

North Dakota Property Tax System

County Commissioners

Total Proposed
Local Budget

+ / -

Adjustments to Budget
After Public
Hearings/Input

-

All Non-Property Tax
Revenue such as state
aid, unobligated cash,
fees, etc

=

Property Tax Revenue
Needed
(Levy in Dollars)

÷

=

Property Taxable
Value

×

Mill Rate

=

Property Tax Due

ALL property in North Dakota is subject to property tax unless it is specifically exempted. Except for a 1 mill levy for the State Medical Center, property taxes are administered, levied, collected and expended at the **local level for the support of schools, counties, cities, townships and other local units of government.** The state does not levy a property tax for general government operations.

Tax Director

True & Full Value of
property (Residential,
Commercial & Ag)

×

50%

=

Assessed Value

×

9% - Residential
10% - Commercial
10% - Ag Land

=

Total Taxable Value of ALL
Property in the
Taxing District