

**Proceedings  
of  
State Board  
of  
Equalization  
of  
North Dakota  
2001**

Compiled by

RICK CLAYBURGH

**TAX COMMISSIONER AND  
SECRETARY OF THE STATE BOARD OF EQUALIZATION**

Office of State Tax Commissioner  
State Capitol, 600 E. Boulevard Ave.  
Bismarck, ND 58505-0599

December 2001



I, Rick Clayburgh, Tax Commissioner and Secretary of the State Board of Equalization, do hereby certify that the following is a true and correct copy of the proceedings of the State Board of Equalization for the year 2001.

Dated at Bismarck, North Dakota, this 31st day of December, 2001.

RICK CLAYBURGH  
TAX COMMISSIONER AND SECRETARY  
OF THE STATE BOARD OF EQUALIZATION

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2001**

John Hoeven.....Governor  
Kathi Gilmore .....State Treasurer  
Bob Peterson ..... State Auditor  
Roger Johnson..... Commissioner of Agriculture  
Rick Clayburgh..... Tax Commissioner and Secretary of the  
State Board of Equalization

## TABLE OF CONTENTS

### EQUALIZATION OF LOCALLY ASSESSED PROPERTY:

Recap of Action of State Board of Equalization - By County and City.....	1
State Game and Fish Department Assessments.....	3
National Guard Assessments.....	3
Board of University and School Lands Assessments.....	3
Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes.....	3
State Medical Center Levy.....	4

### CENTRALLY ASSESSED PROPERTY:

Telecommunications Gross Receipts Tax.....	4
Electric and Gas Companies.....	5
Air Transportation Companies.....	5
Railroad Companies.....	5
Pipeline Companies.....	6
Carbon Dioxide Pipeline Companies.....	6
Miscellaneous Companies.....	6

### NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS.....

7

### TRUE AND FULL, ASSESSED AND TAXABLE VALUATIONS:

2001 Abstract of Assessments as Equalized by the State Board of Equalization.....	9
2001 Taxable Valuations of Railroad and Utility Companies Assessed by the State Board of Equalization.....	17
2001 Allocation of Telecommunications Gross Receipts Tax.....	18
2001 Abstract of Land Valuations Subject to In Lieu Payments from State Game and Fish Department on Land Owned or Leased by It.....	19
2001 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired Before 1980.....	20
2001 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired After 1980.....	21
2001 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the North Dakota National Guard.....	21
2001 Abstract of Land Valuations Subject to In Lieu Payments on Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes.....	21
2001 Abstract of Valuations of Carbon Dioxide Pipeline Property Other Than Land Subject to In-Lieu Payments.....	21
Apportionment of 2001 Taxable Value of Railroads per Mile of Track.....	22
Taxable Valuation of All Classes of Property for the Years 2000 and 2001.....	26
Summary of True & Full, Assessed, and Taxable Valuations as Equalized by the State Board of Equalization, 1992 - 2001.....	27
Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State Board of Equalization, 1981 - 2001.....	29
Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation, 1981 - 2001.....	30

## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

### RECAP OF ACTION OF STATE BOARD OF EQUALIZATION - BY COUNTY AND CITY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	No change	No change	No change
Barnes	No change	No change	No change
Benson	No change	No change	No change
Billings	No change	No change	No change
Bottineau	No change	No change	No change
Bowman	No change	No change	No change
Burke	No change	No change	No change
Burleigh	No change	No change	No change
Cass	No change (1)	No change	No change
Cavalier	No change	No change	No change
Dickey	No change	No change	No change
Divide	No change	No change	No change
Dunn	No change	No change	No change
Eddy	No change	No change	No change
Emmons	No change	No change	No change
Foster	No change	No change	No change
Golden Valley	No change	No change	No change
Grand Forks	No change	No change	No change
Grant	No change	No change	No change
Griggs	No change	No change	No change
Hettinger	No change	No change	No change
Kidder	No change	+ 3% (2)	No change
LaMoure	No change	No change	No change
Logan	No change	No change	No change
McHenry	No change	No change	No change
McIntosh	No change	No change	No change
McKenzie	No change	No change	No change
McLean	No change	No change	No change
Mercer	No change	No change	No change
Morton	No change	No change	No change
Mountrail	No change	No change	No change
Nelson	No change	No change	No change
Oliver	No change	No change	No change
Pembina	No change	No change	+ 7%
Pierce	No change	No change	(3)
Ramsey	No change	No change	No change
Ransom	No change	No change	No change
Renville	No change	No change	No change

**LOCALLY ASSESSED PROPERTY (CONTINUED)**

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Richland	No change	No change	+ 3%
Rolette	No change	No change	No change
Sargent	No change	No change	+ 7%
Sheridan	No change	No change	No change
Sioux	No change	No change	No change
Slope	No change	No change	No change
Stark	No change	No change	No change
Steele	No change	- 8% (4)	No change
Stutsman	No change	No change	No change
Towner	No change	No change	No change
Trail	No change	No change	No change
Walsh	No change	No change	No change
Ward	No change	No change	No change
Wells	No change	No change	No change
Williams	No change	No change	No change

<u>City</u>	<u>Commercial</u>	<u>Residential</u>
Valley City	No change	No change
Bismarck	No change	No change
Fargo	No change	No change
West Fargo	No change	No change
Grand Forks	No change	No change
Mandan	No change	No change
Devils Lake	No change	No change
Wahpeton	No change	No change
Dickinson	No change	No change
Jamestown	No change	No change
Grafton	No change	No change
Minot	No change	No change
Williston	No change	No change

- (1) The State Board of Equalization recommends that the Cass County Auditor add the valuation of the new stable arena (Lester building ) located on NW ¼ Sec. 26-143-50 as omitted property according to N.D.C.C. §§ 57-14-01 through 57-14-07.
- (2) Exclude the cities of Pettibone, Robinson, Tappen, and Tuttle. The Board urges Kidder County to reappraise residential and lakeshore property for the 2002 assessment.
- (3) Reduce the valuation of qualifying inundated land owned by Bruce and Lori Gronvold according to the following schedule:

**LOCALLY ASSESSED PROPERTY (CONTINUED)**

		<u>Percentage of Reduction</u>
E1/2 NW1/4; Lots 1, 2	Section 18 T-158N R-73W	- 4%
NW1/4	Section 13 T-158N R-74W	- 13%
NE1/4	Section 14 T-158N R-74W	- 70%
NW1/4	Section 14 T-158N R-74W	- 37%

Reduce the valuation of qualifying inundated land owned by Frank Samuel according to the following schedule:

		<u>Percentage of Reduction</u>
SE1/4NE1/4; N1/2SE1/4; Lot 1	Section 5 T-151N R-74W	- 17%
SW1/4NE1/4; Lots 2,3,4	Section 5 T-151N R-74W	- 34%

- (4) Reduce the valuation of the Ron and Donna Lerol residence described as Lot 4, Block 2, Lyndon Park Addition, by 2 percent in addition to the 8 percent reduction of all residential property, for a total of 10 percent.

**STATE GAME AND FISH, NATIONAL GUARD, BOARD OF UNIVERSITY  
AND SCHOOL LANDS, AND FARMLAND OR RANCLAND OWNED BY  
NONPROFIT ORGANIZATIONS FOR CONSERVATION PURPOSES ASSESSMENTS**

It was moved by Mr. Clayburgh and seconded by Mr. Johnson that the Board make the same changes to State Game and Fish Land assessments, National Guard Land assessments, the Board of University and School Lands assessments, and Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes assessments that had been made to privately held agricultural land in Pembina, Richland, and Sargent Counties.

Upon roll call, all members present voted "aye." Motion carried.

(End of Locally Assessed Property)

## **STATE MEDICAL CENTER LEVY**

It was moved by Mr. Clayburgh and seconded by Mr. Johnson that the Board approve the following resolution:

WHEREAS, ARTICLE X, SECTION 10 of the North Dakota Constitution requires that a one mill levy on all taxable property within the State shall be spread for the purpose of establishing a Medical Center at the University of North Dakota

THEREFORE, BE IT RESOLVED, that a medical center levy for the year of 2001 is hereby levied at the rate of one mill on each dollar of net taxable valuation of all property subject to the general property tax for the year 2001.

Upon roll call, all members present voted "aye." Motion carried.

## **TELECOMMUNICATIONS GROSS RECEIPTS TAX**

It was moved by Ms. Gilmore and seconded by Mr. Johnson that the Board approve the 2001 telecommunications gross receipts taxes in the amount of \$10,016,677.07.

Upon roll call, all members present voted "aye." Motion carried.

## CENTRALLY ASSESSED PROPERTY

### ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Montana-Dakota Utilities Company	\$67,285,000	\$6,728,500
Moorhead Public Service Department	362,000	36,200
Northern Municipal Power Agency	311,000	31,100
Northwestern Public Service Company	843,000	84,300
Otter Tail Power Company	55,415,000	5,541,500
Rainbow Energy Marketing Corporation	38,000	3,800
Xcel Energy	64,445,000	6,444,500

### AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Air Wisconsin	\$ 450,000	\$ 45,000
Atlantic Coast Airlines	348,000	34,800
Big Sky Transportation Company	45,000	4,500
Central Air	12,100	1,210
Federal Express Corporation	486,000	48,600
Great Lakes Aviation Ltd.	169,000	16,900
Mesaba Aviation, Inc.	112,000	11,200
Northwest Airlines, Inc.	2,790,000	279,000

### RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern and Santa Fe Railway	\$138,000,000	\$13,800,000
Dakota, Missouri Valley & Western	3,316,000	331,600
Northern Plains Railroad	1,604,000	160,400
Red River Valley & Western Railroad	10,542,000	1,054,200
Soo Line Railroad	19,204,000	1,920,400

## CENTRALLY ASSESSED PROPERTY

### PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline Ltd.	\$ 210,338,000	\$21,033,800
Amerada Hess	5,308,000	530,800
Amoco Oil Company	1,976,000	197,600
Amoco Pipeline Company	16,943,000	1,694,300
Bear Paw Energy Inc.	19,069,000	1,906,900
Belle Fourche Pipeline Company	3,107,000	310,700
Cenex Pipeline Company	5,133,000	513,300
Dome Pipeline Corporation	17,484,000	1,748,400
Enbridge Pipelines (North Dakota) Inc.	9,986,000	998,600
EOTT Energy Corp.	8,274,000	827,400
Equilon Pipeline Company	1,761,000	176,100
Kanab Pipeline Operating Partnership L.P.	992,000	99,200
Lakehead Pipe Line Co., L.P.	18,594,000	1,859,400
Northern Border Pipeline Company	147,474,000	14,747,400
Petro-Hunt LLC	457,000	45,700
Petro-Hunt LLC et al	33,400	3,340
Prairielands Energy Marketing, Inc.	774,000	77,400
Roughrider Pipeline Company	89,500	8,950
Scurlock Permian Pipeline Corporation	310,000	31,000
Tioga Gas Plant	2,953,000	295,300
Viking Gas Transmission Company	65,100	6,510
Williams Pipe Line Company	5,205,000	520,500
Williston Basin Interstate Pipeline	18,680,000	1,868,000

### CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$ 33,781,000	\$ 3,378,100

### MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$ 128,000	\$ 12,800

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS  
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA  
2001**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Abrasives, Inc. 4090 Hwy. 49 Glen Ullin, ND 58631	590	100 percent for 5 years on expansion	Granted	1/4/2001
Allegiance Software, Inc. 3453 Interstate Blvd. Fargo, ND 58103	594	100 percent for 5 years on expansion	Tabled Granted	7/11/2001 8/14/2001
Contact Centers Unlimited 15 Main St. Grenora, ND 58845	597	100 percent for 5 years	Tabled Granted	7/11/2001 8/14/2001
DMI Industries, Inc. 420 E. Main Ave. West Fargo, ND 58078	600	100 percent for 5 years on expansion	Granted	9/6/2001
DMI Industries, Inc. 420 E. Main Ave. West Fargo, ND 58078	603	100 percent for 5 years on expansion	Granted	12/6/2001
Roger A. Emter Emter Family Dinner Theater 101 17 <sup>th</sup> St. SE Jamestown, ND 58401	591	100 percent for 5 years	Granted	3/1/2001
Fargo Products, LLC 401 27 <sup>th</sup> St. N. Fargo, ND 58102	599	100 percent for 5 years	Granted	9/6/2001
Harvest Board, LLC 701 Jackson Ave. W. Lisbon, ND 58054	598	100 percent for 5 years	Granted	8/14/2001
JADD Company dba Custom n' Classic 1406 2 <sup>nd</sup> Ave. N. Wishek, ND 58495	592	100 percent for 5 years	Denied	5/3/2001

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS  
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA  
2001**

<b><u>Project Operator/Address</u></b>	<b><u>File No.</u></b>	<b><u>Income Tax Exemption Requested</u></b>	<b><u>Granted/Denied</u></b>	<b><u>Date</u></b>
Killdeer Mountain Mfg., Inc. 2121 S. Main St. Hettinger, ND 58639	604	100 percent for 5 years on expansion	Granted	12/6/2001
Northern Grain Equipment, Ltd. 100 W. Main Ave. West Fargo, ND 58078	596	100 percent for 5 years	Denied	7/11/2001
ProSweep, Inc. 710 S. Center St. Wahpeton, ND 58075	593	100 percent for 5 years	Denied	5/3/2001
Space Age Synthetics, Inc. 1402 39 <sup>th</sup> St. NW Fargo, ND 58102	595	100 percent for 5 years on expansion	Granted	7/11/2001
Western Polymer Corporation State Mill Road Grand Forks, ND 58201	601	100 percent for 5 years on expansion	Granted	12/6/2001

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Adams County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	6,410,437
Acres::	606,795.21	Land:	3,972,212	1,677,226	No. of Homestead Credits
T and F Per Acre	148.76	Structures:	23,158,931	11,840,697	Homestead Credit Amount
True and Full Value:	90,268,890	True and Full Value:	27,131,143	13,517,923	Subtotal Real Property
Assessed Value:	45,133,680	Assessed Value:	13,565,377	6,758,896	Railroads and Utilities
Taxable Value:	4,513,578	Taxable Value:	1,220,939	675,920	Total Taxable Value
<b>Barnes County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	25,090,114
Acres::	921,673.10	Land:	17,578,355	9,753,100	No. of Homestead Credits
T and F Per Acre	329.68	Structures:	135,043,475	50,807,580	Homestead Credit Amount
True and Full Value:	303,854,880	True and Full Value:	152,621,830	60,560,680	Subtotal Real Property
Assessed Value:	151,927,440	Assessed Value:	76,310,914	30,280,339	Railroads and Utilities
Taxable Value:	15,192,747	Taxable Value:	6,869,309	3,028,058	Total Taxable Value
<b>Benson County</b>		Woodland Acres 172.10			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	11,146,094
Acres::	781,786.81	Land:	2,492,400	1,093,158	No. of Homestead Credits
T and F Per Acre	241.94	Structures:	20,428,012	12,046,514	Homestead Credit Amount
True and Full Value:	189,142,624	True and Full Value:	22,920,412	13,139,672	Subtotal Real Property
Assessed Value:	94,571,312	Assessed Value:	11,460,206	6,569,836	Railroads and Utilities
Taxable Value:	9,457,555	Taxable Value:	1,031,533	657,006	Total Taxable Value
<b>Billings County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	3,056,793
Acres::	364,249.2	Land:	673,340	2,551,659	No. of Homestead Credits
T and F Per Acre	106.85	Structures:	5,603,380	14,013,583	Homestead Credit Amount
True and Full Value:	38,919,562	True and Full Value:	6,276,720	16,565,242	Subtotal Real Property
Assessed Value:	19,459,781	Assessed Value:	3,138,361	8,282,628	Railroads and Utilities
Taxable Value:	1,946,039	Taxable Value:	282,479	828,275	Total Taxable Value
<b>Botineau County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	18,636,397
Acres::	1,019,628.31	Land:	17,146,480	4,500,661	No. of Homestead Credits
T and F Per Acre	252.88	Structures:	73,217,318	29,050,679	Homestead Credit Amount
True and Full Value:	257,840,300	True and Full Value:	90,363,798	33,551,340	Subtotal Real Property
Assessed Value:	128,920,150	Assessed Value:	45,181,914	16,775,672	Railroads and Utilities
Taxable Value:	12,892,015	Taxable Value:	4,066,804	1,677,578	Total Taxable Value
<b>Bowman County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	7,510,228
Acres::	668,032.64	Land:	7,755,700	3,486,100	No. of Homestead Credits
T and F Per Acre	130.95	Structures:	37,600,900	18,409,900	Homestead Credit Amount
True and Full Value:	87,482,200	True and Full Value:	45,356,600	21,896,000	Subtotal Real Property
Assessed Value:	43,741,100	Assessed Value:	22,678,300	10,948,000	Railroads and Utilities
Taxable Value:	4,374,110	Taxable Value:	2,041,318	1,094,800	Total Taxable Value
<b>Burke County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	7,693,783
Acres::	651,327.91	Land:	1,423,082	1,497,423	No. of Homestead Credits
T and F Per Acre	192.29	Structures:	13,716,000	13,503,876	Homestead Credit Amount
True and Full Value:	125,245,033	True and Full Value:	15,139,082	15,001,299	Subtotal Real Property
Assessed Value:	62,621,439	Assessed Value:	7,569,205	7,500,630	Railroads and Utilities
Taxable Value:	6,262,405	Taxable Value:	681,305	750,073	Total Taxable Value

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Burleigh County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	128,869,124	
Acres::	941,163.99	Land:	296,504,066	201,052,476	No. of Homestead Credits	271
T and F Per Acre	165.71	Structures:	1,503,004,756	600,811,880	Homestead Credit Amount	360,979
True and Full Value:	155,960,106	True and Full Value:	1,799,508,822	801,864,356	Subtotal Real Property	128,508,145
Assessed Value:	77,980,053	Assessed Value:	899,754,411	400,932,178	Railroads and Utilities	3,012,743
Taxable Value:	7,798,004	Taxable Value:	80,977,901	40,093,219	Total Taxable Value	131,520,888
<b>Cass County</b>		Woodland Acres				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	257,740,440	
Acres::	1,059,521.00	Land:	495,361,600	389,361,100	No. of Homestead Credits	193
T and F Per Acre	486.87	Structures:	2,367,966,700	1,672,600,900	Homestead Credit Amount	262,561
True and Full Value:	515,851,000	True and Full Value:	2,863,328,300	2,061,962,000	Subtotal Real Property	257,477,879
Assessed Value:	257,925,500	Assessed Value:	1,431,664,150	1,030,981,000	Railroads and Utilities	6,150,579
Taxable Value:	25,792,550	Taxable Value:	128,849,790	103,098,100	Total Taxable Value	263,628,458
<b>Cavalier County</b>		Woodland Acres 19,544.63				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	18,503,486	
Acres::	915,050.10	Land:	5,152,220	3,807,082	No. of Homestead Credits	69
T and F Per Acre	318.99	Structures:	53,515,819	21,584,082	Homestead Credit Amount	35,945
True and Full Value:	291,890,577	True and Full Value:	58,668,039	25,391,164	Subtotal Real Property	18,467,541
Assessed Value:	145,944,166	Assessed Value:	29,334,009	12,695,578	Railroads and Utilities	325,852
Taxable Value:	14,593,559	Taxable Value:	2,640,352	1,269,575	Total Taxable Value	18,793,393
<b>Dickey County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	13,843,626	
Acres::	706,311.10	Land:	3,473,450	2,224,373	No. of Homestead Credits	44
T and F Per Acre	286.60	Structures:	51,457,176	22,776,720	Homestead Credit Amount	30,124
True and Full Value:	202,430,656	True and Full Value:	54,930,626	25,001,093	Subtotal Real Property	13,813,502
Assessed Value:	101,213,997	Assessed Value:	27,464,944	12,500,341	Railroads and Utilities	305,628
Taxable Value:	10,121,661	Taxable Value:	2,471,877	1,250,088	Total Taxable Value	14,119,130
<b>Divide County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,825,797	
Acres::	783,973.40	Land:	1,884,110	939,680	No. of Homestead Credits	21
T and F Per Acre	199.41	Structures:	13,765,177	5,155,360	Homestead Credit Amount	12,073
True and Full Value:	156,332,750	True and Full Value:	15,649,287	6,095,040	Subtotal Real Property	8,813,724
Assessed Value:	78,166,375	Assessed Value:	7,824,646	3,047,520	Railroads and Utilities	189,729
Taxable Value:	7,816,641	Taxable Value:	704,400	304,756	Total Taxable Value	9,003,453
<b>Dunn County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	7,416,717	
Acres::	999,384.20	Land:	1,332,574	1,202,633	No. of Homestead Credits	38
T and F Per Acre	124.08	Structures:	16,770,791	6,832,891	Homestead Credit Amount	19,887
True and Full Value:	124,004,100	True and Full Value:	18,103,365	8,035,524	Subtotal Real Property	7,396,830
Assessed Value:	62,002,050	Assessed Value:	9,051,497	4,017,692	Railroads and Utilities	4,054,563
Taxable Value:	6,200,206	Taxable Value:	814,678	401,833	Total Taxable Value	11,451,393
<b>Eddy County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	5,415,474	
Acres::	373,530.50	Land:	1,887,900	735,340	No. of Homestead Credits	51
T and F Per Acre	222.21	Structures:	18,070,240	6,597,020	Homestead Credit Amount	32,370
True and Full Value:	83,000,930	True and Full Value:	19,958,140	7,332,360	Subtotal Real Property	5,383,104
Assessed Value:	41,500,465	Assessed Value:	9,979,070	3,666,180	Railroads and Utilities	671,286
Taxable Value:	4,150,729	Taxable Value:	898,127	366,618	Total Taxable Value	6,054,390

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Emmons County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	10,831,116	
Acres::	926,961.24	Land:	4,782,242	2,118,216	No. of Homestead Credits	58
T and F Per Acre	183.04	Structures:	33,178,760	10,659,746	Homestead Credit Amount	40,863
True and Full Value:	169,667,440	True and Full Value:	37,961,002	12,777,962	Subtotal Real Property	10,790,253
Assessed Value:	84,833,720	Assessed Value:	18,980,501	6,388,981	Railroads and Utilities	2,059,405
Taxable Value:	8,483,711	Taxable Value:	1,708,483	638,922	Total Taxable Value	12,849,658
<b>Foster County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	9,329,124	
Acres::	399,474.00	Land:	4,353,280	2,925,180	No. of Homestead Credits	29
T and F Per Acre	291.50	Structures:	41,339,790	26,087,360	Homestead Credit Amount	19,374
True and Full Value:	116,445,380	True and Full Value:	45,693,070	29,012,540	Subtotal Real Property	9,309,750
Assessed Value:	58,222,690	Assessed Value:	22,846,535	14,506,270	Railroads and Utilities	2,456,857
Taxable Value:	5,822,269	Taxable Value:	2,056,228	1,450,627	Total Taxable Value	11,766,607
<b>Golden Valley County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	4,568,065	
Acres::	508,072.8	Land:	1,988,040	1,469,660	No. of Homestead Credits	28
T and F Per Acre	139.59	Structures:	13,566,100	4,970,600	Homestead Credit Amount	18,782
True and Full Value:	70,920,500	True and Full Value:	15,554,140	6,440,260	Subtotal Real Property	4,549,283
Assessed Value:	35,460,050	Assessed Value:	7,777,070	3,220,130	Railroads and Utilities	598,360
Taxable Value:	3,545,995	Taxable Value:	700,057	322,013	Total Taxable Value	5,147,643
<b>Grand Forks County</b>		Woodland Acres 3,923.22				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	113,991,628	
Acres::	850,923.27	Land:	226,578,813	168,674,562	No. of Homestead Credits	190
T and F Per Acre	449.74	Structures:	994,948,424	629,022,895	Homestead Credit Amount	233,536
True and Full Value:	382,697,634	True and Full Value:	1,221,527,237	797,697,457	Subtotal Real Property	113,758,092
Assessed Value:	191,348,817	Assessed Value:	610,763,619	398,848,729	Railroads and Utilities	2,860,141
Taxable Value:	19,134,883	Taxable Value:	54,971,785	39,884,960	Total Taxable Value	116,618,233
<b>Grant County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	7,941,329	
Acres::	1,012,884.1	Land:	1,395,651	518,807	No. of Homestead Credits	55
T and F Per Acre	137.30	Structures:	14,072,365	5,310,749	Homestead Credit Amount	34,221
True and Full Value:	139,065,240	True and Full Value:	15,468,016	5,829,556	Subtotal Real Property	7,907,108
Assessed Value:	69,532,620	Assessed Value:	7,734,161	2,914,835	Railroads and Utilities	54,689
Taxable Value:	6,953,689	Taxable Value:	696,120	291,520	Total Taxable Value	7,961,797
<b>Griggs County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,103,340	
Acres::	441,125.50	Land:	1,744,974	1,106,387	No. of Homestead Credits	46
T and F Per Acre	295.60	Structures:	21,118,268	9,981,110	Homestead Credit Amount	31,352
True and Full Value:	130,397,114	True and Full Value:	22,863,242	11,087,497	Subtotal Real Property	8,071,988
Assessed Value:	65,198,559	Assessed Value:	11,431,629	5,543,755	Railroads and Utilities	401,261
Taxable Value:	6,519,965	Taxable Value:	1,028,987	554,388	Total Taxable Value	8,473,249
<b>Hettinger County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,213,669	
Acres::	705,136.80	Land:	825,820	648,840	No. of Homestead Credits	40
T and F Per Acre	201.13	Structures:	15,966,115	6,661,060	Homestead Credit Amount	22,321
True and Full Value:	141,824,180	True and Full Value:	16,791,935	7,309,900	Subtotal Real Property	8,191,348
Assessed Value:	70,912,090	Assessed Value:	8,395,968	3,654,950	Railroads and Utilities	85,828
Taxable Value:	7,092,487	Taxable Value:	755,680	365,502	Total Taxable Value	8,277,176

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Kidder County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,035,173	
Acres::	823,285.40	Land:	2,743,749	757,074	No. of Homestead Credits	43
T and F Per Acre	160.74	Structures:	21,002,656	6,235,009	Homestead Credit Amount	31,709
True and Full Value:	132,336,490	True and Full Value:	23,746,405	6,992,083	Subtotal Real Property	8,003,464
Assessed Value:	66,166,862	Assessed Value:	11,872,894	3,495,918	Railroads and Utilities	553,080
Taxable Value:	6,616,971	Taxable Value:	1,068,584	349,618	Total Taxable Value	8,556,544
<b>LaMoire County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	14,281,705	
Acres::	718,946.35	Land:	3,082,474	954,012	No. of Homestead Credits	76
T and F Per Acre	326.05	Structures:	35,802,600	15,258,670	Homestead Credit Amount	45,766
True and Full Value:	234,412,100	True and Full Value:	38,885,074	16,212,682	Subtotal Real Property	14,235,939
Assessed Value:	117,206,050	Assessed Value:	19,442,573	8,106,343	Railroads and Utilities	291,406
Taxable Value:	11,720,605	Taxable Value:	1,750,451	810,649	Total Taxable Value	14,527,345
<b>Logan County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	6,237,758	
Acres::	611,949.65	Land:	1,259,400	750,400	No. of Homestead Credits	27
T and F Per Acre	170.69	Structures:	14,468,140	5,394,650	Homestead Credit Amount	16,151
True and Full Value:	104,452,400	True and Full Value:	15,727,540	6,145,050	Subtotal Real Property	6,221,607
Assessed Value:	52,226,200	Assessed Value:	7,863,770	3,072,525	Railroads and Utilities	77,213
Taxable Value:	5,222,620	Taxable Value:	707,883	307,255	Total Taxable Value	6,298,820
<b>McHenry County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	14,259,407	
Acres::	1,127,409.60	Land:	3,913,073	1,333,038	No. of Homestead Credits	75
T and F Per Acre	189.83	Structures:	39,302,548	30,931,820	Homestead Credit Amount	35,804
True and Full Value:	214,017,008	True and Full Value:	43,215,621	32,264,858	Subtotal Real Property	14,223,603
Assessed Value:	107,008,521	Assessed Value:	21,608,345	16,132,554	Railroads and Utilities	4,994,821
Taxable Value:	10,701,334	Taxable Value:	1,944,781	1,613,292	Total Taxable Value	19,218,424
<b>McIntosh County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	7,436,961	
Acres::	601,674.70	Land:	2,035,538	1,843,759	No. of Homestead Credits	77
T and F Per Acre	176.27	Structures:	32,423,588	9,817,159	Homestead Credit Amount	62,332
True and Full Value:	106,060,134	True and Full Value:	34,459,126	11,660,918	Subtotal Real Property	7,374,629
Assessed Value:	53,028,552	Assessed Value:	17,229,414	5,830,429	Railroads and Utilities	1,789,046
Taxable Value:	5,303,157	Taxable Value:	1,550,736	583,068	Total Taxable Value	9,163,675
<b>McKenzie County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	10,709,808	
Acres::	1,064,086.90	Land:	5,443,983	2,532,030	No. of Homestead Credits	19
T and F Per Acre	147.20	Structures:	29,852,959	23,222,460	Homestead Credit Amount	13,391
True and Full Value:	156,628,474	True and Full Value:	35,296,942	25,754,490	Subtotal Real Property	10,696,417
Assessed Value:	78,314,237	Assessed Value:	17,648,481	12,877,249	Railroads and Utilities	4,459,549
Taxable Value:	7,833,545	Taxable Value:	1,588,489	1,287,774	Total Taxable Value	15,155,966
<b>McLean County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	22,045,745	
Acres::	1,142,541.85	Land:	19,120,515	9,688,400	No. of Homestead Credits	91
T and F Per Acre	240.26	Structures:	119,004,986	32,376,850	Homestead Credit Amount	54,661
True and Full Value:	274,511,540	True and Full Value:	138,125,501	42,065,250	Subtotal Real Property	21,991,084
Assessed Value:	137,255,770	Assessed Value:	69,062,752	21,032,626	Railroads and Utilities	461,880
Taxable Value:	13,725,577	Taxable Value:	6,216,880	2,103,288	Total Taxable Value	22,452,964

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Mercer County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	15,126,593	
Acres::	579,027.0	Land:	21,911,800	13,221,446	No. of Homestead Credits	107
T and F Per Acre	163.84	Structures:	137,310,720	51,113,818	Homestead Credit Amount	94,674
True and Full Value:	94,869,610	True and Full Value:	159,222,520	64,335,264	Subtotal Real Property	15,031,919
Assessed Value:	47,434,805	Assessed Value:	79,611,260	32,167,632	Railroads and Utilities	497,914
Taxable Value:	4,743,689	Taxable Value:	7,166,116	3,216,788	Total Taxable Value	15,529,833
<b>Morton County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	41,593,227	
Acres::	1,168,058.31	Land:	66,302,082	43,240,388	No. of Homestead Credits	252
T and F Per Acre	145.99	Structures:	411,878,654	187,709,806	Homestead Credit Amount	306,112
True and Full Value:	170,523,800	True and Full Value:	478,180,736	230,950,194	Subtotal Real Property	41,287,115
Assessed Value:	85,261,900	Assessed Value:	239,090,368	115,475,097	Railroads and Utilities	7,681,098
Taxable Value:	8,526,190	Taxable Value:	21,519,487	11,547,550	Total Taxable Value	48,968,213
<b>Mountrail County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	12,578,079	
Acres::	1,078,530.2	Land:	4,497,240	3,721,710	No. of Homestead Credits	63
T and F Per Acre	181.09	Structures:	35,228,050	16,765,850	Homestead Credit Amount	32,516
True and Full Value:	195,312,300	True and Full Value:	39,725,290	20,487,560	Subtotal Real Property	12,545,563
Assessed Value:	97,656,150	Assessed Value:	19,862,646	10,243,782	Railroads and Utilities	1,257,026
Taxable Value:	9,765,615	Taxable Value:	1,788,078	1,024,386	Total Taxable Value	13,802,589
<b>Nelson County</b>		Woodland Acres 145.20				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	10,469,910	
Acres::	614,206.0	Land:	1,723,131	725,746	No. of Homestead Credits	36
T and F Per Acre	284.34	Structures:	21,969,790	12,700,936	Homestead Credit Amount	18,344
True and Full Value:	174,642,098	True and Full Value:	23,692,921	13,426,682	Subtotal Real Property	10,451,566
Assessed Value:	87,321,058	Assessed Value:	11,846,515	6,713,355	Railroads and Utilities	311,133
Taxable Value:	8,732,337	Taxable Value:	1,066,223	671,350	Total Taxable Value	10,762,699
<b>Oliver County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	4,536,428	
Acres::	443,339.7	Land:	2,445,971	1,846,376	No. of Homestead Credits	10
T and F Per Acre	148.19	Structures:	19,150,916	3,746,821	Homestead Credit Amount	7,537
True and Full Value:	65,696,879	True and Full Value:	21,596,887	5,593,197	Subtotal Real Property	4,528,891
Assessed Value:	32,847,524	Assessed Value:	10,798,283	2,796,577	Railroads and Utilities	332,245
Taxable Value:	3,284,902	Taxable Value:	971,861	279,665	Total Taxable Value	4,861,136
<b>Pembina County</b>		Woodland Acres 11,350.44				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	26,270,532	
Acres::	685,709.20	Land:	12,265,317	4,848,447	No. of Homestead Credits	43
T and F Per Acre	525.40	Structures:	96,098,012	62,751,245	Homestead Credit Amount	30,601
True and Full Value:	360,269,258	True and Full Value:	108,363,329	67,599,692	Subtotal Real Property	26,239,931
Assessed Value:	180,136,531	Assessed Value:	54,182,408	33,799,858	Railroads and Utilities	2,214,412
Taxable Value:	18,014,016	Taxable Value:	4,876,501	3,380,015	Total Taxable Value	28,454,343
<b>Pierce County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	10,616,782	
Acres::	638,088.4	Land:	4,882,577	3,083,938	No. of Homestead Credits	48
T and F Per Acre	219.65	Structures:	49,546,864	20,102,160	Homestead Credit Amount	43,265
True and Full Value:	140,159,196	True and Full Value:	54,429,441	23,186,098	Subtotal Real Property	10,573,517
Assessed Value:	70,078,328	Assessed Value:	27,214,397	11,592,991	Railroads and Utilities	2,118,813
Taxable Value:	7,008,074	Taxable Value:	2,449,332	1,159,376	Total Taxable Value	12,692,330

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Ramsey County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	22,238,953
Acres::	728,000.11	Land:	23,455,265	No. of Homestead Credits	56
T and F Per Acre	268.29	Structures:	135,079,501	Homestead Credit Amount	45,962
True and Full Value:	195,316,551	True and Full Value:	158,534,766	Subtotal Real Property	22,192,991
Assessed Value:	97,658,285	Assessed Value:	79,267,389	Railroads and Utilities	748,429
Taxable Value:	9,766,254	Taxable Value:	7,134,756	Total Taxable Value	22,941,420
<b>Ransom County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	13,002,469
Acres::	494,675.07	Land:	4,175,000	No. of Homestead Credits	93
T and F Per Acre	346.96	Structures:	60,611,200	Homestead Credit Amount	41,525
True and Full Value:	171,633,600	True and Full Value:	64,786,200	Subtotal Real Property	12,960,944
Assessed Value:	85,816,800	Assessed Value:	32,393,100	Railroads and Utilities	2,322,376
Taxable Value:	8,581,680	Taxable Value:	2,916,174	Total Taxable Value	15,283,320
<b>Renville County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,847,978
Acres::	535,065.01	Land:	1,997,402	No. of Homestead Credits	9
T and F Per Acre	281.47	Structures:	16,650,857	Homestead Credit Amount	8,155
True and Full Value:	150,604,000	True and Full Value:	18,648,259	Subtotal Real Property	8,839,823
Assessed Value:	75,302,000	Assessed Value:	9,324,184	Railroads and Utilities	441,443
Taxable Value:	7,530,200	Taxable Value:	839,329	Total Taxable Value	9,281,266
<b>Richland County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	38,582,225
Acres::	860,373.51	Land:	37,163,410	No. of Homestead Credits	131
T and F Per Acre	486.28	Structures:	198,399,950	Homestead Credit Amount	109,226
True and Full Value:	418,382,800	True and Full Value:	235,563,360	Subtotal Real Property	38,472,999
Assessed Value:	209,191,400	Assessed Value:	117,781,680	Railroads and Utilities	4,742,733
Taxable Value:	20,919,140	Taxable Value:	10,601,574	Total Taxable Value	43,215,732
<b>Rolette County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	8,803,754
Acres::	483,567.11	Land:	2,466,250	No. of Homestead Credits	44
T and F Per Acre	239.03	Structures:	40,545,965	Homestead Credit Amount	34,263
True and Full Value:	115,585,994	True and Full Value:	43,012,215	Subtotal Real Property	8,769,491
Assessed Value:	57,793,004	Assessed Value:	21,506,113	Railroads and Utilities	135,735
Taxable Value:	5,779,302	Taxable Value:	1,935,553	Total Taxable Value	8,905,226
<b>Sargent County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	13,487,125
Acres::	523,627.11	Land:	2,147,789	No. of Homestead Credits	31
T and F Per Acre	374.40	Structures:	36,201,985	Homestead Credit Amount	16,592
True and Full Value:	196,048,400	True and Full Value:	38,349,774	Subtotal Real Property	13,470,533
Assessed Value:	98,024,200	Assessed Value:	19,174,908	Railroads and Utilities	333,505
Taxable Value:	9,802,420	Taxable Value:	1,725,791	Total Taxable Value	13,804,038
<b>Sheridan County</b>		Woodland Acres 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	5,789,571
Acres::	561,946.31	Land:	493,948	No. of Homestead Credits	21
T and F Per Acre	188.51	Structures:	6,190,624	Homestead Credit Amount	7,532
True and Full Value:	105,932,470	True and Full Value:	6,684,572	Subtotal Real Property	5,782,039
Assessed Value:	52,966,238	Assessed Value:	3,342,286	Railroads and Utilities	215,631
Taxable Value:	5,297,683	Taxable Value:	300,822	Total Taxable Value	5,997,670

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Sioux County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	1,991,422	
Acres::	372,608.51	Land:	469,765	150,075	No. of Homestead Credits	12
T and F Per Acre	99.39	Structures:	1,661,565	721,579	Homestead Credit Amount	5,876
True and Full Value:	37,032,036	True and Full Value:	2,131,330	871,654	Subtotal Real Property	1,985,546
Assessed Value:	18,515,222	Assessed Value:	1,065,629	435,817	Railroads and Utilities	5,963
Taxable Value:	1,851,899	Taxable Value:	95,936	43,587	Total Taxable Value	1,991,509
<b>Slope County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	4,885,232	
Acres::	612,278.11	Land:	51,445	203,609	No. of Homestead Credits	5
T and F Per Acre	155.64	Structures:	927,197	1,324,760	Homestead Credit Amount	538
True and Full Value:	95,296,040	True and Full Value:	978,642	1,528,369	Subtotal Real Property	4,884,694
Assessed Value:	47,648,020	Assessed Value:	488,498	764,177	Railroads and Utilities	60,531
Taxable Value:	4,764,802	Taxable Value:	44,037	76,393	Total Taxable Value	4,945,225
<b>Stark County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	30,274,919	
Acres::	821,610.08	Land:	35,169,921	29,594,788	No. of Homestead Credits	248
T and F Per Acre	169.46	Structures:	341,078,309	98,049,773	Homestead Credit Amount	149,238
True and Full Value:	139,228,000	True and Full Value:	376,248,230	127,644,561	Subtotal Real Property	30,125,681
Assessed Value:	69,614,000	Assessed Value:	188,124,512	63,822,321	Railroads and Utilities	1,948,816
Taxable Value:	6,961,400	Taxable Value:	16,931,283	6,382,236	Total Taxable Value	32,074,497
<b>Steele County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	9,637,613	
Acres::	447,012.11	Land:	1,584,070	853,242	No. of Homestead Credits	8
T and F Per Acre	386.07	Structures:	10,356,130	8,570,027	Homestead Credit Amount	4,403
True and Full Value:	172,578,825	True and Full Value:	11,940,200	9,423,269	Subtotal Real Property	9,633,210
Assessed Value:	86,289,417	Assessed Value:	5,970,100	4,711,688	Railroads and Utilities	142,376
Taxable Value:	8,629,126	Taxable Value:	537,303	471,184	Total Taxable Value	9,775,586
<b>Stutsman County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	41,766,207	
Acres::	1,353,494.31	Land:	47,602,100	29,686,300	No. of Homestead Credits	231
T and F Per Acre	242.36	Structures:	294,845,400	169,373,400	Homestead Credit Amount	220,958
True and Full Value:	328,030,000	True and Full Value:	342,447,500	199,059,700	Subtotal Real Property	41,545,249
Assessed Value:	164,015,000	Assessed Value:	171,223,750	99,529,852	Railroads and Utilities	3,136,196
Taxable Value:	16,401,500	Taxable Value:	15,411,690	9,953,017	Total Taxable Value	44,681,445
<b>Towner County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	10,960,729	
Acres::	643,419.38	Land:	2,875,346	1,659,776	No. of Homestead Credits	13
T and F Per Acre	284.35	Structures:	21,051,863	13,063,991	Homestead Credit Amount	6,466
True and Full Value:	182,956,186	True and Full Value:	23,927,209	14,723,767	Subtotal Real Property	10,954,263
Assessed Value:	91,478,093	Assessed Value:	11,963,605	7,361,886	Railroads and Utilities	81,409
Taxable Value:	9,147,813	Taxable Value:	1,076,725	736,191	Total Taxable Value	11,035,672
<b>Trail County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	22,623,534	
Acres::	533,997.61	Land:	13,691,090	6,902,571	No. of Homestead Credits	45
T and F Per Acre	513.03	Structures:	99,727,621	69,520,710	Homestead Credit Amount	40,926
True and Full Value:	273,954,771	True and Full Value:	113,418,711	76,423,281	Subtotal Real Property	22,582,608
Assessed Value:	136,977,394	Assessed Value:	56,709,438	38,212,087	Railroads and Utilities	454,412
Taxable Value:	13,698,055	Taxable Value:	5,104,219	3,821,260	Total Taxable Value	23,037,020

**2001 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Walsh County</b>		Woodland Acres 3,406.39				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	28,841,411	
Acres::	799,859.4	Land:	16,559,496	9,513,392	No. of Homestead Credits	111
T and F Per Acre	480.90	Structures:	<u>126,331,554</u>	<u>54,047,550</u>	Homestead Credit Amount	<u>86,685</u>
True and Full Value:	384,651,000	True and Full Value:	142,891,050	63,560,942	Subtotal Real Property	28,754,726
Assessed Value:	192,325,500	Assessed Value:	71,445,561	31,780,475	Railroads and Utilities	<u>393,532</u>
Taxable Value:	19,232,550	Taxable Value:	6,430,801	3,178,060	Total Taxable Value	<u>29,148,258</u>
<b>Ward County</b>		Woodland Acres				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	93,796,196	
Acres::	1,225,040.0	Land:	137,801,310	137,384,720	No. of Homestead Credits	263
T and F Per Acre	240.78	Structures:	<u>969,198,000</u>	<u>447,268,600</u>	Homestead Credit Amount	<u>289,532</u>
True and Full Value:	294,971,200	True and Full Value:	1,106,999,310	584,653,320	Subtotal Real Property	93,506,664
Assessed Value:	147,485,600	Assessed Value:	553,499,655	292,326,660	Railroads and Utilities	<u>2,734,557</u>
Taxable Value:	14,748,560	Taxable Value:	49,814,970	29,232,666	Total Taxable Value	<u>96,241,221</u>
<b>Wells County</b>		Woodland Acres 126.20				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	14,337,000	
Acres::	785,956.2	Land:	3,809,861	1,861,330	No. of Homestead Credits	33
T and F Per Acre	286.78	Structures:	<u>40,256,185</u>	<u>19,816,606</u>	Homestead Credit Amount	<u>24,126</u>
True and Full Value:	225,397,040	True and Full Value:	44,066,046	21,677,936	Subtotal Real Property	14,312,874
Assessed Value:	112,698,520	Assessed Value:	22,033,023	10,838,968	Railroads and Utilities	<u>2,463,906</u>
Taxable Value:	11,269,852	Taxable Value:	1,983,250	1,083,898	Total Taxable Value	<u>16,776,780</u>
<b>Williams County</b>		Woodland Acres 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	30,824,791	
Acres::	1,236,384.8	Land:	33,780,572	27,899,084	No. of Homestead Credits	175
T and F Per Acre	165.84	Structures:	<u>260,769,406</u>	<u>118,417,970</u>	Homestead Credit Amount	<u>167,361</u>
True and Full Value:	205,040,460	True and Full Value:	294,549,978	146,317,054	Subtotal Real Property	30,657,430
Assessed Value:	102,520,230	Assessed Value:	147,274,989	73,158,527	Railroads and Utilities	<u>3,339,476</u>
Taxable Value:	10,252,552	Taxable Value:	13,256,006	7,316,233	Total Taxable Value	<u>33,996,906</u>
<b>State Totals</b>		Woodland Acres 38,668.18				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values	1,288,026,018	
Acres::	39,952,774.6	Land:	1,615,227,195	1,178,573,753	No. of Homestead Credits	4,013
T and F Per Acre	247.54	Structures:	<u>9,190,432,292</u>	<u>4,966,475,711</u>	Homestead Credit Amount	<u>3,435,301</u>
True and Full Value:	9,889,771,750	True and Full Value:	10,805,659,491	6,145,049,464	Subtotal Real Property	1,284,590,717
Assessed Value:	4,944,877,465	Assessed Value:	5,402,829,015	3,072,524,937	Railroads and Utilities	<u>85,649,895</u>
Taxable Value:	494,498,218	Taxable Value:	486,273,773	307,254,027	Total Taxable Value	<u>1,370,240,612</u>

**2001 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	139,946	0	186,443	0	326,389
Barnes	1,025,139	4,412,064	128,053	0	5,565,256
Benson	203,794	288,975	109,810	0	602,579
Billings	328,134	1,233,370	11,291	0	1,572,795
Bottineau	89,163	2,142,043	196,256	0	2,427,462
Bowman	138,345	378,745	142,582	0	659,672
Burke	234,927	238,569	54,663	0	528,159
Burleigh	603,296	392,213	2,017,234	0	3,012,743
Cass	1,816,850	517,056	3,803,873	12,800	6,150,579
Cavalier	118,961	20,978	185,913	0	325,852
Dickey	78,941	20,382	206,305	0	305,628
Divide	59,363	86,773	43,593	0	189,729
Dunn	0	3,981,333	73,230	0	4,054,563
Eddy	269,271	329,933	72,082	0	671,286
Emmons	30,125	1,951,307	77,973	0	2,059,405
Foster	403,720	1,970,212	82,925	0	2,456,857
Golden Valley	342,764	215,401	40,195	0	598,360
Grand Forks	494,747	267,659	2,097,735	0	2,860,141
Grant	0	0	54,689	0	54,689
Griggs	298,819	37,107	65,335	0	401,261
Hettinger	0	12,903	72,925	0	85,828
Kidder	445,550	36,308	71,222	0	553,080
LaMoure	173,066	14,005	104,335	0	291,406
Logan	29,629	0	47,584	0	77,213
McHenry	874,950	3,974,905	144,966	0	4,994,821
McIntosh	8,285	1,661,129	119,632	0	1,789,046
McKenzie	6,809	4,404,888	47,852	0	4,459,549
McLean	87,711	51,139	323,030	0	461,880
Mercer	73,892	109,595	314,427	0	497,914
Morton	1,041,507	5,067,746	1,571,845	0	7,681,098
Mountrail	691,300	426,497	139,229	0	1,257,026
Nelson	199,964	19,003	92,166	0	311,133
Oliver	63,134	34,415	234,696	0	332,245
Pembina	123,135	1,870,581	220,696	0	2,214,412
Pierce	320,396	1,651,304	147,113	0	2,118,813
Ramsey	271,041	88,225	389,163	0	748,429
Ransom	232,495	1,973,872	116,009	0	2,322,376
Renville	45,737	348,369	47,337	0	441,443
Richland	384,728	3,513,667	844,338	0	4,742,733
Rolette	23,186	0	112,549	0	135,735
Sargent	147,675	0	185,830	0	333,505
Sheridan	28,198	0	187,433	0	215,631
Sioux	1,264	0	4,699	0	5,963
Slope	28,490	8,949	23,092	0	60,531
Stark	889,593	603,938	455,285	0	1,948,816
Steele	82,825	3,457	56,094	0	142,376
Stutsman	1,002,006	1,078,778	1,055,412	0	3,136,196
Towner	46,987	0	34,422	0	81,409
Traill	257,114	24,382	172,916	0	454,412
Walsh	211,572	15,450	166,510	0	393,532
Ward	1,255,948	404,866	1,073,743	0	2,734,557
Wells	543,101	1,763,027	157,778	0	2,463,906
Williams	999,007	1,855,074	485,395	0	3,339,476
<b>Total</b>	<b>17,266,600</b>	<b>49,500,592</b>	<b>18,869,903</b>	<b>12,800</b>	<b>85,649,895</b>

**2001 Allocation of Telecommunications Gross Receipts Tax**

---

<b>County</b>	<b>Amount</b>
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.25
Burke	22,498.60
Burleigh	773,690.48
Cass	1,485,635.00
Cavalier	51,992.50
Dickey	61,221.36
Divide	28,676.98
Dunn	37,466.52
Eddy	59,730.78
Emmons	34,095.71
Foster	35,331.02
Golden Valley	70,574.15
Grand Forks	667,387.14
Grant	90,093.02
Griggs	31,924.00
Hettinger	81,420.85
Kidder	65,613.10
LaMoure	73,439.61
Logan	49,303.95
McHenry	75,288.02
McIntosh	67,588.41
McKenzie	67,816.55
McLean	95,315.96
Mercer	84,496.75
Morton	344,032.66
Mountrail	68,578.00
Nelson	90,756.16
Oliver	18,401.62
Pembina	107,124.35
Pierce	110,847.97
Ramsey	214,830.98
Ransom	59,450.05
Renville	31,793.45
Richland	259,592.16
Rolette	107,189.30
Sargent	102,335.52
Sheridan	48,508.37
Sioux	24,887.84
Slope	7,041.03
Stark	366,666.37
Steele	71,947.56
Stutsman	279,876.41
Towner	53,317.71
Traill	161,206.04
Walsh	185,253.51
Ward	657,755.72
Wells	73,257.38
Williams	268,283.07
Total:	8,400,000.00

---

**2001 Abstract of Land Valuations Subject to In-Lieu Payments  
From the State Game and Fish Department on Land Owned or Leased By It**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Adams	146.33	7,959	54.39	3,980	398
Barnes	1,799.36	272,654	151.53	136,327	13,633
Benson	1,342.51	162,010	120.68	81,005	8,101
Bottineau	2,111.80	274,300	129.89	137,150	13,715
Bowman	1,018.22	155,300	152.52	77,650	7,765
Burke	465.93	51,026	109.51	25,513	2,551
Burleigh	11,529.47	1,538,300	133.42	769,150	76,915
Cass	1,613.90	401,800	248.96	200,900	20,090
Cavalier	7,136.70	1,070,540	150.00	535,270	53,527
Dickey	2,772.35	504,520	181.98	252,260	25,226
Divide	1,428.09	203,800	142.71	101,900	10,190
Dunn	7,050.63	481,800	68.33	240,900	24,090
Eddy	1,428.86	196,140	137.27	98,070	9,807
Emmons	1,013.00	137,626	135.86	68,813	6,881
Foster	631.75	154,980	245.32	77,490	7,749
Golden Valley	134.80	14,200	105.34	7,100	710
Grand Forks	3,680.71	461,800	125.46	230,900	23,090
Grant	289.00	23,904	82.71	11,952	1,195
Griggs	102.95	20,682	200.89	10,341	1,034
Hettinger	1,173.57	164,840	140.46	82,420	8,242
Kidder	4,263.67	583,640	136.89	291,820	29,182
LaMoure	1,620.55	362,700	223.81	181,350	18,135
Logan	597.80	77,400	129.47	38,700	3,870
McHenry	515.34	44,674	86.69	22,337	2,234
McIntosh	2,126.21	290,677	136.71	145,339	14,534
McKenzie	9,281.38	1,747,737	188.31	873,869	87,387
McLean	18,847.76	4,130,200	219.13	2,065,100	206,510
Mercer	5,759.56	838,463	145.58	419,232	41,923
Morton	6,923.80	1,054,400	152.29	527,200	52,720
Mountrail	4,716.89	838,900	177.85	419,450	41,945
Nelson	936.02	130,040	138.93	65,020	6,502
Oliver	723.94	108,807	150.30	54,404	5,440
Pembina	3,805.95	399,118	104.87	199,559	19,956
Pierce	953.50	60,800	63.77	30,400	3,040
Ramsey	376.15	75,024	199.45	37,512	3,751
Ransom	821.21	181,600	221.14	90,800	9,080
Richland	3,807.76	786,782	206.63	393,391	39,339
Rolette	6,861.25	1,015,183	147.96	507,592	50,759
Sargent	2,108.49	635,152	301.24	317,576	31,758
Sheridan	26,389.41	4,941,816	187.27	2,470,908	247,091
Slope	977.60	141,400	144.64	70,700	7,070
Stark	2.40	13,100	5,458.33	6,550	655
Steele	1,449.58	470,883	324.84	235,442	23,544
Stutsman	142.43	26,500	186.06	13,250	1,325
Towner	343.10	94,844	276.43	47,422	4,742
Walsh	419.32	60,400	144.04	30,200	3,020
Ward	40.00	6,000	150.00	3,000	300
Wells	8,849.39	2,078,420	234.87	1,039,210	103,921
Williams	3,561.12	470,273	132.06	235,137	23,514
<b>Total</b>	<b>164,091.49</b>	<b>27,963,114</b>	<b>170.41</b>	<b>13,981,561</b>	<b>1,398,156</b>

**2001 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by  
the Board of University and School Lands or State Treasurer and Acquired Before 1980**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Barnes	269.00	83,400	310.04	41,700	4,170
Benson	779.90	178,784	229.24	89,392	8,939
Billings	51.40	8,300	161.48	4,150	415
Bottineau	205.40	41,500	202.04	20,750	2,075
Bowman	140.50	22,100	157.30	11,050	1,105
Burke	176.50	35,300	200.00	17,650	1,765
Burleigh	1,642.67	277,500	168.93	138,750	13,875
Cavalier	179.80	25,180	140.04	12,590	1,259
Dickey	519.50	147,548	284.02	73,774	7,377
Divide	362.50	52,000	143.45	26,000	2,600
Eddy	701.00	116,460	166.13	58,230	5,823
Emmons	1,822.00	115,580	63.44	57,790	5,779
Foster	193.80	58,191	300.26	29,096	2,910
Grant	604.10	119,243	197.39	59,622	5,962
Griggs	437.00	91,514	209.41	45,757	4,576
Kidder	276.00	33,620	121.81	16,810	1,681
LaMoure	322.00	88,800	275.78	44,400	4,440
Logan	428.50	85,000	198.37	42,500	4,250
McHenry	303.10	67,124	221.46	33,562	3,356
McIntosh	157.00	30,998	197.44	15,499	1,550
McLean	606.40	157,800	260.22	78,900	7,890
Mercer	380.00	70,054	184.35	35,027	3,503
Morton	522.60	113,000	216.23	56,500	5,650
Mountrail	675.40	127,400	188.63	63,700	6,370
Nelson	654.10	193,084	295.19	96,542	9,654
Oliver	153.00	30,403	198.71	15,202	1,520
Pierce	945.18	200,574	212.21	100,287	10,029
Ramsey	721.00	158,966	220.48	79,483	7,948
Ransom	111.00	51,200	461.26	25,600	2,560
Renville	25.00	7,300	292.00	3,650	365
Richland	30.00	10,506	350.20	5,253	525
Sargent	182.00	76,742	421.66	38,371	3,837
Sheridan	1,359.98	246,576	181.31	123,288	12,329
Sioux	120.00	16,545	137.88	8,273	827
Slope	35.00	7,000	200.00	3,500	350
Stark	48.00	9,700	202.08	4,850	485
Stutsman	926.70	231,300	249.60	115,650	11,565
Towner	1,586.11	419,508	264.49	209,754	20,975
Ward	80.00	11,000	137.50	5,500	550
Wells	230.00	65,260	283.74	32,630	3,263
Williams	65.00	4,328	66.58	2,164	216
<b>Total</b>	<b>19,028.14</b>	<b>3,886,388</b>	<b>204.24</b>	<b>1,943,196</b>	<b>194,318</b>

**2001 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by  
the Board of University and School Lands or State Treasurer and Acquired After 1980**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Benson	1,616.00	479,748	296.87	239,874	23,987
Bottineau	877.94	256,000	291.59	128,000	12,800
Dickey	320.00	58,029	181.34	29,015	2,902
Emmons	800.00	180,960	226.20	90,480	9,048
Grant	160.00	31,972	199.83	15,986	1,599
McHenry	1,200.00	196,884	164.07	98,442	9,844
Pierce	169.31	35,823	211.58	17,912	1,791
Sheridan	400.00	98,410	246.03	49,205	4,921
Stutsman	474.06	115,000	242.59	57,500	5,750
Ward	160.00	29,400	183.75	14,700	1,470
<b>Total</b>	<b>6,177.31</b>	<b>1,482,226</b>	<b>239.95</b>	<b>741,114</b>	<b>74,111</b>

**2001 Abstract of Land Valuations Subject to In-Lieu Payments  
on Land Owned by the North Dakota National Guard**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Eddy	8,956.47	895,240	99.95	447,620	44,762
<b>Total</b>	<b>8,956.47</b>	<b>895,240</b>	<b>99.95</b>	<b>447,620</b>	<b>44,762</b>

**2001 Abstract of Land Valuations Subject to In-Lieu Payments on Farmland or  
Ranchland Owned by Nonprofit Organizations for Conservation Purposes**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
McLean	1,785.81	240,200	134.50	120,100	12,010
Sheridan	7,003.43	879,430	125.57	439,715	43,972
<b>Total</b>	<b>8,789.24</b>	<b>1,119,630</b>	<b>127.39</b>	<b>559,815</b>	<b>55,982</b>

**2001 Abstract of Valuations of Carbon Dioxide Pipeline Property  
Other than Land Subject to In-Lieu Payments**

County	Assessed Value	True and Full Value
Divide	3,708,792	370,879
Dunn	5,202,672	520,268
McKenzie	3,660,282	366,028
Mercer	17,318,549	1,731,855
Williams	3,890,705	389,070
<b>Total</b>	<b>33,781,000</b>	<b>3,378,100</b>

**Apportionment of 2001 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
<b>Burlington Northern Santa Fe Railway Co.</b>			
Main Line			
Fargo to Grand Forks Junction	7,301	76.09	555,533
Fargo to Montana State Line	14,457	367.11	5,307,309
Fargo-Surrey Line	10,297	225.73	2,324,342
Grand Forks to Norwich	5,359	194.26	1,041,039
Ortonville to Terry	2,940	102.50	301,350
Surrey to Montana Line	13,394	156.48	2,095,893
Subtotal Main Line		1,122.17	11,625,466
Branch Line			
Berthold to Crosby	1,704	73.67	125,534
Casselton Branch	1,615	0.13	210
Casselton Junction to Nolan	8,859	21.34	189,051
Casselton to Blanchard	1,246	14.19	17,681
Churchs Ferry to Rolla	1,026	47.77	49,012
Cooperstown Branch	1,039	18.49	19,211
Devils Lake to Rock Lake	622	0.90	560
Erie Junction to Clifford	666	18.09	12,048
Fairview East Branch	599	0.74	443
Fargo and Southwestern Branch	1,571	8.72	13,699
Fargo Conn. Jct.	1,581	1.47	2,324
Grafton to Intl. Bndry. - Morden	1,481	48.24	71,443
Grand Forks to Intl. Bndry. - Neche	1,700	59.95	101,915
Granville to Lorain	507	5.25	2,662
James River Branch	1,438	1.24	1,783
Lakota to Sarles	1,033	72.90	75,306
Larimore to Hannah	1,459	78.47	114,488
Larimore to Mayville	1,278	33.80	43,196
Mandan North Line	1,977	80.08	158,318
Minnewaukan Branch	1,111	0.48	533
Niobe Branch	633	21.46	13,584
Nolan to Warwick	1,459	74.01	107,981
Portland Junction to Portland	1,075	4.68	5,031
Red River Branch	2,384	64.99	154,936
Rugby to Westhope	1,032	67.80	69,970
Snowdon-Sidney Branch	721	8.66	6,244
Stanley Northwest Branch	1,293	87.03	112,530
Valley City Low Line	1,531	5.13	7,854
Wahpeton to Casselton	1,438	0.57	820
West Fargo Conn. to J.Y. Jct.	1,663	2.71	4,507
York to Wolford	603	14.40	8,683
Subtotal Branch Line		937.36	1,491,557
Second Track			
Cass County	1,446	31.94	46,185
Stutsman County	1,446	12.10	17,497
Ward County	1,339	12.78	17,112
Williams County	1,339	16.18	21,665
Subtotal Second Track		73.00	102,459

**Apportionment of 2001 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
Side Track			
Side Track (Varied values per mile)		617.25	580,518
Subtotal Side Track		617.25	580,518
<b>Total Burlington Northern Santa Fe Railway Co.</b>		2,749.78	13,800,000

**Soo Line Railroad Co.**

Main Line			
Minnesota State Line to Portal	5,170	352.67	1,823,207
Subtotal Main Line		352.67	1,823,207
Branch Line			
Drake - Max Line	567	45.46	25,760
Flaxton to Montana Line	567	0.57	323
Max - New Town	372	64.43	23,963
Prairie Junction - Plaza	178	1.41	251
Subtotal Branch Line		111.87	50,297
Side Track			
Side Track (Varied values per mile)		99.84	46,896
Subtotal Side Track		99.84	46,896
<b>Total Soo Line Railroad Co.</b>		564.38	1,920,400

**Apportionment of 2001 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
<b>Red River Valley &amp; Western Railroad</b>			
Branch Line			
Addison West Branch	772	11.79	9,102
Casselton Branch	2,612	32.88	85,883
Fargo and Southwestern Branch	2,541	100.40	255,116
Hankinson to Rutland (Rutland)	240	20.76	4,982
James River Branch	2,321	46.49	107,903
Minnewaukan Branch	1,785	79.46	141,836
Oakes Branch	1,657	15.30	25,352
Oakes to S.D. Border	982	14.21	13,954
Oberon Branch	982	15.82	15,535
Rutland to SD Line (Rutland)	318	10.52	3,345
Sykeston Branch	983	35.53	34,926
Tintah Jct. to Hankinson (Rutland)	674	8.30	5,594
Wahpeton to Casselton	2,321	54.62	126,773
Wahpeton to Moorhead	2,368	6.02	14,255
Wahpeton to Moorhead (Rutland)	580	0.05	29
Wahpeton to Oakes	2,471	72.53	179,222
Wilton Branch	983	21.54	21,174
Subtotal Branch Line		546.22	1,044,981
Side Track			
Side Track (Rutland - Varied values per mile))		5.65	237
Side Track (Varied values per mile)		40.94	8,982
Subtotal Side Track		46.59	9,219
<b>Total Red River Valley &amp; Western Railroad</b>		<b>592.81</b>	<b>1,054,200</b>
<b>Dakota, Missouri Valley &amp; Western Railroad</b>			
Branch Line			
F&V Jct. - SD Line	415	8.68	3,605
Flaxton to Whitetail	947	63.48	60,093
Hankinson to Oakes	1,348	49.57	66,819
Linton Branch	637	45.31	28,873
Max to Washburn	1,122	49.38	55,428
Washburn to Oakes	671	170.40	114,361
Subtotal Branch Line		386.82	329,179
Side Track			
Side Track (Varied values per mile)		28.97	2,421
Subtotal Side Track		28.97	2,421
<b>Total Dakota, Missouri Valley &amp; Western Railroad</b>		<b>415.79</b>	<b>331,600</b>

**Apportionment of 2001 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
<b>Northern Plains Railroad</b>			
Branch Line			
Fordville to Baker	241	81.28	19,588
Kennmare to Minn.	511	250.72	128,118
Mohall Line	277	42.55	11,786
Subtotal Branch Line		374.55	159,492
Side Track			
Side Track (Varied values per mile)		21.17	908
Subtotal Side Track		21.17	908
<b>Total Northern Plains Railroad</b>		395.72	160,400

**Taxable Valuation of All Classes of Property for the Years 2000 and 2001**

<b>2000</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,920,671.6	478,459,168	36.74
Other Real Estate			
Commercial Property		290,542,955	22.31
Residential Property		<u>465,478,058</u>	<u>35.74</u>
Total Taxable Value of Other Real Estate		756,021,013	58.05
Less Homestead Credit Allowance		<u>-3,688,162</u>	<u>-0.28</u>
Total Taxable Value of Real Estate		1,230,792,019	94.51
Public Utility Property			
Railroads		16,574,450	1.27
Pipelines		36,033,913	2.77
Electric, Gas, Heating and Water		18,859,470	1.45
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>11,300</u>	<u>0.00</u>
Total Value of Public Utilities		<u>71,479,133</u>	<u>5.49</u>
Total Taxable Value of all Property		1,302,271,152	100.00

<b>2001</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,952,774.6	494,498,218	36.09
Other Real Estate			
Commercial Property		307,254,027	22.42
Residential Property		<u>486,273,773</u>	<u>35.49</u>
Total Taxable Value of Other Real Estate		793,527,800	57.91
Less Homestead Credit Allowance		<u>-3,435,301</u>	<u>-0.25</u>
Total Taxable Value of Real Estate		1,284,590,717	93.75
Public Utility Property			
Railroads		17,266,600	1.26
Pipelines		49,500,592	3.61
Electric, Gas, Heating and Water		18,869,903	1.38
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,800</u>	<u>0.00</u>
Total Value of Public Utilities		<u>85,649,895</u>	<u>6.25</u>
Total Taxable Value of all Property		1,370,240,612	100.00

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 1992 - 2001**

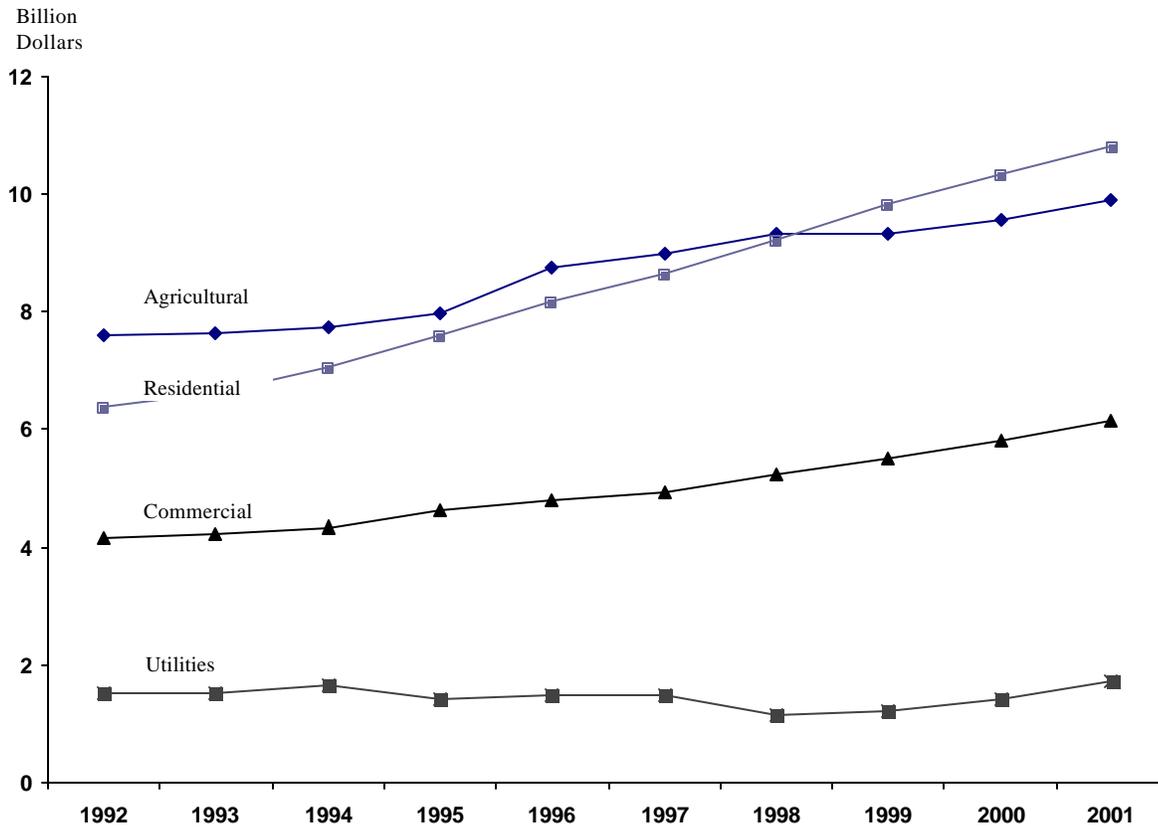
<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1992	40,048,242.1	189.76	7,599,680,006	3,799,825,321	385,593,486
1993	40,049,279.7	190.06	7,611,847,334	3,805,912,299	379,991,212
1994	40,040,059.2	193.09	7,731,332,810	3,865,654,403	380,600,445
1995	40,014,145.4	199.50	7,982,711,032	3,991,344,097	399,143,812
1996	40,007,069.6	218.19	8,729,001,964	4,364,089,509	436,460,847
1997	40,000,750.2	224.95	8,998,149,082	4,499,064,899	449,918,433
1998	40,012,482.8	233.02	9,323,634,424	4,661,804,076	466,192,526
1999	39,978,778.7	233.35	9,328,939,401	4,665,425,494	466,553,586
2000	39,920,671.6	239.70	9,568,978,189	4,784,480,392	478,459,168
2001	39,952,774.6	247.54	9,889,771,756	4,944,877,465	494,498,218

<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
1992	1,145,606,011	5,243,022,973	6,388,628,984	3,194,313,595	287,500,546
1993	1,188,008,886	5,437,386,230	6,625,395,116	3,312,696,842	298,155,850
1994	1,230,286,020	5,810,955,698	7,041,241,718	3,520,620,065	316,869,537
1995	1,275,655,901	6,334,316,521	7,609,972,422	3,804,985,674	342,460,567
1996	1,326,649,614	6,848,014,773	8,174,664,387	4,086,330,970	367,875,736
1997	1,399,590,560	7,244,934,660	8,644,525,220	4,322,259,074	389,022,303
1998	1,457,677,244	7,765,056,942	9,222,734,186	4,611,372,275	415,042,442
1999	1,526,555,423	8,313,034,172	9,839,589,595	4,919,802,129	442,800,384
2000	1,574,246,841	8,769,287,801	10,343,534,642	5,171,762,873	465,478,058
2001	1,615,227,199	9,190,432,292	10,805,659,491	5,402,829,013	486,273,773

<b>Commercial Property</b>					
1992	815,169,371	3,348,204,620	4,163,373,991	2,081,686,698	208,169,930
1993	827,906,429	3,417,668,603	4,245,575,032	2,122,787,310	212,280,124
1994	852,553,879	3,496,361,816	4,348,915,695	2,174,457,570	217,447,340
1995	892,517,896	3,709,592,755	4,602,110,651	2,300,505,093	230,052,043
1996	928,776,132	3,839,572,641	4,768,348,773	2,384,174,125	238,418,893
1997	967,872,640	3,959,661,447	4,927,534,087	2,463,760,603	246,375,914
1998	1,014,602,343	4,210,288,396	5,224,890,739	2,612,443,249	261,245,823
1999	1,053,819,929	4,429,611,978	5,483,431,907	2,741,702,894	274,171,787
2000	1,098,903,457	4,711,921,112	5,810,824,569	2,905,412,128	290,542,955
2001	1,178,573,753	4,966,475,711	6,145,049,464	3,072,524,937	307,254,027

	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
1992	881,263,962	4,802,532	876,461,430	76,697,636	953,159,066
1993	890,427,186	4,572,163	885,855,023	76,644,012	962,499,035
1994	914,917,322	4,426,405	910,490,917	83,277,958	993,768,875
1995	971,656,422	4,436,749	967,219,673	71,765,639	1,038,985,312
1996	1,042,755,476	4,365,866	1,038,389,610	74,050,936	1,112,440,546
1997	1,085,316,650	3,999,567	1,081,317,083	73,791,849	1,155,108,932
1998	1,142,480,791	3,802,576	1,138,678,215	57,677,530	1,196,355,745
1999	1,183,525,757	3,905,023	1,179,620,734	60,444,428	1,240,065,162
2000	1,234,480,181	3,688,162	1,230,792,019	71,479,133	1,302,271,152
2001	1,288,026,018	3,435,301	1,284,590,717	85,649,895	1,370,240,612

## True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
1992	7.600	6.389	4.163	1.534
1993	7.612	6.625	4.246	1.533
1994	7.731	7.041	4.349	1.666
1995	7.983	7.610	4.602	1.435
1996	8.729	8.175	4.768	1.481
1997	8.998	8.645	4.928	1.476
1998	9.324	9.223	5.225	1.154
1999	9.329	9.840	5.483	1.209
2000	9.569	10.344	5.811	1.430
2001	9.890	10.806	6.145	1.713

**Summary of Taxable Valuations of Railroad and Utility Property  
Assessed by the State Board of Equalization, 1981 - 2001**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
1981	11,899,750	7,273,400	19,968,250	26,124,000	43,750	0	0	65,309,150
1982	5,221,640	19,359,262	20,846,995	25,324,000	37,830	0	0	70,789,727
1983	4,830,080	38,285,688	20,691,708	24,834,720	37,920	0	0	88,680,116
1984	7,835,900	36,427,644	20,156,884	20,224,110	35,530	0	0	84,680,068
1985	9,187,100	33,154,140	19,157,290	19,578,329	27,800	0	0	81,104,659
1986	10,633,100	32,863,760	17,522,106	19,342,197	27,800	0	0	80,388,963
1987	8,496,890	33,526,260	18,511,607	18,720,973	14,200	16,700	0	79,286,630
1988	8,989,740	32,363,280	18,220,600	18,348,948	17,000	11,400	5,500	77,956,468
1989	10,866,370	31,642,520	17,006,500	18,504,812	11,400	12,000	32,500	78,076,102
1990	10,950,050	30,404,380	17,110,900	19,262,939	4,900	49,500	24,500	77,807,169
1991	10,718,340	31,260,230	17,218,201	18,827,000	2,990	79,170	23,200	78,129,131
1992	9,862,700	31,229,500	17,203,396	18,246,800	0	136,840	18,400	76,697,636
1993	10,809,900	31,451,400	17,586,400	16,374,702	0	403,910	17,700	76,644,012
1994	16,079,100	29,826,200	17,482,600	19,236,208	0	641,250	12,600	83,277,958
1995	9,870,500	28,385,000	16,556,039	16,140,802	0	797,598	15,700	71,765,639
1996	11,041,100	26,934,760	17,386,300	17,242,896	0	1,432,280	13,600	74,050,936
1997	14,168,200	25,619,900	18,190,030	13,845,199	0	1,955,320	13,200	73,791,849
1998	14,262,400	25,601,140	17,801,890	0	0	0	12,100	57,677,530
1999	15,134,450	27,647,610	17,651,168	0	0	0	11,200	60,444,428
2000	16,574,450	36,033,913	18,859,470	0	0	0	11,300	71,479,133
2001	17,266,600	49,500,592	18,869,903	0	0	0	12,800	85,649,895

## Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1981 to 2001

Percent of Total Taxable Valuation

Year	Ag Land	Com-mercial	Resi-dential	H'stead Credit	Rail-roads	Pipe-lines	Electric, Gas, etc.	Tele-communi-cations	Tele-graph	Mobile Radio	Misc.
1981	49.36	17.52	26.84	0.81	1.29	0.79	2.17	2.83	0.00		
1982	47.79	18.63	26.80	0.74	0.55	2.21	2.06	2.69	0.00		
1983	45.08	19.06	27.22	0.64	0.51	4.00	2.16	2.60	0.00		
1984	46.15	18.94	27.03	0.58	0.78	3.64	2.01	2.02	0.00		
1985	43.91	20.15	28.23	0.53	0.93	1.95	3.37	1.99	0.00		
1986	43.74	20.34	28.29	0.57	1.08	3.35	1.79	1.97	0.00		
1987	43.73	20.40	28.31	0.56	0.87	3.43	1.90	1.92	0.00	0.00	
1988	43.29	20.62	28.58	0.56	0.93	3.35	1.89	1.90	0.00	0.00	0.00
1989	42.64	20.89	28.90	0.54	1.13	3.28	1.77	1.92	0.00	0.00	0.00
1990	41.97	21.23	29.26	0.56	1.15	3.16	1.78	2.00	0.00	0.01	0.00
1991	40.77	21.58	29.93	0.53	1.13	3.31	1.82	1.99	0.00	0.01	0.00
1992	40.10	21.97	30.34	0.51	1.04	3.30	1.82	1.93	0.00	0.01	0.00
1993	39.52	22.04	30.96	0.47	1.12	3.27	1.83	1.70	0.00	0.04	0.00
1994	38.67	21.75	31.70	0.44	1.61	2.98	1.75	1.92	0.00	0.06	0.00
1995	38.42	22.14	32.96	0.43	0.95	2.73	1.59	1.55	0.00	0.08	0.00
1996	39.23	21.43	33.07	0.39	0.99	2.42	1.56	1.55	0.00	0.13	0.00
1997	38.95	21.33	33.68	0.35	1.23	2.22	1.57	1.20	0.00	0.17	0.00
1998	38.97	21.84	34.69	0.32	1.19	2.14	1.49				0.00
1999	37.62	22.11	35.71	0.31	1.22	2.23	1.42				0.00
2000	36.74	22.31	35.74	0.28	1.27	2.77	1.45				0.00
2001	36.09	22.42	35.49	0.25	1.26	3.61	1.38				0.00

