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TAX REFORM AND RELIEF ADVISORY COMMITTEE

Tuesday, September 23, 2025

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STATEWIDE PROPERTY TAX INCREASE REPORT AT ZERO GROWTH LEVY REPORT

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State Supervisor of Assessments



Tax Levy Reporting Data

N.D.C.C. § 57-20-04. Abstract of tax list to be sent to tax commissioner - Reports

1. The county auditor, on or before December thirty-first following the levy of the taxes, shall prepare and transmit to the tax commissioner a complete abstract of the tax list of the auditor's county.
2. In addition to the tax list required in subsection 1, the county auditor, on or before December thirty-first following the levy of the taxes, shall prepare and transmit to the tax commissioner a report providing each taxing district's property valuation and property tax levy and any other information the tax commissioner deems necessary to prepare the report required in subsection 3. For taxing districts with property in more than one county, information must be collected and transmitted by the county auditor of the county in which the main office of that taxing district is located.
3. The tax commissioner shall compile information received from the county auditors in subsection 2 and prepare a statewide report of property tax increase. The report must include the annual increase in property taxes levied by each taxing district of the state after adjusting for property that was not taxable in the preceding year and property that is no longer taxable which was taxable in the preceding year. The report must be provided to the legislative management by April first of each year.
4. The tax commissioner shall prescribe the form and manner of providing the reports and certifications required under this section.
5. On or before December 31, 2017, the county auditor shall provide a report to the tax commissioner providing the information identified in subsection 2 for the 2015 and 2016 tax years.

Tax Levy Report (TLR)

- All taxing districts whose boundaries are completely within one county
- All taxing districts a county is required to complete the maximum mill levy worksheet as the headquarter county
- Each maximum mill levy worksheet completed is reported as one line of detail on the TLR

Statewide Report of Property Tax Increase or Zero Growth Levy Report

Provides mill levy increases or decreases each year by county and district type for the following districts:

- County
- City
- Park District
- School District

Zero Growth Countywide Levies

- Greatest percentage of growth is Nelson County at 93.64%.
- Greatest percentage of decrease is Benson County at 33.38%.



ZERO GROWTH COUNTYWIDE LEVIES

District Name	2022 to 2023 Percentage Growth	2023 to 2024 Percentage Growth
ADAMS COUNTY	14.43%	2.22%
BARNES COUNTY	7.48%	9.15%
BENSON COUNTY	(26.45%)	(33.38%)
BILLINGS COUNTY	(40.55%)	7.37%
BOTTINEAU COUNTY	8.87%	5.27%
BOWMAN COUNTY	(3.50%)	(5.80%)
BURKE COUNTY	0.00%	(20.50%)
BURLEIGH COUNTY	28.93%	(1.67%)
CASS COUNTY	3.73%	2.09%
CAVALIER COUNTY	(2.76%)	(0.79%)
DICKEY COUNTY	0.33%	(3.86%)
DIVIDE COUNTY	8.58%	0.39%
DUNN COUNTY	(8.63%)	(4.87%)
EDDY COUNTY	10.39%	8.90%
EMMONS COUNTY	4.23%	8.11%
FOSTER COUNTY	0.82%	28.10%
GOLDEN VALLEY COUNTY	3.85%	(3.08%)
GRAND FORKS COUNTY	14.01%	1.96%
GRANT COUNTY	1.67%	0.61%
GRIGGS COUNTY	11.01%	11.70%
HETTINGER COUNTY	11.35%	(0.19%)
KIDDER COUNTY	12.14%	4.99%
LAMOURE COUNTY	4.87%	0.88%
LOGAN COUNTY	4.16%	2.07%
MCHENRY COUNTY	8.49%	1.46%
MCINTOSH COUNTY	(7.61%)	(12.39%)
MCKENZIE COUNTY	0.00%	0.00%
MCLEAN COUNTY	0.54%	2.14%
MERCER COUNTY	(3.12%)	(6.50%)
MORTON COUNTY	3.21%	0.34%
MOUNT RAIL COUNTY	0.00%	0.00%
NELSON COUNTY	(40.79%)	93.64%
OLIVER COUNTY	0.64%	(17.37%)
PEMBINA COUNTY	9.66%	7.10%
PIERCE COUNTY	10.37%	(8.26%)
RAMSEY COUNTY	(4.07%)	(11.26%)
RANSOM COUNTY	10.78%	4.24%
RENNVILLE COUNTY	19.10%	(1.30%)
RICHLAND COUNTY	5.09%	2.30%
ROLETTE COUNTY	16.51%	(1.91%)
SARGENT COUNTY	(13.63%)	13.09%
SHERIDAN COUNTY	10.54%	(0.78%)
SIOUX COUNTY	(1.27%)	1.55%
SLOPE COUNTY	(9.58%)	12.75%
STARK COUNTY	1.61%	(7.84%)
STEELE COUNTY	2.67%	36.49%
STUTSMAN COUNTY	7.21%	(6.45%)
TOWNER COUNTY	(0.55%)	4.54%
TRAILL COUNTY	(1.77%)	0.37%
WALSH COUNTY	13.27%	(3.13%)
WARD COUNTY	4.98%	8.22%
WELLS COUNTY	1.80%	15.26%
WILLIAMS COUNTY	(0.84%)	(0.51%)

Zero Growth Citywide Levies

- Greatest percentage of growth is the city of Richardton at 160.85%.
- Greatest percentage of decrease is the city of Berthold at 35.21%.

District Name	2022 to 2023 Percent Change	2023 to 2024 Percent Change
FARGO	12.23%	1.28%
BISMARCK	6.65%	1.28%
GRAND FORKS	4.47%	(2.38%)
WEST FARGO	6.76%	3.49%
MINOT	1.47%	(16.36%)
WILLISTON	3.72%	3.71%
DICKINSON	0.02%	(0.22%)
MANDAN	11.34%	6.75%
JAMESTOWN	1.19%	3.39%
HORACE	6.12%	4.79%
WATFORD CITY	3.48%	6.59%
WAHPETON	2.46%	5.75%
VALLEY CITY	4.95%	1.21%
DEVILS LAKE	10.64%	(3.13%)
LINCOLN	(3.30%)	16.25%
CASSELTON	14.39%	13.38%
TIOGA	(0.17%)	(1.43%)
STANLEY	(0.84%)	(0.78%)
BEULAH	19.74%	11.87%
GRAFTON	2.48%	5.03%
NEW TOWN	0.49%	(2.27%)
RUGBY	2.52%	1.31%
MAPLETON	24.89%	9.44%
CARRINGTON	1.16%	2.45%
HAZEN	4.79%	(8.34%)
LANGDON	8.80%	11.93%
BOTTINEAU	2.16%	6.75%
LISBON	0.00%	4.47%
REILES ACRES	12.04%	1.61%
HILLSBORO	27.39%	4.59%
OSBOW	1.80%	4.36%
BOWMAN	7.44%	7.35%
KINDRED	(1.71%)	2.49%
THOMPSON	(0.22%)	(0.04%)
BURLINGTON	(0.91%)	8.22%
WASHBURN	1.98%	18.68%
MAYVILLE	(3.35%)	18.35%
SURREY	(5.28%)	(4.77%)
OAKES	8.05%	0.59%
GARRISON	19.24%	22.71%
HARVEY	1.67%	1.49%
BERTHOLD	(41.63%)	(35.21%)
HARWOOD	(2.17%)	(4.69%)
HANKINSON	2.03%	54.50%
BEACH	8.70%	(9.00%)
CROSBY	12.91%	12.92%
PARK RIVER	14.70%	1.38%
PARSHALL	2.00%	16.17%
NORTHWOOD	8.78%	14.23%
RICHARDTON	0.93%	160.85%


Zero Growth School District Levies

- Greatest percentage of growth is Dickinson School District at 35.10%.
- Greatest percentage of decrease is Beulah School District at 15.90%.

District Name	2022 to 2023 Percentage Growth	2023 to 2024 Percentage Growth
BISMARCK SCHOOL DISTRICT	6.72%	(1.15%)
WEST FARGO SCHOOL DISTRICT	2.74%	2.81%
FARGO SCHOOL DISTRICT	8.22%	1.33%
GRAND FORKS SCHOOL DISTRICT	24.44%	1.14%
MACKENZIE CO SCHOOL DISTRICT	2.08%	4.76%
WILLISTON BASIN SD #7A	0.93%	18.56%
MINOT SCHOOL DISTRICT	4.78%	0.05%
MANDAN SCHOOL DISTRICT	9.25%	6.15%
DICKINSON SCHOOL DISTRICT	7.97%	35.10%
TIOGA SCHOOL DISTRICT	4.89%	30.34%
JAMESTOWN SCHOOL DISTRICT	7.19%	3.84%
KILLDEER SCHOOL DISTRICT	8.98%	10.39%
STANLEY SCHOOL DISTRICT	3.65%	1.51%
NESSON SCHOOL DISTRICT	6.58%	(0.17%)
NEW TOWN SCHOOL DISTRICT	21.00%	16.08%
DEVILS LAKE SCHOOL DISTRICT	10.18%	34.43%
WAHPETON SCHOOL DISTRICT	4.01%	1.12%
VALLEY CITY SCHOOL DISTRICT	(3.18%)	3.25%
CENTRAL CASS SCHOOL DISTRICT	6.15%	(0.03%)
LANGDON AREA SCHOOL DISTRICT	5.55%	3.01%
BOTTINEAU SCHOOL DISTRICT	7.15%	4.62%
ALEXANDER SCHOOL DISTRICT	(21.25%)	20.42%
BARNES COUNTY NORTH SCHOOL DISTRICT	8.91%	9.89%
CARRINGTON SCHOOL DISTRICT	(7.65%)	(2.89%)
DIVIDE COUNTY SCHOOL DISTRICT	(3.00%)	3.59%
NORTH BORDER SCHOOL DISTRICT	8.76%	(0.93%)
RUGBY SCHOOL DISTRICT	3.25%	(1.62%)
LEWIS AND CLARK SCHOOL DISTRICT	(2.71%)	0.51%
KINDRED SCHOOL DISTRICT	0.59%	6.99%
BEULAH SCHOOL DISTRICT	(0.36%)	(15.90%)
MAY-PORT CG SCHOOL DISTRICT	(12.23%)	27.22%
NEDROSE SCHOOL DISTRICT	2.19%	6.54%
GRAFTON SCHOOL DISTRICT	9.28%	2.40%
GARRISON SCHOOL DISTRICT	3.50%	2.63%
NORTHERN CASS SCHOOL DISTRICT	7.39%	6.81%
HILLSBORO SCHOOL DISTRICT	3.99%	10.69%
MOHALL-LANSFORD-SHERWOOD SCHOOL DISTRICT	2.93%	8.07%
KIDDER COUNTY SCHOOL DISTRICT	9.44%	7.68%
HARVEY SCHOOL DISTRICT	9.30%	10.29%
BOWMAN CO SCHOOL DISTRICT	(0.02%)	2.71%
OKES SCHOOL DISTRICT	16.49%	(8.76%)
UNITED SCHOOL DISTRICT	(1.11%)	4.58%
LISBON SCHOOL DISTRICT	9.11%	6.70%
SOUTH HEART SCHOOL DISTRICT	10.28%	(2.98%)
GRENORA SCHOOL DISTRICT	2.18%	9.03%
ELLENDALE SCHOOL DISTRICT	3.27%	4.84%
TGU SCHOOL DISTRICT	(0.45%)	(10.22%)
DAKOTA PRAIRIE SCHOOL DISTRICT	(15.84%)	26.14%
BILLINGS CO SCHOOL DISTRICT	4.96%	2.47%
FESSENDEN-BOWDON SCHOOL DISTRICT	3.26%	7.22%

Zero Growth Park District Levies

- Greatest percentage of growth is Parshall City Park at 37.99%.
- Greatest percentage of decrease is Lisbon City Park at 27.67%.

<div>  <div> ZERO GROWTH PARK DISTRICT LEVIES 50 Largest, Sorted by Taxable Value </div> </div>		
District Name	2022 to 2023 Percentage Growth	2023 to 2024 Percentage Growth
FARGO CITY PARK	(3.13%)	5.74%
BISMARCK CITY PARK	2.87%	2.80%
GRAND FORKS CITY PARK	3.61%	0.55%
WEST FARGO CITY PARK	6.97%	4.45%
MINOT CITY PARK	2.92%	(1.13%)
DICKINSON CITY PARK	10.73%	(2.51%)
MANDAN CITY PARK	14.78%	6.54%
JAMESTOWN CITY PARK	3.74%	16.47%
HORACE CITY PARK	13.45%	4.36%
WATFORD CITY CITY PARK	0.64%	4.11%
WHAPETON CITY PARK	20.41%	(1.00%)
VALLEY CITY CITY PARK	7.28%	1.19%
DEVILS LAKE PARK	17.23%	(8.16%)
LINCOLN CITY PARK	8.10%	8.90%
CASSELTON CITY PARK	6.68%	7.67%
STANLEY CITY PARK	11.91%	11.13%
TIOGA CITY PARK	11.54%	10.24%
BEULAH CITY PARK	3.26%	(0.12%)
NEW TOWN CITY PARK	1.69%	2.83%
GRAFTON CITY PARK	6.02%	5.66%
RUGBY CITY PARK	(0.19%)	(0.39%)
CARRINGTON CITY PARK	2.07%	10.46%
MAPLETON CITY PARK	8.21%	(3.90%)
HAZEN CITY PARK	8.86%	(2.67%)
LANGDON CITY PARK	6.97%	26.96%
BOTTINEAU CITY PARK	4.81%	9.28%
LISBON CITY PARK	37.33%	(27.67%)
HILLSBORO CITY PARK	(0.37%)	2.87%
OSBOW CITY PARK	(72.54%)	7.19%
BOWMAN CITY PARK	(0.41%)	12.05%
THOMPSON CITY PARK	(0.65%)	11.71%
KINDRED CITY PARK	7.47%	8.35%
KILLDEER CITY PARK	7.25%	(1.30%)
WASHBURN CITY PARK	10.77%	10.51%
MAYVILLE CITY PARK	(3.36%)	7.47%
OAKES CITY PARK	30.82%	(3.02%)
GARRISON CITY PARK	10.28%	5.45%
SURREY CITY PARK	6.48%	6.60%
HARVEY CITY PARK	0.00%	11.31%
BERTHOLD CITY PARK	11.59%	(18.92%)
HARWOOD CITY PARK	14.97%	(12.67%)
HANKINSON CITY PARK	(0.31%)	1.01%
CROSBY CITY PARK	33.54%	(25.43%)
PARSHALL CITY PARK	(25.58%)	37.99%
RICHARDTON CITY PARK	(100.00%)	0.00%
CAVALIER CITY PARK	(1.21%)	(13.39%)
BEACH CITY PARK	3.68%	(4.76%)
GWINNER CITY PARK	(1.39%)	9.09%
NORTHWOOD CITY PARK	(2.51%)	(7.79%)
PARK RIVER CITY PARK	9.96%	1.42%

1. Park districts are listed as the 50 largest, sorted by taxable value for the year 2023 to 2024. Taxable value may vary from year to year, causing some park districts to be listed with data for only one of the years.



THANK YOU

For additional information please visit our website at www.tax.nd.gov, email us at taxinfo@nd.gov, or call us with questions at 701-328-7088.