

BOTTINEAU COUNTY

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April 16, 2025

Equalization
Meeting

City of MAXBASS

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State compliance levels are 90% to 100% of State recommended agriculture values (productivity) and residential and commercial market values (sales).

Reference NDCC 57-13-04.

Taxation Process:

T&F Value x 50% = Assessed Value

Assessed Value x 9% (if residential) = Taxable Value

Assessed Value x 10% (if agricultural or commercial) = Taxable Value

Taxable Value x Mill Levy x .001 = Tax

Inside this report:

City of MAXBASS was reviewed by the Township Assessor as of February 1st for the 2025 tax year.

The following are the findings of the Assessor:

FARM— Recommended agriculture values were received from the State Tax Department. No increase was required by the Bottineau County Board of Commissioners for the 2025 Tax year. Bottineau County is at **91%** of the state recommended value of **\$742.63** per acre for all agriculture land. This is in compliance with the State Board of Equalization tolerance levels of 90% to 100%.

RESIDENTIAL AND COMMERCIAL— All properties in the City of MAXBASS were reviewed by the Township Assessor. Market Value changes were made to these properties for grade, depreciation, condition, splits, etc.

Special points of interest:

- No increase was required for Ag Land.
- Implemented USDA soils and created a property Record Card for all ag land. Some parcels required a NOI, because of soil changes.
- Adding exempt parcels to CAMA software this year.
- An increase in Residential values across the county, due to non-compliance with NDSBOE.
- 32 Notices of Increase were sent to residences in City of MAXBASS.
- Commercial ratio was below the recommended tolerance level. Re-assessments of grain elevators in a few jurisdictions helped to bring Bottineau County into tolerance.



Agricultural Value per Acre for the 2025 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 statewide and on a county wide basis as computed for the year 2025 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 2025 is \$676.46.

The estimated agricultural value per acre and the average values of cropland and non-cropland per acre in each county for the year 2025 are shown in the following table:

<u>County</u>	<u>All Agricultural Land</u>	<u>Cropland</u>	<u>Non-cropland</u>
ADAMS	418.53	581.43	152.13
BARNES	963.83	1,092.17	211.41
BENSON	737.16	893.51	187.25
BILLINGS	237.75	459.73	142.51
BOTTINEAU	742.63	856.38	181.21
BOWMAN	373.20	518.12	125.73
BURKE	515.24	680.76	166.67
BURLEIGH	494.94	767.34	167.11
CASS	1,262.47	1,323.27	214.99
CAVALIER	969.42	1,067.11	183.67
DICKEY	868.91	1,098.66	210.96
DIVIDE	521.61	640.04	165.77
DUNN	286.66	583.45	151.90
EDDY	604.30	801.12	188.14
EMMONS	675.89	924.38	165.55
FOSTER	810.82	948.32	180.98
GOLDEN VALLEY	319.58	577.40	124.83
GRAND FORKS	1,023.31	1,195.75	210.96
GRANT	376.29	608.50	152.57
GRIGGS	739.76	908.28	184.34
HETTINGER	513.93	742.06	151.45
KIDDER	379.22	680.76	168.90
LAMOURE	1,073.77	1,211.41	218.12
LOGAN	489.94	791.72	166.67
MCHENRY	563.55	734.45	180.09
MCINTOSH	605.68	819.69	165.55
MCKENZIE	289.79	494.85	152.57
MCLEAN	737.77	841.16	166.00
MERCER	439.34	659.06	151.68
MORTON	395.11	754.59	152.13

Table continued on next page.

<u>County</u>	<u>All Agricultural Land</u>	<u>Cropland</u>	<u>Non-cropland</u>
MOUNTRAIL	497.69	763.53	165.55
NELSON	681.65	790.60	183.45
OLIVER	409.67	760.18	152.57
PEMBINA	1,286.87	1,409.84	219.69
PIERCE	634.78	765.10	180.09
RAMSEY	720.13	886.58	188.59
RANSOM	917.40	1,214.99	207.83
RENVILLE	834.13	888.81	180.54
RICHLAND	1,246.31	1,436.91	213.42
ROLETTE	707.32	807.83	183.22
SARGENT	1,043.21	1,191.28	213.20
SHERIDAN	534.83	781.21	165.55
SIOUX	294.60	629.08	152.35
SLOPE	366.67	621.70	138.70
STARK	477.81	671.36	153.02
STEELE	1,063.27	1,209.62	187.47
STUTSMAN	786.93	1,011.19	208.50
TOWNER	861.82	895.53	188.14
TRAILL	1,404.16	1,411.19	213.20
WALSH	1,047.51	1,245.19	196.64
WARD	629.81	830.43	165.32
WELLS	875.05	1,029.31	181.66
WILLIAMS	521.26	697.76	166.00
STATE	676.46	910.51	163.09

* THE CAPITALIZATION RATE IS 4.47%

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 ten percent of their assessed value, N.D.C.C. § 57-02-27. Assessed valuation is defined as fifty percent of "true and full value," N.D.C.C. § 57-02-01.

Dated this 15th day of December 2024.



Brian Kroshus
Tax Commissioner

Bottineau County		Calculations for	2025	Assessments				
	Year	Sugarbeets & Potatoes	Cropland	Government Payments	CRP	Reported Cropland	Reported Non-cropland	Reported Total
Annual number of acres:	2014		781,385		58,333	839,718	60,440	900,158
	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
Annual gross returns:	2014	0	166,511,226	6,381,865	1,216,991	174,110,082	6,834,081	180,944,163
	2015	0	189,090,925	322,332	1,027,651	190,440,908	5,131,892	195,572,800
50% of returns on irrigated	2016	0	218,827,772	5,057,626	903,742	224,789,140	3,559,853	228,348,993
cropland is included in	2017	0	207,232,329	14,533,950	914,273	222,680,552	4,268,648	226,949,200
cropland gross returns;	2018	0	191,657,223	16,340,660	855,711	208,853,594	4,035,428	212,889,022
CRP returns are 50% of	2019	0	177,545,453	32,636,193	682,417	210,864,063	3,766,030	214,630,093
payments reported by FSA	2020	0	204,286,310	27,683,362	669,284	232,638,956	3,797,954	236,436,910
	2021	0	302,610,120	44,348,553	654,520	347,613,193	4,196,001	351,809,194
	2022	0	520,010,182	34,011,612	661,799	554,683,593	4,959,219	559,642,812
	2023	0	457,110,395	4,255,440	646,187	462,012,022	6,627,477	468,639,499
Landowner share of returns:		20.00%	30.00%	30.00%			25.00%	
Annual landowner share of gross returns:	2014					53,084,918	1,708,520	54,793,438
	2015					57,851,628	1,282,973	59,134,601
	2016					68,069,361	889,963	68,959,324
	2017					67,444,157	1,067,162	68,511,319
	2018					63,255,076	1,008,857	64,263,933
	2019					63,736,911	941,508	64,678,419
	2020					70,260,186	949,489	71,209,675
	2021					104,742,122	1,049,000	105,791,122
	2022					166,868,337	1,239,805	168,108,142
	2023					139,055,938	1,656,869	140,712,807
These 8 years of data were used in the following calculations:					2023 2021 2020 2019 2018 2017 2016 2015	2023 2022 2021 2020 2019 2018 2017 2015		
Eight-year annual average acres:						882,364	60,440	942,804
Eight-year average annual landowner share of gross returns:						79,301,922	1,149,458	80,451,380
Adjusted for cost of production index @		234.80				33,774,243	489,548	34,263,791
Eight-year average landowner share of gross returns per acre:						38.28	8.10	36.34
Capitalized average annual value per acre @		4.4700%			Inundated 18.12	856.38	181.21	
Acreage provided or reviewed by county:						843,451	170,889	1,014,340
Inundated acres:						0	0	0
Capitalized average value based on acreage provided or reviewed by county:								742.63

2025 Bottineau Valuation Schedule BY SOIL TYPE
2025 Bottineau Valuation

Valuation Schedule
Agricultural Land Valuation

Valuation Schedule				NDSU Values		All Ag (Avg)		Crop Value		NonCrop		Check nums	
Agricultural Land Valuation						\$742.63		\$856.38		\$181.21		Crop \$51,837.29	
C										K		Noncrop \$7,211.55	
Cropland													
MU Symbol		Max PI		Weighted PI (2 decimals)		PRODUCT (Onces Place)		PROOF (Ones Place)		Adjusted \$		Threshol	
Acres		MU PI		94.00		\$856.38		\$675.79		(\$ = K * C)Columns "Adjusted \$"		Extended Value	
F596A	61.32	94	1.00	61	1,070	65,642	\$983.63	\$60,316	99%				
F142A	3,696.68	93	0.99	3,660	1,060	3,917,631	\$973.79	\$3,599,790	98%				
F485A	54,548.90	92	0.98	53,458	1,049	57,225,615	\$963.96	\$52,582,958	97%				
F481A	21,796.53	89	0.95	20,707	1,017	22,165,981	\$934.45	\$20,367,767	96%				
F487A	17,309.57	89	0.95	16,444	1,017	17,602,967	\$934.45	\$16,174,928	95%				
F596B	1,039.67	89	0.95	988	1,017	1,057,292	\$934.45	\$971,520	94%				
F143A	573.59	85	0.90	516	963	552,614	\$885.27	\$507,782	93%				
F482A	435.90	85	0.90	392	963	419,959	\$885.27	\$385,889	92%				
F160A	26,301.24	85	0.90	23,671	963	25,339,404	\$885.27	\$23,283,699	91%				
F157A	5,045.41	85	0.90	4,541	963	4,860,899	\$885.27	\$4,466,550	90%				
F561A	36.45	85	0.90	33	963	35,117	\$885.27	\$32,268					
F155A	111,482.26	84	0.89	99,219	953	106,211,379	\$875.43	\$97,594,915					
F430A	11,078.46	84	0.89	9,860	953	10,554,670	\$875.43	\$9,698,416					
F102A	344.19	83	0.88	303	942	324,234	\$865.60	\$297,931					
F160B	1,727.84	81	0.86	1,486	921	1,590,667	\$845.92	\$1,461,614					
F180B	730.42	81	0.86	628	921	672,432	\$845.92	\$617,877					
F155B	15,762.08	80	0.85	13,398	910	14,341,917	\$836.08	\$13,178,360					
F486B	7,674.22	80	0.85	6,523	910	6,982,773	\$836.08	\$6,416,262					
F157B	1,049.09	80	0.85	892	910	954,567	\$836.08	\$877,123					
F158A	152,156.76	80	0.85	129,333	910	138,447,436	\$836.08	\$127,215,224					
F122A	20,852.46	79	0.84	17,516	899	18,750,532	\$826.25	\$17,229,345					
F465A	36,640.84	77	0.82	30,045	878	32,162,963	\$806.58	\$29,553,769					
F101A	9,858.28	77	0.82	8,084	878	8,653,500	\$806.58	\$7,951,491					
F454A	25,568.30	77	0.82	20,966	878	22,443,598	\$806.58	\$20,622,879					
F158B	666.73	76	0.81	540	867	578,108	\$796.74	\$531,210					
F514B	5,205.85	76	0.81	4,217	867	4,513,888	\$796.74	\$4,147,709					
F122B	4,171.31	76	0.81	3,379	867	3,616,859	\$796.74	\$3,323,450					
F159A	2,362.40	76	0.81	1,914	867	2,048,390	\$796.74	\$1,882,219					
F731A	31,393.60	76	0.81	25,429	867	27,220,763	\$796.74	\$25,012,537					
F732A	489.93	76	0.81	397	867	424,809	\$796.74	\$390,347					
F143B	1,162.43	75	0.80	930	856	995,482	\$786.90	\$914,716					
F151A	10,715.54	75	0.80	8,572	856	9,176,574	\$786.90	\$8,432,058					
F200C	14,088.97	75	0.80	11,271	856	12,065,512	\$786.90	\$11,086,610					
F150A	1,803.33	73	0.78	1,407	835	1,505,726	\$767.23	\$1,383,569					
F596C	284.58	71	0.76	216	814	231,523	\$747.56	\$212,741					
F737A	1,613.42	70	0.74	1,194	792	1,278,071	\$727.88	\$1,174,376					
F159B	990.48	70	0.74	733	792	784,609	\$727.88	\$720,951					
F376A	32,011.84	69	0.73	23,369	781	25,015,652	\$718.05	\$22,986,102					
F144B	4,894.89	69	0.73	3,573	781	3,825,112	\$718.05	\$3,514,776					
F145B	2,575.13	68	0.72	1,854	771	1,984,756	\$708.21	\$1,823,733					
F180C	4,054.64	66	0.70	2,838	749	3,038,263	\$688.54	\$2,791,782					
F737B	60.11	65	0.69	41	739	44,399	\$678.71	\$40,797					
F100A	47,807.58	64	0.68	32,509	728	34,800,094	\$668.87	\$31,977,056					
F467A	23.56	64	0.68	16	728	17,150	\$668.87	\$15,759					
F251A	145.51	64	0.68	99	728	105,920	\$668.87	\$97,327					
F377B	7,968.61	63	0.67	5,339	717	5,715,246	\$659.03	\$5,251,553					
F147C	1,556.91	60	0.64	996	685	1,066,639	\$629.52	\$980,106					
F329A	20,613.10	60	0.64	13,192	685	14,122,035	\$629.52	\$12,976,359					
F148C	269.03	58	0.62	167	664	178,553	\$609.85	\$164,068					
F250A	5,870.70	58	0.62	3,640	664	3,896,325	\$609.85	\$3,580,246					
F339A	16.77	58	0.62	10	664	11,130	\$609.85	\$10,227					
F367A	1,804.52	57	0.61	1,101	653	1,178,334	\$600.01	\$1,082,730					
F453A	1,670.79	56	0.60	1,002	642	1,073,132	\$590.18	\$986,067					
F117A	3,453.91	56	0.60	2,072	642	2,218,412	\$590.18	\$2,038,429					
F735A	4,083.63	55	0.59	2,409	632	2,579,139	\$580.34	\$2,369,894					
F143C	4,919.07	55	0.59	2,902	632	3,106,786	\$580.34	\$2,854,733					
F285C	1,446.28	54	0.57	824	610	882,477	\$560.67	\$810,886					
F366A	25,617.19	53	0.56	14,346	599	15,356,737	\$550.84	\$14,110,973					
F456A	1,918.98	52	0.55	1,055	589	1,129,819	\$540.99	\$1,038,149					
F735B	360.96	51	0.54	195	578	208,657	\$531.16	\$191,728					
F146C	27.79	49	0.52	14	557	15,469	\$511.49	\$14,214					
F340A	16,866.57	49	0.52	8,771	557	9,388,776	\$511.49	\$8,627,082					
F358A	2,676.90	47	0.50	1,338	535	1,432,784	\$491.82	\$1,316,553					
F463A	9,171.38	47	0.50	4,586	535	4,908,889	\$491.82	\$4,510,668					
F384B	1,277.10	46	0.49	626	525	669,877	\$481.98	\$615,537					
F6A	2,100.52	46	0.49	1,029	525	1,101,786	\$481.98	\$1,012,409					
F385B	190.96	46	0.49	94	525	100,164	\$481.98	\$92,039					
F147D	1,773.27	46	0.49	869	525	930,133	\$481.98	\$854,681					
F48A	2,324.98	46	0.49	1,139	525	1,219,522	\$481.98	\$1,120,594					
F148D	474.37	45	0.48	228	514	243,746	\$472.14	\$223,969					
F45A	6,305.22	45	0.48	3,027	514	3,239,811	\$472.14	\$2,976,947					
F43A	31.61	45	0.48	15	514	16,242	\$472.14	\$14,924					
F200E	20,363.09	43	0.46	9,367	492	10,027,193	\$452.47	\$9,213,687					
			0.00	0	0	0	\$0.00	\$0					
			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	837,446.5			667,575	4	714,623,262		656,647,948					
				0.80									

2025 Bottineau Valuation Schedule BY SOIL TYPE
2025 Bottineau Valuation

\$7,211.55

Non-Cropland		Max AUM	Weighted PI	PRODUCT	Non crop \$/Ac	PROOF			
MU Symbol	Acres	AUM	42.00	(2 decimals)	(Ones place)	\$181.21	(Ones place)	Adjusted \$	Extended Value
F562A	57.41	42.00	352.84	1.00	57	242	13,871	\$222.01	\$12,746
F118A	261.27	42.00		1.00	261	242	63,125	\$222.01	\$58,005
F183E	10,301.98	42.00		1.00	10,302	242	2,489,061	\$222.01	\$2,287,143
F2A	4,950.96	42.00		1.00	4,951	242	1,196,201	\$222.01	\$1,099,163
F275A	25.33	42.00		1.00	25	242	6,120	\$222.01	\$5,624
F143D	1,894.63	41.00		0.98	1,857	237	448,610	\$217.57	\$412,215
F270A	18,883.37	41.00		0.98	18,506	237	4,471,204	\$217.57	\$4,108,455
F521A	97.84	41.00		0.98	96	237	23,167	\$217.57	\$21,287
F410A	26,542.12	40.00		0.95	25,215	230	6,092,213	\$210.91	\$5,597,999
F412A	4,778.19	40.00		0.95	4,539	230	1,096,738	\$210.91	\$1,007,768
F184E	4,452.90	38.00		0.90	4,008	217	968,283	\$199.81	\$889,734
F120A	11.72	37.00		0.88	10	213	2,492	\$195.37	\$2,290
F447A	5,025.56	37.00		0.88	4,422	213	1,068,535	\$195.37	\$981,844
F451A	1,066.87	36.00		0.86	918	208	221,685	\$190.93	\$203,697
F272B	2,648.64	36.00		0.86	2,278	208	550,361	\$190.93	\$505,705
F29A	165.29	34.00		0.81	134	196	32,349	\$179.83	\$29,724
F148F	928.79	34.00		0.81	752	196	181,773	\$179.83	\$167,024
F546A	116.86	34.00		0.81	95	196	22,871	\$179.83	\$21,015
F25A	2,995.56	33.00		0.79	2,366	191	571,763	\$175.39	\$525,391
F147F	776.79	33.00		0.79	614	191	148,266	\$175.39	\$136,241
F38A	9,840.10	32.00		0.76	7,478	184	1,806,938	\$168.73	\$1,660,320
F273A	658.00	32.00		0.76	500	184	120,829	\$168.73	\$111,024
F146F	66.29	31.00		0.74	49	179	11,852	\$164.29	\$10,891
F273B	4,563.28	29.00		0.69	3,149	167	760,744	\$153.19	\$699,049
F381B	3,650.97	29.00		0.69	2,519	167	608,653	\$153.19	\$559,292
F143F	1,739.10	29.00		0.69	1,200	167	289,925	\$153.19	\$266,413
F285E	1,469.74	29.00		0.69	1,014	167	245,020	\$153.19	\$225,149
F637D	17.80	28.00		0.67	12	162	2,881	\$148.75	\$2,648
F49A	5,830.82	27.00		0.64	3,732	155	901,620	\$142.09	\$828,501
F272C	701.20	26.00		0.62	435	150	105,040	\$137.65	\$96,520
F462A	14,329.43	25.00		0.60	8,598	145	2,077,337	\$133.21	\$1,908,823
F3A	4,610.89	25.00		0.60	2,767	145	668,441	\$133.21	\$614,217
F37A	366.45	24.00		0.57	209	138	50,467	\$126.55	\$46,374
F362A	3,233.18	23.00		0.55	1,778	133	429,657	\$122.11	\$394,804
F44A	5.48	22.00		0.52	3	126	689	\$115.45	\$633
F523A	22,154.84	21.00		0.50	11,077	121	2,676,526	\$111.01	\$2,459,409
F32A	1,424.01	21.00		0.50	712	121	172,035	\$111.01	\$158,079
F387B	2,751.49	21.00		0.50	1,376	121	332,408	\$111.01	\$305,443
F400B	582.29	20.00		0.48	279	116	67,528	\$106.56	\$62,049
F441A	4,419.91	20.00		0.48	2,122	116	512,577	\$106.56	\$470,986
F527A	66.39	20.00		0.48	32	116	7,699	\$106.56	\$7,075
F272E	255.04	18.00		0.43	110	104	26,496	\$95.46	\$24,346
F651E	653.15	14.00		0.33	216	80	52,076	\$73.26	\$47,850
F4A	2,203.68	10.00		0.24	529	58	127,791	\$53.29	\$117,434
F650	414.44	9.00		0.21	87	51	21,029	\$46.62	\$19,321
F997		3.00	352.84	0.07	0	17	0	\$17.96	\$0
F442A	2,697.15	3.00	10.31	0.07	189	17	45,609	\$15.54	\$41,914
F998		0.00		0.00	0	0	0	\$17.96	\$0
F996		0.00	2,469.92	0.00	0	0	0	\$17.96	\$0
				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 NCr. Acres	174,687.2		2,833.07		131,578		31,790,555		29,211,630
		moved water to Inundated			0.75				
Inundated					PRODUCT	Inundated \$/Ac	PROOF		
MU Symbol	Acres			1.00	(Ones place)	\$18.12	(Ones place)		
	2,833.1				2,833	\$18.12	51,338	\$18.12	\$51,338
Total Inun. Acres	2,833.1				2,833		51,338		
					1.00				
Total Twsp Ac.	1,014,966.8				Proof Total Value		746,465,155		\$685,910,916
					Proof Average per Acre		735.46		\$675.80
									91.00%
*** Percentage must be within 90% to 100% in order to be considered within the tolerance level specified by the State Board of Equalization.									

Water from Crop & NonCrop

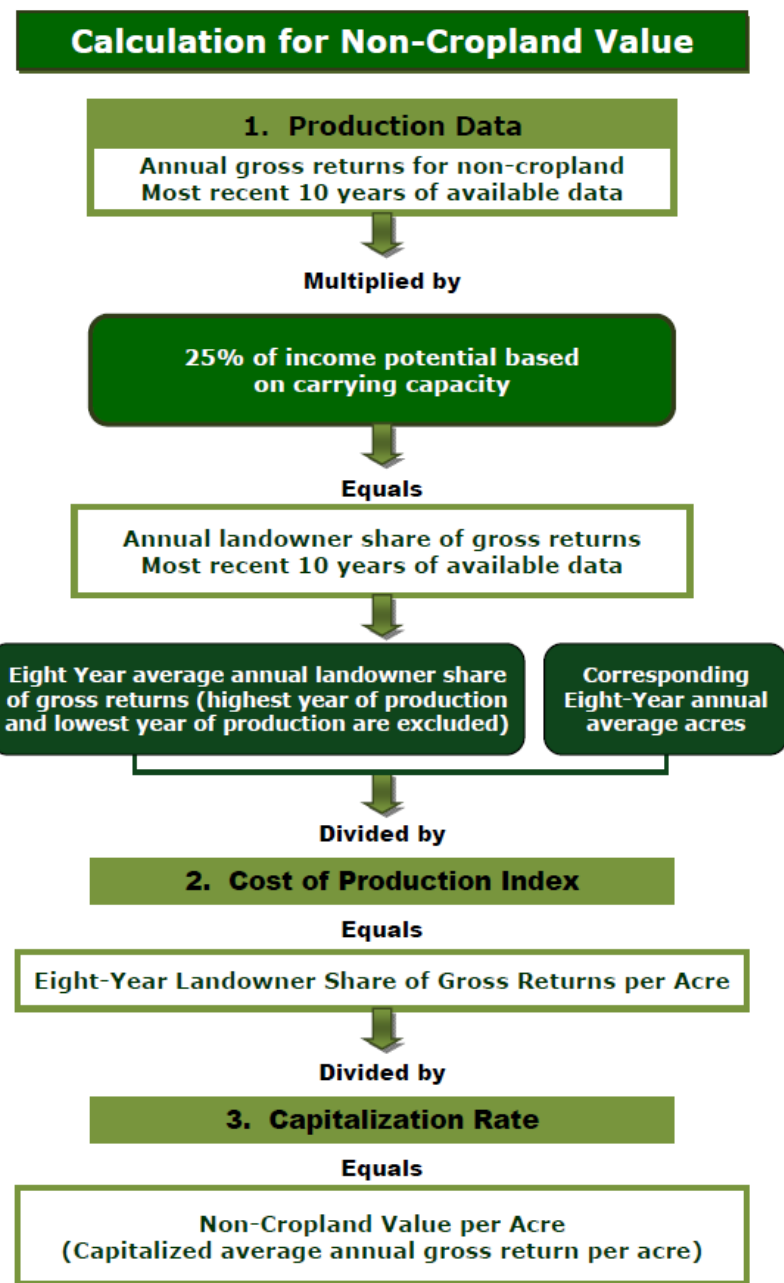
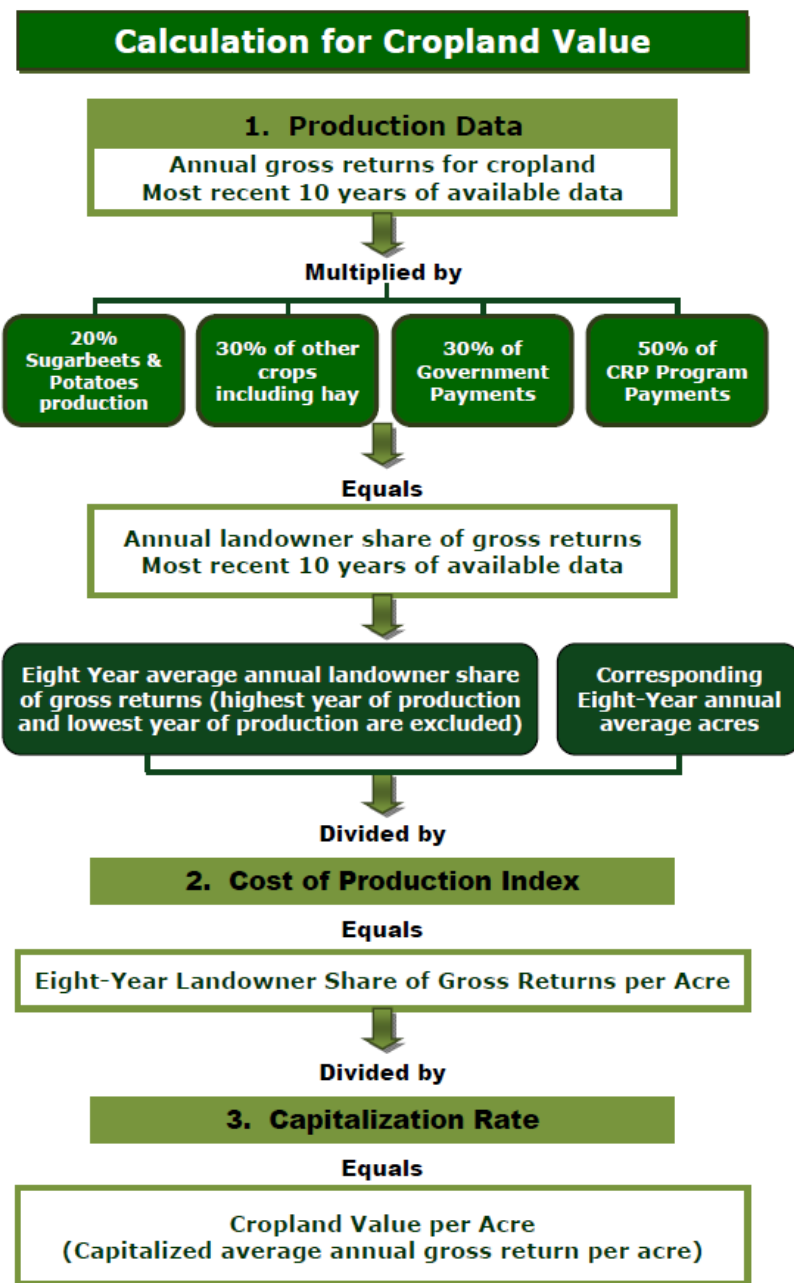
F997	352.84
F998	10.31
F996	2,469.92
	0.00
	0.00

2,833.07

Check Numbers				Avg Ag Rate used	Tolerance Avg Rate
Sum of Extended Value		\$685,910,916			
Total Ag value at 100% of Average Ag value		\$753,744,772		\$675.79	91.00%
Tolerance		91.00%			

TOWNSHIP SOIL AVERAGES PER ABSTRACT

	2024	2025
	0%	
Amity Township 161-75	699.44	700.80
Antler Township 163-82 164-82	698.50	698.43
Bentinck Township 162-81	744.74	744.74
Blaine Township 160-83	762.72	762.81
Brander Township 161-80	743.59	743.59
Cecil Township 160-74	739.60	739.60
Chatfield Township 159-81	632.13	632.14
Cordelia Township 162-74	368.52	368.14
Cutbank Township 161-83	720.69	721.44
Dalen Township 163-76 164-76	413.12	413.24
Eidsvold Township 162-79 162-78	788.67	788.64
Elms Township 159-82	741.33	741.34
Elysian Township 160-77	770.46	770.46
Haram Township 163-77 164-77	617.82	618.77
Hastings Township 161-81	685.69	685.96
Hoffman Township 162-83	704.21	704.21
Homen Township 163-74 164-74	410.52	410.42
Kane Township 161-78 161-79	792.97	792.97
Lansford Township 159-83	726.33	726.12
Lewis Township 160-81	495.22	495.15
Lordsburg Township 161-74	639.25	639.24
Mount Rose Township 160-82	646.92	646.92
Newborg Township 160-80	594.59	594.59
Oak Creek Township 160-76	740.50	740.50
Oak Valley Township 161-76	642.27	642.73
Ostby Township 159-75	608.30	610.51
Peabody Township 162-77	698.89	698.96
Pickering Township 162-76	660.38	661.30
Renville Township 161-82	723.98	723.98
Richburg Township 163-79 163-80 164-80	634.28	634.33
Roland Township 163-75 164-75	413.04	413.09
Scandia Township 163-78 164-78	790.93	790.96
Scotia Township 163-78 164-78	749.49	749.37
Sergius Township 162-80 162-79	780.62	781.10
Sherman Township 162-82	724.45	724.45
Starbuck Township 160-79 161-79 161-78	789.61	789.61
Stone Creek Township 160-78	795.03	795.03
Tacoma Township 160-79 160-78	862.99	862.99
Wayne Township 163-81 164-81	703.93	704.44
Wellington Township 159-74	523.53	523.53
Wheaton Township 163-83 164-83	733.67	733.64
Whitby Township 161-77	853.91	853.91
Whitteron Township 162-75	454.55	454.38
Willow Vale Township 160-75	706.75	706.75
County Abstract Average:	679.85	675.80
State Recommended Average:	721.46	742.63
Current Ratio	94.2%	91.0%



TL171	04/15/2025	LIST OF SORTED RES-TOT VALUES FOR BOTTINEAU COUNTY				FOR THE YEAR 2025		PAGE 1	
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT	
58 0000 01924 000	FORBES, SHANE					1,600	183,800	185,400	
	LOTS 1 & 2 BLK 14								
58 0001 01977 000	FARDEN HOLDINGS LLP					3,100	168,800	171,900	
	PARCELS 3 THRU 6 PLOT 28								
58 0003 01996 000	ROSENTHAL, ANDREW & LEXI					1,600	148,400	150,000	
	OUTLOT 5 OF SW1/4 35 161 81								
58 0003 01988 000	AGA, ANDREW & STEPHANIE					2,300	133,900	136,200	
	PT DEPT E1/2SW1/4 35 161 81 WAS LOTS 10-11-12 BLK 10								
58 0002 01981 000	LESMANN, JAMES N SR & ARLENE					1,500	111,300	112,800	
	PARCELS 5 & 6 PLOT 29								
58 0000 01908 000	BRECKHEIMER, JON					1,500	103,300	104,800	
	LOTS 17 & 18 BLK 9								
58 0000 01932 000	THINGELSTAD, VALERIE A					2,000	77,700	79,700	
	LOTS 1 THRU 8 BLK 15								
58 0000 01877 000	HOSKIN, RONNIE W & TERRI					1,500	73,800	75,300	
	LOTS 11 & 12 BLK 4								
58 0000 01890 000	SMITH, SHAWN & CHELSEA					1,700	72,500	74,200	
	W1/2 LOTS 4-5 & 6 BLK 7								
58 0000 01868 000	MORE, JEREMY & ALI J					2,200	68,800	71,000	
	LOTS 1 THRU 3 BLK 3								
58 0000 01972 000	NELSON, BRITTANY E					1,500	67,500	69,000	
	LOTS 5 & 6 BLK 25								
58 0003 01990 000	TRIMMER, BOBBY L					1,600	63,800	65,400	
	PT DEPLTD E1/2SW1/4 35 161 81 WAS LOTS 1-2 BLK 11								
58 0000 01891 000	DAVID, JEFF & LAURA					3,000	59,900	62,900	
	E1/2 LOTS 4 THRU 6 & W 36' OF LOTS 7 & 8 BLK 7								
58 0000 01861 000	COLE II, STEVEN					1,500	61,300	62,800	
	LOTS 3 & 4 BLK 1								
58 0003 01987 000	LABER, SHANNON					2,300	59,700	62,000	
	PT DPLD E1/2SW1/4 35 161 81 WAS LOTS 7-8-9 BLK 10								
58 0000 01863 000	CLARK, KORY J & RYAN					1,900	55,300	57,200	
	LOTS 7 & 8 BLK 1								
58 0000 01955 000	HUNSKOR ETAL, NANCY					1,500	54,500	56,000	
	LOTS 12 THRU 15 BLK 20								
58 0000 01896 000	WATSON, JILL					1,500	53,300	54,800	
	LOTS 1 & 2 BLK 8								
58 0000 01869 000	MOCK, JEFF					2,200	51,400	53,600	
	LOTS 4 THRU 6 BLK 3								
58 0003 01993 000	MAYER, JEFF & BARB					2,500	50,000	52,500	
	OUTLOT #2 SW1/4SW1/4 35 161 81								
58 0000 01888 000	BRACHFELD TRUST, SALLY					1,500	50,400	51,900	
	LOTS 11 & 12 BLK 6								
58 0000 01889 000	BAIER, WES					2,300	46,800	49,100	
	LOTS 1-2-3 BLK 7								
58 0000 01965 000	PETERS JR, ROGER A					1,500	47,000	48,500	
	LOTS 8 & 9 BLK 23								
58 0000 01953 000	DENTON, TIMOTHY & STEPHANIE					1,000	44,800	45,800	
	LOTS 6 & 7 BLK 20								
58 0000 01897 000	EVANITUS, STEVEN					1,500	42,000	43,500	
	LOTS 3 & 4 BLK 8								
58 0000 01862 000	HOSKIN, LEONARD D					1,500	41,800	43,300	
	LOTS 5 & 6 BLK 1								
58 0000 01871 000	BENNER, DAWN TRIMMER & EUGENE					3,300	39,200	42,500	
	LOTS 10 THRU 18 BLK 3								
58 0000 01882 000	SMITH, SHAWN & CHELSEA					3,100	38,200	41,300	
	LOTS 9 10 11 & 12 BLK 5								
58 0000 01931 000	BRADFORD, RICHARD M					800	37,400	38,200	
	LOT 16 BLK 14								
58 0000 01907 000	LYNN, JEFFREY M & DIANE M					1,500	35,800	37,300	
	LOTS 15 & 16 BLK 9								
58 0000 01865 050	FARDEN HOLDINGS LLP					2,000	32,500	34,500	
	LOT 7 LESS N 17' & LOTS 8-12 BLK2								
58 0004 02001 000	NAUMANN, KEVIN B					2,300	31,500	33,800	
	PT OF DEPLATTED E1/2SW1/4 35 161 81 WAS LOTS 1-3 B LK 22								
58 0000 01884 000	DUGGER, DAVE					1,100	30,800	31,900	

TL171	04/15/2025	LIST OF SORTED RES-TOT VALUES FOR BOTTINEAU COUNTY				FOR THE YEAR 2025		PAGE 2	
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT	
58 0000 01866 000	S1/2 LOT 2 & LOT 3 BLK 6 KB HOLDINGS LLC					1,500	29,600	31,100	
58 0000 01905 000	LOTS 13 & 14 BLK 2 COMBS, CANDY R					1,100	29,000	30,100	
58 0000 01880 000	LOTS 10 THRU 12 BLK 9 VETTER, RICKEY					1,500	27,100	28,600	
58 0000 01910 000	LOTS 7 & 8 BLK 5 JESTICE, BENJAMIN G & RHODA Y					1,500	25,800	27,300	
58 0000 01935 000	LOTS 3 & 4 BLK 10 ZAPATA, GERMAN & MARIA					800	25,700	26,500	
58 0000 01971 000	LOT 16 BLK 15 MCCARTY, KEITH					800	21,900	22,700	
58 0003 01992 000	LOT 4 BLK 25 WEEMS, LOY					1,100	21,200	22,300	
58 0000 01875 000	PART DEPLATTED E1/2SW1/4 WAS LOTS 12 THRU 14 BLK 1 1 EDMUNDSON, MONICA					1,500	19,800	21,300	
58 0000 01886 000	LOTS 8 & 9 BLK 4 LOREE, ROBERT B & PAYTON A					1,900	18,400	20,300	
58 0003 01989 000	LOTS 7 & 8 BLK 6 NAUMANN, KEVIN B					1,500	14,100	15,600	
58 0000 01878 000	PT DEPLATTED E1/2SW1/4 WAS LOTS 3 THRU 6 BLK 11 LAMERE, GENA E					3,100	11,400	14,500	
58 0001 01974 000	LOTS 1 THRU 4 BLK 5 LESMANN, DAVID					3,000	11,300	14,300	
58 0000 01898 000	PARCELS 3 THRU 6 PLOT 27 FARDEN HOLDINGS LLP					1,700	12,200	13,900	
58 0000 01895 000	LOTS 5 & 6 BLK 8 WATSON, JILL					800	12,200	13,000	
58 0004 01998 000	LOT 12 BLK 7 ROSENTHAL, ANDREW & LEXI					4,200	4,700	8,900	
58 0000 01873 000	OUTLOT 3 B OF OUTLOT 3 OF SE1/4SW1/4 35 161 81 FRM LY PT OF VACATED BLK 21 SPENCER, EARL & ALYCE					2,300	5,200	7,500	
58 0004 01997 000	LOTS 4 THRU 6 BLK 4 TIOGA PROPERTIES LLC					5,600		5,600	
58 0000 01906 000	2.50 OUTLOT 6 OF SW1/4 35 161 81 SPENCER, BOYD & NANCY					1,500	3,800	5,300	
58 0002 01983 000	LOTS 13 & 14 BLK 9 JOHNSON, ANGELA M					1,500	2,400	3,900	
58 0000 01867 000	PARCELS 9 & 10 PLOT 29 HOSKIN, RONNIE W					3,000		3,000	
58 0000 01887 000	LOTS 15 THRU 18 BLK 2 BELCOURT, MICHAEL H					1,500	900	2,400	
58 0000 01903 000	LOTS 9 & 10 BLK 6 SMITH, GEORGIA D					1,900		1,900	
58 0000 01876 000	LOTS 1 THRU 5 BLK 9 HOSKIN, BRADLEY					800	1,000	1,800	
58 0002 01985 050	LOT 10 BLK 4 LESMANN, JAMES N SR & ARLENE					1,500	100	1,600	
58 0002 01984 000	PARCELS 5-6 PLAT 30 FRAZIERS 2ND COGGINS, JEFFREY					1,500		1,500	
58 0000 01892 000	PARCELS 11 & 12 PLOT 29 BLANCHARD JR, RICHARD E					1,400		1,400	
58 0000 01893 000	LOTS 7 & 8 LESS W 36' BLK 7 EVANITUS, STEVEN					800		800	
58 0000 01921 000	LOT 9 BLK 7 WEBER, KATHERINE G					600		600	
* * *	N1/2 LOTS 11 & 12 BLK 13 TOTAL FARM.....		0						
* * *	TOTAL BUSINESS LOTS.....		0						
* * *	TOTAL BUSINESS STRUCTURES.....		0						
* * *	TOTAL BUSINESS LOTS & STRUCTURES.....		0						

TL171 04/15/2025 LIST OF SORTED RES-TOT VALUES FOR BOTTINEAU COUNTY					FOR THE YEAR 2025		PAGE 3	
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT
* * *	TOTAL RESIDENTIAL LOTS.....	111,800 ✓	61					
* * *	TOTAL RESIDENTIAL STRUCTURES.....	2,535,000 ✓	54					
* * *	TOTAL RESIDENTIAL LOTS & STRUCTURES.....	2,646,800 ✓	115					
* * *	TOTAL ALL VALUES.....	2,646,800	115					

TL171	04/15/2025	LIST OF SORTED BUS-TOT VALUES FOR BOTTINEAU COUNTY				FOR THE YEAR 2025		PAGE 1	
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT	
58 0000 01948 000	FARDEN HOLDINGS LLP BLOCK 19		1,000	359,900	360,900				
58 0000 01918 000	LAMERE, GINA LOTS 1 THRU 5 BLK 13		2,100	84,000	86,100				
58 0000 01941 000	FARDEN HOLDINGS LLP 5' ADJ LOT 1 ON N. SIDE LOTS 1 THRU 9 BLK 18		5,700	52,400	58,100				
58 0000 01916 000	FARDEN HOLDINGS LLP LOTS 6 THRU 12 & N1/2 LOT 13 BLK 12		5,200	44,900	50,100				
58 0000 01923 000	BELCOURT, DARRIN & VANESSA LOTS 14 & 15 BLK 13		800	47,100	47,900				
58 0000 01925 000	FORBES, SHANE LOTS 3 THRU 5 BLK 14		1,100	26,200	27,300				
58 0000 01947 000	MIDWESTERN POSTAL REALTY HOLDI LOT 15 BLK 18		400	19,400	19,800				
58 0000 01872 000	HOSKIN, MAUREENA LOTS 1-2-3 BLK 4		2,300	11,900	14,200				
58 0003 01995 000	BURLINGTON NORTHERN INC MILES OF ABANDONED RAILROAD LESSOUTLOTS 4 & 9		5,300		5,300				
58 0000 01864 000	PEASE, SCOTT LOTS 9 THRU 12 BLK 1		3,100		3,100				
58 0002 01985 000	HALE, LENORE PARCELS 1 THRU 4 PLOT 30		3,100		3,100				
58 0000 01904 000	BYRE, ARCHIE LOTS 6 THRU 9 BLK 9		1,500	1,200	2,700				
58 0000 01865 000	FARDEN HOLDINGS LLP LOTS 1-6 & N 17' LOT 7 BLK 2		2,500		2,500				
58 0000 01885 000	DUGGER, DAVE LOTS 4 THRU 6 BLK 6		2,300		2,300				
58 0000 01927 000	FORBES, SHANE LOTS 9 THRU 14 BLK 14		2,300		2,300				
58 0002 01979 000	CAISSE, KIMBERLY PARCELS 1 THRU 3 PLOT 29		2,300		2,300				
58 0000 01870 000	CAISSE, KIMBERLY LOTS 7 THRU 9 BLK 3		1,100	600	1,700				
58 0000 01899 050	FARDEN HOLDINGS LLP LOT 7 LESS 22' X 16', ALL LOTS 8 9 & 10 BLK 8		1,700		1,700				
58 0000 01939 000	FARDEN HOLDINGS, LLP LOTS 13 & 14 BLK 17		1,600		1,600				
58 0000 01860 000	COLE II, STEVEN LOTS 1 & 2 BLK 1		1,500		1,500				
58 0000 01879 000	HILLMAN, LINDSEY LOTS 5 & 6 BLK 5		1,500		1,500				
58 0000 01894 000	WATSON, JILL LOTS 10 & 11 BLK 7		1,500		1,500				
58 0000 01902 000	FARDEN HOLDINGS LLP LOTS 15 THRU 18 BLK 8		1,500		1,500				
58 0000 01909 000	HEINIKAINEN, ARI M & SALLY A LOTS 1 & 2 BLK 10		1,500		1,500				
58 0000 01911 000	JESTICE, BENJAMIN G & RHODA Y LOTS 5 & 6 BLK 10		1,500		1,500				
58 0000 01933 000	FARDEN HOLDINGS LLP LOTS 9 THRU 12 BLK 15		1,500		1,500				
58 0001 01976 000	FARDEN HOLDINGS LLP PARCELS 1 & 2 PLOT 28		1,500		1,500				
58 0002 01982 000	HOSKIN, RAYMOND D & JUDITH PARCELS 7 & 8 PLOT 29		1,500		1,500				
58 0003 01986 000	TRIMMER, BOBBY & DAWN PT DEPLATTED E1/2SW1/4 WAS LOTS 15 & 16 BLK 11		1,400		1,400				
58 0000 01883 000	DUGGER, DAVE LOT 1 & N1/2 LOT 2 BLK 6		1,100		1,100				
58 0000 01901 000	EVANITUS, STEVEN LOTS 12 THRU 14 BLK 8		1,100		1,100				
58 0000 01913 000	TRIMMER, BOBBY & DAWN LOTS 3-4-5 BLK 12		1,100		1,100				
58 0000 01926 000	FORBES, SHANE LOTS 6 THRU 8 BLK 14		1,100		1,100				
58 0000 01953 050	DENTON, TIMOTHY & STEPHANIE		1,100		1,100				

TL171	04/15/2025	LIST OF SORTED BUS-TOT VALUES FOR BOTTINEAU COUNTY			FOR THE YEAR 2025		PAGE 2	
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT
58 0000 01966 000	LOTS 8 THRU 10 BLK 20 FARDEN HOLDINGS LLP		1,100		1,100			
58 0003 01991 000	LOT 1 & N1/2 LOT 2 BLK 24 SWACKHAMER, JAY T		1,100		1,100			
58 0000 01917 000	PART DEPLATTED E1/2SW1/4 WAS LOTS 9-10-11 BLK 11 COSE 2018 REV TR, ILA CORBETT		1,000		1,000			
58 0000 01874 000	S1/2 LOT 13 LOTS 14 & 15 BLK 12 EDMUNDSON, MONICA		800		800			
58 0000 01912 000	LOT 7 BLK 4 TRIMMER, BOBBY & DAWN		800		800			
58 0000 01934 010	LOTS 1 & 2 BLK 12 FARDEN HOLDINGS LLP		800		800			
58 0000 01934 020	LOTS 13 & 14 BLK 15 ZAPATA, GERMAN & MARIA		800		800			
58 0000 01938 000	LOT 15 BLK 15 BRECKHEIMER, JON		800		800			
58 0000 01945 000	LOTS 11 & 12 BLK 17 FARDEN HOLDINGS LLP		800		800			
58 0000 01949 000	LOTS 11 & 12 BLK 18 FARDEN HOLDINGS LLP		800		800			
58 0001 01975 000	LOTS 1 & 2 BLK 20 COGGINS, JEFFREY & DANIEL		800		800			
58 0003 01990 050	PARCELS 1 & 2 & PARCELS 7 & 8 PLOT 27 STREICH, T J LEE		800		800			
58 0000 01929 000	PT DEPLTD E1/2SW1/4 35 161 81 WAS LOTS 7-8 BLK 11 BRADFORD, RICHARD M		700		700			
58 0000 01961 000	E. 100' OF LOT 15 BLK 14 SANDIFER ETAL, E		700		700			
58 0000 01970 000	LOTS 1 & 2 BLK 23 FARDEN HOLDINGS LLP		700		700			
58 0000 01944 000	LOTS 8 & 9 BLK 24 BRYANT, EUGENE		600		600			
58 0000 01951 000	LOT 10 BLK 18 FARDEN HOLDINGS LLP		600		600			
58 0000 01963 000	PART OF LOTS 4 & 5 BLK 20 PETERS JR, ROGER A		500		500			
58 0000 01964 000	E1/2 LOT 7 BLK 23 PETERS JR, ROGER A		500		500			
58 0000 01900 000	W1/2 LOT 7 BLK 23 EVANITUS, STEVEN		400		400			
58 0000 01920 000	LOT 11 BLK 8 COSE 2018 REV TR, ILA CORBETT		400		400			
58 0000 01922 050	LOT 10 BLK 13 COGGINS, JEFFREY		400		400			
58 0000 01946 000	LOT 13 BLK 13 FARDEN HOLDINGS LLP		400		400			
58 0000 01946 050	LOT 13 BLK 18 FARDEN HOLDINGS LLP		400		400			
58 0000 01950 000	LOT 14 BLK 18 FARDEN HOLDINGS LLP		400		400			
58 0000 01952 000	LOT 3 BLK 20 TOMCZAK, DENNIS V		400		400			
58 0000 01954 000	7'X70' OF NE CORNER OF LOT 4 N. 70' OF LOT 5 BLK 2 0 BOWEN ETAL, KARA		400		400			
58 0000 01969 050	LOT 11 BLK 20 FARDEN HOLDINGS LLP		400		400			
58 0004 01999 050	LOT 7 BLK 24 MYERS SR, FRANK		400		400			
	OUTLOT 3 LESS LOTS 3A & 3B OF SW1/4 35 163 81 FORM ERLY PT OF VACATED BLK 21							
* * * TOTAL FARM.....			0					
* * * TOTAL BUSINESS LOTS.....			84,500	63				
* * * TOTAL BUSINESS STRUCTURES.....			647,600	10				

TL171	04/15/2025	LIST OF SORTED BUS-TOT VALUES FOR BOTTINEAU COUNTY				FOR THE YEAR 2025		PAGE	3
PARCEL NUMBER	NAME	FARM	BUS-LOT	BUS-BLD	BUS-TOT	RES-LOT	RES-BLD	RES-TOT	
* * *	TOTAL BUSINESS LOTS & STRUCTURES.....	732,100	73						
* * *	TOTAL RESIDENTIAL LOTS.....		0						
* * *	TOTAL RESIDENTIAL STRUCTURES.....		0						
* * *	TOTAL RESIDENTIAL LOTS & STRUCTURES.....		0						
* * *	TOTAL ALL VALUES.....	732,100	73						