2025 HOUSE AGRICULTURE HB 1508

2025 HOUSE STANDING COMMITTEE MINUTES

Agriculture Committee

Room JW327C, State Capitol

HB 1508 2/6/2025

A BILL for an Act to amend and reenact subsection 8 of section 57-02-27.2 of the North Dakota Century Code, relating to valuation and assessment of agricultural lands; and to provide an effective date.

4:00 p.m. Chairman Beltz called the meeting to order.

Members Present: Chairman Beltz, Vice Chairman Hauck, Representatives Anderson, Dobervich, Henderson, Holle, Hoverson, Kiefert, Nehring, Olson, Rios, Schreiber-Beck, Tveit, Vollmer

Discussion Topics:

- County to County
- Productivity and Land use
- Soil maps and rental rates
- Must us all considerations
- 4:00 p.m. Representative Todd Porter, District 34, Mandan, ND, introduced and testified.
- 4:01 p.m. Dale Johnson, Landowner, Mandan, ND, testified in favor and submitted testimony #36033.
- 4:26 p.m. Linda Svihovec, Research Analyst, ND Association of Counties, testified in favor.
- 4:29 p.m. Julie Ellingson, ND Stockmen's Association, testified in favor.
- 4:32 p.m. Rachel Grosz, ND Farm Bureau, testified in favor.
- 4:34 p.m. Ron Haugen, Extension Farm Management Specialist, North Dakota State University, testified as neutral and submitted testimony #35909.
- 4:47 p.m. Representative Anderson moved amend by changing the date from 12-31-26 to 12-31-2025.
- 4:47 p.m. Representative Holle seconded the motion.

Voice vote.

Motion passed.

- 4:48 p.m. Representative Anderson moved Do Pass as amended.
- 4:48 p.m. Representative Holle seconded the motion.

Representatives	Vote
Representative Mike Beltz	Υ
Representative Dori Hauck	Υ
Representative Karen A. Anderson	Υ
Representative Gretchen Dobervich	Υ
Representative Donna Henderson	N
Representative Dawson Holle	Υ
Representative Jeff Hoverson	Υ
Representative Dwight Kiefert	Υ
Representative Dennis Nehring	Υ
Representative SuAnn Olson	Υ
Representative Nico Rios	Υ
Representative Cynthia Schreiber-Beck	AB
Representative Bill Tveit	Υ
Representative Daniel R. Vollmer	Υ

Motion passed 12-1-1

4:49 p.m. Representative Nehring will carry the bill.

Additional written testimony:

Representative Mary Schneider, District 21, Fargo, ND, submitted testimony in favor #35453.

Don Flaherty, Director of Tax Equalization, Dickey County, submitted testimony in favor #35933.

4:49 p.m. Chairman Beltz closed the hearing.

Diane Lillis, Committee Clerk

Adopted by the Agriculture Committee

25.1271.01001 Title.02000

Sixty-ninth Legislative Assembly of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1508

February 6, 2025

AB 1082

Introduced by

Representative Porter

Senator Gerhardt

- A BILL for an Act to amend and reenact subsection 8 of section 57-02-27.2 of the North Dakota 1
- Century Code, relating to valuation and assessment of agricultural lands; and to provide an 2
- 3 effective date.

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BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA: 4

- SECTION 1. AMENDMENT. Subsection 8 of section 57-02-27.2 of the North Dakota 5 Century Code is amended and reenacted as follows: 6
 - Each local assessor shall determine the relative value of each assessment parcel within the assessor's jurisdiction and shall determine the agricultural value of each assessment parcel by adjusting the agricultural value estimate for the assessment district by the relative value of the parcel. Each parcel must then be assessed according to section 57-02-27. If either a local assessor or a township board of equalization develops an agricultural value for the lands in its assessment district differing substantially from the estimate provided by the county director of tax equalization, written evidence to support the change must be provided to the county director of tax equalization. In determining the relative value of each assessment parcel, the local assessor shall apply the following considerations, which are listed in descending order of significance to the assessment determination:
 - Actual use of the property for cropland or noncropland purposes by the owner of a. the parcel.
 - Soil type and soil classification data from detailed or general soil surveys. <u>b.</u>

Sixty-ninth Legislative Assembly



1	b. c.	The schedule of modifiers that must be used to adjust agricultural property
2		assessments within the county as approved by the state supervisor of
3		assessments under subsection 9.
1	e.	Actual use of the property for cropland or noncropland purposes by the owner of
5		the parcel.
3	SECTION	2. EFFECTIVE DATE. This Act is effective for taxable years beginning after
7	December 31	, 2024 <u>2025</u> .

Module ID: h_stcomrep_21_026 Carrier: Nehring Insert LC: 25.1271.01001 Title: 02000

REPORT OF STANDING COMMITTEE HB 1508

Agriculture Committee (Rep. Beltz, Chairman) recommends AMENDMENTS (25.1271.01001) and when so amended, recommends DO PASS (12 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). HB 1508 was placed on the Sixth order on the calendar.

Hello Chairman Beltz and members of the committee; thank you for the opportunity to submit testimony to you.

My name is Sarah LaBounty and I served as a US Peace Corps Volunteer in Romania from 2011-2013. I taught English to 3rd through 8th graders.

I am here to express my support for HB 1529 that will allow all Peace Corps Volunteers to receive in-state tuition regardless of their residency before their Peace Corps Service.

Last March I approached Representative Amabile of Colorado about passing a bill after I learned that Maryland had passed a similar bill. Peace Corps Volunteers serve overseas for two years and as a result can lose their residency. Many Peace Corps Volunteers go to graduate school immediately after their service and then they are required to pay out-of-state tuition. In other words, volunteers are penalized for their service.

Being a Peace Corps Volunteer is a service to our country. We volunteer two years of our lives to the Peace Corps' mission to promote world peace and friendship. The Peace Corps is critical to diplomacy around the world because of the cross cultural relationships that volunteers build.

Peace Corps Volunteers are the kind of people we want to attract to Colorado and North Dakota. They have demonstrated their commitment to public service and often times continue careers inspired by their service, including education, public health, and community development. They are persistent, resilient, and resourceful. Volunteers excel at cross cultural relationship-building and communication.

I urge you to pass this bipartisan bill so that higher education is more affordable for all Peace Corps Volunteers.

House

Hello Madame Chairwoman and members of the committee, thank you for the opportunity to speak to you today.

My name is Sarah LaBounty and I served as a US Peace Corps Volunteer in Romania from 2011-2013. I taught English to 3rd through 8th graders.

I am here to express my support this bill which will allow all Peace Corps Volunteers to receive in-state tuition in Colorado regardless of their residency before their Peace Corps Service.

Last March I approached Representative Amabile about passing this bill after I learned that Maryland had passed a similar bill. Peace Corps Volunteers serve overseas for two years and as a result can lose their residency. Many Peace Corps Volunteers go to graduate school immediately after their service and then they are required to pay out-of-state tuition. In other words, volunteers are penalized for their service.

Being a Peace Corps Volunteer is a service to our country. We volunteer two years of our lives to the Peace Corps' mission to promote world peace and friendship. The Peace Corps is critical to diplomacy around the world because of the cross cultural relationships that volunteers build.

Peace Corps Volunteers are the kind of people we want to attract to Colorado. They have demonstrated their commitment to public service and often times continue careers inspired by their service, including education, public health, and community development. They are persistent, resilient, and resourceful. Volunteers excel at cross cultural relationship-building and communication.

Currently, Colorado offers in-state tuition to many worthy groups including veterans, the Colorado National Guard, Native Americans with tribal ties to Colorado, and Olympic Athletes. Peace Corps Volunteers should join this group. They provide a service to our country, and this service can result in losing their residency.

I am so proud that the Senate passed this bill unanimously. I hope that you will also pass this bipartisan bill and encourage your colleagues to do so too. Thank you.

Testimony

North Dakota Agricultural Land Valuation Model, NDSU's Role

North Dakota Legislature House Agriculture Committee February 6, 2005

Ron Haugen
Extension Farm Management Specialist





North Dakota Century Code

57-02-27.2. Valuation and assessment of agricultural lands.

"The department of agribusiness and applied economics of North Dakota state university shall compute annually an estimate of the average agricultural value per acre of agricultural lands on a statewide and on a countywide basis; shall compute the average agricultural value per acre for cropland, noncropland, and inundated agricultural land for each county; and shall provide the tax commissioner with this information by December first of each year."

The formula is set in statute by the North Dakota Legislature

Calculation for Cropland Value

1. Production Data

Annual gross returns for cropland Most recent 10 years of available data

Multiplied by

20% Sugarbeets & Potatoes production

30% of other crops including hay 30% of Government Payments 50% of CRP Program Payments

Equals

Annual landowner share of gross returns Most recent 10 years of available data

Eight Year average annual landowner share of gross returns (highest year of production and lowest year of production are excluded)

Corresponding Eight-Year annual average acres

Divided by

2. Cost of Production Index

Equals

Eight-Year Landowner Share of Gross Returns per Acre



Divided by

3. Capitalization Rate

Equals

Cropland Value per Acre (Capitalized average annual gross return per acre)

Calculation for Non-Cropland Value

1. Production Data

Annual gross returns for non-cropland Most recent 10 years of available data



Multiplied by

25% of income potential based on carrying capacity



Equals

Annual landowner share of gross returns Most recent 10 years of available data



Eight Year average annual landowner share of gross returns (highest year of production and lowest year of production are excluded)

Corresponding Eight-Year annual average acres



2. Cost of Production Index

Equals

Eight-Year Landowner Share of Gross Returns per Acre



Divided by

3. Capitalization Rate

Equals

Non-Cropland Value per Acre (Capitalized average annual gross return per acre)

Valuation and Assessment of Agricultural Land

- Agricultural value is defined as the "capitalized average annual gross return"
- Annual gross return for:
 - Cropland growing sugar beets or potatoes equals 20 percent of annual gross income produced
 - Cropland growing all other crops equals 30 percent of annual gross income produced
 - Irrigated production is reduced by 50 percent before applying the 20 or 30 percent calculation
 - Land used for grazing equals 25 percent of annual gross income potential based upon animal unit carrying capacity of the land

Estimating the Value of Native Rangeland and Pasture

Estimating the value of native rangeland and pasture involves estimating the value of calves and cull cows produced per acre of those lands. These estimates are based on the livestock carrying capacity, measured in animal unit months (AUMs). One AUM is assumed to be enough grazing capacity to support a 1,000 pound cow and her calf for one month.

Capitalization Rate

■ The data is used to develop the interest rate to be used to capitalize the landlord share of gross revenue. It is the set of annual average land loan interest rates for the average risk borrower in ND. The interest rate that is developed is based on the last 12 years, with the high year and the low year dropped (Olympic average), so the rate that results is the average of the ten remaining years.

Cost of Production Index

- An index of prices paid for items used for production, interest, taxes and wage rates
- From the Economic Research Service (ERS) of the USDA.
- Reduces the landowners share of gross return

Results of Calculations

- Three numbers are calculated for each the 53 counties.
 - Cropland value
 - Non-cropland value
 - Weighted value based on the acres of cropland and non-cropland in the county
- Each Dec. 1st the results are sent the State Supervisor of Assessments & Property Tax Division Director for review. The tax department certifies the results and sends the results to each county.
- It is now in the counties hands and the job of NDSU is done.

Thank you Any Questions?

NDSU NORTH DAKOTA STATE UNIVERSITY

Contact Information:

Ron Haugen 701-231-8103 ronald.haugen@ndsu.edu





OFFICE OF TAX EQUALIZATION

P. O. Box 393

Ellendale ND 58436 Phone: (701) 349-8319

E-mail: <u>dflaherty@nd.gov</u>

DICKEY COUNTY

18

NORTH DAKOTA

2025 House Agriculture Committee Honorable Representative Mike Beltz, Chairman North Dakota State Capitol

February 6, 2025

Dear Representative Beltz and Members of the House Agriculture Committee:

My name is Don Flaherty and I am the Director of Tax Equalization for Dickey County. I am writing to you today to speak in support of HB 1508. I believe that the proposed changes to Subsection 8 of NDCC § 57-02-27.2 will be of great benefit to the taxpayers of North Dakota and will provide the assessment community with a clearer direction as to how to assess agricultural land within their jurisdiction.

By making actual use the primary consideration when determining Ag land values followed by the soil type, it will allow assessment officials to be more standardized in their process for determining Ag land values. Actual use and soil type are the most objective and consistent steps in the valuation process, whereas the use of modifiers can be prone to subjectivity by their development and in their application as an adjustment on Ag land values. The proposed change to the Century Code will be a welcomed change.

I would however like to propose a friendly amendment to this bill to change the effective date from December 31, 2024 to December 31, 2025. The reason for this change is that it would be impossible for the assessment community to be in conformity with this law change based on the statutory steps currently in place for the assessment process. The process for Ag land assessment begins in mid-fall with the submission for cropland and non-cropland acreage to NDSU. Once processed by them and sent to the State Property Tax Department, counties are informed of their agricultural land valuation for the upcoming tax year. At this current time, counties are finalizing the Ag land assessments for the properties in their jurisdiction so they can notify landowners of any increases if required and be prepared for the local equalization meetings that will take place in April. Therefore, this change in effective date is imperative.

I would encourage you to cast a Do Pass vote for HB 1508 with the proposed amendment as I feel it will be in the best interest of property taxpayers of North Dakota.

Respectfully Submitted,

Donald W. Flaherty

Dickey County Director of Tax Equalization

Mr. Chairman & Committee Members:

I am Dale Johnson living in Mandan, ND.

Just briefly, so you know who I am, my farm is mostly in the NE corner of Emmons County near Kintyre, ND adjoining Logan and Kidder County. After graduating from NDSU and serving in the Army, I taught vocational agriculture for 5 years in Napoleon. I then went to full time farming for 45 years operating a diversified farm that grew to 5,000 acres of owned and rented land over the years. My wife and I then retired to Mandan. My girls didn't want to farm, so I picked out a young couple that wanted to ranch and I'm helping them take over the farm.

The reason I asked my legislator, Representative Porter, to submit a bill on agriculture property tax is because I have been trying for many years to get Logan and Emmons County officials to determine my tax not just on soil type and productivity, but also on land use with no success. The law allows this, but they along with some other counties hired an out of state company to determine the land values only basing the tax on the soil type and didn't consider its use. Kidder County does base their tax on productivity and land use (such as pasture or cropland) which I believe is the fair and right way to do it.

The Emmons and Logan County tax directors and commissioners who I have met with tell me the state makes them do it the way they are doing it. So, if they are saying this, then the legislators must clarify the law to make it clear the tax <u>must</u> be based on both productivity and land use.

I have given you a set of handouts on a couple of units of land that I own in Kidder and Logan County. I will touch on them briefly to show you the large discrepancy between counties and why just using land productivity to determine tax is wrong and unfair.

A lot of you are farmers and ranchers, so I'm sure you are familiar with the tax statements, soil maps and rental rates I am presenting.

2024 Logan County Real Estate Tax Statement

Your cancelled check is your receipt for your payment. No receipt will be issued.

Parcel Number:

03050000

Taxpayer ID:

142019

Change of address? Please print changes before mailing

JOHNSON, DALE L & JEAN C 2117 34TH AVE SE MANDAN, ND 58554 1389

Payment can be put in the drop box on the south side of the courthouse.

1,096.34 Total tax due Less: 5% discount 54.82 Amount due by Feb. 15th 1.041.52

Or pay in two installments (with no discount): Payment 1: Pay by Mar. 1st

Payment 2: Pay by Oct. 15th

548.17 548.17

MAKE CHECK PAYABLE TO:

Logan County Treasurer 301 Broadway St. Napoleon, ND 58561-7010

Pay Online at www.logancountynd.com

▼ Detach here and mail with your payment

2023

2023

5,150

5,150

189.23

501.67

92.70

328.67

25.75

25.75

974.54

0.95%

0

0

103,000

662.59

JOHNSON, DALE L & JEAN C

Taxpayer ID: 142019

2024 Logan County Real Estate Tax Statement

Parcel Number

Jurisdiction

03050000

21-002-03-00-09

Owner

Physical Location

2022

2022

5,085

5,085

187.55

485.88

91.53

325.44

25.42

25.42

953.69

0.94%

0

0

101,700

636.34

JOHNSON, DALE L & JEAN C (JT)

Tax distribution (3-year comparison):

Disabled Veterans credit

135-73 KROEBER

Legal Description

NW4

(18-135-73)

Legislative tax relief

(3-year comparison):

Legislative tax relief

True and full value

Net taxable value

City/Township

Ambulance

Consolidated Tax

Net Tax After Credit

Net Effective tax rate

Primary Residence Credit

Total mill levy

County

Less: Homestead credit

Taxes By District (in dollars):

School (after state reduction)

Taxable value

2024 TAX BREAKDOWN	
Net consolidated tax	1,096.34
Plus: Special assessments	0.00
Total tax due	1,096.34
Less 5% discount, if paid by Feb. 15, 2025	54.82
Amount due by Feb. 15, 2025	1,041.52
Or pay in two installments (with no	o discount):
Payment 1: Pay by Mar. 1st	548.17
Payment 2: Pay by Oct. 15th	548.17

Parcel Acres:

Agricultural 166.45 acres Residential 0.00 acres 0.00 acres

Commercial

Special assessments:

No Special Assessment details available

Notes:

Penalty schedule 1st payment:

May 1 - 6% March 2 - 3% July 1 - 9%

October 15 - 12% (to January 1)

2nd payment:

October 16 - 12% (to January 1)

FOR ASSISTANCE, CONTACT:

Office: Jody Kristiansen, Treasurer

301 Broadway St.

Napoleon, ND 58561-7010

Phone: (701) 754-2286

1.09% 1745.40

2024

2024

5,040

5,040

217.53

504.30

90.72

25.20

30.29

0.00

1.096.34

1,096.34

445.83

0

0

100,800

649.06



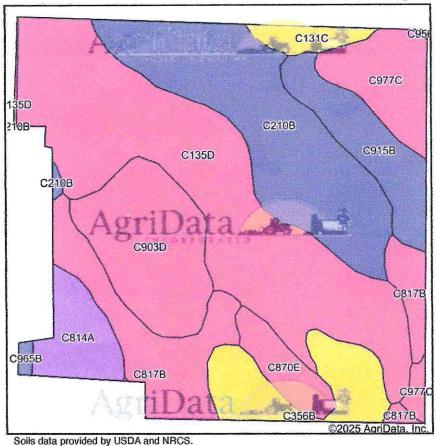
2 Google Maps

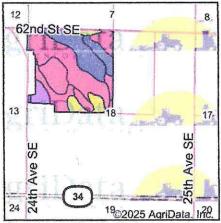


Imagery @2025 Airbus, Maxar Technologies, USDA/FPAC/GEO, Map data @2025 1000 ft

25 9		Live traffic	Fast === ===	Slow
Sec 18	USE	Tax	P.I.	
NW 4	Pasture	#1096	55,3	
5W /4	crop	4932	52.	
NE 14	cro p	\$ 1,200	58	

Soils Map





State: North Dakota

County: Logan

Location: 18-135N-73W

Township: Kroeber Acres: 153.4

Date: 1/15/2025





Area Symbol: ND020 Soil Area Version: 20

Zahl-Williams loams, 9 to 15

percent slopes

C135D

Area Symbol: ND029, Soil Area Version: 29 Area Symbol: ND047, Soil Area Version: 27 Productivity *n NCCPI Non-Irr *n NCCPI Percent NCCPI NCCPI Code Soil Description Acres of field Small Grains Soybeans Legend Class *c Index Overall Corn Zahl-Williams loams, 9 to 15 C135D 47.12 30.8% Vle 43 46 24 43 44 percent slopes Williams-Bowbells loams, 3 to 6 83 C210B 28.94 18.9% lle 51 27 48 50 percent slopes Amor-Werner loams, 9 to 15 39 35 19 35 C903D IVe 31 16.79 10.9% percent slopes Lehr-Bowdle loams, 2 to 6 percent 50 37 37 24 16.40 10.7% Ille 19 C817B Flaxton-Williams complex, 0 to 6 70 49 26 46 48 C356B 10.19 6.6% Ille percent slopes Reeder-Arnegard loams, 3 to 6 81 43 23 43 41 C915B 9.57 6.2% lle percent slopes Vebar-Cohagen fine sandy loams, 42 18 31 9.51 6.2% IVe 31 25 C977C 6 to 9 percent slopes Bowdle-Lehr loams, 0 to 2 percent C814A 6.73 4.4% F 184 Ills 52 37 19 37 25 slopes Wabek-Lehr-Appam complex, 9 to C870E VIIs 23 28 14 28 4.72 3.1% 15 25 percent slopes Williams loam, 6 to 9 percent C131C 2.73 1.8% Ille 68 50 27 47 49 slopes Williams-Reeder loams, 3 to 6 C965B 0.49 0.3% lle 81 48 25 45 46 percent slopes

Vle

3.97

43

55.3

45

*n 43

24

*n 22.7

43

*n 41.2

44

*n 38.8

0.21

0.1%

Weighted Average

^{*}n: The aggregation method is "Weighted Average using all components" *C: Using Capabilities Class Cominant Condition Aggregation Method

JOHNSON, DALE & JEAN Taxpayer ID: 7433

438.67

438.67

21.93

416.74

219.34

219.33

0.00

24 Kidder County Real Estate Tax Statement

Jurisdiction Parcel Number 2024 TAX BREAKDOWN 04030041 04-001-34-00-83 Net consolidated tax **Physical Location** Owner Plus: Special assessments MANNING JOHNSON, DALE L & JEAN C Total tax due Less 5% discount. if paid by Feb. 15, 2025 Legal Description Amount due by Feb. 15, 2025 N2SE4 (30-137-73)Or pay in two installments (with no discount): Payment 1: Pay by Mar. 1st Payment 2: Pay by Oct. 15th Legislative tax relief 2024 2022 2023 (3-year comparison): 195.84 Parcel Acres: 195.58 Legislative tax relief 175.69 80.00 acres Agricultural 0.00 acres Residential 0.00 acres Commercial 2023 2024 Tax distribution (3-year comparison): 2022 43,140 43,140 True and full value 40,320 2,016 2,157 2,157 Taxable value Less: Homestead credit 0 0 0 Special assessments: 0 0 0 Disabled Veterans credit No Special Assessment details available 2,157 Net taxable value 2,016 2,157 Total mill levy 187.43 193.55 203.37 Taxes By District (in dollars): 201.40 193.16 172.21 County 15.10 15.10 14.11 City/Township 176.87 189.82 School (after state reduction) 161.28 10.78 10.08 10.78 Notes: Ambulance 20.16 21.57 21.57 E-mail: vmurray@nd.gov Late Penalty applies on March 2nd Consolidated Tax 377.84 417.48 438.67 Please call for Penalty amount **Primary Residence Credit** 0.00 Net Tax After Credit 438.67 FOR ASSISTANCE, CONTACT: 1.02% Net Effective tax rate 0.94% 0.97% PO Box 8

634.51

Office: Vickie Murray, Treasurer

Steele, ND 58482-0008

Phone: (701) 475-2442

x2= 1269,02/9t.

Additional information on SUMMARY page)

2024 Kidder County Real Estate Tax Statement

Parcel Number: 04030041

Taxpayer ID:

Change of address? Please make changes on SUMMARY Page

Total tax due	438.67
Less: 5% discount	21.93
Amount due by Feb. 15th	416.74
Or pay in two installments (with no	discount):
Payment 1: Pay by Mar. 1st	219.34
Payment 2: Pay by Oct. 15th	219.33

JOHNSON, DALE & JEAN 2117 34TH AVE SE MANDAN, ND 58554 1389

Please see SUMMARY page for Payment stub Parcel Range: 04030010 - 04030041

2024 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN Taxpayer ID: 7433

Parcel Number	Jurisdiction			2024 TAX BREAKDOWN	
04030010	04-001-34-0	00-83		Net consolidated tax	337.19
Owner	Physical Loca	tion		Plus: Special assessments	0.00
JOHNSON, DALE L & JEAN C	MANNING			Total tax due	337.19
				Less 5% discount,	
				if paid by Feb. 15, 2025	16.86
Legal Description				Amount due by Feb. 15, 2025	320.33
NE4				Amount due by Feb. 13, 2023 =	320.33
(30-137-73)					
				Or pay in two installments (with no	discount):
				Payment 1: Pay by Mar. 1st	168.60
Legislative tax relief				Payment 2: Pay by Oct. 15th	168.59
(3-year comparison):	2022	2023	2024		
Legislative tax relief	135.17	150.33	150.53	Parcel Acres:	
				Agricultural 160.00 acres Residential 0.00 acres	
Tax distribution (3-year comparison):	2022	2023	2024	Commercial 0.00 acres	
True and full value	31,020	33,150	33,150		
Taxable value	1,551	1,658	1,658		
Less: Homestead credit	0	0	0		
Disabled Veterans credit	0	0	0	Special assessments:	
Net taxable value	1,551	1,658	1,658	No Special Assessment details a	vailable
Total mill levy	187.43	193.55	203.37		
Taxes By District (in dollars):	107.43	193.33	203.57		
County	132.50	148.48	154.81		
City/Township	10.86	11.61	11.61		
School (after state reduction)	124.08	135.96	145.90		
Fire	7.76	8.29	8.29	Notes:	
Ambulance	15.51	16.58	16.58	E-mail: vmurray@nd.gov	
				Late Penalty applies on March 2	nd

320.92

0.97%

337.19

337.19

1.02%

0.00

FOR ASSISTANCE, CONTACT: Office: Vickie Murray, Treasurer

PO Box 8

Please call for Penalty amount

Steele, ND 58482-0008

(Additional information on SUMMARY page)

Phone: (701) 475-2442

2024 Kidder County Real Estate Tax Statement

290.71

0.94%

Parcel Number: 04030010

Taxpayer ID: 7433

Consolidated Tax

Net Tax After Credit

Net Effective tax rate

Primary Residence Credit

Change of address? Please make changes on SUMMARY Page

JOHNSON, DALE & JEAN 2117 34TH AVE SE MANDAN, ND 58554 1389

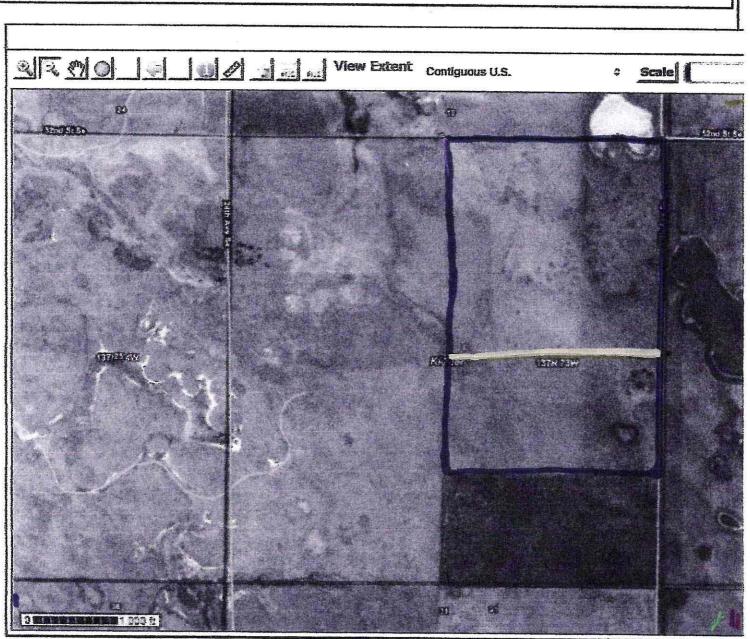
337.19
16.86
320.33
o discount):
168.60
168.59

Please see SUMMARY page for Payment stub Parcel Range: 04030010 - 04030041



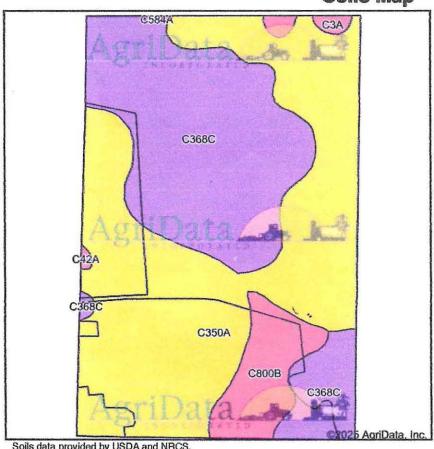


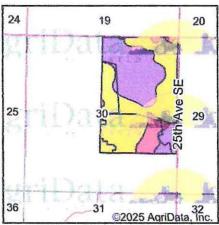
Download Soils Data



Sec 30 Kilder Co-nty NEYY Pasture Tax \$ 337 PI 58.5 N% NEYY Crop Tax \$438 PI 58.5

Soils Map





State: North Dakota

County: Kidder

Location: 30-137N-73W

Township: Manning Acres: 235.33

Date: 1/15/2025





Solis da	na provided by OSDA and NACS.									2
Area	Symbol: ND043, Soil Area Version: 2	26								
Code	Soil Description	Acres	Percent of field	PI Legend		Productivity Index	*n NCCPI Overall	*n NCCPI Corn	*n NCCPI Small Grains	*n NCCPI Soybeans
C350A	Flaxton fine sandy loam, 0 to 3 percent slopes	125.27	53.2%	=	Ille	67	49	26	46	47
C368C	Livona-Zahl-Zahill complex, 6 to 9 percent slopes	89.16	37.9%	9800	IVe	52	48	25	45	48
C800B	Appam sandy loam, 2 to 6 percent slopes	17.95	7.6%		llle	38	30	16	30	18
СЗА	Parnell silty clay loam, 0 to 1 percent slopes	2.25	1.0%		Vw	20	31	3	31	4
C42A	Arveson loam, 0 to 1 percent slopes, frequently ponded	0.40	0.2%		Vw	17	28	5	28	7
C584A	Harriet loam, 0 to 2 percent slopes	0.30	0.1%	Wall I	Vis	26	35	5	34	16
	1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1	V	eighted /	Average	3.41	58.5	*n 46.9	*n 24.6	*n 44.2	*n 44.6

^{*}n: The aggregation method is "Weighted Average using all components" *c: Using Capabilities Class Dominant Condition Aggregation Method



NON-IRRIGATED PASTURELAND CASH RENTS AND PRICES

North Dakota: 2024 and 5-Year Average

	and 5-Year 2019-202	3 average	ile in the second		20	24		
County	Pontal	Price of	Number	Number Reported local average rental rate			Average	Average
County	Rental rate	rented land	of reports ¹	Minimum	Maximum	Most frequently	rental rate	price of rented land
A	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre
Adams Barnes	18.90	822.00	17	10.00	35.00	15.00	19.10	1097.00
Benson	27.00	1321.00	20	15.00	40.00	25.00	26.20	1881.00
Billings	19.40 17.70	689.00	24 10	7.00	30.00	20.00	19.70	997.00
Bottineau	18.00	978.00 903.00	27	8.00 9.00	50.00	25.00	22.20	1260.00
		manager of the co	450	The state of the s	35.00	20.00	20.30	1358.00
Bowman	14.70	746.00	6	15.00	40.00	15.00	22.70	1000.00
Burke	11.50	. 618.00	16	7.00	17.00	10.00	11.00	708.00
Burleigh Cass	22.70	1203.00	26	15.00	40.00	25.00	27.10	1811.0
Cavalier	27.10	1646.00	10	15.00	45.00	25.00	30.20	1867.0
	17.30	1093.00	7	10.00	55.00	15.00	27.90	1443.0
Dickey	38.30	1578.00	16	25.00	65.00	35.00	43.10	1944.0
Divide	10.30	544.00	21	5.00	26.00	10.00	12.60	1000.0
Dunn	17.90	1177.00	23	10.00	45.00	20.00	21.30	1337.00
EddyEmmons	19.00	781.00	11	10.00	30.00	20.00	21.30	1329.0
	25.50	1255.00	29	10.00	68.00	30.00	32.80	1634.00
Foster	24.10	1109.00	16	10.00	50.00	15.00	24.60	1188.00
Golden Valley	14.30	740.00	9	10.00	35.00	10.00	18.40	821.0
Grand Forks	21.30	1123.00	12	10.00	40.00	20.00	22.50	1394.0
Griggs	18.20	901.00	28	10.00	60.00	20.00	23.10	1144.00
	21.80	1145.00	11	15.00	40.00	25.00	24.80	1357.0
Hettinger	19.30	919.00	11	10.00	30.00	10.00	19.50	1236.0
Kidder	22.90	967.00	16	12.00	40.00	12.00	24.60	1388.0
LaMoure	32.70	1378.00	16	20.00	46.00	30.00	33.90	2138.0
Logan McHenry	25.00	1189.00	24	15.00	50.00	30.00	31.50	1581.00
	18.50	856.00	41	11.00	42.00	20.00	21.00	1055.00
Mointosh	30.30	1259.00	17	15.00	50.00	40.00	30.90	1580.00
McKenzie McLean	11.20	731.00	18	5.00	15.50	10.00	11.00	807.00
Mercer	18.30	1028.00	29	12.00	40.00	20.00	19.90	1180.00
Morton	18.20	1073.00	20	13.00	30.00	20.00	21.00	1436.00
	20.10	1158.00	16	15.00	40.00	25.00	23.30	1355.00
Mountrail	12.60	804.00	27	5.00	20.00	10.00	12.40	991.00
Nelson	20.30	954.00	17	9.00	35.00	20.00	22.20	1050.00
Oliver	17.20	1059.00	18	5.00	32.00	18.00	19.60	1234.00
Pierce	23.00	1056.00	5	3.00	30.00	3.00	12.20	1040.00
	21.50	939.00	14	18.00	40.00	25.00	28.80	1431.00
Ramsey	29.10	965.00	5	27.00	40.00	35.00	35.40	1475.00
Ransom	34.60	1741.00	14	15.00	55.00	15.00	29.60	2064.0
Richland	17.80	838.00	10	12.00	40.00	15.00	19.80	1478.0
Rolette	39.50 18.50	1956.00	9	35.00	70.00	50.00	51.10	2356.00
		748.00	17	10.00	30.00	10.00	18.30	960.00
Sargent	39.20	1911.00	14	20.00	80.00	40.00	40.10	2164.00
Sheridan	18.70	888.00	25	14.00	35.00	20.00	21.50	1118.0
SiouxSlope	18.40	900.00	16	8.00	43.00	20.00	21.50	890.00
	15.40	771.00	10	10.00	20.00	15.00	16.60	1144.00
Stark	21.60	1238.00	20	15.00	30.00	25.00	20.40	1457.00
Steele	19.30	1054.00	10	10.00	50.00	20.00	22.50	1380.0
Stutsman	25.30	1193.00	36	15.00	40.00	25.00	27.50	1478.0
	16.10	849.00	7	8.00	25.00	20.00	17.60	1500.0
Traill	26.80	1073.00	(D)	(D)	(D)	(D)	(D)	(D
Walsh	19.90	883.00	21	3.00	45.00	30.00	22.00	1219.00
Ward	16.80	821.00	13	8.00	21.00	15.00	15.40	1164.00
molie	19.20	964.00	16	15.00	40.00	15.00	24.60	
Wells Williams	10.50	630.00	21	6.00	65.00	9.00	13.90	1258.00 834.00

¹Number of reports is based on positive responses to average rental rate, excluding ineligible responses (e.g., out-of-state).

NON-IRRIGATED CROPLAND CASH RENTS AND PRICES

North Dakota: 2024 and 5-Year Average

North Dakota: 2024	2019-2023					Average		
County	Rental	Price of	Number Reported local average rental rate Avera		Number Reported local average rental rate			
County	rate	rented land	of reports ¹	Minimum	Maximum	Most frequently	rental rate	price of rented land
** *	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)
Adams	37.30	1188.00	20	30.00	53.00	40.00	40.10	1481.00
Barnes	88.90	3096.00	46	65.00	150.00	100.00	101.70	4410.00
Benson	53.70	1592.00	30	40.00	70.00	55.00	57.40	2226.00
Billings	35.00	1369.00	9	25.00	55.00	35.00	35.10	1920.00
Bottineau	54.40	1775.00	56	35.00	150.00	50.00	59.60	2665.00
Bowman	35.30	1203.00	11	35.00	52.00	45.00	42.50	1450.00
Burke	36.50	1267.00	22	20.00	50.00	35.00	39.00	1582.00
Burleigh	55.10	2001.00	29	39.00	125.00	50.00	65.80	2789.00
Cass	129.10	4549.00	49	100.00	208.00	130.00	143.10	5930.00
Cavalier	67.90	2525.00	32	50.00	115.00	50.00	74.30	3200.00
			31	1				
Dickey	107.00	3296.00	10	50.00	200.00	100.00	123.20	4472.00
Divide	34.60	1135.00	38	25.00	60.00	35.00	37.20	1671.00
Dunn	35.00	1603.00	20	18.00	55.00	35.00	34.90	1775.00
Eddy	51.70	1574.00	14	40.00	85.00	75.00	67.80	2928.00
Emmons	68.30	2396.00	29	40.00	180.00	100.00	88.20	3377.00
Foster	74.00	2846.00	23	35.00	150.00	100.00	84.70	3400.00
Golden Valley	32.60	1287.00	15	27.00	50.00	30.00	35.80	1580.00
Grand Forks	92.60	2999.00	40	35.00	200.00	75.00	91.20	3531.00
Grant	34.70	1332.00	31	20.00	75.00	40.00	40.70	1760.00
Griggs	70.20	2202.00	12	65.00	140.00	70.00	83.80	2450.00
Hettinger	46.90	1543.00	19	38.00	200.00	40.00	55.80	1835.00
Kidder	49.30	1611.00	13	30.00	100.00	35.00	53.60	1929.00
LaMoure	106.50	3207.00	28	75.00	160.00	100.00	107.90	4207.00
Logan	57.70	1943.00	25	40.00	100.00	70.00	67.80	2741.00
McHenry	48.40	1529.00	51	20.00	100.00	50.00	53.60	2282.00
McIntosh	63.90	1967.00	22	35.00	150.00	50.00	72.20	3169.00
McKenzie	30.40	1188.00	19	20.00	70.00	25.00	30.80	1346.00
McLean	57.10	2083.00	47	25.00	120.00	70.00	65.50	2966.00
Mercer	40.00	1524.00	17	20.00	85.00	50.00	49.20	2405.00
Morton	39.10	1599.00	21	24.00	70.00	40.00	46.60	1905.00
Mountrail	39.40	1471.00	29	25.00	63.00	30.00	41.60	1866.00
Nelson	56.00	1693.00	35	30.00	100.00	60.00	61.80	2205.00
Oliver	39.10	1493.00	20	30.00	85.00	40.00	44.20	1815.00
Pembina	104.80	3924.00	21	45.00	200.00	100.00	121.10	4964.00
Pierce	50.40	1838.00	25	22.00	200.00	50.00	62.00	2423.00
	59.30		29	40.00	80.00	65.00		
Ramsey		1669.00		I have taken			64.90	2009.00
Ransom		3418.00	22	60.00	175.00	125.00	107.40	4519.00
Renville	53.40	2058.00	24	40.00	85.00	50.00	57.80	2719.00
Rolette	139.60	4487.00	54	75.00	205.00	150.00	153.50	6485.00
	48.40	1560.00	18	20.00	85.00	40.00	53.00	1498.00
Sargent	117.70	3592.00	32	68.00	190.00	150.00	128.40	4449.00
Sheridan		1527.00	22	40.00	100.00	40.00	55.90	1909.00
Sioux	37.30	1212.00	18	25.00	75.00	40.00	43.90	1278.00
Slope	36.10	1283.00	11	25.00	60.00	45.00	43.50	1872.00
Stark	41.60	1654.00	23	30.00	60.00	40.00	42.20	2044.00
Steele	83.40	2826.00	22	46.00	140.00	85.00	89.60	3180.00
Stutsman	80.70	2667.00	48	25.00	125.00	100.00	83.30	3368.00
Towner		1688.00	21	27.00	80.00	50.00	54.10	2492.00
Traill	100000000000000000000000000000000000000	4221.00	30	80.00	200.00	140.00	133.80	5371.00
Walsh	81.80	2807.00	55	45.00	225.00	70.00	99.60	3641.00
Ward	54.70	1980.00	31	35.00	100.00	60.00	60.80	2885.00
Wells		2193.00	23	33.00	110.00	80.00	67.10	3146.00
Williams	35.10	1237.00	32	19.00	65.00	35.00	35,30	1423.00

Number of reports is based on positive responses to average rental rate, excluding ineligible responses (e.g., out-of-state).

2024 County Rents and Prices North Dakota

April 2024

An annual survey of farmers and ranchers was conducted to obtain average rental rates and the price of rented land in their localities. Approximately 33,800 North Dakota agricultural producers were sampled for this survey. Over 13,500 questionnaires were mailed in late January 2024 and submitted responses were accepted for the study through March 31, 2024 to maximize response rates. Over 1,800 reports contained positive data. We would like to thank all who participated, for without their cooperation this report would not be possible.

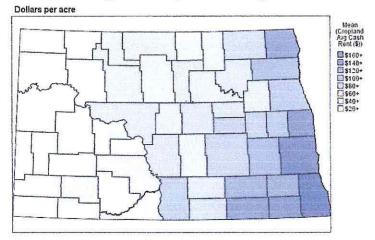
The tables in this report contain county-level data for cropland, pastureland, and tame hayland. All data refer to

non-irrigated land and only include information for each rental arrangements. All fee-per-head, animal unit month and share rent arrangements were excluded.

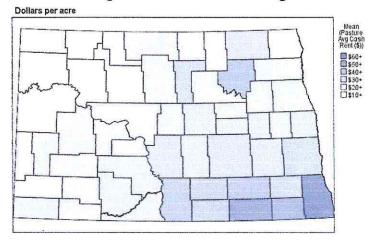
The minimum and maximum prices show the range of reported local average data in each county. Field size, topography, soil type, location and availability of rental land affect this range. The published prices in this report should never be used as the only factor to establish rental arrangements.

We advise the reader to exercise discretion when using data from counties with less than fifteen reports tabulated. Using a 5-year average is one way to minimize variability that can occur from year to year.

2024 Non-Irrigated Cropland Average Rents



2024 Non-Irrigated Pastureland Average Rents



2025 SENATE FINANCE AND TAXATION
HB 1508

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee

Fort Totten Room, State Capitol

HB 1508 3/18/2025

Relating to valuation and assessment of agricultural lands; and to provide an effective date.

10:06 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

Use of land for assessments

10:06 a.m. Representative Porter, District 34, introduced HB 1508 and testified in favor.

10:08 a.m. Dale Johnson testified in favor and submitted testimony #42804.

10:25 a.m. Julie Ellingson, Executive Vice President, North Dakota Stockmens Association, testified in favor.

10:26 a.m. Lance Gaebe, Agriculture and Policy Strategist, North Dakota Famers Union, testified in favor.

10:27 a.m. Parrell Grossman, Legislative Director, North Dakota Soybean Growers Association, testified in favor.

10:28 a.m. Pete Hanebutt, Director of Public Policy, North Dakota Farm Bureau, testified in favor.

10:31 a.m. Chairman Weber closed the hearing.

10:31 a.m. Senator Walen moved a Do Not Pass.

10:32 a.m. Senator Powers seconded the motion.

Senators	Vote
Senator Mark F. Weber	Υ
Senator Dean Rummel	Υ
Senator Richard Marcellais	Υ
Senator Dale Patten	Υ
Senator Michelle Powers	Υ
Senator Chuck Walen	Υ

Motion passed 6-0-0.

Senate Finance and Taxation Committee HB 1508 March 18, 2025 Page 2

Senator Walen will carry the bill.

10:32 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk

REPORT OF STANDING COMMITTEE ENGROSSED HB 1508 (25.1271.02000)

Module ID: s_stcomrep_42_005

Carrier: Walen

Finance and Taxation Committee (Sen. Weber, Chairman) recommends **DO NOT PASS** (6 YEAS, 0 NAYS, 0 ABSENT OR EXCUSED AND NOT VOTING). HB 1508 was placed on the Fourteenth order on the calendar. This bill does not affect workforce development.

Mr. Chairman & Committee Members:

I am Dale Johnson living in Mandan, ND. I am going to present much of the same testimony that I gave to the House Ag. Committee.

Just briefly, so you know who I am, my farm is mostly in the NE corner of Emmons County near Kintyre, ND adjoining Logan and Kidder County. After graduating from NDSU and serving in the Army, I taught vocational agriculture for 5 years in Napoleon. I then went to full time farming for 45 years operating a diversified farm that grew to 5,000 acres of owned and rented land over the years. My wife and I then retired to Mandan. My girls didn't want to farm, so I picked out a young couple that wanted to ranch and I'm helping them take over the farm.

The reason I asked my legislator, Representative Porter, to submit a bill on agriculture property tax is because I have been trying for many years to get Logan and Emmons County officials to determine my tax not just on soil type and productivity, but also on land use with no success. The law allows this, but they along with some other counties hired an out of state company to determine the land values only basing the tax on the soil type and didn't consider its use. Kidder County does base their tax on productivity and land use (such as pasture or cropland) which I believe is the fair and right way to do it.

The Emmons and Logan County tax directors and commissioners who I have met with in the past told me that the state makes them do it the way they are doing it. So, if they are saying this, then the legislators must clarify the law to make it clear the tax <u>must</u> be based on both productivity and land use.

I have given you a set of handouts on a couple of units of land that I own in Kidder and Logan County. I will touch on them briefly to show you the large discrepancy between counties and why just using land productivity to determine tax is wrong and unfair.

I have included my tax statements, the soil maps showing how the soil productivity index was determined and how, although similar, they are taxed very differently. I also included the North Dakota county rental rates showing that pasture rent in about 30% to 50% of crop rental rates in most counties.

2024 Logan County Real Estate Tax Statement

Your cancelled check is your receipt for your payment. No receipt will be issued.

Parcel Number:

03050000

Taxpayer ID:

142019

Change of address? Please print changes before mailing

JOHNSON, DALE L & JEAN C 2117 34TH AVE SE MANDAN, ND 58554 1389

Payment can be put in the drop box on the south side of the courthouse.

1.096.34 Total tax due 54.82 Less: 5% discount

Amount due by Feb. 15th

1,041.52

Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st Payment 2: Pay by Oct. 15th 548.17 548.17

MAKE CHECK PAYABLE TO:

Logan County Treasurer 301 Broadway St. Napoleon, ND 58561-7010

2024 TAX BREAKDOWN

Pay Online at www.logancountynd.com

JOHNSON, DALE L & JEAN C

Taxpayer ID: 142019

Detach here and mail with your payment

2024 Logan County Real Estate Tax Statement

Parcel Number

Jurisdiction

03050000

21-002-03-00-09

Owner

Physical Location

JOHNSON, DALE L & JEAN C (JT)

135-73 KROEBER

Legal Description

Legislative tax relief

NW4

(18-135-73)

Net consolidated tax	1,096.34
Plus: Special assessments	0.00
Total tax due	1,096.34
Less 5% discount,	
if paid by Feb. 15, 2025	54.82
Amount due by Feb. 15, 2025	1,041.52

Or pay in two installments (with no discount):

Payment I: Pay by Mar. 1st Payment 2: Pay by Oct. 15th 548.17 548.17

Parcel Acres:

Agricultural 166.45 acres Residential 0.00 acres Commercial 0.00 acres

Special assessments:

No Special Assessment details available

Notes:

Penalty schedule 1st payment:

March 2 - 3% May 1 - 6% July 1 - 9% October 15 - 12% (to January 1)

2nd payment:

October 16 - 12% (to January 1)

FOR ASSISTANCE, CONTACT:

Office: Jody Kristiansen, Treasurer

301 Broadway St.

Napoleon, ND 58561-7010

Phone: (701) 754-2286

(3-year comparison): 2022 2023 2024 649.06 Legislative tax relief 636.34 662.59 2023 2024 Tax distribution (3-year comparison): 2022 True and full value 101,700 103.000 100,800 Taxable value 5,085 5,150 5,040 Less: Homestead credit 0 0 0 Disabled Veterans credit 0 0 0 Net taxable value 5,085 5,150 5,040 Total mill levy 187.55 189.23 217.53 Taxes By District (in dollars): County 485.88 501.67 504.30 City/Township 91.53 92.70 90.72 School (after state reduction) 325.44 328.67 445.83 Fire 25.42 25.75 25.20 Ambulance 25.42 25.75 30.29 974.54 1.096.34 Consolidated Tax 953.69 Primary Residence Credit 0.00 Net Tax After Credit 1,096.34 Net Effective tax rate 0.94% 0.95% 1.09%



1745.40

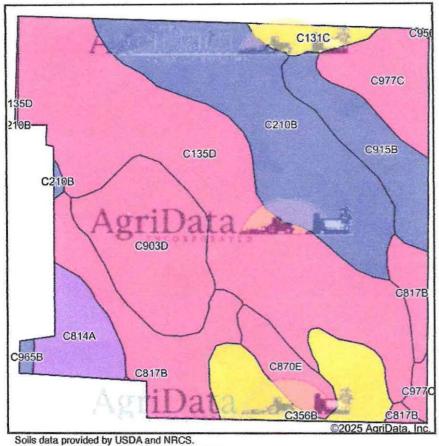
2 Google Maps

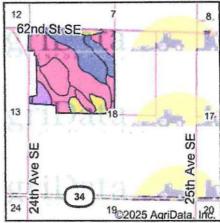


Imagery @2025 Airbus, Maxar Technologies, USDA/FPAC/GEO, Map data @2025 1000 ft

ge -	- J	Live traffic	Fast Slow
SEE18	USE	Tax	P.I.
NW 4	Pasture	#1096	55.3
5W /4 NE 1/4	Crop	4932	52.
77	cro p	1,200	58

Soils Map





State: North Dakota

County: Logan

Location: 18-135N-73W

Township: Kroeber Acres: 153.4

Date: 1/15/2025





Area Symbol: ND029, Soil Area Version: 29

Code	Soil Description	Acres	Percent of field	PI Legend	Non-Irr Class *c	Productivity Index	*n NCCPI Overall	*n NCCPI Corn	*n NCCPI Small Grains	*n NCCPI Soybeans
C135D	Zahl-Williams loams, 9 to 15 percent slopes	47.12	30.8%		Vle	43	46	24	43	44
C210B	Williams-Bowbells loams, 3 to 6 percent slopes	28.94	18.9%		lle	83	51	27	48	50
C903D	Amor-Werner loams, 9 to 15 percent slopes	16.79	10.9%	(100)	IVe	39	35	19	35	31
C817B	Lehr-Bowdle loams, 2 to 6 percent slopes	16.40	10.7%		ille	50	37	19	37	24
C356B	Flaxton-Williams complex, 0 to 6 percent slopes	10.19	6.6%	-	Ille	70	49	26	46	48
C915B	Reeder-Arnegard loams, 3 to 6 percent slopes	9.57	6.2%		lle	81	43	23	43	41
C977C	Vebar-Cohagen fine sandy loams, 6 to 9 percent slopes	9.51	6.2%		IVe	42	31	18	31	25
C814A	Bowdle-Lehr loams, 0 to 2 percent slopes	6.73	4.4%	Bestud	Ills	52	37	19	37	25
C870E	Wabek-Lehr-Appam complex, 9 to 25 percent slopes	4.72	3.1%		VIIs	23	28	14	28	15
C131C	Williams loam, 6 to 9 percent slopes	2.73	1.8%	(min)	Ille	68	50	27	47	49
C965B	Williams-Reeder loams, 3 to 6 percent slopes	0.49	0.3%		lle	81	48	25	45	46
C135D	Zahl-Williams loams, 9 to 15 percent slopes	0.21	0.1%		Vle	43	45	24	43	44
		V	Veighted	Average	3.97	55.3	*n 43	*n 22.7	*n 41.2	*n 38.8

^{*}n: The aggregation method is "Weighted Average using all components" *c; Using Capabilities Class Dominant Condition Aggregation Method

24 Kidder County Real Estate Tax Statement

Parcel Number 04030041 Owner JOHNSON, DALE L & JEAN C Legal Description N2SE4 (30-137-73)Legislative tax relief (3-year comparison): Legislative tax relief

Jurisdiction 04-001-34-00-83 **Physical Location**

MANNING

2022 2023 2024 175.69 195.58 195.84 Tax distribution (3-year comparison): 2022 2023 2024 True and full value 40,320 43,140 43,140 Taxable value 2,016 2,157 2,157 Less: Homestead credit 0 0 0 Disabled Veterans credit 0 0 0 Net taxable value 2,016 2,157 2,157 Total mill levy 187.43 193.55 203.37 Taxes By District (in dollars): County 172.21 193.16 201.40 City/Township 14.11 15.10 15.10 School (after state reduction) 161.28 176.87 189.82 10.08 10.78 10.78 Ambulance 20.16 21.57 21.57 Consolidated Tax 377.84 417.48 438.67 Primary Residence Credit 0.00 Net Tax After Credit 438.67 Net Effective tax rate 0.94% 0.97% 1.02% 2024 TAX BREAKDOWN 438.67 Net consolidated tax 0.00 Plus: Special assessments 438.67 Total tax due Less 5% discount. 21.93 if paid by Feb. 15, 2025 Amount due by Feb. 15, 2025 416.74 Or pay in two installments (with no discount): 219.34 Payment 1: Pay by Mar. 1st Payment 2: Pay by Oct. 15th 219.33

Parcel Acres: Agricultural 80.00 acres Residential

0.00 acres 0.00 acres

Special assessments:

Commercial

No Special Assessment details available

Notes:

E-mail: vmurray@nd.gov

Late Penalty applies on March 2nd Please call for Penalty amount

FOR ASSISTANCE, CONTACT:

Office: Vickie Murray, Treasurer

PO Box 8

Steele, ND 58482-0008

Phone: (701) 475-2442

x2= 1269,02/9t.

(Additional information on SUMMARY page)

2024 Kidder County Real Estate Tax Statement

Parcel Number:

04030041

Taxpayer ID:

Change of address? Please make changes on SUMMARY Page

438.67 Total tax due Less: 5% discount 21.93 416.74 Amount due by Feb. 15th Or pay in two installments (with no discount): 219.34 Payment 1: Pay by Mar. 1st Payment 2: Pay by Oct. 15th 219.33

JOHNSON, DALE & JEAN 2117 34TH AVE SE MANDAN, ND 58554 1389

Please see SUMMARY page for Payment stub Parcel Range: 04030010 - 04030041

024 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN Taxpayer ID: 7433

P	ar	ce	IN	um	ber	

04030010

Jurisdiction

04-001-34-00-83

Owner

JOHNSON, DALE L & JEAN C

Physical Location MANNING

Legal Description

NE4

(30-137-73)

I amiglative tow walled

(3-year comparison):	2022	2023	2024
Legislative tax relief	135.17	150.33	150.53
Tax distribution (3-year comparison):	2022	2023	2024
True and full value	31,020	33,150	33,150
Taxable value	1,551	1,658	1,658
Less: Homestead credit	0	0	(
Disabled Veterans credit	0 _	0	(
Net taxable value	1,551	1,658	1,658
Total mill levy	187.43	193.55	203.3

True and full value	31,020	33,150	33,150
Taxable value	1,551	1,658	1,658
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net taxable value	1,551	1,658	1,658
Total mill levy	187.43	193.55	203.37
Taxes By District (in dollars):			
County	132.50	148.48	154.81
City/Township	10.86	11.61	11.61
School (after state reduction)	124.08	135.96	145.90
Fire	7.76	8.29	8.29
Ambulance	15.51	16.58	16.58

290.71

Consolidated Tax	
Primary Residence Credit	
Net Tax After Credit	
	-

Net Effective tax rate

		0.00
H La		337.19
0.94%	0.97%	1.02%

320.92

2024 TAX BREAKDOWN

337.19 Net consolidated tax 0.00 Plus: Special assessments 337.19 Total tax due

Less 5% discount.

16.86 if paid by Feb. 15, 2025 Amount due by Feb. 15, 2025 320.33

Or pay in two installments (with no discount): 168.60 Payment 1: Pay by Mar. 1st

168.59 Payment 2: Pay by Oct. 15th

Parcel Acres:

Agricultural 160.00 acres 0.00 acres Residential 0.00 acres Commercial

Special assessments:

No Special Assessment details available

Notes:

E-mail: vmurray@nd.gov

Late Penalty applies on March 2nd Please call for Penalty amount

FOR ASSISTANCE, CONTACT:

Office: Vickie Murray, Treasurer

PO Box 8

Steele, ND 58482-0008

Phone: (701) 475-2442

487,72

337.19

(Additional information on SUMMARY page)

2024 Kidder County Real Estate Tax Statement

Parcel Number:

04030010

Taxpayer ID: 7433

Change of address? Please make changes on SUMMARY Page

337.19 Total tax due 16.86 Less: 5% discount Amount due by Feb. 15th 320.33 Or pay in two installments (with no discount): 168.60 Payment 1: Pay by Mar. 1st 168.59 Payment 2: Pay by Oct. 15th

JOHNSON, DALE & JEAN 2117 34TH AVE SE MANDAN, ND 58554 1389

Please see SUMMARY page for Payment stub

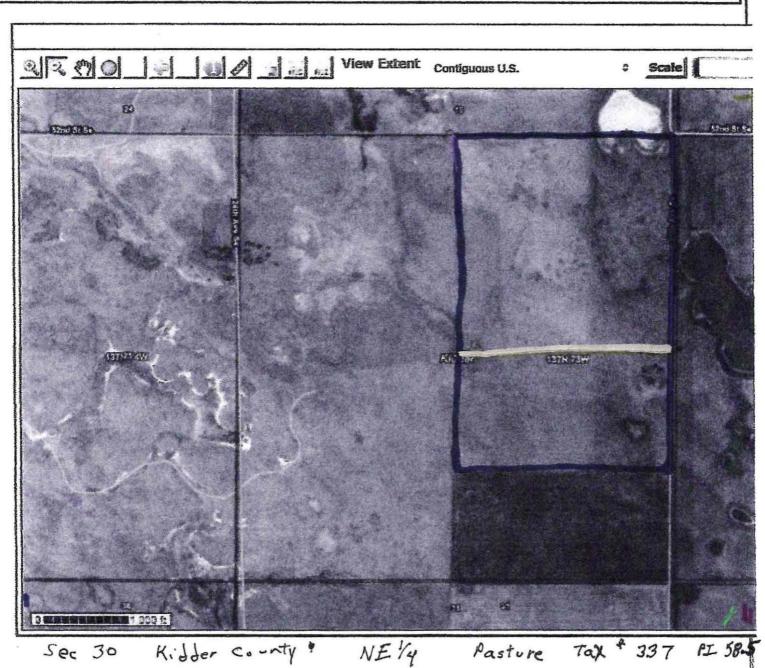
Parcel Range: 04030010 - 04030041





NY NEW Crop Tax # 438 PI 58,5

Download Soils Data



Sec 30 Ridder Co.

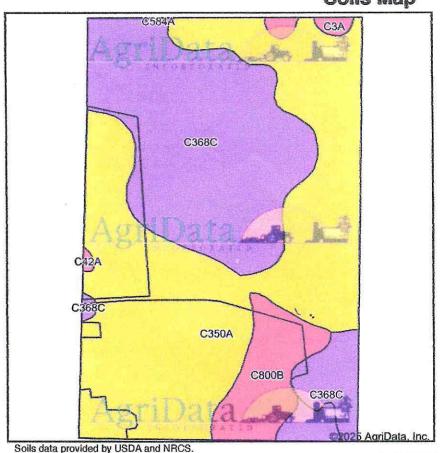
Sec 16

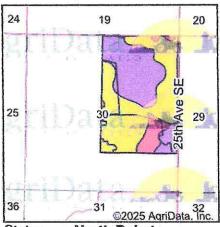
Nw /4 - crop 900

Sw /4 - Pesture 350

Soil Map

Soils Map





State: North Dakota

County: Kidder

Location: 30-137N-73W

Township: Manning Acres: 235.33 Date: 1/15/2025





Code	Soil Description	Acres	Percent of field	PI Legend	Non-Irr Class *c	Productivity Index	*n NCCPI Overall	*n NCCPI Corn	*n NCCPI Small Grains	*n NCCPI Soybeans
C350A	Flaxton fine sandy loam, 0 to 3 percent slopes	125.27	53.2%	100	Ille	67	49	26	46	47
C368C	Livona-Zahl-Zahill complex, 6 to 9 percent slopes	89.16	37.9%	NAME OF THE PERSON OF THE PERS	IVe	52	48	25	45	48
C800B	Appam sandy loam, 2 to 6 percent slopes	17.95	7.6%		lile	38	30	16	30	18
СЗА	Parnell silty clay loam, 0 to 1 percent slopes	2.25	1.0%		Vw	20	31	3	31	4
C42A	Arveson loam, 0 to 1 percent slopes, frequently ponded	0.40	0.2%		Vw	17	28	5	28	7
C584A	Harriet loam, 0 to 2 percent slopes	0.30	0.1%	16863	Vis	26	35	5	34	16
		·	eighted /	Average	3.41	58.5	*n 46.9	*n 24.6	*n 44.2	*n 44.6

^{*}n: The aggregation method is "Weighted Average using all components" *c: Using Capabilities Class Dominant Condition Aggregation Method

NON-IRRIGATED PASTURELAND CASH RENTS AND PRICES =

	2019-202	3 average	2024						
County	Rental	Price of	Number	Reported	local average	rental rate	Average	Average price of	
	rate	rented land	of reports ¹	Minimum	Maximum	Most frequently	rental rate	rented land	
	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre	
Adams	18.90	822.00	17	10.00	35.00	15.00	19.10	1097.0	
Barnes	27.00	1321.00	20	15.00	40.00	25.00	26.20	1881.0	
Benson	19.40	689.00	24	7.00	30.00	20.00	19.70	997.0	
Billings	17.70	978.00	10	8.00	50.00	25.00	22.20	1260.0	
Bottineau	18.00	903.00	27	9.00	35.00	20.00	20.30	1358.0	
Bowman	14.70	746.00	6	15.00	40.00	15.00	22.70	1000.0	
Burke	11.50	618.00	16	7.00	17.00	10.00	11.00	708.0	
Burleigh	22.70	1203.00	26	15.00	40.00	25.00	27.10	1811.0	
Cass	27.10	1646.00	10	15.00	45.00	25.00	30.20	1867.0	
Cavalier	17.30	1093.00	7	10.00	55.00	15.00	27.90	1443.0	
Dickey	38.30	1578.00	16	25.00	65.00	35.00	43.10	1944.0	
Divide	10.30	544.00	21	5.00	26.00	10.00	12.60	1000.0	
Dunn	17.90	1177.00	23	10.00	45.00	20.00	21.30	1337.0	
Eddy	19.00	781.00	11	10.00	30.00	20.00	21.30	1329.0	
Emmons	25.50	1255.00	29	10.00	68.00	30.00	32.80	1634.0	
Foster	24.10	1109.00	16	10.00	50.00	15.00	24.60	1188.0	
Golden Valley	14.30	740.00	9	10.00	35.00	10.00	18.40	821.0	
Grand Forks	21.30	1123.00	12	10.00	40.00	20.00	22.50	1394.0	
Grant	18.20	901.00	28	10.00	60.00	20.00	23.10	1144.0	
Griggs	21.80	1145.00	11	15.00	40.00	25.00	24.80	1357.0	
Hettinger	19.30	919.00	11	10.00	30.00	10.00	19.50	1236.0	
Kidder	22.90	967.00	16	12.00	40.00	12.00	24.60	1388.0	
LaMoure	32.70	1378.00	16	20.00	46.00	30.00	33.90	2138.0	
ogan	25.00	1189.00	24	15.00	50.00	30.00	31.50	1581.0	
McHenry	18.50	856.00	41	11.00	42.00	20.00	21.00	1055.0	
McIntosh	30.30	1259.00	17	15.00	50.00	40.00	30.90	1580.0	
McKenzie	11.20	731.00	18	5.00	15.50	10.00	11.00	807.0	
McLean	18.30	1028.00	29	12.00	40.00	20.00	19.90	1180.0	
Mercer	18.20	1073.00	20	13.00	30.00	20.00	21.00	1436.0	
Morton	20.10	1158.00	16	15.00	40.00	25.00	23.30	1355.0	
Mountrail	12.60	804.00	27	5.00	20.00	10.00	12.40	991.0	
Nelson	20.30	954.00	17	9.00	35.00	20.00	22.20	1050.0	
Oliver	17.20	1059.00	18	5.00	32.00	18.00	19.60	1234.0	
Pembina	23.00	1056.00	5	3.00	30.00	3.00	12.20	1040.0	
Pierce	21.50	939.00	14	18.00	40.00	25.00	28.80	1431.0	
Ramsey	29.10	965.00	5	27.00	40.00	35.00	35.40	1475.0	
Ransom	34.60	1741.00	14	15.00	55.00	15.00	29.60	2064.0	
Renville	17.80	838.00	10	12.00	40.00	15.00	19.80	1478.0	
Richland	39.50	1956.00	9	35.00	70.00	50.00	51.10	2356.0	

	rate	land	reports1	Minimum	Maximum	frequently	rate	rented
	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)		land (dollars/acre)
Adams	18.90	822.00	17	10.00	35.00	15.00	(dollars/acre)	
Barnes	27.00	1321.00	20	15.00	40.00	25.00	19.10 26.20	1097.00 1881.00
Benson	19.40	689.00	24	7.00	30.00	20.00	19.70	997.00
Billings	17.70	978.00	10	8.00	50.00	25.00	22.20	1260.00
Bottineau	18.00	903.00	27	9.00	35.00	20.00	20.30	1358.00
Bowman	14.70	746.00	6	15.00	40.00	15.00	22.70	1000.00
Burke	11.50	618.00		10.000000000000000000000000000000000000	11000001100000		1	The state of the s
Burleigh	22.70	1203.00	16 26	7.00 15.00	17.00 40.00	10.00	11.00	708.00
Cass	27.10	1646.00	10	15.00	45.00	25.00 25.00	27.10 30.20	1811.00 1867.00
Cavalier	17.30	1093.00	7	10.00	55.00	15.00	27.90	1443.00
Dickey	38.30	1578.00	16	25.00	65.00	35.00	43.10	
Divide	10.30	544.00						1944.00
Dunn	17.90	1177.00	21 23	5.00	26.00	10.00	12.60	1000.00
Eddy	19.00	781.00	11	10.00 10.00	45.00 30.00	20.00	21.30	1337.00
Emmons	25.50	1255.00	29	10.00	68.00	20.00 30.00	21.30 32.80	1329.00 1634.00
Foster	24.10	1109.00	16	12.37532.7	77 F 7 F 7 F 7 F 7 F 7 F 7 F 7 F 7 F 7		The state of the s	
Golden Valley	14.30	No. of the second second	1000000	10.00	50.00	15.00	24.60	1188.00
Grand Forks	21.30	740.00 1123.00	9	10.00	35.00	10.00	18.40	821.00
Grant	18.20	901.00	12 28	10.00 10.00	40.00 60.00	20.00	22.50	1394.00
Griggs	21.80	1145.00	11	15.00	40.00	20.00 25.00	23.10 24.80	1144.00
	19.30	919.00	11	10.00	14 March 201 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	THE THEORY		1357.00
Hettinger Kidder	12/2017		1,121		30.00	10.00	19.50	1236.00
LaMoure	22.90	967.00	16	12.00	40.00	12.00	24.60	1388.00
Logan	32.70 25.00	1378.00 1189.00	16 24	20.00	46.00	30.00	33.90	2138.00
McHenry	18.50	856.00	41	15.00 11.00	50.00 42.00	30.00	31.50	1581.00
	30.30	1259.00	17	St. married St. M.		20.00	21.00	1055.00
McIntosh McKenzie				15.00	50.00	40.00	30.90	1580.00
McLean	11.20 18.30	731.00	18 29	5.00	15.50	10.00	11.00	807.00
Mercer	18.20	1028.00 1073.00	29	12.00 13.00	40.00 30.00	20.00	19.90	1180.00
Morton	20.10	1158.00	16	15.00	40.00	20.00 25.00	21.00 23.30	1436.00 1355.00
Mountrail	12.60	804.00	27	5.00	20.00	10.00	I come more	The second second second
Nelson	control days 1	I comment of	CONTRACT OF			100000000000000000000000000000000000000	12.40	991.00
Oliver	20.30 17.20	954.00 1059.00	17 18	9.00	35.00	20.00	22.20	1050.00
Pembina	23.00	1059.00	5	5.00 3.00	32.00 30.00	18.00 3.00	19.60	1234.00
Pierce	21.50	939.00	14	18.00	40.00	25.00	12.20 28.80	1040.00 1431.00
Ramsey	29.10	965.00	5	27.00	40.00	35.00		
Ransom	34.60	1741.00	14	V 22 12 12 12 12 12 12 12 12 12 12 12 12		A. 10.000.000	35.40	1475.00
Renville	17.80	838.00	10	15.00 12.00	55.00 40.00	15.00 15.00	29.60	2064.00
Richland	39.50	1956.00	9	35.00	70.00	50.00	19.80 51.10	1478.00 2356.00
Rolette	18.50	748.00	17	10.00	30.00	10.00	18.30	960.00
Sargent	39.20	1911.00	14	20.00	80.00	40.00	40.10	2164.00
Sheridan	18.70	888.00	25	14.00	35.00		1,000,000,000,000,000	The state of the s
Sioux	18.40	900.00	16	8.00	43.00	20.00	21.50	1118.00
Slope	15.40	771.00	10	10.00	20.00	20.00 15.00	21.50 16.60	890.00 1144.00
Stark	21.60	1238.00	20	15.00	30.00	0.0000000000000000000000000000000000000		E 5-21,27675000
Steele	A STATE OF THE STA			Subsection 1		25.00	20.40	1457.00
Stutsman	19.30 25.30	1054.00 1193.00	10	10.00	50.00	20.00	22.50	1380.00
Towner	16.10	849.00	36 7	15.00 8.00	40.00 25.00	25.00 20.00	27.50	1478.00
Traill	26.80	1073.00	reserve so	77.0		AND AND THE STATE OF	17.60	1500.00
Walsh			(D)	(D)	(D)	(D)	(D)	(D)
Ward	19.90	883.00	21	3.00	45.00	30.00	22.00	1219.00
Wells	16.80 19.20	821.00	13	8.00	21.00	15.00	15.40	1164.00
Williams	10.50	964.00 630.00	16 21	15.00 6.00	40.00	15.00	24.60	1258.00
	10.50	030.00	21	0.00	65.00	9.00	13.90	834.00

NON-IRRIGATED CROPLAND CASH RENTS AND PRICES =

North Dakota: 2024 and 5-Year Average

	2019-2023			200	Average			
County	Rental	Price of	Number	Reported	local average	rental rate	Average	price of
o o u i i j	rate	rented	of	Minimum	Maximum	Most	rental	rented
	e e e e e e e e e e e e e e e e e e e	land	reports1	William	Maximum	frequently	rate	land
	(dollars/acre)	(dollars/acre)	(number)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre)	(dollars/acre
Adams	37.30	1188.00	20	30.00	53.00	40.00	40.10	1481.0
Barnes	88.90	3096.00	46	65.00	150.00	100.00	101.70	4410.0
Benson	53.70	1592.00	30	40.00	70.00	55.00	57.40	2226.0
Billings	35.00	1369.00	9	25.00	55.00	35.00	35.10	1920.0
Bottineau	54.40	1775.00	56	35.00	150.00	50.00	59.60	2665.0
3owman	35.30	1203.00	11	35.00	52.00	45.00	42.50	1450.0
Burke	36.50	1267.00	22	20.00	50.00	35.00	39.00	1582.0
3urleigh	55.10	2001.00	29	39.00	125.00	50.00	65.80	2789.0
Cass	129.10	4549.00	49	100.00	208.00	130.00	143.10	5930.0
Cavalier	67.90	2525.00	32	50.00	115.00	50.00	74.30	3200.0
Dickey	107.00	3296.00	31	50.00	200.00	100.00	123.20	4472.0
Divide	34.60	1135.00	38	25.00	60.00	35.00	37.20	1671.0
Dunn	35.00	1603.00	20	18.00	55.00	35.00	34.90	1775.0
Eddy	51.70	1574.00	14	40.00	85.00	75.00	67.80	2928.0
Emmons	68.30	2396.00	29	40.00	180.00	100.00	88.20	3377.0
	74.00	2846.00	23	35.00	150.00	100.00	84.70	3400.0
Foster			4					
Golden Valley Grand Forks	32.60	1287.00	15	27.00	50.00	30.00	35.80	1580.0
Grant	92.60	2999.00	40	35.00	200.00	75.00	91.20	3531.0
	34.70	1332.00	31	20.00	75.00	40.00	40.70	1760.0
Griggs	70.20	2202.00	12	65.00	140.00	70.00	83.80	2450.0
Hettinger	46.90	1543.00	19	38.00	200.00	40.00	55.80	1835.0
Kidder	49.30	1611.00	13	30.00	100.00	35.00	53.60	1929.0
LaMoure	106.50	3207.00	28	75.00	160.00	100.00	107.90	4207.0
Logan	57.70	1943.00	25	40.00	100.00	70.00	67.80	2741.0
McHenry	48.40	1529.00	51	20.00	100.00	50.00	53.60	2282.0
McIntosh	63.90	1967.00	22	35.00	150.00	50.00	72.20	3169.0
McKenzie	30.40	1188.00	19	20.00	70.00	25.00	30.80	1346.0
McLean	57.10	2083.00	47	25.00	120.00	70.00	65.50	2966.0
Mercer	40.00	1524.00	17	20.00	85.00	50.00	49.20	2405.0
Morton	39.10	1599.00	21	24.00	70.00	40.00	46.60	1905.0
Mountrail	39.40	1471.00	29	25.00	63.00	30.00	41.60	1866.0
Nelson	56.00	1693.00	35	30.00	100.00	60.00	61.80	2205.0
Oliver	39.10	1493.00	20	30.00	85.00	40.00	44.20	1815.0
Pembina	104.80	3924.00	21	45.00	200.00	100.00	121.10	4964.0
Pierce	50.40	1838.00	25	22.00	200.00	50.00	62.00	2423.0
Ramsey	59.30	1669.00	29	40.00	80.00	65.00	64.90	2009.0
Ransom	98.20	3418.00	22	60.00	175.00	125.00	107.40	4519.0
Renville	53.40	2058.00	24	40.00	85.00	50.00	57.80	2719.0
Richland	139.60	4487.00	54	75.00	205.00	150.00	153.50	6485.0
Rolette	48.40	1560.00	18	20.00	85.00	40.00	53.00	1498.0
Sargent	117.70	3592.00	32	68.00	190.00	150.00	128.40	4449.0
Sheridan	47.10	1527.00	22	40.00	100.00	40.00	55.90	1909.
Sioux	37.30	1212.00	18	25.00	75.00	40.00	43.90	1278.0
Slope	36.10	1283.00	1 11	25.00	60.00	45.00	43.50	1872.0
Stark	41.60	1654.00	23	30.00	60.00	40.00	42.20	2044.0
Steele	83.40	2826.00	22	46.00	140.00	85.00	89.60	3180.0
Stutsman	80.70	2667.00	48	25.00	125.00	100.00	83.30	3368.0
Towner	46.60	1688.00	21	27.00	80.00	50.00	54.10	2492.0
(Comparison of the comparison	N	A secured in source			ST CONTRACTOR CONTRACTOR	CA ANDREAS TRANSPORT	W 84000 000000	4040 TO 4000 - 10 - 10
Traill	118.40	4221.00	30	80.00	200.00	140.00	133.80	5371.0
Walsh	81.80	2807.00	55	45.00	225.00	70.00	99.60	3641.0
Ward	54.70	1980.00	31	35.00	100.00	60.00	60.80	2885.
Wells	59.20	2193.00	23	33.00	110.00	80.00	67.10	3146.
Williams Number of reports is based	35.10	1237.00	32	19.00	65.00	35.00	35.30	1423.0

2024 County Rents and Prices North Dakota

April 2024

An annual survey of farmers and ranchers was conducted to obtain average rental rates and the price of rented land in their localities. Approximately 33,800 North Dakota agricultural producers were sampled for this survey. Over 13,500 questionnaires were mailed in late January 2024 and submitted responses were accepted for the study through March 31, 2024 to maximize response rates. Over 1,800 reports contained positive data. We would like to thank all who participated, for without their cooperation this report would not be possible.

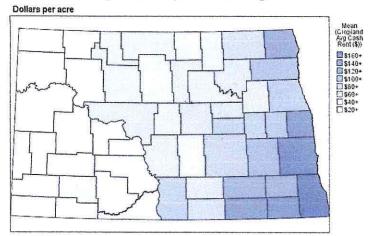
The tables in this report contain county-level data for cropland, pastureland, and tame hayland. All data refer to

non-irrigated land and only include information for cash rental arrangements. All fee-per-head, animal unit month and share rent arrangements were excluded.

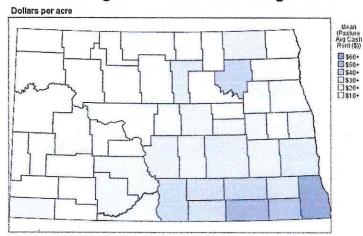
The minimum and maximum prices show the range of reported local average data in each county. Field size, topography, soil type, location and availability of rental land affect this range. The published prices in this report should never be used as the only factor to establish rental arrangements.

We advise the reader to exercise discretion when using data from counties with less than fifteen reports tabulated. Using a 5-year average is one way to minimize variability that can occur from year to year.

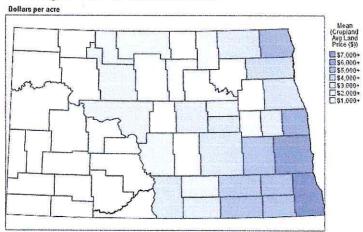
2024 Non-Irrigated Cropland Average Rents



2024 Non-Irrigated Pastureland Average Rents



2024 Non-Irrigated Cropland Average Price of Rented Land



2024 Non-Irrigated Pastureland Average Price of Rented Land

