13,975	900	14,797,663	\$834.68	\$13,723,224
F157B	1,049.10	80		0.85	892	900	944,221	\$834.68	\$875,663
F158A	154,395.10	80		0.85	131,236	900	138,960,222	\$834.68	\$128,870,502
F486B	7,941.70	80		0.85	6,750	900	7,147,768	\$834.68	\$6,628,778
F122A	21,748.90	79		0.84	18,269	889	19,344,342	\$824.86	\$17,939,798
F101A	10,620.50	77		0.82	8,709	868	9,221,462	\$805.23	\$8,551,945
F454A	25,956.70	77		0.82	21,284	868	22,537,424	\$805.23	\$20,901,114
F465A	37,485.80	77		0.82	30,738	868	32,547,796	\$805.23	\$30,184,691
F122B	4,261.50	76		0.81	3,452	858	3,655,003	\$795.41	\$3,389,640
F158B	668.80	76		0.81	542	858	573,616	\$795.41	\$531,970
F159A	2,382.50	76		0.81	1,930	858	2,043,423	\$795.41	\$1,895,064
F514B	5,765.90	76		0.81	4,670	858	4,945,297	\$795.41	\$4,586,255
F731A	33,061.80	76		0.81	26,780	858	28,356,445	\$795.41	\$26,297,686
F732A	507.90	76		0.81	411	858	435,616	\$795.41	\$403,989
F143B	1,204.10	75		0.80	963	847	1,019,981	\$785.58	\$945,917
F151A	11,051.80	75		0.80	8,841	847	9,361,869	\$785.58	\$8,682,073
F200C	17,285.70	75		0.80	13,829	847	14,642,544	\$785.58	\$13,579,300
F150A	1,820.40	73		0.78	1,420	826	1,503,487	\$765.94	\$1,394,317
F596C	313.80	71		0.76	238	805	252,524	\$746.30	\$234,189
F159B	1,014.50	70		0.74	751	784	794,922	\$726.67	\$737,207
F737A	1,613.20	70		0.74	1,194	784	1,264,039	\$726.67	\$1,172,264
F144B	4,942.40	69		0.73	3,608	773	3,820,327	\$716.85	\$3,542,959
F376A	33,666.40	69		0.73	24,576	773	26,023,117	\$716.85	\$24,133,759
F145B	2,579.60	68		0.72	1,857	762	1,966,635	\$707.03	\$1,823,855
F180C	4,853.30	66		0.70	3,397	741	3,597,266	\$687.38	\$3,336,061
F737B	59.70	65		0.69	41	731	43,617	\$677.56	\$40,450
F100A	48,624.70	64		0.68	33,065	720	35,011,243	\$667.75	\$32,469,143
F251A	154.30	64		0.68	105	720	111,101	\$667.75	\$103,034
F467A	21.90	64		0.68	15	720	15,769	\$667.75	\$14,624
F377B	8,429.50	63		0.67	5,648	709	5,980,224	\$657.93	\$5,546,021
F147C	1,937.30	60		0.64	1,240	678	1,312,850	\$628.47	\$1,217,535
F329A	21,360.60	60		0.64	13,671	678	14,475,438	\$628.47	\$13,424,496
F148C	301.90	58		0.62	187	656	198,194	\$608.82	\$183,803
F250A	6,036.80	58		0.62	3,743	656	3,963,099	\$608.82	\$3,675,325
F339A	18.00	58		0.62	11	656	11,817	\$608.82	\$10,959
F367A	1,881.70	57		0.61	1,148	646	1,215,409	\$599.01	\$1,127,157
F117A	3,526.20	56		0.60	2,116	635	2,240,265	\$589.19	\$2,077,602
F453A	1,689.30	56		0.60	1,014	635	1,073,246	\$589.19	\$995,319
F143C	5,053.80	55		0.59	2,982	625	3,157,260	\$579.37	\$2,928,020
F735A	4,234.70	55		0.59	2,498	625	2,645,544	\$579.37	\$2,453,458
F285C	1,672.60	54		0.57	953	604	1,009,498	\$559.73	\$936,204
F366A	26,251.10	53		0.56	14,701	593	15,565,852	\$549.91	\$14,435,742
F456A	1,980.50	52		0.55	1,089	582	1,153,384	\$540.09	\$1,069,648
F735B	363.40	51		0.54	196	572	207,785	\$530.26	\$192,696
F146C	28.10	49		0.52	15	551	15,472	\$510.63	\$14,349
F340A	17,422.30	49		0.52	9,060	551	9,592,893	\$510.63	\$8,896,349
F358A	2,776.30	47		0.50	1,388	529	1,469,857	\$490.99	\$1,363,136

2026 Soil Valuation Schedule
Soil Valuation Schedule

F463A	9,425.20	47	0.50	4,713	529	4,989,984	\$490.99	\$4,627,679
F6A	2,223.30	46	0.49	1,089	519	1,153,537	\$481.17	\$1,069,785
F48A	2,352.30	46	0.49	1,153	519	1,220,467	\$481.17	\$1,131,856
F147D	2,490.60	46	0.49	1,220	519	1,292,223	\$481.17	\$1,198,402
F384B	1,317.30	46	0.49	645	519	683,468	\$481.17	\$633,845
F385B	191.70	46	0.49	94	519	99,462	\$481.17	\$92,240
F43A	32.20	45	0.48	15	508	16,366	\$471.35	\$15,177
F45A	6,450.40	45	0.48	3,096	508	3,278,416	\$471.35	\$3,040,396
F148D	622.60	45	0.48	299	508	316,436	\$471.35	\$293,463
F200E	29,210.60	43	0.46	13,437	487	14,227,899	\$451.71	\$13,194,720
			0.00	0	0	0	\$0.00	\$0
			0.00	0	0	0	\$0.00	\$0
			0.00	0	0	0	\$0.00	\$0
Total Cr. Acres	876,367.5			695,482		736,420,102		682,951,459
			Move Water Acres Below	0.79				

2026 Soil Valuation Schedule
Soil Valuation Schedule

Non-Cropland										
MU Symbol	Acres	MU PI	Max PI	Weighted PI (2 Decimals)	Value Per Acre					
			42.00		Product	\$166.03	Proof	Adjusted \$/Acre	Adjusted Proof	
F2A	5,060.30	42.00	Land Class. Acres	1.00	5,060	241	1,217,609	\$223.15	\$1,129,206	
F118A	263.10	42.00		1.00	263	241	63,307	\$223.15	\$58,711	
F183E	12,965.70	42.00		1.00	12,966	241	3,119,807	\$223.15	\$2,893,296	
F275A	32.20	42.00		1.00	32	241	7,748	\$223.15	\$7,185	
F562A	59.70	42.00		1.00	60	241	14,365	\$223.15	\$13,322	
F143D	1,947.80	41.00		0.98	1,909	236	459,311	\$218.69	\$425,964	
F270A	19,557.30	41.00		0.98	19,166	236	4,611,807	\$218.69	\$4,276,986	
F521A	140.40	41.00		0.98	138	236	33,108	\$218.69	\$30,704	
F410A	27,028.30	40.00		0.95	25,677	229	6,178,399	\$211.99	\$5,729,729	
F412A	4,886.00	40.00		0.95	4,642	229	1,116,891	\$211.99	\$1,035,783	
F184E	5,754.20	38.00		0.90	5,179	217	1,246,130	\$200.84	\$1,155,674	
F120A	11.70	37.00		0.88	10	212	2,477	\$196.38	\$2,298	
F447A	5,112.00	37.00		0.88	4,499	212	1,082,466	\$196.38	\$1,003,895	
F272B	2,807.00	36.00		0.86	2,414	207	580,881	\$191.91	\$538,691	
F451A	1,084.80	36.00		0.86	933	207	224,489	\$191.91	\$208,184	
F29A	165.20	34.00		0.81	134	195	32,197	\$180.75	\$29,860	
F148F	1,109.60	34.00		0.81	899	195	216,261	\$180.75	\$200,560	
F546A	185.90	34.00		0.81	151	195	36,232	\$180.75	\$33,601	
F25A	3,038.30	33.00		0.79	2,400	190	577,550	\$176.29	\$535,622	
F147F	1,326.40	33.00		0.79	1,048	190	252,135	\$176.29	\$233,831	
F38A	10,172.80	32.00		0.76	7,731	183	1,860,300	\$169.59	\$1,725,205	
F273A	689.90	32.00		0.76	524	183	126,162	\$169.59	\$117,000	
F146F	65.90	31.00		0.74	49	178	11,734	\$165.13	\$10,882	
F143F	1,801.90	29.00		0.69	1,243	166	299,169	\$153.97	\$277,439	
F273B	4,929.30	29.00		0.69	3,401	166	818,412	\$153.97	\$758,964	
F285E	1,731.50	29.00		0.69	1,195	166	287,481	\$153.97	\$266,599	
F381B	4,013.60	29.00		0.69	2,769	166	666,378	\$153.97	\$617,974	
F637D	20.90	28.00		0.67	14	161	3,369	\$149.51	\$3,125	
F49A	6,064.20	27.00		0.64	3,881	154	933,887	\$142.82	\$866,089	
F272C	880.20	26.00		0.62	546	149	131,317	\$138.36	\$121,784	
F3A	4,691.70	25.00	0.60	2,815	144	677,341	\$133.89	\$628,172		
F462A	14,815.70	25.00	0.60	8,889	144	2,138,943	\$133.89	\$1,983,674		
F37A	411.00	24.00	0.57	234	137	56,373	\$127.20	\$52,279		
F362A	3,408.70	23.00	0.55	1,875	132	451,107	\$122.73	\$418,350		
F44A	6.10	22.00	0.52	3	125	763	\$116.04	\$708		
F32A	1,474.60	21.00	0.50	737	120	177,409	\$111.57	\$164,521		
F387B	2,827.40	21.00	0.50	1,414	120	340,164	\$111.57	\$315,453		
F523A	23,068.40	21.00	0.50	11,534	120	2,775,359	\$111.57	\$2,573,741		
F400B	606.10	20.00	0.48	291	116	70,005	\$107.11	\$64,919		
F441A	5,410.80	20.00	0.48	2,597	116	624,947	\$107.11	\$579,551		
F527A	8,462.10	20.00	0.48	4,062	116	977,373	\$107.11	\$906,376		
F272E	387.20	18.00	0.43	166	103	40,064	\$95.96	\$37,156		
F651E	678.10	14.00	0.33	224	79	53,848	\$73.64	\$49,935		
F4A	2,698.90	10.00	0.24	648	58	155,861	\$53.56	\$144,553		
F650	418.00	9.00	0.21	88	51	21,122	\$46.86	\$19,587		
F442A	3,752.00	3.00	0.07	263	17	63,184	\$15.62	\$58,606		
F997	393.00	3.00	0.07	28	17	6,618	\$16.60	\$6,524		
F641F	17.60	0.00	0.00	0	0	0	\$16.60	\$292		
F996	13,624.50	0.00	0.00	0	0	0	\$16.60	\$226,167		
F998	141.00	0.00	0.00	0	0	0	\$16.60	\$2,341		
			0.00	0	0	0	\$0.00	\$0		
			0.00	0	0	0	\$0.00	\$0		
			0.00	0	0	0	\$0.00	\$0		
Total Non-Crop	210,199.0		0.00		144,801		34,841,860		32,541,069	
			Move Water Acres Below		0.69					