

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

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

February 6, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1508

Introduced by

Representative Porter

Senator Gerhardt

2-6-25
JB 1082

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

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

- 5 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-02-27.2 of the North Dakota
6 Century Code is amended and reenacted as follows:

- 7 8. Each local assessor shall determine the relative value of each assessment parcel
8 within the assessor's jurisdiction and shall determine the agricultural value of each
9 assessment parcel by adjusting the agricultural value estimate for the assessment
10 district by the relative value of the parcel. Each parcel must then be assessed
11 according to section 57-02-27. If either a local assessor or a township board of
12 equalization develops an agricultural value for the lands in its assessment district
13 differing substantially from the estimate provided by the county director of tax
14 equalization, written evidence to support the change must be provided to the county
15 director of tax equalization. In determining the relative value of each assessment
16 parcel, the local assessor shall apply the following considerations, which are listed in
17 descending order of significance to the assessment determination:
- 18 a. Actual use of the property for cropland or noncropland purposes by the owner of
19 the parcel.
- 20 b. Soil type and soil classification data from detailed or general soil surveys.

Jim 2022

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.

4 ~~e.~~ ~~Actual use of the property for cropland or noncropland purposes by the owner of~~
5 ~~the parcel.~~

6 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
7 December 31, ~~2024~~2025.

**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**

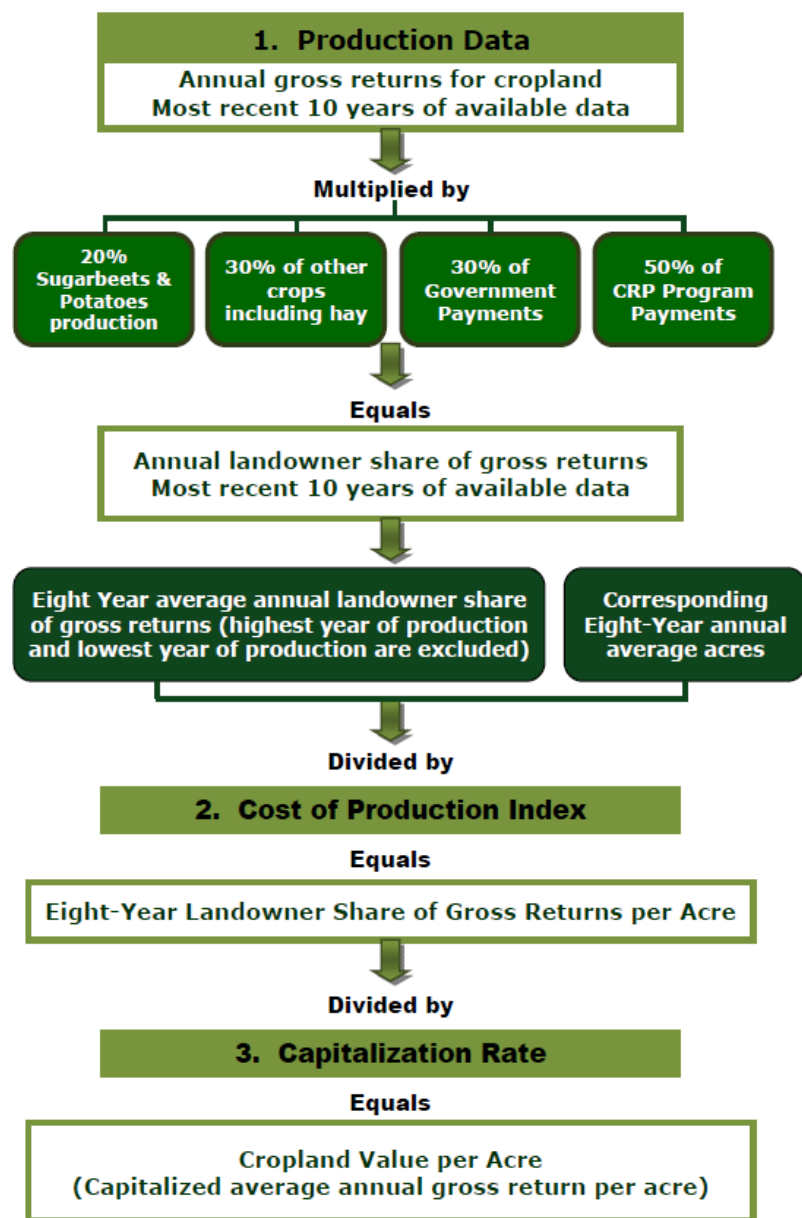
North Dakota Century Code

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

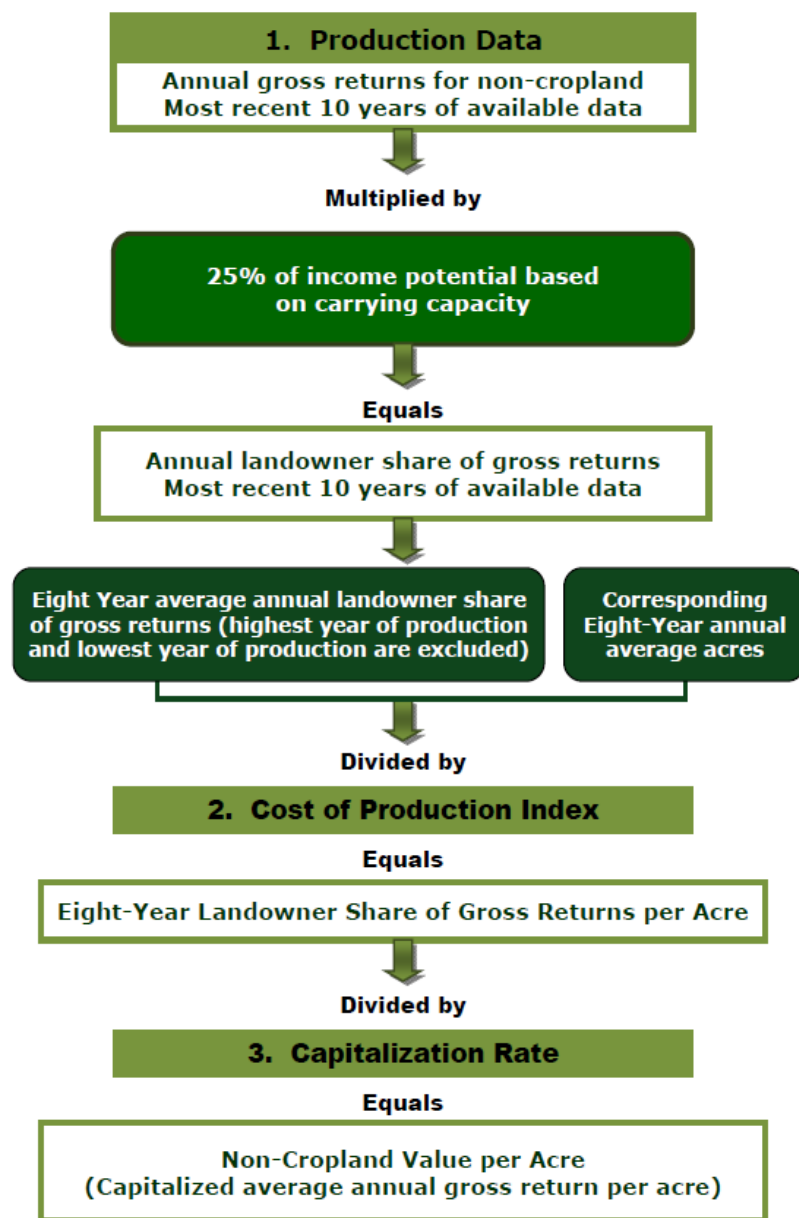
“The department of agribusiness and applied economics of North Dakota state university shall compute annually an estimate of the average agricultural value per acre of agricultural lands on a statewide and on a countywide basis; shall compute the average agricultural value per acre for cropland, noncropland, 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



Calculation for Non-Cropland Value



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.

(Senior Asset/Liability Analyst, AgriBank, FCB, St. Paul, MN)

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?

Contact Information:

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



NDSU AGRIBUSINESS AND
APPLIED ECONOMICS

NDSU | EXTENSION

February 6, 2025

OFFICE OF TAX EQUALIZATION

P. O. Box 393

Ellendale ND 58436

Phone: (701) 349-8319

E-mail: dflaherty@nd.gov



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

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,

A handwritten signature in blue ink, which appears to read 'Donald W. Flaherty', is written over a light blue circular stamp.

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 must 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.

▼ Detach here and mail with your payment ▼

Total tax due	1,096.34
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	548.17
Payment 2: Pay by Oct. 15th	548.17

MAKE CHECK PAYABLE TO:

Logan County Treasurer
301 Broadway St.
Napoleon, ND 58561-7010
Pay Online at www.logancountynd.com

2024 Logan County Real Estate Tax Statement

JOHNSON, DALE L & JEAN C

Taxpayer ID: 142019

Parcel Number 03050000
Owner JOHNSON, DALE L & JEAN C (JT)

Jurisdiction 21-002-03-00-09
Physical Location 135-73 KROEBER

Legal Description
NW4
(18-135-73)

Legislative tax relief
(3-year comparison):
Legislative tax relief

	2022	2023	2024
Legislative tax relief	636.34	662.59	649.06

Tax distribution (3-year comparison):

	2022	2023	2024
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

Consolidated Tax 953.69 974.54 1,096.34
Primary Residence Credit 0.00
Net Tax After Credit 1,096.34

Net Effective tax rate 0.94% 0.95% 1.09%

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 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
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

1745.40



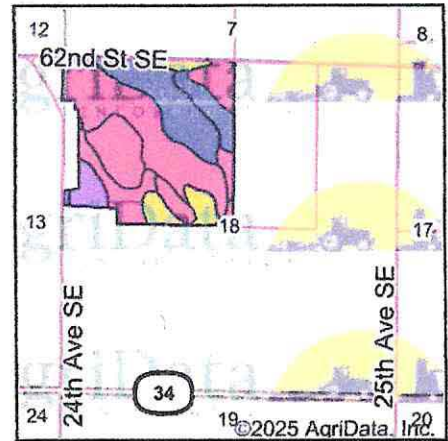
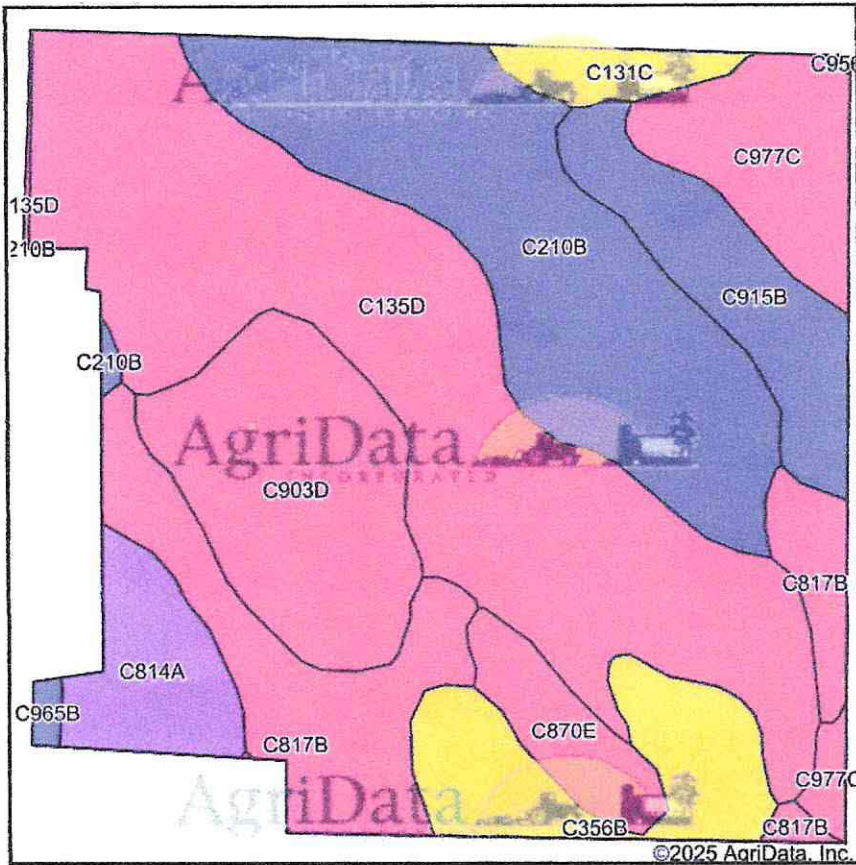
Imagery ©2025 Airbus, Maxar Technologies, USDA/FPAC/GEO, Map data ©2025 1000 ft

Live traffic

Fast ■ ■ ■ ■ Slow

<u>Sec 18</u>	<u>USE</u>	<u>Tax</u>	<u>P.I.</u>
NW 1/4	Pasture	\$1096	55.3
SW 1/4	Crop	\$932	52.
NE 1/4	Crop	\$1,200	58

Soils Map



State: **North Dakota**
 County: **Logan**
 Location: **18-135N-73W**
 Township: **Kroeber**
 Acres: **153.4**
 Date: **1/15/2025**

Maps Provided By:



Soils data provided by USDA and NRCS.

Area Symbol: ND029, Soil Area Version: 29
 Area Symbol: ND047, Soil Area Version: 27

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%		Ile	83	51	27	48	50
C903D	Amor-Werner loams, 9 to 15 percent slopes	16.79	10.9%		IVe	39	35	19	35	31
C817B	Lehr-Bowdle loams, 2 to 6 percent slopes	16.40	10.7%		IIle	50	37	19	37	24
C356B	Flaxton-Williams complex, 0 to 6 percent slopes	10.19	6.6%		IIle	70	49	26	46	48
C915B	Reeder-Arnegard loams, 3 to 6 percent slopes	9.57	6.2%		Ile	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%		IIIs	52	37	19	37	25
C870E	Wabek-Lehr-Appam complex, 9 to 25 percent slopes	4.72	3.1%		VIIIs	23	28	14	28	15
C131C	Williams loam, 6 to 9 percent slopes	2.73	1.8%		IIle	68	50	27	47	49
C965B	Williams-Reeder loams, 3 to 6 percent slopes	0.49	0.3%		Ile	81	48	25	45	46
C135D	Zahl-Williams loams, 9 to 15 percent slopes	0.21	0.1%		Vle	43	45	24	43	44
Weighted 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

Soils data provided by USDA and NRCS.

2024 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN
Taxpayer ID: 7433

Parcel Number
04030041

Jurisdiction
04-001-34-00-83

Owner
JOHNSON, DALE L & JEAN C

Physical Location
MANNING

Legal Description
N2SE4
(30-137-73)

2024 TAX BREAKDOWN	
Net consolidated tax	438.67
Plus: Special assessments	0.00
Total tax due	438.67
Less 5% discount, if paid by Feb. 15, 2025	21.93
Amount due by Feb. 15, 2025	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

Legislative tax relief (3-year comparison):	2022	2023	2024
Legislative tax relief	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
Fire	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%

Parcel Acres:

Agricultural	80.00 acres
Residential	0.00 acres
Commercial	0.00 acres

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

634.51

*2 = 1269.02/ft.

(Additional information on SUMMARY page)

2024 Kidder County Real Estate Tax Statement

Parcel Number : 04030041
Taxpayer ID : 7433

Change of address?
Please make changes on SUMMARY Page

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

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

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

04030010

Jurisdiction

04-001-34-00-83

Owner

JOHNSON, DALE L & JEAN C

Physical Location

MANNING

Legal DescriptionNE4
(30-137-73)**Legislative tax relief
(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	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

Consolidated Tax	290.71	320.92	337.19
Primary Residence Credit			0.00
Net Tax After Credit			337.19

Net Effective tax rate	0.94%	0.97%	1.02%
------------------------	-------	-------	-------

2024 TAX BREAKDOWN

Net consolidated tax	337.19
Plus: Special assessments	0.00
Total tax due	337.19
Less 5% discount, if paid by Feb. 15, 2025	16.86
Amount due by Feb. 15, 2025	320.33

Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st	168.60
Payment 2: Pay by Oct. 15th	168.59

Parcel Acres:

Agricultural	160.00 acres
Residential	0.00 acres
Commercial	0.00 acres

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

(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

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

Total tax due	337.19
Less: 5% discount	16.86
Amount due by Feb. 15th	320.33

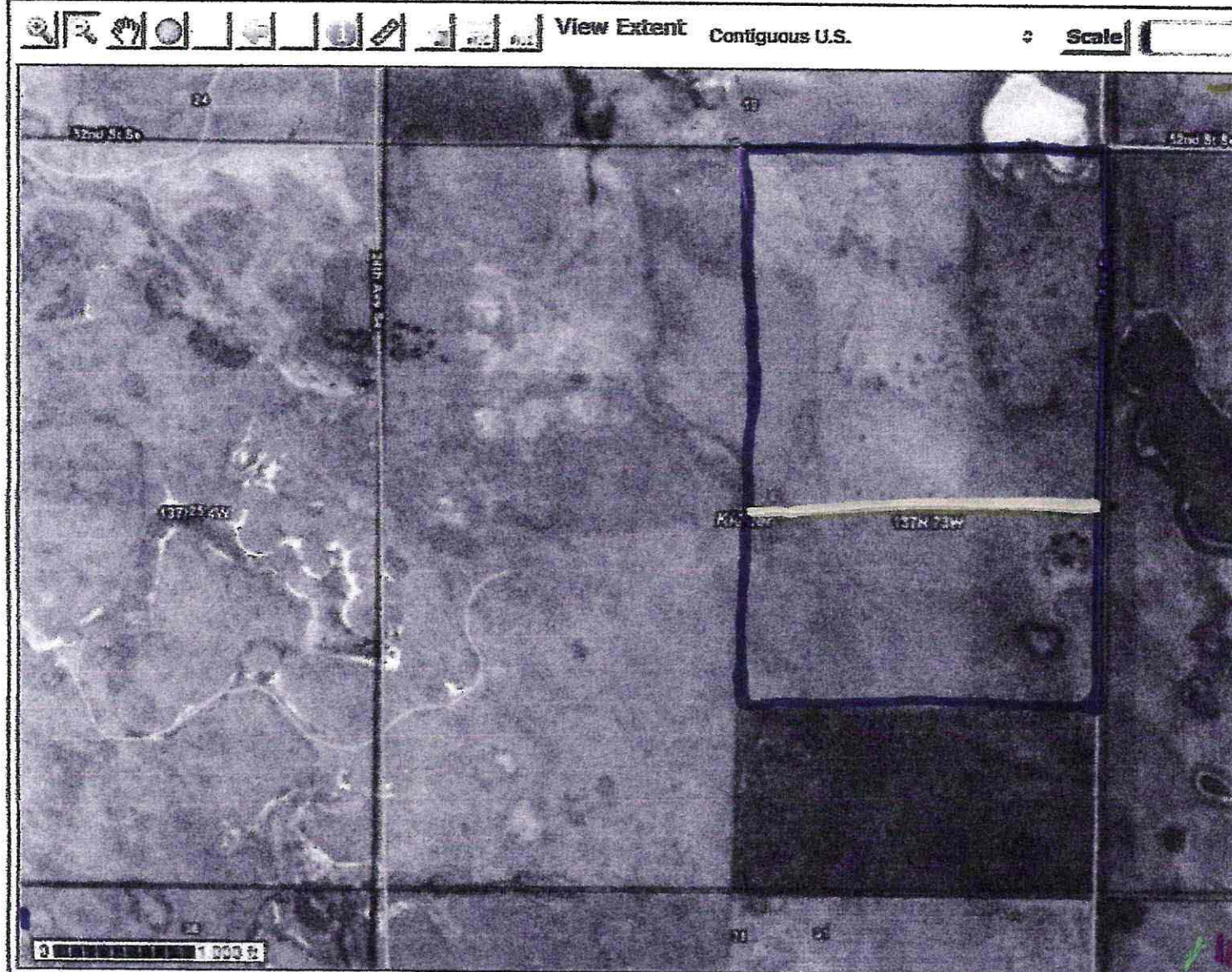
Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st	168.60
Payment 2: Pay by Oct. 15th	168.59

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

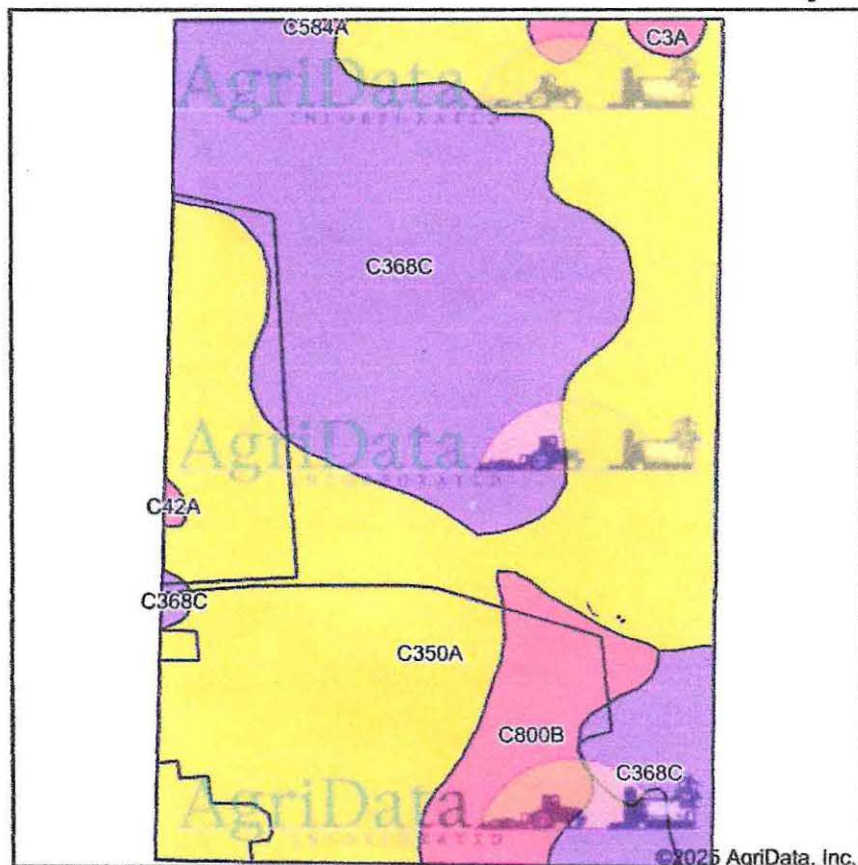


Download Soils Data

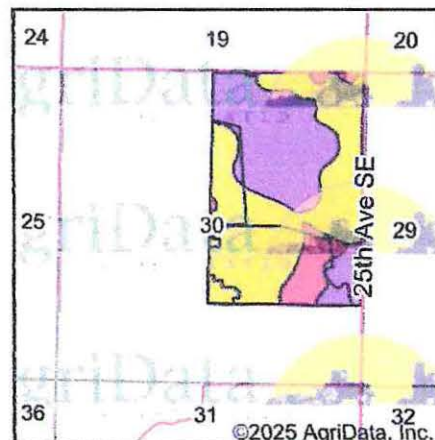


Sec 30 Kidder County NE $\frac{1}{4}$ Pasture Tax # 337 PI 58.5
 N $\frac{1}{2}$ NE $\frac{1}{4}$ Crop Tax # 438 PI 58.5

Soils Map



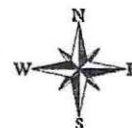
Soils data provided by USDA and NRCS.



State: **North Dakota**
 County: **Kidder**
 Location: **30-137N-73W**
 Township: **Manning**
 Acres: **235.33**
 Date: **1/15/2025**

Maps Provided By:

surety
 CUSTOMIZED ONLINE MAPPING
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Area Symbol: ND043, Soil Area Version: 26											
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%		IIIe	67	49	26	46	47	
C368C	Livona-Zahl-Zahill complex, 6 to 9 percent slopes	89.16	37.9%		IVe	52	48	25	45	48	
C800B	Appam sandy loam, 2 to 6 percent slopes	17.95	7.6%		IIIe	38	30	16	30	18	
C3A	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%		Vis	26	35	5	34	16	
Weighted 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

County	2019-2023 average		2024					
	Rental rate	Price of rented land	Number of reports ¹	Reported local average rental rate			Average rental rate	Average price of rented land
				Minimum	Maximum	Most frequently		
	(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	1097.00
Barnes.....	27.00	1321.00	20	15.00	40.00	25.00	26.20	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	16	7.00	17.00	10.00	11.00	708.00
Burleigh.....	22.70	1203.00	26	15.00	40.00	25.00	27.10	1811.00
Cass.....	27.10	1646.00	10	15.00	45.00	25.00	30.20	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	1944.00
Divide.....	10.30	544.00	21	5.00	26.00	10.00	12.60	1000.00
Dunn.....	17.90	1177.00	23	10.00	45.00	20.00	21.30	1337.00
Eddy.....	19.00	781.00	11	10.00	30.00	20.00	21.30	1329.00
Emmons.....	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	821.00
Grand Forks.....	21.30	1123.00	12	10.00	40.00	20.00	22.50	1394.00
Grant.....	18.20	901.00	28	10.00	60.00	20.00	23.10	1144.00
Griggs.....	21.80	1145.00	11	15.00	40.00	25.00	24.80	1357.00
Hettinger.....	19.30	919.00	11	10.00	30.00	10.00	19.50	1236.00
Kidder.....	22.90	967.00	16	12.00	40.00	12.00	24.60	1388.00
LaMoure.....	32.70	1378.00	16	20.00	46.00	30.00	33.90	2138.00
Logan.....	25.00	1189.00	24	15.00	50.00	30.00	31.50	1581.00
McHenry.....	18.50	856.00	41	11.00	42.00	20.00	21.00	1055.00
McIntosh.....	30.30	1259.00	17	15.00	50.00	40.00	30.90	1580.00
McKenzie.....	11.20	731.00	18	5.00	15.50	10.00	11.00	807.00
McLean.....	18.30	1028.00	29	12.00	40.00	20.00	19.90	1180.00
Mercer.....	18.20	1073.00	20	13.00	30.00	20.00	21.00	1436.00
Morton.....	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
Pembina.....	23.00	1056.00	5	3.00	30.00	3.00	12.20	1040.00
Pierce.....	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	2064.00
Renville.....	17.80	838.00	10	12.00	40.00	15.00	19.80	1478.00
Richland.....	39.50	1956.00	9	35.00	70.00	50.00	51.10	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	20.00	21.50	1118.00
Sioux.....	18.40	900.00	16	8.00	43.00	20.00	21.50	890.00
Slope.....	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	1380.00
Stutsman.....	25.30	1193.00	36	15.00	40.00	25.00	27.50	1478.00
Towner.....	16.10	849.00	7	8.00	25.00	20.00	17.60	1500.00
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
Wells.....	19.20	964.00	16	15.00	40.00	15.00	24.60	1258.00
Williams.....	10.50	630.00	21	6.00	65.00	9.00	13.90	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

County	2019-2023 average		Number of reports ¹	2024			Average rental rate	Average price of rented land
	Rental rate	Price of rented land		Reported local average rental rate				
				Minimum	Maximum	Most frequently		
	(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
Dickey.....	107.00	3296.00	31	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
Ramsey.....	59.30	1669.00	29	40.00	80.00	65.00	64.90	2009.00
Ransom.....	98.20	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
Richland.....	139.60	4487.00	54	75.00	205.00	150.00	153.50	6485.00
Rolette.....	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.....	47.10	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.....	46.60	1688.00	21	27.00	80.00	50.00	54.10	2492.00
Traill.....	118.40	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.....	59.20	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

¹Number 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

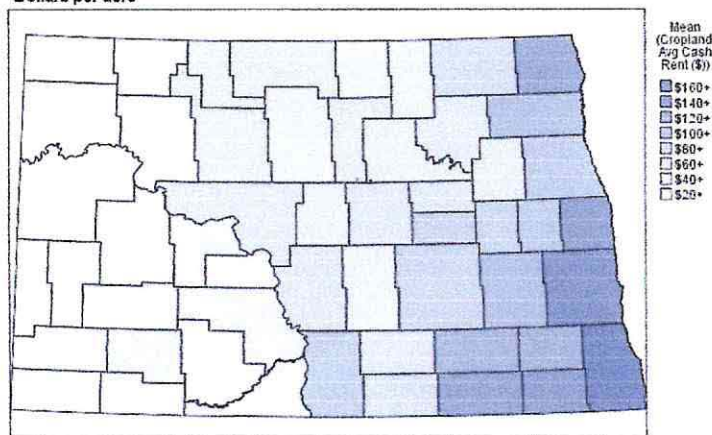
non-irrigated land and only include information for cash rental arrangements. All fee-per-head, animal unit month and share rent arrangements were excluded.

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.

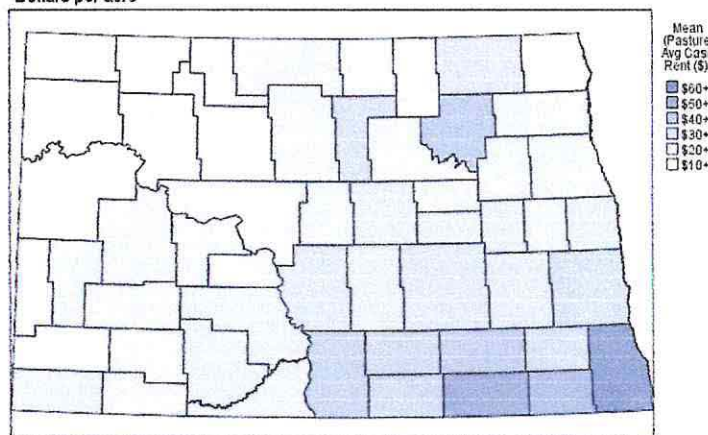
2024 Non-Irrigated Cropland Average Rents

Dollars per acre



2024 Non-Irrigated Pastureland Average Rents

Dollars per acre



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	Y
Senator Dean Rummel	Y
Senator Richard Marcellais	Y
Senator Dale Patten	Y
Senator Michelle Powers	Y
Senator Chuck Walen	Y

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](#))**

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 must 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 is 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.

▼ Detach here and mail with your payment ▼

Total tax due	1,096.34
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 548.17
Payment 2: Pay by Oct. 15th 548.17

MAKE CHECK PAYABLE TO:

Logan County Treasurer
301 Broadway St.
Napoleon, ND 58561-7010
Pay Online at www.logancountynd.com

2024 Logan County Real Estate Tax Statement

JOHNSON, DALE L & JEAN C
Taxpayer ID: 142019

Parcel Number
03050000

Jurisdiction
21-002-03-00-09

Owner
JOHNSON, DALE L & JEAN C (JT)

Physical Location
135-73 KROEBER

Legal Description
NW4
(18-135-73)

Legislative tax relief
(3-year comparison):
Legislative tax relief

2022	2023	2024
636.34	662.59	649.06

Tax distribution (3-year comparison):

	2022	2023	2024
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

Consolidated Tax	953.69	974.54	1,096.34
Primary Residence Credit			0.00
Net Tax After Credit			1,096.34

Net Effective tax rate	0.94%	0.95%	1.09%
------------------------	-------	-------	-------

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 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
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

1745.40



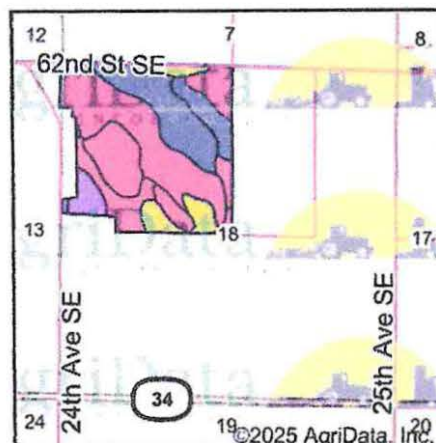
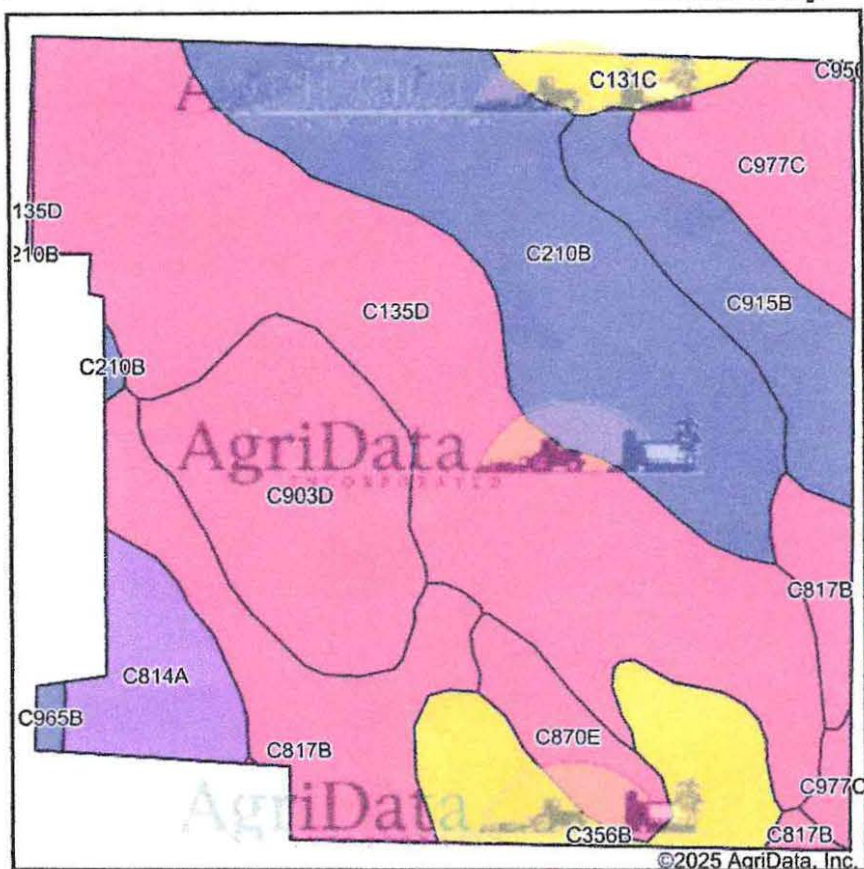
Imagery ©2025 Airbus, Maxar Technologies, USDA/FPAC/GEO, Map data ©2025 1000 ft

Live traffic

Fast ■ ■ ■ Slow

<u>Sec 18</u>	<u>USE</u>	<u>Tax</u>	<u>P.I.</u>
NW 1/4	Pasture	\$1096	55.3
SW 1/4	Crop	\$932	52.
NE 1/4	Crop	\$1,200	58

Soils Map



State: **North Dakota**
 County: **Logan**
 Location: **18-135N-73W**
 Township: **Kroeber**
 Acres: **153.4**
 Date: **1/15/2025**













Maps Provided By:

surety
 CUSTOMIZED ONLINE MAPPING
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Soils data provided by USDA and NRCS.

Area Symbol: ND029, Soil Area Version: 29
 Area Symbol: ND047, Soil Area Version: 27

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%		Ile	83	51	27	48	50
C903D	Amor-Werner loams, 9 to 15 percent slopes	16.79	10.9%		IVe	39	35	19	35	31
C817B	Lehr-Bowdle loams, 2 to 6 percent slopes	16.40	10.7%		IIle	50	37	19	37	24
C356B	Flaxton-Williams complex, 0 to 6 percent slopes	10.19	6.6%		IIle	70	49	26	46	48
C915B	Reeder-Arnegard loams, 3 to 6 percent slopes	9.57	6.2%		Ile	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%		IIIs	52	37	19	37	25
C870E	Wabek-Lehr-Appam complex, 9 to 25 percent slopes	4.72	3.1%		VIIIs	23	28	14	28	15
C131C	Williams loam, 6 to 9 percent slopes	2.73	1.8%		IIle	68	50	27	47	49
C965B	Williams-Reeder loams, 3 to 6 percent slopes	0.49	0.3%		Ile	81	48	25	45	46
C135D	Zahl-Williams loams, 9 to 15 percent slopes	0.21	0.1%		Vle	43	45	24	43	44
Weighted 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

Soils data provided by USDA and NRCS.

2024 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN
Taxpayer ID: 7433

Parcel Number

04030041

Jurisdiction

04-001-34-00-83

Owner

JOHNSON, DALE L & JEAN C

Physical Location

MANNING

Legal Description

N2SE4
(30-137-73)

Legislative tax relief (3-year comparison):

	2022	2023	2024
Legislative tax relief	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):

	2022	2023	2024
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
Fire	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

Net consolidated tax	438.67
Plus: Special assessments	0.00
Total tax due	438.67
Less 5% discount, if paid by Feb. 15, 2025	21.93
Amount due by Feb. 15, 2025	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

Parcel Acres:

Agricultural	80.00 acres
Residential	0.00 acres
Commercial	0.00 acres

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

634.51

*2 = 1269.02/ft.

(Additional information on SUMMARY page)

2024 Kidder County Real Estate Tax Statement

Parcel Number : 04030041

Taxpayer ID : 7433

Change of address?
Please make changes on SUMMARY Page

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

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

Please see SUMMARY page for Payment stub

Parcel Range: 04030010 - 04030041

5 2024 Kidder County Real Estate Tax Statement

JOHNSON, DALE & JEAN

Taxpayer ID: 7433

Parcel Number

04030010

Jurisdiction

04-001-34-00-83

Owner

JOHNSON, DALE L & JEAN C

Physical Location

MANNING

Legal DescriptionNE4
(30-137-73)**Legislative tax relief
(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	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
Consolidated Tax	290.71	320.92	337.19
Primary Residence Credit			0.00
Net Tax After Credit			337.19
Net Effective tax rate	0.94%	0.97%	1.02%

2024 TAX BREAKDOWN

Net consolidated tax	337.19
Plus: Special assessments	0.00
Total tax due	337.19
Less 5% discount, if paid by Feb. 15, 2025	16.86
Amount due by Feb. 15, 2025	320.33

Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st	168.60
Payment 2: Pay by Oct. 15th	168.59

Parcel Acres:

Agricultural	160.00 acres
Residential	0.00 acres
Commercial	0.00 acres

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

(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

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

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

Please see SUMMARY page for Payment stub

Parcel Range: 04030010 - 04030041

Web Soil Survey

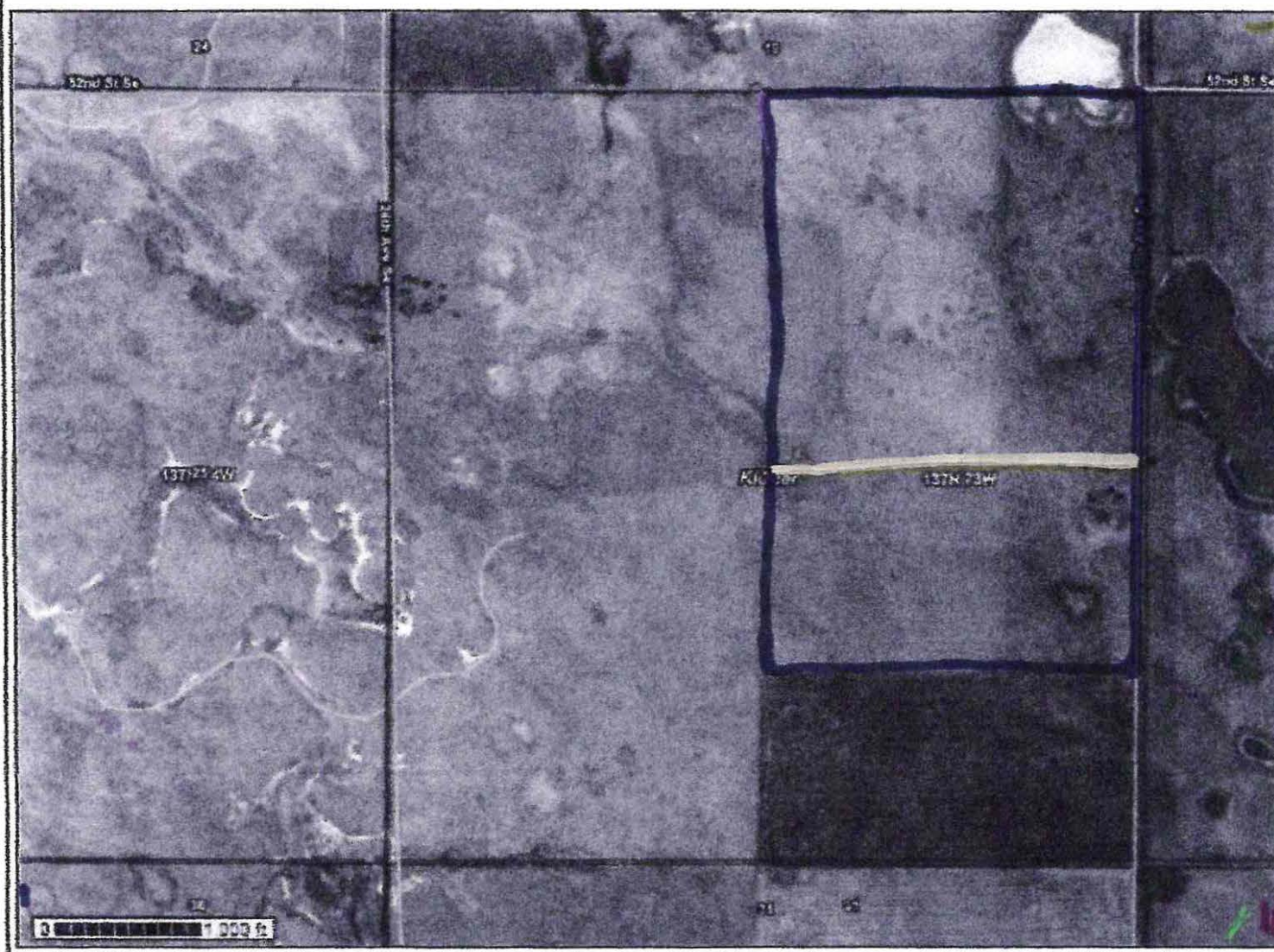
Download Soils Data



View Extent

Contiguous U.S.

Scale

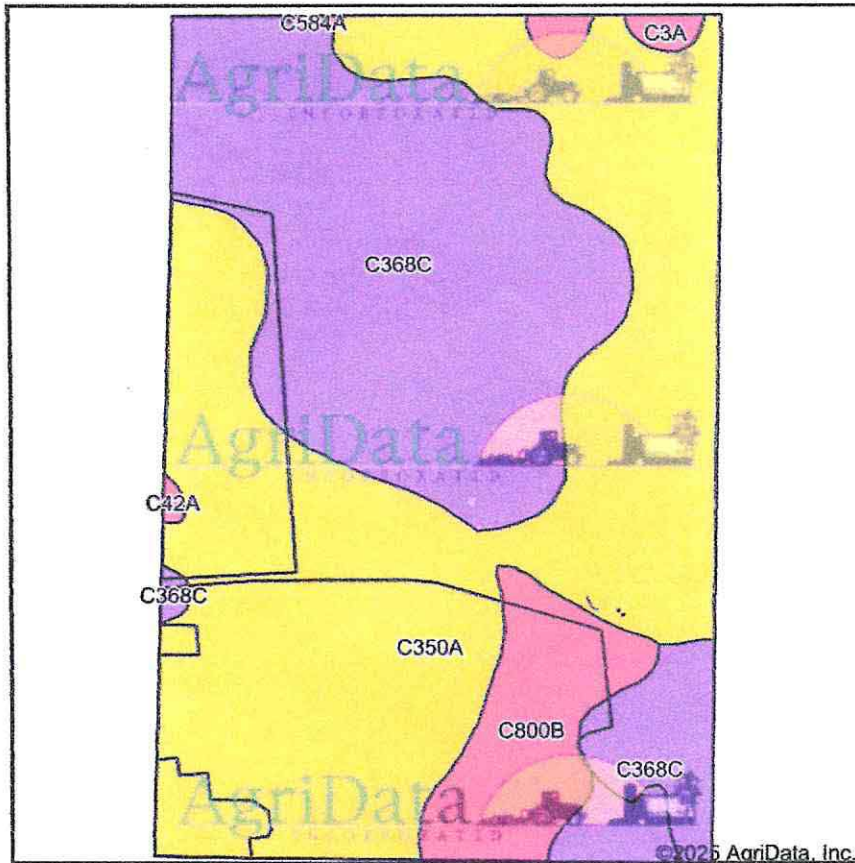


Sec 30 Kidder County NE 1/4 Pasture Tax # 337 PI 58.5

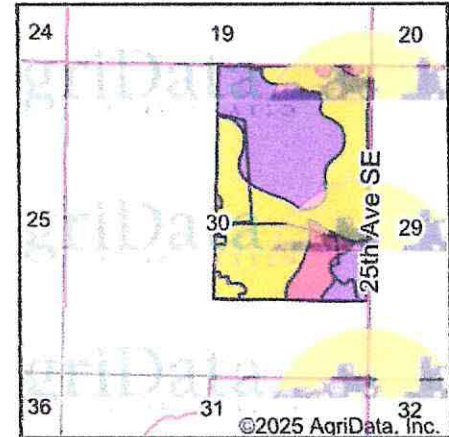
N 1/2 NE 1/4 Crop Tax # 438 PI 58.5

Sec #6
 NW 1/4 - crop 900
 SW 1/4 - Pasture 350

Soils Map



Soils data provided by USDA and NRCS.



State: **North Dakota**
 County: **Kidder**
 Location: **30-137N-73W**
 Township: **Manning**
 Acres: **235.33**
 Date: **1/15/2025**

Maps Provided By:

surety
 CUSTOMIZED ONLINE MAPPING
 © AgriData, Inc. 2023 www.AgriDataInc.com



Area Symbol: ND043, Soil Area Version: 26

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%		IIIe	67	49	26	46	47
C368C	Livona-Zahl-Zahill complex, 6 to 9 percent slopes	89.16	37.9%		IVe	52	48	25	45	48
C800B	Appam sandy loam, 2 to 6 percent slopes	17.95	7.6%		IIIe	38	30	16	30	18
C3A	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%		VIIs	26	35	5	34	16
Weighted 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

County	2019-2023 average		2024					
	Rental rate	Price of rented land	Number of reports ¹	Reported local average rental rate			Average rental rate	Average price of rented land
				Minimum	Maximum	Most frequently		
	(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	1097.00
Barnes.....	27.00	1321.00	20	15.00	40.00	25.00	26.20	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	16	7.00	17.00	10.00	11.00	708.00
Burleigh.....	22.70	1203.00	26	15.00	40.00	25.00	27.10	1811.00
Cass.....	27.10	1646.00	10	15.00	45.00	25.00	30.20	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	1944.00
Divide.....	10.30	544.00	21	5.00	26.00	10.00	12.60	1000.00
Dunn.....	17.90	1177.00	23	10.00	45.00	20.00	21.30	1337.00
Eddy.....	19.00	781.00	11	10.00	30.00	20.00	21.30	1329.00
Emmons.....	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	821.00
Grand Forks.....	21.30	1123.00	12	10.00	40.00	20.00	22.50	1394.00
Grant.....	18.20	901.00	28	10.00	60.00	20.00	23.10	1144.00
Griggs.....	21.80	1145.00	11	15.00	40.00	25.00	24.80	1357.00
Hettinger.....	19.30	919.00	11	10.00	30.00	10.00	19.50	1236.00
Kidder.....	22.90	967.00	16	12.00	40.00	12.00	24.60	1388.00
LaMoure.....	32.70	1378.00	16	20.00	46.00	30.00	33.90	2138.00
Logan.....	25.00	1189.00	24	15.00	50.00	30.00	31.50	1581.00
McHenry.....	18.50	856.00	41	11.00	42.00	20.00	21.00	1055.00
McIntosh.....	30.30	1259.00	17	15.00	50.00	40.00	30.90	1580.00
McKenzie.....	11.20	731.00	18	5.00	15.50	10.00	11.00	807.00
McLean.....	18.30	1028.00	29	12.00	40.00	20.00	19.90	1180.00
Mercer.....	18.20	1073.00	20	13.00	30.00	20.00	21.00	1436.00
Morton.....	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
Pembina.....	23.00	1056.00	5	3.00	30.00	3.00	12.20	1040.00
Pierce.....	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	2064.00
Renville.....	17.80	838.00	10	12.00	40.00	15.00	19.80	1478.00
Richland.....	39.50	1956.00	9	35.00	70.00	50.00	51.10	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	20.00	21.50	1118.00
Sioux.....	18.40	900.00	16	8.00	43.00	20.00	21.50	890.00
Slope.....	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	1380.00
Stutsman.....	25.30	1193.00	36	15.00	40.00	25.00	27.50	1478.00
Towner.....	16.10	849.00	7	8.00	25.00	20.00	17.60	1500.00
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
Wells.....	19.20	964.00	16	15.00	40.00	15.00	24.60	1258.00
Williams.....	10.50	630.00	21	6.00	65.00	9.00	13.90	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

County	2019-2023 average		Number of reports ¹	2024			Average rental rate	Average price of rented land
	Rental rate	Price of rented land		Reported local average rental rate				
				Minimum	Maximum	Most frequently		
	(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
Dickey.....	107.00	3296.00	31	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
Ramsey.....	59.30	1669.00	29	40.00	80.00	65.00	64.90	2009.00
Ransom.....	98.20	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
Richland.....	139.60	4487.00	54	75.00	205.00	150.00	153.50	6485.00
Rolette.....	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.....	47.10	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.....	46.60	1688.00	21	27.00	80.00	50.00	54.10	2492.00
Traill.....	118.40	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.....	59.20	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

¹Number 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

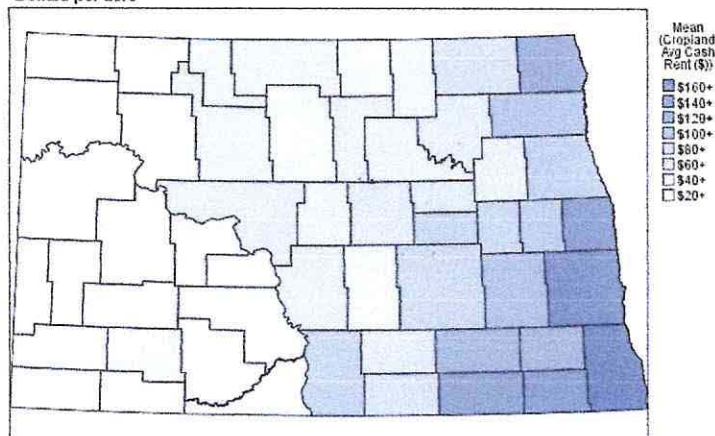
non-irrigated land and only include information for cash rental arrangements. All fee-per-head, animal unit month and share rent arrangements were excluded.

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.

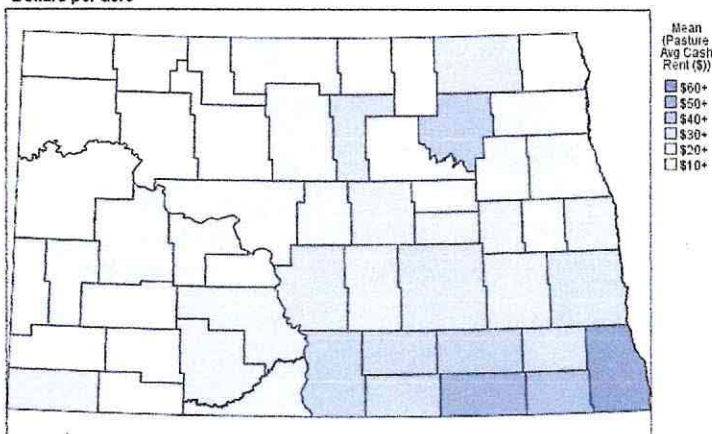
2024 Non-Irrigated Cropland Average Rents

Dollars per acre



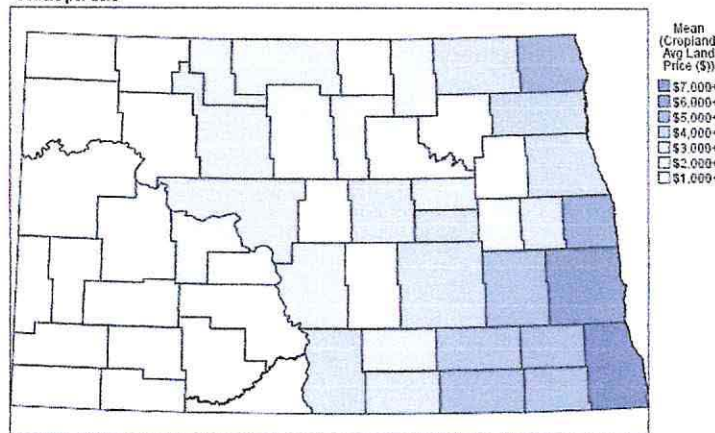
2024 Non-Irrigated Pastureland Average Rents

Dollars per acre



2024 Non-Irrigated Cropland Average Price of Rented Land

Dollars per acre



2024 Non-Irrigated Pastureland Average Price of Rented Land

Dollars per acre

