

**Proceedings
of
State Board
of
Equalization
of
North Dakota
2007**

Compiled by

CORY FONG

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

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

December 2007



I, Cory Fong, 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 2007.

Dated at Bismarck, North Dakota, this 31st day of December 2007.

CORY FONG
TAX COMMISSIONER AND SECRETARY
OF THE STATE BOARD OF EQUALIZATION

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2007

John Hoeven..... Governor
Kelly Schmidt State Treasurer
Bob Peterson State Auditor
Roger Johnson..... Commissioner of Agriculture
Cory Fong 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
Land Acquired for the Devils Lake project by the State Water Commission	3
State Medical Center Levy	4

CENTRALLY ASSESSED PROPERTY:

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

NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS

7

TRUE AND FULL, ASSESSED AND TAXABLE VALUATIONS:

2007 Abstract of Assessments as Equalized by the State Board of Equalization	8
2007 Taxable Valuations of Railroad and Utility Companies Assessed by the State Board of Equalization.....	16
2007 Allocation of Telecommunications Gross Receipts Tax.....	17
2007 Abstract of Land Valuations Subject to In Lieu Payments from State Game and Fish Department on Land Owned or Leased by It.....	18
2007 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.....	19
2007 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	20
2007 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the North Dakota National Guard	20
2007 Abstract of Land Valuations Subject to In Lieu Payments on Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes	20
2007 Abstract of Valuations Subject to In-Lieu Payments on Land Acquired by the State Water Commission	20
2007 Abstract of Valuations of Carbon Dioxide Pipeline Property Other Than Land Subject to In-Lieu Payments	21
2007 Abstract of Valuations Subject to In-Lieu Payments on Property Owned by Workforce Safety and Insurance	21
Apportionment of 2007 Taxable Value of Railroads per Mile of Track	22
Taxable Valuation of All Classes of Property for the Years of 2006 and 2007.....	26
Summary of True and Full, Assessed, and Taxable Valuations as Equalized by the State Board of Equalization, 1998 – 2007.....	27
Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State Board of Equalization.....	29
Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation, 1988 - 2007.....	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	(1)	No Change
Benson	No Change	(2)	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	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	No Change	No Change
LaMoure	No Change	+ 1%	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	(3)	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	(4)	No Change
Pembina	No Change	No Change	No Change
Pierce	No Change	No Change	No Change
Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	No Change	No Change	No Change
Richland	No Change	No Change	No Change

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Rolette	No Change	No Change	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	No Change	No Change
Sioux	(5)	No Change	+ 5%
Slope	No Change	No Change	No Change
Stark	No Change	No Change	No Change
Steele	No Change	No Change	No Change
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Traill	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	(6)	No change
Bismarck	No Change	No Change
Fargo	No Change	No Change
West Fargo	(7)	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) Apply obsolescence to various townships as shown in the schedule provided. Classify land on which rural residential structures are located as residential land.

Reduce the building value of Parcel No. 10-0330310 owned by Linette Kratochvil by 23 percent. This reduction includes removal of the detached garage from the assessment, application of 72 percent physical depreciation to the fireplace and 25 percent physical depreciation to the driveway, and application of 30 percent economic obsolescence ordered for all residential buildings located in Edna Township.

Reduce the building value of Parcel No. 35-2610100 owned by Emilee Olstad by 14

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

percent. This reduction includes application of 30 percent economic obsolescence ordered for all residential buildings located in Spring Creek Township. The assessor is directed to complete an interior inspection to validate the measurements of the basement area.

Reduce the building value of Parcel No. 35-3120210 owned by Sandra M. Sandness and Sheree Froemke by 20 percent. This reduction represents application of 30 percent economic obsolescence ordered for all residential buildings located in Spring Creek Township.

Reduce the value of the residential structure on NE $\frac{1}{4}$ of 12-137-60 owned by Gerrit Van Bruggen by 34 percent. This reduction represents application of 40 percent economic obsolescence ordered for all residential buildings located in Rosebud Township.

Apply 30 percent economic obsolescence, ordered for all residential buildings in Svea township, to the building value of the residence occupied by Edith Zacharias, located on Parcel No. 38-2740410.

- (2) Review all residential property values at all lakes in Benson County for 2008.
- (3) Complete the ongoing residential reassessment in McLean County for 2008.
- (4) Complete the reappraisal of all residential property in Oliver County for 2008.
- (5) Add true and full value of the Farm Service Agency Building in the amount of \$56,475. Increase the value of commercial lots in Selfridge City only by 15 percent.
- (6) Increase valuations of Valley City commercial structures by 5 percent.
- (7) Reduce the structure value of Parcel No. 02-1387-00301-000 located at 2322 Meadow Ridge Parkway and owned by Oak Street Apartments LLC by 3 percent. The resulting property value is \$473,000.

**STATE GAME AND FISH, NATIONAL GUARD, BOARD OF UNIVERSITY
AND SCHOOL LANDS, FARMLAND OR RANCLAND OWNED BY
NONPROFIT ORGANIZATIONS FOR CONSERVATION PURPOSES,
AND LAND ACQUIRED FOR THE DEVILS LAKE PROJECT BY THE
STATE WATER COMMISSION ASSESSMENTS**

It was moved by Ms. Schmidt and seconded by Mr. Johnson that the Board make the same changes that were made to agricultural land to State Game and Fish land, National Guard land, Board of University and School Lands land, Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes, and land acquired for the Devils Lake project by the State Water Commission.

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

STATE MEDICAL CENTER LEVY

It was moved by Mr. Peterson and seconded by Ms. Schmidt 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 2007 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 2007.

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

CENTRALLY ASSESSED PROPERTY

MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$123,200	\$12,320

CENTRALLY ASSESSED PROPERTY

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
FPL Energy Burleigh County Wind	\$30,535,500	\$ 547,900
FPL Energy North Dakota Wind	27,577,200	964,900
FPL Energy Oliver County	28,018,000	568,800
Montana-Dakota Utilities Company	54,915,000	5,491,500
Moorhead Public Service Department	267,000	26,700
Northern Municipal Power Agency	311,000	31,100
Northwestern Corporation	585,000	58,500
OREG 1, Inc.	1,519,000	151,900
Otter Tail Power Company	59,649,000	5,964,900
Rainbow Energy Marketing Corporation	47,300	4,730
Velva Wind Farm	6,584,000	209,560
Xcel Energy	72,127,000	7,212,700

INVESTOR-OWNED TRANSMISSION LINES SUBJECT TO \$300 PER MILE TAX

	<u>Tax Amount</u>
Otter Tail Power Company	\$12,108.00
Xcel Energy	15,450.00

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	\$ 413,000	\$ 41,300
Federal Express Corporation	614,000	61,400
Great Lakes Aviation Ltd.	59,000	5,900
Northwest Airlines, Inc.	2,954,000	295,400
Northwest Airlines/Mesaba	122,000	12,200
Skywest Airlines	433,000	43,300

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Johnson and seconded by Mr. Fong that the Board approve total telecommunications gross receipts taxes in the amount of \$10,272,459.19 plus penalties where applicable.

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

CENTRALLY ASSESSED PROPERTY

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$ 199,369,000	\$19,936,900
Amerada Hess incl. Tioga Gas Plant	11,870,000	1,187,000
Archer Daniels Midland	128,000	12,800
Bear Paw Energy LLC	25,298,000	2,529,800
Belle Fourche Pipeline Company	3,211,000	321,100
Bridger Pipeline LLC	1,583,000	158,300
Cenex Pipeline Company	11,662,000	1,166,200
Dome Pipeline Corporation	4,697,000	469,700
Enbridge Energy, LP	15,664,000	1,566,400
Enbridge Pipelines (North Dakota) Inc.	26,000,000	2,600,000
Hiland Partners LLC	2,295,500	229,550
Kaneb Pipeline Operating Partnership L.P.	12,233,000	1,223,300
Magellan PipeLine Company LLC	4,713,000	471,300
Northern Border Pipeline Company	151,036,000	15,103,600
Petro-Hunt LLC	389,000	38,900
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline LP	30,644,000	3,064,400
Prairielands Energy Marketing, Inc.	34,100	3,410
Roughrider Pipeline Company	179,500	17,950
Tesoro High Plains Company	13,065,000	1,306,500
Viking Gas Transmission Company	70,000	7,000
Williston Basin Interstate Pipeline	32,345,000	3,234,500

CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$19,712,000	\$1,971,200

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$147,000,000	\$14,700,000
Dakota, Missouri Valley & Western	5,947,000	594,700
Dakota Northern Railroad	420,500	42,050
Northern Plains Railroad	2,753,000	275,300
Red River Valley & Western Railroad	14,134,000	1,413,400
Soo Line Railroad	26,423,000	2,642,300
Yellowstone Valley Railroad	121,000	12,100

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
2007**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
Killdeer Mountain Manufacturing Inc 1700 I-94 Business Loop East Dickinson, ND 58601-6439	645	100 percent for 5 years	Granted	8/14/2007
The Lady of the Lake Real Estate Antiquities Inc. PO Box 173 Fargo, ND 58107-0173	646	100 percent for 5 years	Denied	11/1/2007
MW Industries, Inc. 1220 Central Ave. Kenmare, ND 58746-7649	642	100 percent for 5 years	Granted	2/1/2007
Phoenix International Corporation 1750 NDSU Research Park Dr. Fargo, ND 58102-5702	643	100 percent for 5 years on expansion	Granted	4/15/2007
United Pulse Trading Inc. 605 22 nd Ave E Williston, ND 58801-6705	644	100 percent for 5 years on expansion	Granted	8/14/2007

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 7,400,859
Acres: 606,984.43		Land: 3,526,141	1,685,488	No. of Homestead Credits: 33
T and F Per Acre: 169.31		Structures: 31,654,076	11,898,274	Homestead Credit Amount: 26,809
True and Full Value: 102,767,270	True and Full Value: 35,180,217	13,583,762		Subtotal Real Property: 7,374,050
Assessed Value: 51,384,441	Assessed Value: 17,590,398	6,791,937		Railroads and Utilities: 320,264
Taxable Value: 5,138,471	Taxable Value: 1,583,170	679,218		Total Taxable Value: 7,694,314
Barnes County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 33,622,530
Acres: 910,334.64		Land: 35,245,200	10,231,220	No. of Homestead Credits: 93
T and F Per Acre: 399.39		Structures: 215,487,200	72,956,895	Homestead Credit Amount: 128,601
True and Full Value: 363,581,100	True and Full Value: 250,732,400	83,188,115		Subtotal Real Property: 33,493,929
Assessed Value: 181,790,550	Assessed Value: 125,366,200	41,594,058		Railroads and Utilities: 5,457,461
Taxable Value: 18,179,055	Taxable Value: 11,284,066	4,159,409		Total Taxable Value: 38,951,390
Benson County		Woodland Acres: 182.20		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 13,394,808
Acres: 776,817.79		Land: 4,504,518	2,393,098	No. of Homestead Credits: 49
T and F Per Acre: 273.96		Structures: 34,779,660	17,324,762	Homestead Credit Amount: 42,097
True and Full Value: 212,813,540	True and Full Value: 39,284,178	19,717,860		Subtotal Real Property: 13,352,711
Assessed Value: 106,406,770	Assessed Value: 19,642,089	9,859,930		Railroads and Utilities: 731,389
Taxable Value: 10,641,105	Taxable Value: 1,767,862	985,841		Total Taxable Value: 14,084,100
Billings County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 3,634,124
Acres: 362,370.58		Land: 1,750,957	6,076,162	No. of Homestead Credits: 0
T and F Per Acre: 114.33		Structures: 8,440,898	16,000,746	Homestead Credit Amount: 0
True and Full Value: 41,430,908	True and Full Value: 10,191,855	22,076,908		Subtotal Real Property: 3,634,124
Assessed Value: 20,715,454	Assessed Value: 5,095,928	11,038,457		Railroads and Utilities: 1,844,160
Taxable Value: 2,071,609	Taxable Value: 458,661	1,103,854		Total Taxable Value: 5,478,284
Bottineau County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 24,189,781
Acres: 1,018,914.15		Land: 57,359,100	14,518,216	No. of Homestead Credits: 60
T and F Per Acre: 277.50		Structures: 114,358,300	31,967,300	Homestead Credit Amount: 50,909
True and Full Value: 282,745,100	True and Full Value: 171,717,400	46,485,516		Subtotal Real Property: 24,138,872
Assessed Value: 141,372,550	Assessed Value: 85,858,700	23,242,761		Railroads and Utilities: 2,217,276
Taxable Value: 14,137,255	Taxable Value: 7,728,151	2,324,375		Total Taxable Value: 26,356,148
Bowman County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 8,619,720
Acres: 667,469.78		Land: 8,700,904	3,972,724	No. of Homestead Credits: 26
T and F Per Acre: 144.66		Structures: 46,635,845	22,059,888	Homestead Credit Amount: 32,946
True and Full Value: 96,553,074	True and Full Value: 55,336,749	26,032,612		Subtotal Real Property: 8,586,774
Assessed Value: 48,276,553	Assessed Value: 27,668,375	13,016,306		Railroads and Utilities: 2,681,375
Taxable Value: 4,827,874	Taxable Value: 2,490,164	1,301,682		Total Taxable Value: 11,268,149
Burke County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 8,199,675
Acres: 651,120.33		Land: 1,407,783	1,644,388	No. of Homestead Credits: 15
T and F Per Acre: 201.90		Structures: 16,448,414	14,815,023	Homestead Credit Amount: 8,412
True and Full Value: 131,460,950	True and Full Value: 17,856,197	16,459,411		Subtotal Real Property: 8,191,263
Assessed Value: 65,730,475	Assessed Value: 8,928,310	8,229,722		Railroads and Utilities: 624,462
Taxable Value: 6,573,049	Taxable Value: 803,648	822,978		Total Taxable Value: 8,815,725

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 219,030,419
Acres: 936,705.80		Land: 470,090,406	400,903,610	No. of Homestead Credits: 216
T and F Per Acre: 188.70		Structures: 2,724,341,694	927,963,428	Homestead Credit Amount: 526,387
True and Full Value: 176,752,226	True and Full Value: 3,194,432,100		1,328,867,038	Subtotal Real Property: 218,504,032
Assessed Value: 88,376,113	Assessed Value: 1,597,216,050		664,433,519	Railroads and Utilities: 3,944,912
Taxable Value: 8,837,617	Taxable Value: 143,749,448		66,443,354	Total Taxable Value: 222,448,944
Cass County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 427,877,941
Acres: 1,051,693.00		Land: 850,058,450	648,746,600	No. of Homestead Credits: 206
T and F Per Acre: 571.19		Structures: 4,411,056,550	2,573,087,900	Homestead Credit Amount: 513,118
True and Full Value: 600,720,500	True and Full Value: 5,261,115,000		3,221,834,500	Subtotal Real Property: 427,364,823
Assessed Value: 300,360,250	Assessed Value: 2,630,557,500		1,610,917,250	Railroads and Utilities: 7,143,171
Taxable Value: 30,036,025	Taxable Value: 236,750,191		161,091,725	Total Taxable Value: 434,507,994
Cavalier County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 21,485,041
Acres: 913,087.22		Land: 5,508,185	3,624,925	No. of Homestead Credits: 65
T and F Per Acre: 378.75		Structures: 57,464,966	23,566,187	Homestead Credit Amount: 40,161
True and Full Value: 345,828,034	True and Full Value: 62,973,151		27,191,112	Subtotal Real Property: 21,444,880
Assessed Value: 172,914,024	Assessed Value: 31,486,595		13,595,565	Railroads and Utilities: 294,571
Taxable Value: 17,291,405	Taxable Value: 2,834,068		1,359,568	Total Taxable Value: 21,739,451
Dickey County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 17,761,270
Acres: 705,950.95		Land: 5,435,559	2,888,526	No. of Homestead Credits: 31
T and F Per Acre: 346.66		Structures: 74,214,036	35,926,203	Homestead Credit Amount: 24,126
True and Full Value: 244,721,515	True and Full Value: 79,649,595		38,814,729	Subtotal Real Property: 17,737,144
Assessed Value: 122,360,773	Assessed Value: 39,825,121		19,407,422	Railroads and Utilities: 374,777
Taxable Value: 12,236,077	Taxable Value: 3,584,317		1,940,876	Total Taxable Value: 18,111,921
Divide County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 9,430,088
Acres: 783,215.41		Land: 1,992,630	1,152,000	No. of Homestead Credits: 15
T and F Per Acre: 207.55		Structures: 15,726,289	8,946,000	Homestead Credit Amount: 10,057
True and Full Value: 162,552,870	True and Full Value: 17,718,919		10,098,000	Subtotal Real Property: 9,420,031
Assessed Value: 81,276,435	Assessed Value: 8,859,462		5,049,000	Railroads and Utilities: 262,483
Taxable Value: 8,127,644	Taxable Value: 797,544		504,900	Total Taxable Value: 9,682,514
Dunn County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 8,204,317
Acres: 999,065.53		Land: 1,350,970	1,234,978	No. of Homestead Credits: 40
T and F Per Acre: 135.67		Structures: 21,012,034	7,182,145	Homestead Credit Amount: 29,108
True and Full Value: 135,539,750	True and Full Value: 22,363,004		8,417,123	Subtotal Real Property: 8,175,209
Assessed Value: 67,769,875	Assessed Value: 11,181,639		4,208,632	Railroads and Utilities: 4,617,947
Taxable Value: 6,776,988	Taxable Value: 1,006,386		420,943	Total Taxable Value: 12,793,156
Eddy County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 5,922,133
Acres: 373,821.26		Land: 2,013,280	982,430	No. of Homestead Credits: 33
T and F Per Acre: 237.77		Structures: 21,966,820	6,978,140	Homestead Credit Amount: 26,622
True and Full Value: 88,882,090	True and Full Value: 23,980,100		7,960,570	Subtotal Real Property: 5,895,511
Assessed Value: 44,441,045	Assessed Value: 11,990,050		3,980,285	Railroads and Utilities: 708,356
Taxable Value: 4,444,972	Taxable Value: 1,079,126		398,035	Total Taxable Value: 6,603,867

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Emmons County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,590,151	
Acres:	927,586.13	Land:	4,926,562	2,250,073	No. of Homestead Credits:	56
T and F Per Acre:	216.08	Structures:	<u>34,987,957</u>	<u>13,188,482</u>	Homestead Credit Amount:	<u>51,499</u>
True and Full Value:	200,431,445	True and Full Value:	39,914,519	15,438,555	Subtotal Real Property:	12,538,652
Assessed Value:	100,215,727	Assessed Value:	19,957,276	7,719,285	Railroads and Utilities:	<u>2,060,422</u>
Taxable Value:	10,021,943	Taxable Value:	1,796,240	771,968	Total Taxable Value:	<u>14,599,074</u>
Foster County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,787,896	
Acres:	398,379.09	Land:	5,347,605	4,336,190	No. of Homestead Credits:	19
T and F Per Acre:	318.30	Structures:	<u>50,463,665</u>	<u>34,387,580</u>	Homestead Credit Amount:	<u>15,932</u>
True and Full Value:	126,802,900	True and Full Value:	55,811,270	38,723,770	Subtotal Real Property:	10,771,964
Assessed Value:	63,401,450	Assessed Value:	27,905,635	19,361,885	Railroads and Utilities:	<u>2,278,665</u>
Taxable Value:	6,340,145	Taxable Value:	2,511,561	1,936,190	Total Taxable Value:	<u>13,050,629</u>
Golden Valley County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,926,163	
Acres:	507,518.91	Land:	1,913,700	1,508,500	No. of Homestead Credits:	21
T and F Per Acre:	140.04	Structures:	<u>18,600,000</u>	<u>7,481,200</u>	Homestead Credit Amount:	<u>18,971</u>
True and Full Value:	71,071,100	True and Full Value:	20,513,700	8,989,700	Subtotal Real Property:	4,907,192
Assessed Value:	35,535,550	Assessed Value:	10,256,850	4,494,850	Railroads and Utilities:	<u>924,041</u>
Taxable Value:	3,553,555	Taxable Value:	923,123	449,485	Total Taxable Value:	<u>5,831,233</u>
Grand Forks County		Woodland Acres: 4,433.22				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	170,041,128	
Acres:	846,434.23	Land:	370,030,472	227,108,257	No. of Homestead Credits:	169
T and F Per Acre:	490.00	Structures:	<u>1,656,236,198</u>	<u>935,242,216</u>	Homestead Credit Amount:	<u>380,928</u>
True and Full Value:	414,753,644	True and Full Value:	2,026,266,670	1,162,350,473	Subtotal Real Property:	169,660,200
Assessed Value:	207,376,822	Assessed Value:	1,013,133,335	581,175,237	Railroads and Utilities:	<u>3,025,344</u>
Taxable Value:	20,737,685	Taxable Value:	91,185,910	58,117,533	Total Taxable Value:	<u>172,685,544</u>
Grant County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,135,230	
Acres:	1,012,882.78	Land:	1,313,500	724,300	No. of Homestead Credits:	39
T and F Per Acre:	153.14	Structures:	<u>21,973,600</u>	<u>5,909,600</u>	Homestead Credit Amount:	<u>30,572</u>
True and Full Value:	155,112,300	True and Full Value:	23,287,100	6,633,900	Subtotal Real Property:	9,104,658
Assessed Value:	77,556,150	Assessed Value:	11,643,550	3,316,950	Railroads and Utilities:	<u>49,317</u>
Taxable Value:	7,755,615	Taxable Value:	1,047,920	331,695	Total Taxable Value:	<u>9,153,975</u>
Griggs County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,116,643	
Acres:	443,821.84	Land:	1,970,454	1,178,162	No. of Homestead Credits:	29
T and F Per Acre:	331.28	Structures:	<u>24,123,456</u>	<u>10,635,103</u>	Homestead Credit Amount:	<u>23,960</u>
True and Full Value:	147,027,418	True and Full Value:	26,093,910	11,813,265	Subtotal Real Property:	9,092,683
Assessed Value:	73,513,711	Assessed Value:	13,046,979	5,906,649	Railroads and Utilities:	<u>484,116</u>
Taxable Value:	7,351,593	Taxable Value:	1,174,366	590,684	Total Taxable Value:	<u>9,576,799</u>
Hettinger County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,964,472	
Acres:	705,104.98	Land:	824,550	679,730	No. of Homestead Credits:	37
T and F Per Acre:	245.01	Structures:	<u>20,031,120</u>	<u>7,056,060</u>	Homestead Credit Amount:	<u>27,418</u>
True and Full Value:	172,758,990	True and Full Value:	20,855,670	7,735,790	Subtotal Real Property:	9,937,054
Assessed Value:	86,379,495	Assessed Value:	10,427,835	3,867,895	Railroads and Utilities:	<u>83,847</u>
Taxable Value:	8,639,140	Taxable Value:	938,527	386,805	Total Taxable Value:	<u>10,020,901</u>

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Kidder County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,975,892
Acres:	823,272.53	Land:	5,651,400	No. of Homestead Credits:	25
T and F Per Acre:	190.49	Structures:	31,260,730	Homestead Credit Amount:	24,706
True and Full Value:	156,826,016	True and Full Value:	36,912,130	Subtotal Real Property:	9,951,186
Assessed Value:	78,413,009	Assessed Value:	18,456,065	Railroads and Utilities:	702,496
Taxable Value:	7,841,301	Taxable Value:	1,661,335	Total Taxable Value:	10,653,682
LaMoure County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,536,266
Acres:	718,886.12	Land:	3,044,110	No. of Homestead Credits:	46
T and F Per Acre:	404.28	Structures:	43,571,800	Homestead Credit Amount:	37,734
True and Full Value:	290,629,200	True and Full Value:	46,615,910	Subtotal Real Property:	17,498,532
Assessed Value:	145,314,600	Assessed Value:	23,307,991	Railroads and Utilities:	1,384,816
Taxable Value:	14,531,460	Taxable Value:	2,098,358	Total Taxable Value:	18,883,348
Logan County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,356,389
Acres:	611,797.65	Land:	1,659,600	No. of Homestead Credits:	25
T and F Per Acre:	196.93	Structures:	21,242,900	Homestead Credit Amount:	25,409
True and Full Value:	120,484,300	True and Full Value:	22,902,500	Subtotal Real Property:	7,330,980
Assessed Value:	60,242,150	Assessed Value:	11,451,250	Railroads and Utilities:	103,283
Taxable Value:	6,024,215	Taxable Value:	1,030,791	Total Taxable Value:	7,434,263
McHenry County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,257,233
Acres:	1,127,627.51	Land:	6,148,392	No. of Homestead Credits:	69
T and F Per Acre:	216.64	Structures:	67,986,525	Homestead Credit Amount:	59,719
True and Full Value:	244,285,427	True and Full Value:	74,134,917	Subtotal Real Property:	17,197,514
Assessed Value:	122,142,731	Assessed Value:	37,067,915	Railroads and Utilities:	5,441,207
Taxable Value:	12,214,749	Taxable Value:	3,336,199	Total Taxable Value:	22,638,721
McIntosh County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,656,991
Acres:	601,445.30	Land:	2,079,400	No. of Homestead Credits:	46
T and F Per Acre:	212.00	Structures:	33,795,790	Homestead Credit Amount:	46,483
True and Full Value:	127,509,046	True and Full Value:	35,875,190	Subtotal Real Property:	8,610,508
Assessed Value:	63,755,935	Assessed Value:	18,437,746	Railroads and Utilities:	1,823,617
Taxable Value:	6,375,661	Taxable Value:	1,659,468	Total Taxable Value:	10,434,125
McKenzie County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,107,649
Acres:	1,064,032.78	Land:	5,271,911	No. of Homestead Credits:	11
T and F Per Acre:	156.72	Structures:	45,083,468	Homestead Credit Amount:	11,867
True and Full Value:	166,759,084	True and Full Value:	50,355,379	Subtotal Real Property:	12,095,782
Assessed Value:	83,379,546	Assessed Value:	25,177,705	Railroads and Utilities:	5,517,607
Taxable Value:	8,340,088	Taxable Value:	2,266,093	Total Taxable Value:	17,613,389
McLean County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,423,841
Acres:	1,144,866.58	Land:	30,745,420	No. of Homestead Credits:	48
T and F Per Acre:	291.24	Structures:	196,783,900	Homestead Credit Amount:	44,194
True and Full Value:	333,430,400	True and Full Value:	227,529,320	Subtotal Real Property:	29,379,647
Assessed Value:	166,715,200	Assessed Value:	113,764,661	Railroads and Utilities:	545,501
Taxable Value:	16,671,520	Taxable Value:	10,240,205	Total Taxable Value:	29,925,148

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Mercer County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,099,556	
Acres: 576,737.79		Land: 26,429,250	15,542,424	No. of Homestead Credits:	83	
T and F Per Acre: 182.48		Structures: 180,809,468	54,668,100	Homestead Credit Amount:	110,174	
True and Full Value: 105,240,770	True and Full Value: 207,238,718		70,210,524	Subtotal Real Property:	17,989,382	
Assessed Value: 52,620,385	Assessed Value: 103,619,359		35,105,262	Railroads and Utilities:	517,759	
Taxable Value: 5,262,265	Taxable Value: 9,326,752		3,510,539	Total Taxable Value:	18,507,141	
Morton County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	60,098,954	
Acres: 1,164,381.44		Land: 97,136,700	76,355,470	No. of Homestead Credits:	174	
T and F Per Acre: 159.07		Structures: 687,691,916	234,023,108	Homestead Credit Amount:	326,698	
True and Full Value: 185,218,600	True and Full Value: 784,828,616		310,378,578	Subtotal Real Property:	59,772,256	
Assessed Value: 92,609,300	Assessed Value: 392,414,308		155,189,289	Railroads and Utilities:	7,070,637	
Taxable Value: 9,260,930	Taxable Value: 35,319,088		15,518,936	Total Taxable Value:	66,842,893	
Mountrail County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	15,207,650	
Acres: 1,078,501.84		Land: 5,330,580	5,082,870	No. of Homestead Credits:	44	
T and F Per Acre: 194.34		Structures: 61,969,000	28,897,150	Homestead Credit Amount:	35,226	
True and Full Value: 209,593,200	True and Full Value: 67,299,580		33,980,020	Subtotal Real Property:	15,172,424	
Assessed Value: 104,796,600	Assessed Value: 33,649,791		16,990,012	Railroads and Utilities:	1,402,718	
Taxable Value: 10,479,660	Taxable Value: 3,028,983		1,699,007	Total Taxable Value:	16,575,142	
Nelson County		Woodland Acres: 145.20				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,978,425	
Acres: 613,375.13		Land: 1,800,323	797,663	No. of Homestead Credits:	39	
T and F Per Acre: 295.19		Structures: 24,135,887	14,355,876	Homestead Credit Amount:	20,577	
True and Full Value: 181,065,147	True and Full Value: 25,936,210		15,153,539	Subtotal Real Property:	10,957,848	
Assessed Value: 90,532,603	Assessed Value: 12,968,147		7,576,770	Railroads and Utilities:	366,806	
Taxable Value: 9,053,536	Taxable Value: 1,167,197		757,692	Total Taxable Value:	11,324,654	
Oliver County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,860,558	
Acres: 443,585.26		Land: 2,595,346	1,862,233	No. of Homestead Credits:	7	
T and F Per Acre: 176.53		Structures: 25,871,117	11,420,970	Homestead Credit Amount:	7,113	
True and Full Value: 78,306,970	True and Full Value: 28,466,463		13,283,203	Subtotal Real Property:	5,853,445	
Assessed Value: 39,154,397	Assessed Value: 14,233,398		6,641,625	Railroads and Utilities:	947,095	
Taxable Value: 3,915,387	Taxable Value: 1,281,012		664,159	Total Taxable Value:	6,800,540	
Pembina County		Woodland Acres: 11,609.76				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,469,673	
Acres: 684,958.57		Land: 12,920,889	5,447,563	No. of Homestead Credits:	37	
T and F Per Acre: 601.71		Structures: 112,244,034	59,136,734	Homestead Credit Amount:	39,781	
True and Full Value: 412,146,827	True and Full Value: 125,164,923		64,584,297	Subtotal Real Property:	29,429,892	
Assessed Value: 206,075,344	Assessed Value: 62,583,267		32,292,218	Railroads and Utilities:	1,889,546	
Taxable Value: 20,607,906	Taxable Value: 5,632,505		3,229,262	Total Taxable Value:	31,319,438	
Pierce County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,324,577	
Acres: 638,076.80		Land: 5,582,718	3,037,421	No. of Homestead Credits:	32	
T and F Per Acre: 247.86		Structures: 63,598,674	23,033,220	Homestead Credit Amount:	44,377	
True and Full Value: 158,152,488	True and Full Value: 69,181,392		26,070,641	Subtotal Real Property:	12,280,200	
Assessed Value: 79,077,667	Assessed Value: 34,591,029		13,035,396	Railroads and Utilities:	2,045,069	
Taxable Value: 7,907,784	Taxable Value: 3,113,191		1,303,602	Total Taxable Value:	14,325,269	

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Ramsey County		Woodland Acres: 81.60		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 27,151,055
Acres: 727,047.65		Land: 27,242,467	22,447,633	No. of Homestead Credits: 44
T and F Per Acre: 304.56		Structures: 205,500,920	89,649,448	Homestead Credit Amount: 69,270
True and Full Value: 221,430,178	True and Full Value: 232,743,387	112,097,081		Subtotal Real Property: 27,081,785
Assessed Value: 110,715,089	Assessed Value: 116,371,726	56,048,544		Railroads and Utilities: 899,698
Taxable Value: 11,071,854	Taxable Value: 10,474,198	5,605,003		Total Taxable Value: 27,981,483
Ransom County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 15,414,215
Acres: 481,889.16		Land: 6,057,000	2,071,800	No. of Homestead Credits: 53
T and F Per Acre: 384.95		Structures: 86,311,900	37,560,400	Homestead Credit Amount: 25,493
True and Full Value: 185,502,500	True and Full Value: 92,368,900	39,632,200		Subtotal Real Property: 15,388,722
Assessed Value: 92,751,250	Assessed Value: 46,184,450	19,816,100		Railroads and Utilities: 2,133,819
Taxable Value: 9,275,125	Taxable Value: 4,157,480	1,981,610		Total Taxable Value: 17,522,541
Renville County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 9,937,904
Acres: 534,824.48		Land: 2,788,654	1,433,807	No. of Homestead Credits: 10
T and F Per Acre: 310.40		Structures: 23,212,454	7,908,528	Homestead Credit Amount: 7,340
True and Full Value: 166,011,354	True and Full Value: 26,001,108	9,342,335		Subtotal Real Property: 9,930,564
Assessed Value: 83,005,677	Assessed Value: 13,000,594	4,671,212		Railroads and Utilities: 476,413
Taxable Value: 8,300,718	Taxable Value: 1,170,034	467,152		Total Taxable Value: 10,406,977
Richland County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 49,032,499
Acres: 836,891.08		Land: 54,207,500	23,133,960	No. of Homestead Credits: 86
T and F Per Acre: 575.74		Structures: 298,515,000	158,206,200	Homestead Credit Amount: 99,350
True and Full Value: 481,833,175	True and Full Value: 352,722,500	181,340,160		Subtotal Real Property: 48,933,149
Assessed Value: 240,916,594	Assessed Value: 176,361,250	90,670,080		Railroads and Utilities: 4,672,727
Taxable Value: 24,091,658	Taxable Value: 15,873,823	9,067,018		Total Taxable Value: 53,605,876
Rolette County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 9,949,057
Acres: 482,903.37		Land: 2,746,533	3,435,790	No. of Homestead Credits: 48
T and F Per Acre: 266.55		Structures: 51,887,900	17,751,049	Homestead Credit Amount: 36,599
True and Full Value: 128,715,865	True and Full Value: 54,634,433	21,186,839		Subtotal Real Property: 9,912,458
Assessed Value: 64,307,943	Assessed Value: 27,317,330	10,593,545		Railroads and Utilities: 199,102
Taxable Value: 6,431,020	Taxable Value: 2,458,569	1,059,468		Total Taxable Value: 10,111,560
Sargent County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 16,830,498
Acres: 522,455.96		Land: 3,758,231	1,191,569	No. of Homestead Credits: 30
T and F Per Acre: 464.17		Structures: 55,678,262	39,409,267	Homestead Credit Amount: 23,701
True and Full Value: 242,508,381	True and Full Value: 59,436,493	40,600,836		Subtotal Real Property: 16,806,797
Assessed Value: 121,255,291	Assessed Value: 29,718,699	20,300,431		Railroads and Utilities: 446,240
Taxable Value: 12,125,745	Taxable Value: 2,674,689	2,030,064		Total Taxable Value: 17,253,037
Sheridan County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 6,509,648
Acres: 562,448.02		Land: 506,455	564,991	No. of Homestead Credits: 19
T and F Per Acre: 206.95		Structures: 9,010,276	4,639,616	Homestead Credit Amount: 10,567
True and Full Value: 116,397,410	True and Full Value: 9,516,731	5,204,607		Subtotal Real Property: 6,499,081
Assessed Value: 58,198,205	Assessed Value: 4,758,383	2,602,313		Railroads and Utilities: 218,743
Taxable Value: 5,821,079	Taxable Value: 428,269	260,300		Total Taxable Value: 6,717,824

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Sioux County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,160,643
Acres: 376,138.98		Land: 553,272	251,632	No. of Homestead Credits:	4
T and F Per Acre: 106.06		Structures: 1,866,428	888,614	Homestead Credit Amount:	2,900
True and Full Value: 39,891,956	True and Full Value: 2,419,700		1,140,246	Subtotal Real Property:	2,157,743
Assessed Value: 19,946,754	Assessed Value: 1,209,952		570,139	Railroads and Utilities:	5,931
Taxable Value: 1,994,745	Taxable Value: 108,883		57,015	Total Taxable Value:	2,163,674
Slope County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,291,912
Acres: 612,187.95		Land: 108,727	340,236	No. of Homestead Credits:	7
T and F Per Acre: 165.80		Structures: 1,354,763	2,680,697	Homestead Credit Amount:	1,428
True and Full Value: 101,500,138	True and Full Value: 1,463,490		3,020,933	Subtotal Real Property:	5,290,484
Assessed Value: 50,750,068	Assessed Value: 731,746		1,510,467	Railroads and Utilities:	71,913
Taxable Value: 5,075,007	Taxable Value: 65,857		151,048	Total Taxable Value:	5,362,397
Stark County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	47,160,228
Acres: 820,346.82		Land: 41,295,950	33,139,285	No. of Homestead Credits:	200
T and F Per Acre: 200.29		Structures: 591,528,975	176,176,050	Homestead Credit Amount:	423,681
True and Full Value: 164,309,400	True and Full Value: 632,824,925		209,315,335	Subtotal Real Property:	46,736,547
Assessed Value: 82,154,700	Assessed Value: 316,412,463		104,657,668	Railroads and Utilities:	2,101,294
Taxable Value: 8,215,470	Taxable Value: 28,478,988		10,465,770	Total Taxable Value:	48,837,841
Steele County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,236,327
Acres: 445,685.39		Land: 2,553,768	1,017,783	No. of Homestead Credits:	11
T and F Per Acre: 446.36		Structures: 14,728,911	9,211,459	Homestead Credit Amount:	8,340
True and Full Value: 198,938,125	True and Full Value: 17,282,679		10,229,242	Subtotal Real Property:	11,227,987
Assessed Value: 99,469,067	Assessed Value: 8,641,392		5,114,673	Railroads and Utilities:	155,334
Taxable Value: 9,947,116	Taxable Value: 777,729		511,482	Total Taxable Value:	11,383,321
Stutsman County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	52,012,003
Acres: 1,351,744.64		Land: 56,838,150	32,965,395	No. of Homestead Credits:	192
T and F Per Acre: 280.86		Structures: 426,500,300	192,587,950	Homestead Credit Amount:	279,949
True and Full Value: 379,650,500	True and Full Value: 483,338,450		225,553,345	Subtotal Real Property:	51,732,054
Assessed Value: 189,825,250	Assessed Value: 241,669,225		112,776,673	Railroads and Utilities:	3,537,482
Taxable Value: 18,982,525	Taxable Value: 21,751,789		11,277,689	Total Taxable Value:	55,269,536
Towner County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,749,274
Acres: 641,397.11		Land: 2,846,424	1,698,243	No. of Homestead Credits:	13
T and F Per Acre: 316.63		Structures: 18,033,233	11,407,933	Homestead Credit Amount:	7,056
True and Full Value: 203,087,478	True and Full Value: 20,879,657		13,106,176	Subtotal Real Property:	11,742,218
Assessed Value: 101,543,739	Assessed Value: 10,439,829		6,553,092	Railroads and Utilities:	94,367
Taxable Value: 10,154,377	Taxable Value: 939,585		655,312	Total Taxable Value:	11,836,585
Trail County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	27,364,344
Acres: 533,175.61		Land: 16,505,486	5,973,297	No. of Homestead Credits:	39
T and F Per Acre: 579.48		Structures: 143,139,473	88,663,356	Homestead Credit Amount:	57,308
True and Full Value: 308,962,390	True and Full Value: 159,644,959		94,636,653	Subtotal Real Property:	27,307,036
Assessed Value: 154,481,196	Assessed Value: 79,822,559		47,318,327	Railroads and Utilities:	490,228
Taxable Value: 15,448,378	Taxable Value: 7,184,115		4,731,851	Total Taxable Value:	27,797,264

2007 Abstract of Assessments as Equalized by the State Board of Equalization

Walsh County		Woodland Acres: 3,868.33		
Agricultural		Residential	Commercial	
Acres:	794,608.03	Land:	16,621,579	9,851,170
T and F Per Acre:	557.17	Structures:	<u>144,281,526</u>	<u>61,080,835</u>
True and Full Value:	442,729,500	True and Full Value:	160,903,105	70,932,005
Assessed Value:	221,364,750	Assessed Value:	80,451,599	35,466,006
Taxable Value:	22,136,475	Taxable Value:	7,241,344	3,546,613
				Subtotal Taxable Values: 32,924,432
				No. of Homestead Credits: 104
				Homestead Credit Amount: <u>117,481</u>
				Subtotal Real Property: 32,806,951
				Railroads and Utilities: <u>390,088</u>
				Total Taxable Value: 33,197,039
Ward County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	
Acres:	1,223,396.00	Land:	183,394,910	187,408,920
T and F Per Acre:	279.49	Structures:	<u>1,569,342,800</u>	<u>588,406,300</u>
True and Full Value:	341,922,600	True and Full Value:	1,752,737,710	775,815,220
Assessed Value:	170,961,300	Assessed Value:	876,368,855	387,907,610
Taxable Value:	17,096,130	Taxable Value:	78,873,197	38,790,761
				Subtotal Taxable Values: 134,760,088
				No. of Homestead Credits: 178
				Homestead Credit Amount: <u>371,447</u>
				Subtotal Real Property: 134,388,641
				Railroads and Utilities: <u>3,472,136</u>
				Total Taxable Value: 137,860,777
Wells County		Woodland Acres: 126.20		
Agricultural		Residential	Commercial	
Acres:	783,166.98	Land:	4,337,013	2,321,042
T and F Per Acre:	332.01	Structures:	<u>55,509,755</u>	<u>22,141,695</u>
True and Full Value:	260,016,720	True and Full Value:	59,846,768	24,462,737
Assessed Value:	130,008,360	Assessed Value:	29,923,425	12,231,401
Taxable Value:	13,000,836	Taxable Value:	2,693,337	1,223,177
				Subtotal Taxable Values: 16,917,350
				No. of Homestead Credits: 30
				Homestead Credit Amount: <u>29,869</u>
				Subtotal Real Property: 16,887,481
				Railroads and Utilities: <u>2,385,145</u>
				Total Taxable Value: 19,272,626
Williams County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	
Acres:	1,216,284.04	Land:	39,276,024	33,097,122
T and F Per Acre:	181.51	Structures:	<u>439,577,984</u>	<u>156,238,520</u>
True and Full Value:	220,773,608	True and Full Value:	478,854,008	189,335,642
Assessed Value:	110,386,804	Assessed Value:	239,427,004	94,667,821
Taxable Value:	11,039,224	Taxable Value:	21,549,742	9,467,049
				Subtotal Taxable Values: 42,056,015
				No. of Homestead Credits: 169
				Homestead Credit Amount: <u>251,739</u>
				Subtotal Real Property: 41,804,276
				Railroads and Utilities: <u>4,102,725</u>
				Total Taxable Value: 45,907,001
State Totals		Woodland Acres: 20,446.51		
Agricultural		Residential	Commercial	
Acres:	39,837,415.41	Land:	2,503,305,108	1,828,522,220
T and F Per Acre:	282.35	Structures:	<u>15,352,028,847</u>	<u>7,014,954,163</u>
True and Full Value:	11,248,135,477	True and Full Value:	17,855,333,955	8,843,476,383
Assessed Value:	5,624,025,717	Assessed Value:	8,928,170,990	4,421,740,157
Taxable Value:	562,412,766	Taxable Value:	803,557,254	442,175,515
				Subtotal Taxable Values: 1,808,145,535
				No. of Homestead Credits: 3,175
				Homestead Credit Amount: <u>4,666,209</u>
				Subtotal Real Property: 1,803,479,326
				Railroads and Utilities: <u>95,739,898</u>
				Total Taxable Value: 1,899,219,224

**2007 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	153,475	0	166,789	0	320,264
Barnes	1,108,092	4,215,546	133,823	0	5,457,461
Benson	231,239	374,149	126,001	0	731,389
Billings	359,803	1,474,861	9,496	0	1,844,160
Bottineau	94,955	1,909,335	212,986	0	2,217,276
Bowman	151,704	2,401,808	127,863	0	2,681,375
Burke	300,389	274,106	49,967	0	624,462
Burleigh	678,587	616,458	2,649,867	0	3,944,912
Cass	2,048,015	703,886	4,378,950	12,320	7,143,171
Cavalier	82,381	22,056	190,134	0	294,571
Dickey	109,180	62,273	203,324	0	374,777
Divide	98,231	124,729	39,523	0	262,483
Dunn	0	4,552,571	65,376	0	4,617,947
Eddy	305,181	326,142	77,033	0	708,356
Emmons	20,832	1,966,952	72,638	0	2,060,422
Foster	497,062	1,693,137	88,466	0	2,278,665
Golden Valley	375,845	510,846	37,350	0	924,041
Grand Forks	506,598	308,094	2,210,652	0	3,025,344
Grant	0	0	49,317	0	49,317
Griggs	326,936	83,793	73,387	0	484,116
Hettinger	0	14,572	69,275	0	83,847
Kidder	486,553	143,181	72,762	0	702,496
LaMoure	245,711	59,038	1,080,067	0	1,384,816
Logan	55,152	0	48,131	0	103,283
McHenry	1,020,302	4,029,404	391,501	0	5,441,207
McIntosh	15,441	1,698,159	110,017	0	1,823,617
McKenzie	12,100	5,457,916	47,591	0	5,517,607
McLean	153,281	56,380	335,840	0	545,501
Mercer	77,322	151,884	288,553	0	517,759
Morton	1,142,028	5,338,892	589,717	0	7,070,637
Mountrail	761,399	513,006	128,313	0	1,402,718
Nelson	210,111	52,905	103,790	0	366,806
Oliver	69,241	97,974	779,880	0	947,095
Pembina	83,101	1,578,724	227,721	0	1,889,546
Pierce	354,195	1,455,717	235,157	0	2,045,069
Ramsey	276,484	207,756	415,458	0	899,698
Ransom	333,639	1,669,519	130,661	0	2,133,819
Renville	63,671	365,753	46,989	0	476,413
Richland	555,720	3,242,465	874,542	0	4,672,727
Rolette	33,462	0	165,640	0	199,102
Sargent	256,663	0	189,577	0	446,240
Sheridan	38,765	0	179,978	0	218,743
Sioux	1,386	0	4,545	0	5,931
Slope	31,240	20,180	20,493	0	71,913
Stark	975,452	678,394	447,448	0	2,101,294
Steele	90,824	7,802	56,708	0	155,334
Stutsman	1,179,279	1,267,967	1,090,236	0	3,537,482
Towner	57,929	0	36,438	0	94,367
Traill	281,950	16,851	191,427	0	490,228
Walsh	205,882	15,877	168,329	0	390,088
Ward	1,478,713	874,513	1,118,910	0	3,472,136
Wells	661,053	1,539,480	184,612	0	2,385,145
Williams	1,023,296	2,618,560	460,869	0	4,102,725
Total	19,679,850	54,793,611	21,254,117	12,320	95,739,898

2007 Allocation of Telecommunications Gross Receipts Tax

County	Amount
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.29
Burke	22,498.60
Burleigh	773,690.48
Cass	1,485,635.03
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	70,574.19
Grand Forks	667,387.14
Grant	90,093.03
Griggs	31,924.00
Hettinger	81,420.85
Kidder	65,613.10
LaMoure	73,439.61
Logan	49,303.99
McHenry	75,288.02
McIntosh	67,588.41
McKenzie	67,816.59
McLean	95,315.96
Mercer	84,496.79
Morton	344,032.66
Mountrail	68,578.00
Nelson	90,756.16
Oliver	18,401.62
Pembina	107,124.39
Pierce	110,847.97
Ramsey	214,830.98
Ransom	59,450.09
Renville	31,793.45
Richland	259,592.16
Rolette	107,189.30
Sargent	102,335.53
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

**2007 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	8,985	61.40	4,493	449
Barnes	1,799.36	310,430	172.52	155,215	15,522
Benson	1,342.51	184,512	137.44	92,256	9,226
Bottineau	2,111.80	301,100	142.58	150,550	15,055
Bowman	1,021.22	174,270	170.65	87,135	8,714
Burke	765.93	53,600	69.98	26,800	2,680
Burleigh	11,611.67	2,157,388	185.79	1,078,694	107,869
Cass	1,613.90	434,700	269.35	217,350	21,735
Cavalier	8,578.97	1,582,970	184.52	791,485	79,149
Dickey	2,772.39	611,860	220.70	305,930	30,593
Divide	1,748.09	241,200	137.98	120,600	12,060
Dunn	7,519.63	534,900	71.13	267,450	26,745
Eddy	1,428.86	210,220	147.12	105,110	10,511
Emmons	1,203.00	238,790	198.50	119,395	11,940
Foster	631.75	174,468	276.17	87,234	8,723
Golden Valley	134.80	15,700	116.47	7,850	785
Grand Forks	4,319.41	692,000	160.21	346,000	34,600
Grant	322.00	33,100	102.80	16,550	1,655
Griggs	102.95	21,978	213.48	10,989	1,099
Hettinger	1,173.57	201,210	171.45	100,605	10,061
Kidder	4,263.67	695,400	163.10	347,700	34,770
LaMoure	1,620.55	449,800	277.56	224,900	22,490
Logan	597.80	88,500	148.04	44,250	4,425
McHenry	1,155.34	108,749	94.13	54,375	5,438
McIntosh	2,446.21	418,175	170.95	209,088	20,909
McKenzie	9,281.38	1,918,981	206.76	959,491	95,949
McLean	18,847.76	4,995,700	265.06	2,497,850	249,785
Mercer	5,759.56	935,840	162.48	467,920	46,792
Morton	6,923.80	1,159,100	167.41	579,550	57,955
Mountrail	4,716.89	901,300	191.08	450,650	45,065
Nelson	1,509.82	286,924	190.04	143,462	14,346
Oliver	720.94	129,600	179.77	64,800	6,480
Pembina	5,523.06	921,554	166.86	460,777	46,078
Pierce	1,593.50	132,939	83.43	66,470	6,647
Ramsey	376.15	89,581	238.15	44,791	4,479
Ransom	821.21	81,500	99.24	40,750	4,075
Richland	3,887.76	808,600	207.99	404,300	40,430
Rolette	7,466.23	1,230,271	164.78	615,136	61,514
Sargent	2,108.49	790,885	375.10	395,443	39,544
Sheridan	26,389.41	5,361,922	203.18	2,680,961	268,096
Slope	967.60	150,708	155.75	75,354	7,535
Stark	2.40	13,100	5,458.33	6,550	655
Steele	1,449.58	545,214	376.12	272,607	27,261
Stutsman	128.69	27,600	214.47	13,800	1,380
Towner	343.10	96,742	281.96	48,371	4,837
Walsh	1,119.99	489,300	436.88	244,650	24,465
Ward	40.00	6,000	150.00	3,000	300
Wells	10,602.36	2,952,740	278.50	1,476,370	147,637
Williams	3,561.12	524,154	147.19	262,077	26,208
Total	174,572.51	34,494,260	197.59	17,247,134	1,724,715

**2007 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
Benson	779.90	203,132	260.46	101,566	10,157
Billings	51.40	10,237	199.16	5,119	512
Bottineau	205.40	45,400	221.03	22,700	2,270
Bowman	140.50	24,495	174.34	12,248	1,225
Burke	176.50	37,100	210.20	18,550	1,855
Burleigh	1,624.67	318,533	196.06	159,267	15,927
Cavalier	179.80	67,910	377.70	33,955	3,396
Dickey	519.50	267,825	515.54	133,913	13,391
Divide	362.50	55,600	153.38	27,800	2,780
Eddy	701.00	122,380	174.58	61,190	6,119
Emmons	421.00	106,641	253.30	53,321	5,332
Foster	193.80	65,637	338.68	32,819	3,282
Grant	559.10	83,600	149.53	41,800	4,180
Griggs	437.00	146,396	335.00	73,198	7,320
Kidder	276.00	40,000	144.93	20,000	2,000
LaMoure	320.00	110,100	344.06	55,050	5,505
Logan	402.50	91,400	227.08	45,700	4,570
McHenry	303.10	71,316	235.29	35,658	3,566
McIntosh	148.00	35,041	236.76	17,521	1,752
McLean	606.40	192,900	318.11	96,450	9,645
Mercer	382.00	76,488	200.23	38,244	3,824
Morton	827.34	126,800	153.26	63,400	6,340
Mountrail	669.90	135,800	202.72	67,900	6,790
Nelson	588.50	179,480	304.98	89,740	8,974
Oliver	183.60	48,942	266.57	24,471	2,447
Pierce	945.18	226,616	239.76	113,308	11,331
Ramsey	676.00	173,052	255.99	86,526	8,653
Ransom	124.00	60,400	487.10	30,200	3,020
Renville	25.00	8,014	320.56	4,007	401
Richland	30.00	19,500	650.00	9,750	975
Sargent	182.00	94,428	518.84	47,214	4,721
Sheridan	1,351.80	258,530	191.25	129,265	12,927
Sioux	120.00	17,372	144.77	8,686	869
Slope	35.00	7,570	216.29	3,785	379
Stark	48.00	11,500	239.58	5,750	575
Stutsman	939.40	267,800	285.08	133,900	13,390
Towner	1,615.11	413,526	256.04	206,763	20,676
Ward	80.00	12,800	160.00	6,400	640
Wells	230.00	75,840	329.74	37,920	3,792
Williams	65.00	15,008	230.89	7,504	750
Total	17,525.90	4,325,109	246.78	2,162,558	216,258

**2007 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	545,070	337.30	272,535	27,254
Bottineau	877.94	281,000	320.07	140,500	14,050
Dickey	320.00	65,024	203.20	32,512	3,251
Grant	160.00	32,300	201.88	16,150	1,615
McHenry	1,200.00	223,142	185.95	111,571	11,157
Stutsman	474.06	133,100	280.77	66,550	6,655
Total	4,648.00	1,279,636	275.31	639,818	63,982

**2007 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	959,460	107.12	479,730	47,973
Total	8,956.47	959,460	107.12	479,730	47,973

**2007 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
Foster	193.80	65,637	338.68	32,819	3,282
McLean	2,094.76	342,000	163.26	171,000	17,100
Ransom	2,102.88	351,900	167.34	175,950	17,595
Sheridan	9,957.43	1,031,722	103.61	515,861	51,586
Total	14,348.87	1,791,259	124.84	895,630	89,563

**2007 Abstract of Land Valuations Subject to In-Lieu Payments on
Land Acquired by the State Water Commission**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Benson	439.27	134,822	306.92	67,411	6,741
Total	439.27	134,822	306.92	67,411	6,741

**2007 Abstract of Valuations of Carbon Dioxide Pipeline Property
Other than Land Subject to In-Lieu Payments**

County	True and Full Value	Assessed Value	Taxable Value
Divide	4,235,580	2,117,790	211,779
Dunn	5,941,620	2,970,810	297,081
McKenzie	4,180,160	2,090,080	209,008
Mercer	19,778,340	9,889,170	988,917
Williams	5,288,300	2,644,150	264,415
Total	39,424,000	19,712,000	1,971,200

**2007 Abstract of Valuations Subject to In-Lieu Payments on Property
Owned by Workforce Safety and Insurance**

County	True and Full Value	Assessed Value	Taxable Value
Burleigh	12,744,000	6,372,000	637,200
Total	12,744,000	6,372,000	637,200

Apportionment of 2007 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Burlington Northern Santa Fe Railway Co.			
Main Line			
Casselton Junction to Nolan	9,714	21.34	207,290
Fargo Conn. Jct.	1,735	1.47	2,550
Fargo to Grand Forks Junction	8,006	76.09	609,180
Fargo to Montana State Line	15,852	367.11	5,819,330
Fargo-Surrey Line	11,291	225.73	2,548,675
Grand Forks to Norwich	5,876	194.26	1,141,380
Ortonville to Terry	3,224	102.50	330,410
Surrey to Montana Line	14,687	156.48	2,298,175
Valley City Low Line	1,678	5.13	8,610
Wahpeton to Casselton	1,579	0.57	900
West Fargo Conn. to J.Y. Jct.	1,823	2.71	4,940
Subtotal Main Line		1,153.39	12,971,440
Branch Line			
Berthold to Crosby	1,869	73.67	137,660
Casselton Branch	1,769	0.13	230
Casselton to Blanchard	1,366	14.19	19,390
Churchs Ferry to Rolla	1,126	47.77	53,770
Cooperstown Branch	1,139	7.10	8,090
Devils Lake to Rock Lake	678	0.90	610
Erie Junction to Clifford	731	18.09	13,220
Fargo and Southwestern Branch	1,722	8.72	15,020
Grand Forks to Intl. Bndry. - Neche	1,864	38.64	72,035
Granville to Lorain	556	5.25	2,920
James River Branch	1,577	1.24	1,955
Lakota to Sarles	1,132	3.74	4,235
Larimore to Hannah	1,599	51.46	82,300
Larimore to Mayville	1,401	33.80	47,370
Mandan North Line	2,168	78.39	169,960
Minnewaukan Branch	1,219	0.48	585
Niobe Branch	694	21.46	14,895
Nolan to Warwick	1,599	66.46	106,290
Portland Junction to Portland	1,178	4.68	5,515
Red River Branch	2,614	44.90	117,365
Rugby to Westhope	1,131	52.03	58,850
Stanley Northwest Branch	1,418	30.00	42,540
York to Wolford	661	14.40	9,515
Subtotal Branch Line		617.50	984,320
Second Track			
Cass County	1,585	31.94	50,620
Stutsman County	1,585	12.10	19,180
Ward County	1,469	12.78	18,770
Williams County	1,468	16.18	23,760
Subtotal Second Track		73.00	112,330
Side Track			
Side Track (Varied values per mile)	1,083	583.61	631,910
Subtotal Side Track		583.61	631,910
Total Burlington Northern Santa Fe Railway Co.		2,427.50	14,700,000

Apportionment of 2007 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Soo Line Railroad Co.			
Main Line			
Minnesota State Line to Portal	7,107	352.67	2,506,380
Subtotal Main Line		352.67	2,506,380
Branch Line			
Drake - Max Line	779	45.46	35,415
F&V Jct. - SD Line	349	8.68	3,025
Flaxton to Montana Line	772	0.57	440
Max - New Town	511	64.43	32,920
Prairie Junction - Plaza	241	1.41	340
Subtotal Branch Line		120.55	72,140
Side Track			
Side Track (Varied values per mile)	643	99.14	63,780
Subtotal Side Track		99.14	63,780
Total Soo Line Railroad Co.		572.36	2,642,300
Red River Valley & Western Railroad			
Branch Line			
Addison West Branch	1,157	11.79	13,640
Fargo and Southwestern Branch	3,816	100.40	383,080
Hankinson to Rutland (Rutland)	361	11.83	4,270
James River Branch	3,485	46.49	162,000
Minnewaukan Branch	2,680	79.46	212,925
Oakes Branch	2,488	15.30	38,060
Oberon Branch	1,475	15.82	23,340
Sykeston Branch	1,475	28.63	42,235
Tintah Jct. to Hankinson (Rutland)	1,012	8.30	8,400
Wahpeton to Casselton	3,484	54.62	190,320
Wahpeton to Moorhead	3,556	6.02	21,405
Wahpeton to Oakes	3,710	72.53	269,070
Wilton Branch	1,475	21.54	31,775
Subtotal Branch Line		472.73	1,400,520
Side Track			
Side Track (Varied values per mile)	301	42.75	12,880
Subtotal Side Track		42.75	12,880
Total Red River Valley & Western Railroad		515.48	1,413,400

Apportionment of 2007 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Dakota, Missouri Valley & Western Railroad			
Branch Line			
Flaxton - Montana State Line	1,762	63.48	111,860
Hankinson to Oakes	2,509	49.57	124,390
Hankinson to Rutland (South Dakota Railway Authority)	1,186	11.87	14,075
Linton Branch	927	13.01	12,060
Max to Washburn	2,089	49.38	103,170
Rutland to SD Line (South Dakota Railway Authority)	1,186	10.52	12,475
Washburn to Oakes	1,249	170.40	212,850
Subtotal Branch Line		368.23	590,880
Side Track			
Side Track (Varied values per mile)	149	25.72	3,820
Subtotal Side Track		25.72	3,820
Total Dakota, Missouri Valley & Western Railroad		393.95	594,700
Northern Plains Railroad			
Branch Line			
Fordville to Drake	389	53.68	20,880
Gilby Subdivision	446	20.09	8,965
Kenmare to Minn.	824	250.72	206,670
Lakota to Sarles	446	69.16	30,860
Mohall Line	446	13.89	6,200
Subtotal Branch Line		407.54	273,575
Side Track			
Side Track (Varied values per mile)	60	28.62	1,725
Subtotal Side Track		28.62	1,725
Total Northern Plains Railroad		436.16	275,300
Dakota Northern Railroad			
Branch Line			
Grafton to Intl. Bndry. - Morden	660	48.24	31,830
Grand Forks to Intl. Bndry. - Neche	437	21.31	9,310
Subtotal Branch Line		69.55	41,140
Side Track			
Side Track (Varied values per mile)	61	14.99	910
Subtotal Side Track		14.99	910
Total Dakota Northern Railroad		84.54	42,050

Apportionment of 2007 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Yellowstone Valley Railroad			
Branch Line			
Fairview East Branch	1,065	0.74	788
Snowdon-Sidney Branch	1,281	8.66	11,090
Subtotal Branch Line		9.40	11,878
Side Track			
Side Track (Varied values per mile)	128	1.73	222
Subtotal Side Track		1.73	222
Total Yellowstone Valley Railroad		11.13	12,100

Taxable Valuation of All Classes of Property for the Years 2006 and 2007

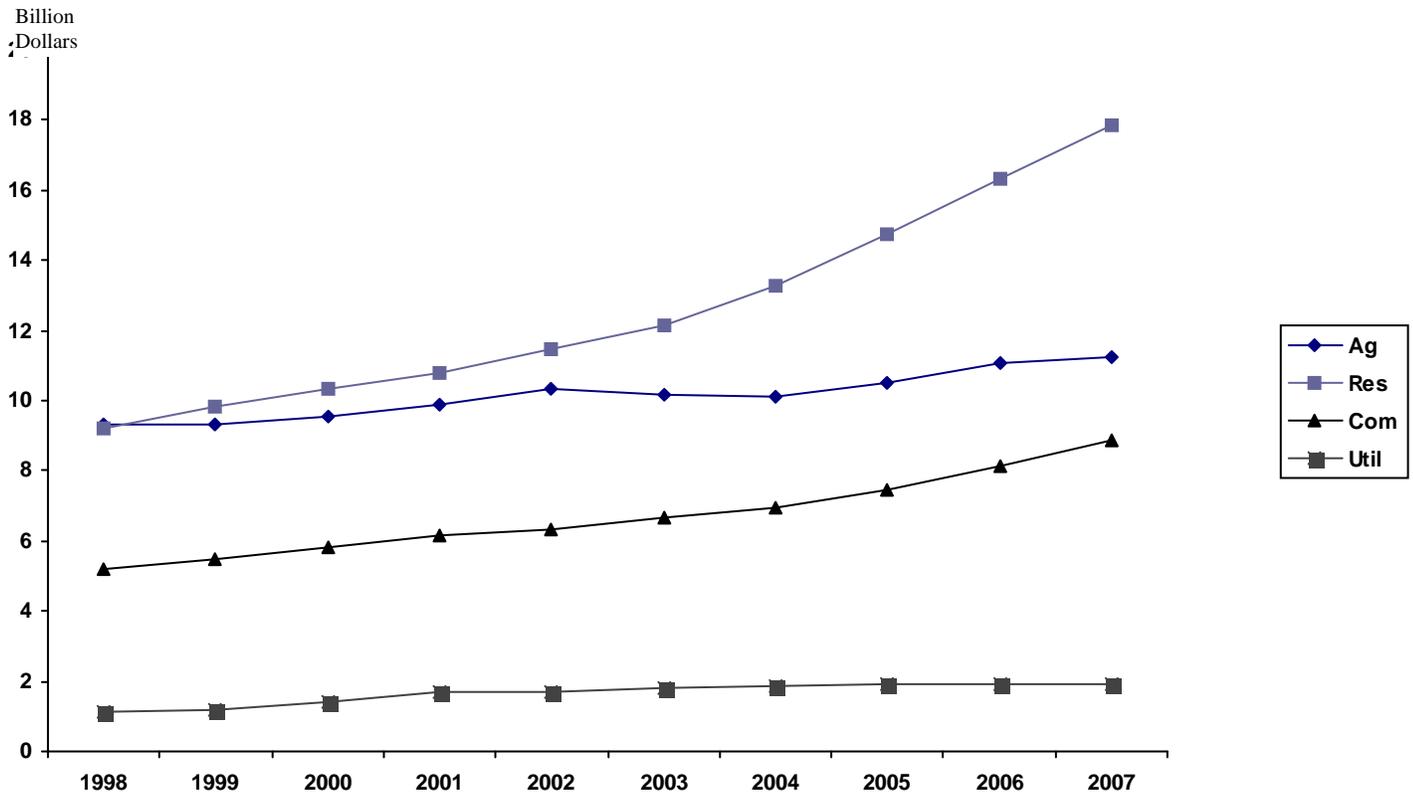
2006			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,887,856.08	554,352,482	31.02
Other Real Estate			
Commercial Property		405,690,117	22.70
Residential Property		<u>734,479,950</u>	<u>41.10</u>
Total Taxable Value of Other Real Estate		1,140,170,067	63.80
Less Homestead Credit Allowance		<u>-3,964,396</u>	<u>-0.22</u>
Total Taxable Value of Real Estate		1,690,558,153	94.59
Public Utility Property			
Railroads		18,797,100	1.05
Pipelines		54,526,939	3.05
Electric, Gas, Heating and Water		23,321,544	1.30
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>11,400</u>	<u>0.00</u>
Total Value of Public Utilities		96,656,983	5.41
Total Taxable Value of all Property		1,787,215,136	100.00

2007			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,837,415.41	562,412,766	29.61
Other Real Estate			
Commercial Property		442,175,515	23.28
Residential Property		<u>803,557,254</u>	<u>42.31</u>
Total Taxable Value of Other Real Estate		1,245,732,769	65.59
Less Homestead Credit Allowance		<u>-4,666,209</u>	<u>-0.25</u>
Total Taxable Value of Real Estate		1,803,479,326	94.96
Public Utility Property			
Railroads		19,679,850	1.04
Pipelines		54,793,611	2.89
Electric, Gas, Heating and Water		21,254,117	1.12
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,320</u>	<u>0.00</u>
Total Value of Public Utilities		95,739,898	5.04
Total Taxable Value of all Property		1,899,219,224	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 1998 - 2007**

Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1998	40,012,482.80	233.02	9,323,634,424	4,661,804,076	466,192,526
1999	39,978,778.79	233.35	9,328,939,401	4,665,425,494	466,553,586
2000	39,920,671.67	239.70	9,568,978,189	4,784,480,392	478,459,168
2001	39,952,774.66	247.54	9,889,771,756	4,944,877,465	494,498,218
2002	39,923,486.43	259.62	10,364,740,626	5,182,364,678	518,246,497
2003	39,916,113.01	255.00	10,178,436,635	5,089,216,899	508,931,085
2004	39,906,466.97	253.19	10,103,880,708	5,051,943,935	505,203,877
2005	39,868,111.60	263.95	10,523,314,929	5,261,665,753	526,176,039
2006	39,887,856.08	277.95	11,086,828,502	5,543,423,300	554,352,482
2007	39,837,415.41	282.35	11,248,135,477	5,624,025,717	562,412,766
Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2002	1,667,946,290	9,779,948,514	11,447,894,804	5,723,948,480	515,174,223
2003	1,754,100,207	10,418,725,731	12,172,825,938	6,086,414,411	547,796,624
2004	2,012,130,425	11,290,503,866	13,302,634,291	6,651,261,703	598,635,727
2005	2,163,374,060	12,566,693,765	14,730,067,825	7,365,011,003	662,871,651
2006	2,343,054,215	13,978,244,139	16,321,298,354	8,160,652,694	734,479,950
2007	2,503,305,108	15,352,028,847	17,855,333,955	8,928,170,990	803,557,254
Commercial Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2002	1,213,242,885	5,116,464,113	6,329,706,998	3,164,853,520	316,486,820
2003	1,281,939,193	5,357,220,175	6,639,159,368	3,319,578,033	331,959,299
2004	1,362,919,561	5,580,769,043	6,943,688,604	3,471,845,380	347,186,115
2005	1,433,989,866	5,995,611,512	7,429,601,378	3,714,801,744	371,952,526
2006	1,568,091,761	6,545,677,295	8,113,769,056	4,056,885,389	405,690,117
2007	1,828,522,220	7,014,954,163	8,843,476,383	4,421,740,157	442,175,515
	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
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
2002	1,349,907,540	3,377,196	1,346,530,344	85,620,066	1,432,150,410
2003	1,388,687,008	3,249,291	1,385,437,717	89,408,777	1,474,846,494
2004	1,451,025,719	3,222,402	1,447,803,317	93,701,514	1,541,504,831
2005	1,561,000,216	3,819,970	1,557,180,246	94,667,781	1,651,848,027
2006	1,694,522,549	3,964,396	1,690,558,153	96,656,983	1,787,215,136
2007	1,808,145,535	4,666,209	1,803,479,326	95,739,898	1,899,219,224

True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2002	10.365	11.448	6.330	1.712
2003	10.178	12.173	6.639	1.788
2004	10.104	13.303	6.944	1.874
2005	10.523	14.730	7.430	1.893
2006	11.087	16.321	8.114	1.933
2007	11.248	17.855	8.843	1.915

**Summary of Taxable Valuations of Railroad and Utility Property
Assessed by the State Board of Equalization, 1988 to 2007**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2002	17,597,200	50,439,009	17,572,557	0	0	0	11,300	85,620,066
2003	18,682,800	52,145,127	18,569,600	0	0	0	11,250	89,408,777
2004	18,093,100	54,036,879	21,560,135	0	0	0	11,400	93,701,514
2005	17,821,900	54,894,227	21,938,179	0	0	0	13,475	94,667,781
2006	18,797,100	54,526,939	23,321,544	0	0	0	11,400	96,656,983
2007	19,679,850	54,793,611	21,254,117	0	0	0	12,320	95,739,898

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1988 to 2007

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
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
2002	36.19	22.10	35.97	0.24	1.23	3.52	1.23				0.00
2003	34.51	22.51	37.14	0.22	1.27	3.54	1.26				0.00
2004	32.77	22.52	38.83	0.21	1.17	3.51	1.40				0.00
2005	31.85	22.52	40.13	0.23	1.08	3.32	1.33				0.00
2006	31.02	22.70	41.10	0.22	1.05	3.05	1.30				0.00
2007	29.61	23.28	42.31	0.25	1.04	2.89	1.12				0.00

