

**Proceedings
of
State Board
of
Equalization
of
North Dakota
2009**

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 2009



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 2009.

Dated at Bismarck, North Dakota, this 31st day of December 2009.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2009

John Hoeven..... Governor
Kelly Schmidt State Treasurer
Bob Peterson State Auditor
Roger Johnson..... Commissioner of Agriculture
(1) Doug Goehring Commissioner of Agriculture
Cory Fong Tax Commissioner and Secretary of the
State Board of Equalization

(1) Doug Goehring was appointed Commissioner of Agriculture by Governor Hoeven April 6, 2009, following the resignation of Commissioner of Agriculture Roger Johnson.

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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	(1)	No change	No Change
Billings	No Change	No Change	No Change
Bottineau	No Change	No Change	No Change
Bowman	(2)	No Change	No Change
Burke	No Change	(3)	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	(4) (5)	No Change
Cavalier	No Change	No Change	+ 6%
Dickey	(6)	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	(7)	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	- 1%	No Change	No change
Hettinger	No Change	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	No Change	No Change
Logan	(8)	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	(9)	(10)	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	(11)	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	(12)	No Change
Sargent	No Change	(13)	No Change
Sheridan	No Change	No Change (14)	No Change
Sioux	(15)	No Change	+ 6%
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
Trails	No Change	No Change	No Change
Walsh	(16)	No Change	No Change
Ward	No Change	No Change	No Change
Wells	(17)	No Change	No Change
Williams	No Change	No Change	No Change

<u>City</u>	<u>Commercial</u>	<u>Residential</u>
Valley City	No change	(18)
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 (19)
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) Decrease commercial structure values by 1 percent.
- (2) Decrease commercial structure values by 1 percent, excluding the gas plant located in Nebo Township.
- (3) Decrease residential structure values in the city of Power Lake by 14 percent.
- (4) Encourage the City of Kindred to proceed with the planned citywide reassessment for 2010.

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

- (5) Encourage the Cass County Board of Commissioners to monitor assessments in rural communities.
- (6) Review all commercial property assessments for 2010.
- (7) Increase residential structure values in Carrington and Glenfield by 18 percent.
- (8) Decrease commercial structure values in Napoleon by 2 percent.
- (9) Decrease commercial structure values by 1 percent.
- (10) Increase residential structure values in areas outside the city of Center by 2 percent.
- (11) Decrease commercial structure values by 3 percent.
- (12) Increase residential land and structure values as determined for 2008 in the city of Rolla by 15 percent. Increase 2009 residential land and structure values in the city of Rolette by 10 percent. Rolette County is directed to reappraise residential property for 2010, with emphasis on the cities of Dunseith, Rolla, and Rolette.
- (13) Increase residential land and structure values in the cities of Cogswell, Forman, Gwinner, Milnor, and Rutland by 3 percent. Sargent County is directed to reappraise all residential property by December 31, 2013, and present annual progress reports to the State Board of Equalization.
- (14) The McClusky city assessor is directed to continue to monitor residential assessments.
- (15) Decrease commercial structure values by 1 percent.
- (17) Decrease commercial structure values in the cities of Bowdon, Harvey, and Sykeston by 1 percent. Wells County should reappraise commercial property.
- (18) Increase residential land values by 5 percent. Review residential property values for 2010 to ensure equalized assessments representing current market value.
- (19) Develop a two-year plan to reassess all residential property in the city of Mandan. Present the plan to the State Board of Equalization and make quarterly reports to the Board.

**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. Fong that the State Board of Equalization make the same changes that were made to 2009 assessments of 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 2009 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 2009.

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	\$108,500	\$10,850

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Fong and seconded by Mr. Peterson that the Board approve total 2009 telecommunications gross receipts taxes in the amount of \$11,110,490.16 as presented.

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>
NextEra Energy Resources LLC Ashtabula Wind Wind LLC	\$96,896,000	\$ 2,415,900
NextEra Energy Resources LLC FPL Energy Burleigh County Wind LLC	25,730,500	557,790
NextEra Energy Resources LLC Langdon Wind LLC (Phase I)	93,590,000	2,195,260
NextEra Energy Resources LLC Langdon Wind Farm LLC (Phase II)	26,791,500	569,530
NextEra Energy Resources FPL Energy North Dakota Wind LLC	23,096,500	869,700
NextEra Energy Resources LLC Oliver County Wind I LLC	32,249,500	820,170
NextEra Energy Resources LLC Oliver County Wind II LLC	38,064,000	912,020
Ormat Technologies OREG 1 Inc	2,421,500	242,150
Ormat Technologies OREG 2 Inc	2,889,500	288,950
Otter Tail Power Company Ashtabula Wind Energy Center	43,247,000	1,381,510
Otter Tail Power Company Langdon Wind Energy Center	37,343,000	1,094,350
Tatanka Wind c/o Acciona Energy	92,839,500	2,661,020
Velva Windfarm LLC c/o Acciona Energy	6,224,000	198,080
Montana-Dakota Utilities Company	70,753,000	7,075,300
Moorhead Public Service	286,500	28,650
Northern Municipal Power Agency	311,000	31,100
North Western Corporation	563,500	56,350
Otter Tail Power Company	57,603,500	5,760,350
Rainbow Energy Marketing Corporation	52,300	5,230
Xcel Energy	77,661,500	7,766,150

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

CENTRALLY ASSESSED PROPERTY

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$ 173,280,000	\$17,328,000
Amerada Hess incl. Tioga Gas Plant	14,338,500	1,433,850
Archer Daniels Midland	121,000	12,100
Bear Paw Energy LLC	30,336,500	3,033,650
Belle Fourche Pipeline Company	5,073,000	507,300
Bridger Pipeline LLC	8,991,500	899,150
Cenex Pipeline Company	9,842,000	984,200
Enbridge Energy, LP	20,092,000	2,009,200
Enbridge Pipelines (North Dakota) Inc.	58,707,000	5,870,700
Hiland Partners LLC	5,211,800	521,180
Kinder Morgan Cochin LLC (fmly. Dome)	5,239,000	523,900
Magellan PipeLine Company LLC	4,620,000	462,000
Northern Border Pipeline Company	130,847,500	13,084,750
NuStar Pipe Line Operating Partnership		
Formerly Kaneb Pipeline Op. Partnership LP	13,918,000	1,391,800
Petro-Hunt LLC	3,191,500	319,150
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline LP	32,591,000	3,259,100
Prairielands Energy Marketing, Inc.	35,000	3,500
Roughrider Pipeline Company	202,500	20,250
Tesoro High Plains Company	15,946,000	1,594,600
Transcanada Keystone Pipeline, LP	118,336,000	11,833,600
Tri-State Financial, LLC	239,800	23,980
Viking Gas Transmission Company	60,000	6,000
Williston Basin Interstate Pipeline	34,133,500	3,413,350

CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$16,155,000	\$1,615,500

CENTRALLY ASSESSED PROPERTY

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$215,500,000	\$21,550,000
Dakota, Missouri Valley & Western	12,120,500	1,212,050
Dakota Northern Railroad	411,000	41,100
Northern Plains Railroad	1,915,000	191,500
Red River Valley & Western Railroad	13,149,000	1,314,900
Soo Line Railroad	41,083,500	4,108,350
Yellowstone Railroad	151,500	15,150

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	\$ 430,100	\$ 43,010
Federal Express Corporation	555,500	55,550
Great Lakes Aviation Ltd.	137,100	13,710
Lynx Aviation, Inc.	145,900	14,590
Northwest Airlines, Inc.	2,931,400	293,140
Northwest Airlines/Mesaba	388,900	38,890
Skywest Airlines	451,900	45,190
United Express	560,700	56,070

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
2009**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
ComDel Innovation, Inc 2100 15 th St. N. Wahpeton, ND 58075-3148	660	100 percent for 5 years on expansion	Granted	05/07/2009
Dave's Welding and Fabrication, Inc. 2801 1 st Ave. N. Fargo, ND 58102-4000	656	100 percent for 5 years on expansion	Granted	02/05/2009
Deceleration Technologies, LLC 5515 University Ave. Grand Forks, ND 58203-2505	658	100 percent for 5 years	Granted	04/02/2009
Dilawri Agro Foods 6829 Rolling Road Springfield, VA 22152-3431	659	100 percent for 5 years	Granted	04/02/2009
Heartland Precision LLC 2100 15 th St. N. Wahpeton, ND 58075-3148	661	100 percent for 5 years	Granted	05/07/2009
Killdeer Mountain Manufacturing, Inc. PO Box 450 Killdeer, ND 58640-0450	664	100 percent for 5 years on expansion	Granted	11/05/2009
LaFave Properties LLC W8025 Millia Hill Estates Dr. Iron Mountain, MI 49801-6719	662	100 percent for 5 years	Denied	11/05/2009
Lynnes Welding Training, Inc. 2801 1 st Ave. N. Fargo, ND 58102-4000	657	100 percent for 5 years on expansion	Denied	01/15/2009
Swanson Health Products, Inc. 4075 40th Ave. S. Fargo, ND 58104-3912	663	100 percent for 5 years on expansion	Granted	8/11/2009

2009 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 7,458,003
Acres: 606,981.72		Land: 3,514,304	1,680,632	No. of Homestead Credits: 32
T and F Per Acre: 163.71		Structures: 36,497,887	12,096,887	Homestead Credit Amount: 31,185
True and Full Value: 99,366,335	True and Full Value: 40,012,191		13,777,519	Subtotal Real Property: 7,426,818
Assessed Value: 49,683,939	Assessed Value: 20,006,375		6,888,812	Railroads and Utilities: 417,278
Taxable Value: 4,968,496	Taxable Value: 1,800,602		688,905	Total Taxable Value: 7,844,096
Barnes County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 37,238,845
Acres: 919,174.51		Land: 38,794,200	13,219,990	No. of Homestead Credits: 100
T and F Per Acre: 414.46		Structures: 251,025,800	89,734,090	Homestead Credit Amount: 187,403
True and Full Value: 380,964,100	True and Full Value: 289,820,000		102,954,080	Subtotal Real Property: 37,051,442
Assessed Value: 190,482,050	Assessed Value: 144,910,000		51,477,040	Railroads and Utilities: 11,547,073
Taxable Value: 19,048,205	Taxable Value: 13,042,933		5,147,707	Total Taxable Value: 48,598,515
Benson County		Woodland Acres: 169.60		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 14,698,903
Acres: 776,676.08		Land: 5,660,652	2,594,378	No. of Homestead Credits: 47
T and F Per Acre: 293.19		Structures: 40,743,702	21,894,306	Homestead Credit Amount: 53,343
True and Full Value: 227,715,948	True and Full Value: 46,404,354		24,488,684	Subtotal Real Property: 14,645,560
Assessed Value: 113,857,974	Assessed Value: 23,202,177		12,244,387	Railroads and Utilities: 909,133
Taxable Value: 11,386,231	Taxable Value: 2,088,213		1,224,459	Total Taxable Value: 15,554,693
Billings County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 4,018,073
Acres: 364,350.66		Land: 2,059,825	7,501,868	No. of Homestead Credits: 2
T and F Per Acre: 120.65		Structures: 11,884,533	16,347,828	Homestead Credit Amount: 2,537
True and Full Value: 43,959,794	True and Full Value: 13,944,358		23,849,696	Subtotal Real Property: 4,015,536
Assessed Value: 21,979,897	Assessed Value: 6,972,180		11,924,851	Railroads and Utilities: 2,089,699
Taxable Value: 2,198,056	Taxable Value: 627,514		1,192,503	Total Taxable Value: 6,105,235
Bottineau County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 32,291,136
Acres: 1,018,883.02		Land: 109,052,600	24,214,778	No. of Homestead Credits: 59
T and F Per Acre: 298.20		Structures: 195,297,500	43,846,401	Homestead Credit Amount: 87,415
True and Full Value: 303,827,900	True and Full Value: 304,350,100		68,061,179	Subtotal Real Property: 32,203,721
Assessed Value: 151,913,950	Assessed Value: 152,175,050		34,030,593	Railroads and Utilities: 1,989,460
Taxable Value: 15,191,395	Taxable Value: 13,696,597		3,403,144	Total Taxable Value: 34,193,181
Bowman County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 11,789,641
Acres: 667,219.68		Land: 9,718,641	4,260,451	No. of Homestead Credits: 29
T and F Per Acre: 151.91		Structures: 63,160,308	64,575,970	Homestead Credit Amount: 56,483
True and Full Value: 101,358,534	True and Full Value: 72,878,949		68,836,421	Subtotal Real Property: 11,733,158
Assessed Value: 50,679,268	Assessed Value: 36,439,483		34,418,219	Railroads and Utilities: 2,917,450
Taxable Value: 5,068,231	Taxable Value: 3,279,548		3,441,862	Total Taxable Value: 14,650,608
Burke County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 8,586,674
Acres: 651,233.38		Land: 1,436,785	1,649,517	No. of Homestead Credits: 9
T and F Per Acre: 209.88		Structures: 17,484,858	16,372,951	Homestead Credit Amount: 5,959
True and Full Value: 136,678,500	True and Full Value: 18,921,643		18,022,468	Subtotal Real Property: 8,580,715
Assessed Value: 68,339,250	Assessed Value: 9,460,990		9,011,246	Railroads and Utilities: 829,792
Taxable Value: 6,833,925	Taxable Value: 851,619		901,130	Total Taxable Value: 9,410,507

2009 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	258,092,439	
Acres:	937,150.01	Land:	530,313,800	448,508,020	No. of Homestead Credits:	235
T and F Per Acre:	194.52	Structures:	3,229,712,010	<u>1,147,022,500</u>	Homestead Credit Amount:	<u>824,079</u>
True and Full Value:	182,294,690	True and Full Value:	3,760,025,810	1,595,530,520	Subtotal Real Property:	257,268,360
Assessed Value:	91,147,345	Assessed Value:	1,880,012,905	797,765,260	Railroads and Utilities:	<u>4,927,427</u>
Taxable Value:	9,114,733	Taxable Value:	169,201,178	79,776,528	Total Taxable Value:	<u>262,195,787</u>
Cass County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	468,135,637	
Acres:	1,049,917.00	Land:	897,408,332	780,706,350	No. of Homestead Credits:	483
T and F Per Acre:	598.57	Structures:	4,870,763,466	<u>2,762,203,080</u>	Homestead Credit Amount:	<u>1,705,786</u>
True and Full Value:	628,448,700	True and Full Value:	5,768,171,798	3,542,909,430	Subtotal Real Property:	466,429,851
Assessed Value:	314,224,350	Assessed Value:	2,884,085,899	1,771,454,715	Railroads and Utilities:	<u>8,379,149</u>
Taxable Value:	31,422,435	Taxable Value:	259,567,731	177,145,472	Total Taxable Value:	<u>474,809,000</u>
Cavalier County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	23,778,686	
Acres:	913,275.04	Land:	5,530,794	4,232,967	No. of Homestead Credits:	58
T and F Per Acre:	423.67	Structures:	60,216,770	<u>25,233,915</u>	Homestead Credit Amount:	<u>44,801</u>
True and Full Value:	386,929,520	True and Full Value:	65,747,564	29,466,882	Subtotal Real Property:	23,733,885
Assessed Value:	193,464,267	Assessed Value:	32,873,796	14,733,450	Railroads and Utilities:	<u>4,515,849</u>
Taxable Value:	19,346,429	Taxable Value:	2,958,899	1,473,358	Total Taxable Value:	<u>28,249,734</u>
Dickey County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	19,313,308	
Acres:	706,067.39	Land:	5,601,885	3,390,604	No. of Homestead Credits:	39
T and F Per Acre:	366.38	Structures:	84,132,287	<u>43,390,693</u>	Homestead Credit Amount:	<u>49,999</u>
True and Full Value:	258,689,389	True and Full Value:	89,734,172	46,781,297	Subtotal Real Property:	19,263,309
Assessed Value:	129,344,695	Assessed Value:	44,867,106	23,390,666	Railroads and Utilities:	<u>3,115,016</u>
Taxable Value:	12,935,915	Taxable Value:	4,038,101	2,339,292	Total Taxable Value:	<u>22,378,325</u>
Divide County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,912,765	
Acres:	783,056.77	Land:	2,258,800	1,241,200	No. of Homestead Credits:	12
T and F Per Acre:	215.89	Structures:	18,111,400	<u>9,623,800</u>	Homestead Credit Amount:	<u>9,793</u>
True and Full Value:	169,052,900	True and Full Value:	20,370,200	10,865,000	Subtotal Real Property:	9,902,972
Assessed Value:	84,526,450	Assessed Value:	10,185,100	5,432,500	Railroads and Utilities:	<u>370,059</u>
Taxable Value:	8,452,645	Taxable Value:	916,870	543,250	Total Taxable Value:	<u>10,273,031</u>
Dunn County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,828,695	
Acres:	1,000,182.80	Land:	1,406,056	1,383,245	No. of Homestead Credits:	38
T and F Per Acre:	143.69	Structures:	24,908,132	<u>7,786,945</u>	Homestead Credit Amount:	<u>31,226</u>
True and Full Value:	143,716,900	True and Full Value:	26,314,188	9,170,190	Subtotal Real Property:	8,797,469
Assessed Value:	71,858,450	Assessed Value:	13,157,172	4,585,146	Railroads and Utilities:	<u>5,359,497</u>
Taxable Value:	7,185,845	Taxable Value:	1,184,203	458,647	Total Taxable Value:	<u>14,156,966</u>
Eddy County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,233,841	
Acres:	372,166.69	Land:	2,015,440	996,230	No. of Homestead Credits:	28
T and F Per Acre:	255.02	Structures:	22,065,320	<u>7,082,290</u>	Homestead Credit Amount:	<u>21,106</u>
True and Full Value:	94,909,160	True and Full Value:	24,080,760	8,078,520	Subtotal Real Property:	6,212,735
Assessed Value:	47,454,580	Assessed Value:	12,040,380	4,039,260	Railroads and Utilities:	<u>777,859</u>
Taxable Value:	4,746,239	Taxable Value:	1,083,669	403,933	Total Taxable Value:	<u>6,990,594</u>

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Emmons County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,953,229	
Acres:	927,889.29	Land:	5,013,310	2,207,202	No. of Homestead Credits:	69
T and F Per Acre:	222.57	Structures:	36,186,225	13,243,160	Homestead Credit Amount:	86,886
True and Full Value:	206,524,760	True and Full Value:	41,199,535	15,450,362	Subtotal Real Property:	12,866,343
Assessed Value:	103,262,380	Assessed Value:	20,599,802	7,725,188	Railroads and Utilities:	1,819,409
Taxable Value:	10,326,607	Taxable Value:	1,854,065	772,557	Total Taxable Value:	14,685,752
Foster County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,761,286	
Acres:	398,507.40	Land:	5,056,405	4,511,640	No. of Homestead Credits:	23
T and F Per Acre:	342.38	Structures:	61,866,900	34,036,580	Homestead Credit Amount:	25,207
True and Full Value:	136,440,700	True and Full Value:	66,923,305	38,548,220	Subtotal Real Property:	11,736,079
Assessed Value:	68,220,350	Assessed Value:	33,461,653	19,274,110	Railroads and Utilities:	2,289,782
Taxable Value:	6,822,035	Taxable Value:	3,011,831	1,927,420	Total Taxable Value:	14,025,861
Golden Valley County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,056,480	
Acres:	507,505.55	Land:	1,909,700	1,602,200	No. of Homestead Credits:	25
T and F Per Acre:	141.80	Structures:	20,246,400	7,621,400	Homestead Credit Amount:	28,180
True and Full Value:	71,965,400	True and Full Value:	22,156,100	9,223,600	Subtotal Real Property:	5,028,300
Assessed Value:	35,982,700	Assessed Value:	11,078,050	4,611,800	Railroads and Utilities:	1,083,694
Taxable Value:	3,598,270	Taxable Value:	997,030	461,180	Total Taxable Value:	6,111,994
Grand Forks County		Woodland Acres: 4,372.52				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	183,906,501	
Acres:	845,310.83	Land:	383,233,670	264,508,521	No. of Homestead Credits:	178
T and F Per Acre:	505.88	Structures:	1,767,081,414	1,050,627,527	Homestead Credit Amount:	584,506
True and Full Value:	427,629,400	True and Full Value:	2,150,315,084	1,315,136,048	Subtotal Real Property:	183,321,995
Assessed Value:	213,814,700	Assessed Value:	1,075,157,542	657,568,025	Railroads and Utilities:	3,579,237
Taxable Value:	21,381,470	Taxable Value:	96,768,229	65,756,802	Total Taxable Value:	186,901,232
Grant County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,236,204	
Acres:	1,011,636.10	Land:	1,400,500	736,000	No. of Homestead Credits:	34
T and F Per Acre:	153.33	Structures:	23,925,800	6,075,700	Homestead Credit Amount:	31,272
True and Full Value:	155,118,700	True and Full Value:	25,326,300	6,811,700	Subtotal Real Property:	9,204,932
Assessed Value:	77,559,350	Assessed Value:	12,663,150	3,405,850	Railroads and Utilities:	58,501
Taxable Value:	7,755,935	Taxable Value:	1,139,684	340,585	Total Taxable Value:	9,263,433
Griggs County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,456,999	
Acres:	443,143.54	Land:	1,989,816	1,738,302	No. of Homestead Credits:	34
T and F Per Acre:	344.52	Structures:	24,670,980	10,730,594	Homestead Credit Amount:	34,429
True and Full Value:	152,669,792	True and Full Value:	26,660,796	12,468,896	Subtotal Real Property:	9,422,570
Assessed Value:	76,334,896	Assessed Value:	13,330,422	6,234,448	Railroads and Utilities:	616,993
Taxable Value:	7,633,619	Taxable Value:	1,199,875	623,505	Total Taxable Value:	10,039,563
Hettinger County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,234,332	
Acres:	705,121.29	Land:	826,720	685,115	No. of Homestead Credits:	39
T and F Per Acre:	249.89	Structures:	21,983,250	7,244,770	Homestead Credit Amount:	30,308
True and Full Value:	176,202,330	True and Full Value:	22,809,970	7,929,885	Subtotal Real Property:	10,204,024
Assessed Value:	88,101,165	Assessed Value:	11,404,985	3,964,943	Railroads and Utilities:	96,689
Taxable Value:	8,811,303	Taxable Value:	1,026,522	396,507	Total Taxable Value:	10,300,713

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Kidder County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,705,456	
Acres:	822,787.84	Land:	5,754,390	1,136,194	No. of Homestead Credits:	32
T and F Per Acre:	206.74	Structures:	32,289,220	8,623,025	Homestead Credit Amount:	36,863
True and Full Value:	170,103,900	True and Full Value:	38,043,610	9,759,219	Subtotal Real Property:	10,668,593
Assessed Value:	85,051,950	Assessed Value:	19,021,805	4,879,654	Railroads and Utilities:	1,036,743
Taxable Value:	8,505,195	Taxable Value:	1,712,254	488,007	Total Taxable Value:	11,705,336
LaMoure County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,782,812	
Acres:	718,717.97	Land:	3,051,122	1,029,052	No. of Homestead Credits:	45
T and F Per Acre:	434.01	Structures:	46,809,100	17,808,370	Homestead Credit Amount:	41,939
True and Full Value:	311,931,400	True and Full Value:	49,860,222	18,837,422	Subtotal Real Property:	18,740,873
Assessed Value:	155,965,700	Assessed Value:	24,930,147	9,418,713	Railroads and Utilities:	1,282,127
Taxable Value:	15,596,570	Taxable Value:	2,244,356	941,886	Total Taxable Value:	20,023,000
Logan County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,807,169	
Acres:	611,707.11	Land:	1,864,700	923,010	No. of Homestead Credits:	24
T and F Per Acre:	205.42	Structures:	24,248,150	6,056,640	Homestead Credit Amount:	28,933
True and Full Value:	125,658,600	True and Full Value:	26,112,850	6,979,650	Subtotal Real Property:	7,778,236
Assessed Value:	62,829,300	Assessed Value:	13,056,425	3,489,825	Railroads and Utilities:	154,675
Taxable Value:	6,282,930	Taxable Value:	1,175,252	348,987	Total Taxable Value:	7,932,911
McHenry County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,145,983	
Acres:	1,124,775.51	Land:	6,554,982	1,883,345	No. of Homestead Credits:	79
T and F Per Acre:	224.80	Structures:	77,061,977	32,911,321	Homestead Credit Amount:	78,676
True and Full Value:	252,853,853	True and Full Value:	83,616,959	34,794,666	Subtotal Real Property:	18,067,307
Assessed Value:	126,426,929	Assessed Value:	41,808,934	17,397,451	Railroads and Utilities:	5,505,124
Taxable Value:	12,643,204	Taxable Value:	3,763,001	1,739,778	Total Taxable Value:	23,572,431
McIntosh County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,034,284	
Acres:	601,618.22	Land:	2,126,311	2,059,626	No. of Homestead Credits:	44
T and F Per Acre:	222.60	Structures:	35,614,226	10,731,149	Homestead Credit Amount:	46,482
True and Full Value:	133,922,350	True and Full Value:	37,740,537	12,790,775	Subtotal Real Property:	8,987,802
Assessed Value:	66,962,523	Assessed Value:	18,870,492	6,395,430	Railroads and Utilities:	1,799,414
Taxable Value:	6,696,362	Taxable Value:	1,698,354	639,568	Total Taxable Value:	10,787,216
McKenzie County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,127,973	
Acres:	1,063,905.29	Land:	5,620,800	3,661,239	No. of Homestead Credits:	12
T and F Per Acre:	159.86	Structures:	55,235,380	54,006,737	Homestead Credit Amount:	17,883
True and Full Value:	170,073,604	True and Full Value:	60,856,180	57,667,976	Subtotal Real Property:	14,110,090
Assessed Value:	85,036,802	Assessed Value:	30,428,096	28,833,991	Railroads and Utilities:	5,609,751
Taxable Value:	8,505,840	Taxable Value:	2,738,628	2,883,505	Total Taxable Value:	19,719,841
McLean County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	34,562,595	
Acres:	1,144,655.02	Land:	51,820,820	13,117,050	No. of Homestead Credits:	59
T and F Per Acre:	304.45	Structures:	261,147,500	47,942,700	Homestead Credit Amount:	95,500
True and Full Value:	348,493,200	True and Full Value:	312,968,320	61,059,750	Subtotal Real Property:	34,467,095
Assessed Value:	174,246,600	Assessed Value:	156,484,160	30,529,875	Railroads and Utilities:	640,789
Taxable Value:	17,424,660	Taxable Value:	14,084,936	3,052,999	Total Taxable Value:	35,107,884

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Mercer County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	19,770,765
Acres: 576,196.85		Land: 29,345,094	17,122,116	No. of Homestead Credits:	77
T and F Per Acre: 186.13		Structures: 207,829,788	57,562,670	Homestead Credit Amount:	132,437
True and Full Value: 107,245,896	True and Full Value:	237,174,882	74,684,786	Subtotal Real Property:	19,638,328
Assessed Value: 53,622,948	Assessed Value:	118,587,441	37,342,393	Railroads and Utilities:	639,279
Taxable Value: 5,362,541	Taxable Value:	10,673,983	3,734,241	Total Taxable Value:	20,277,607
Morton County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	68,773,641
Acres: 1,163,589.92		Land: 113,212,800	86,836,660	No. of Homestead Credits:	185
T and F Per Acre: 160.41		Structures: 825,965,170	256,692,822	Homestead Credit Amount:	469,249
True and Full Value: 186,651,300	True and Full Value:	939,177,970	343,529,482	Subtotal Real Property:	68,304,392
Assessed Value: 93,325,650	Assessed Value:	469,588,985	171,764,741	Railroads and Utilities:	7,234,037
Taxable Value: 9,332,565	Taxable Value:	42,264,601	17,176,475	Total Taxable Value:	75,538,429
Mountrail County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,890,270
Acres: 1,076,760.47		Land: 6,070,880	8,650,750	No. of Homestead Credits:	48
T and F Per Acre: 208.80		Structures: 88,523,200	39,182,500	Homestead Credit Amount:	43,486
True and Full Value: 224,826,700	True and Full Value:	94,594,080	47,833,250	Subtotal Real Property:	17,846,784
Assessed Value: 112,413,350	Assessed Value:	47,297,041	23,916,627	Railroads and Utilities:	2,780,888
Taxable Value: 11,241,335	Taxable Value:	4,257,266	2,391,669	Total Taxable Value:	20,627,672
Nelson County		Woodland Acres: 145.20			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,048,370
Acres: 613,591.94		Land: 1,910,574	1,042,804	No. of Homestead Credits:	35
T and F Per Acre: 295.30		Structures: 24,923,688	14,575,414	Homestead Credit Amount:	21,640
True and Full Value: 181,191,205	True and Full Value:	26,834,262	15,618,218	Subtotal Real Property:	11,026,730
Assessed Value: 90,595,611	Assessed Value:	13,417,176	7,809,109	Railroads and Utilities:	2,408,508
Taxable Value: 9,059,841	Taxable Value:	1,207,605	780,924	Total Taxable Value:	13,435,238
Oliver County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,199,474
Acres: 443,921.67		Land: 2,680,112	2,118,733	No. of Homestead Credits:	7
T and F Per Acre: 176.38		Structures: 33,064,731	11,398,617	Homestead Credit Amount:	8,061
True and Full Value: 78,299,956	True and Full Value:	35,744,843	13,517,350	Subtotal Real Property:	6,191,413
Assessed Value: 39,150,855	Assessed Value:	17,872,581	6,758,701	Railroads and Utilities:	2,194,873
Taxable Value: 3,915,050	Taxable Value:	1,608,528	675,896	Total Taxable Value:	8,386,286
Pembina County		Woodland Acres: 11,609.56			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	30,193,654
Acres: 684,922.48		Land: 13,072,830	5,428,714	No. of Homestead Credits:	45
T and F Per Acre: 613.66		Structures: 117,252,290	60,825,568	Homestead Credit Amount:	64,884
True and Full Value: 420,308,463	True and Full Value:	130,325,120	66,254,282	Subtotal Real Property:	30,128,770
Assessed Value: 210,156,737	Assessed Value:	65,163,320	33,127,375	Railroads and Utilities:	3,706,537
Taxable Value: 21,016,105	Taxable Value:	5,864,721	3,312,828	Total Taxable Value:	33,835,307
Pierce County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,759,522
Acres: 638,038.50		Land: 5,862,265	3,109,515	No. of Homestead Credits:	33
T and F Per Acre: 252.76		Structures: 68,021,446	24,312,780	Homestead Credit Amount:	54,475
True and Full Value: 161,268,110	True and Full Value:	73,883,711	27,422,295	Subtotal Real Property:	12,705,047
Assessed Value: 80,635,472	Assessed Value:	36,942,165	13,711,231	Railroads and Utilities:	2,032,207
Taxable Value: 8,063,552	Taxable Value:	3,324,783	1,371,187	Total Taxable Value:	14,737,254

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Ramsey County		Woodland Acres: 81.60				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,496,136	
Acres:	726,880.21	Land:	31,023,525	24,502,915	No. of Homestead Credits:	73
T and F Per Acre:	315.65	Structures:	235,442,612	96,135,150	Homestead Credit Amount:	155,491
True and Full Value:	229,439,928	True and Full Value:	266,466,137	120,638,065	Subtotal Real Property:	29,340,645
Assessed Value:	114,719,961	Assessed Value:	133,233,075	60,319,036	Railroads and Utilities:	1,305,715
Taxable Value:	11,472,349	Taxable Value:	11,991,728	6,032,059	Total Taxable Value:	30,646,360
Ransom County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	16,676,134	
Acres:	481,744.35	Land:	6,902,400	2,078,900	No. of Homestead Credits:	52
T and F Per Acre:	407.71	Structures:	99,453,600	39,293,600	Homestead Credit Amount:	31,916
True and Full Value:	196,411,500	True and Full Value:	106,356,000	41,372,500	Subtotal Real Property:	16,644,218
Assessed Value:	98,205,750	Assessed Value:	53,178,000	20,686,250	Railroads and Utilities:	3,442,408
Taxable Value:	9,820,575	Taxable Value:	4,786,934	2,068,625	Total Taxable Value:	20,086,626
Renville County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,574,215	
Acres:	534,786.34	Land:	3,124,166	1,656,329	No. of Homestead Credits:	15
T and F Per Acre:	325.89	Structures:	27,415,404	8,058,448	Homestead Credit Amount:	16,925
True and Full Value:	174,278,878	True and Full Value:	30,539,570	9,714,777	Subtotal Real Property:	10,557,290
Assessed Value:	87,139,439	Assessed Value:	15,269,790	4,857,410	Railroads and Utilities:	465,064
Taxable Value:	8,714,135	Taxable Value:	1,374,293	485,787	Total Taxable Value:	11,022,354
Richland County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	51,915,893	
Acres:	836,686.40	Land:	56,408,900	26,055,660	No. of Homestead Credits:	118
T and F Per Acre:	597.59	Structures:	324,342,600	169,565,100	Homestead Credit Amount:	222,625
True and Full Value:	499,994,575	True and Full Value:	380,751,500	195,620,760	Subtotal Real Property:	51,693,268
Assessed Value:	249,997,294	Assessed Value:	190,375,750	97,810,380	Railroads and Utilities:	4,669,352
Taxable Value:	24,999,728	Taxable Value:	17,135,117	9,781,048	Total Taxable Value:	56,362,620
Rolette County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,454,221	
Acres:	482,947.25	Land:	3,022,804	3,435,857	No. of Homestead Credits:	82
T and F Per Acre:	271.85	Structures:	58,519,408	18,944,269	Homestead Credit Amount:	85,597
True and Full Value:	131,291,094	True and Full Value:	61,542,212	22,380,126	Subtotal Real Property:	10,368,624
Assessed Value:	65,645,547	Assessed Value:	30,771,128	11,190,143	Railroads and Utilities:	169,879
Taxable Value:	6,565,581	Taxable Value:	2,769,433	1,119,207	Total Taxable Value:	10,538,503
Sargent County		Woodland Acres: 182.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,192,785	
Acres:	522,343.73	Land:	3,961,671	1,211,757	No. of Homestead Credits:	18
T and F Per Acre:	468.78	Structures:	59,265,253	40,868,933	Homestead Credit Amount:	23,279
True and Full Value:	244,862,017	True and Full Value:	63,226,924	42,080,690	Subtotal Real Property:	17,169,506
Assessed Value:	122,432,229	Assessed Value:	31,613,953	21,040,360	Railroads and Utilities:	1,895,035
Taxable Value:	12,243,467	Taxable Value:	2,845,261	2,104,057	Total Taxable Value:	19,064,541
Sheridan County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,726,279	
Acres:	551,339.07	Land:	1,308,652	756,490	No. of Homestead Credits:	21
T and F Per Acre:	214.35	Structures:	10,040,198	5,346,111	Homestead Credit Amount:	11,500
True and Full Value:	118,181,930	True and Full Value:	11,348,850	6,102,601	Subtotal Real Property:	6,714,779
Assessed Value:	59,090,965	Assessed Value:	5,674,441	3,051,309	Railroads and Utilities:	223,859
Taxable Value:	5,910,314	Taxable Value:	510,785	305,180	Total Taxable Value:	6,938,638

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Sioux County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,333,096
Acres: 376,100.78		Land: 647,766	262,822	No. of Homestead Credits:	8
T and F Per Acre: 114.69		Structures: 1,996,798	884,550	Homestead Credit Amount:	3,520
True and Full Value: 43,134,630	True and Full Value:	2,644,564	1,147,372	Subtotal Real Property:	2,329,576
Assessed Value: 21,567,821	Assessed Value:	1,322,367	573,703	Railroads and Utilities:	7,384
Taxable Value: 2,156,697	Taxable Value:	119,026	57,373	Total Taxable Value:	2,336,960
Slope County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,784,071
Acres: 612,183.28		Land: 129,328	343,361	No. of Homestead Credits:	6
T and F Per Acre: 178.66		Structures: 1,715,580	4,306,373	Homestead Credit Amount:	1,779
True and Full Value: 109,371,248	True and Full Value:	1,844,908	4,649,734	Subtotal Real Property:	5,782,292
Assessed Value: 54,685,633	Assessed Value:	922,456	2,324,868	Railroads and Utilities:	86,560
Taxable Value: 5,468,562	Taxable Value:	83,021	232,488	Total Taxable Value:	5,868,852
Stark County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	60,273,734
Acres: 819,498.33		Land: 81,267,300	48,924,400	No. of Homestead Credits:	220
T and F Per Acre: 206.24		Structures: 765,964,600	224,986,150	Homestead Credit Amount:	656,587
True and Full Value: 169,016,900	True and Full Value:	847,231,900	273,910,550	Subtotal Real Property:	59,617,147
Assessed Value: 84,508,450	Assessed Value:	423,615,950	136,955,275	Railroads and Utilities:	2,679,175
Taxable Value: 8,450,845	Taxable Value:	38,127,361	13,695,528	Total Taxable Value:	62,296,322
Steele County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,734,683
Acres: 445,441.42		Land: 8,610,648	1,029,718	No. of Homestead Credits:	12
T and F Per Acre: 468.96		Structures: 28,683,414	11,201,384	Homestead Credit Amount:	6,145
True and Full Value: 208,893,924	True and Full Value:	37,294,062	12,231,102	Subtotal Real Property:	12,728,538
Assessed Value: 104,446,962	Assessed Value:	18,647,031	6,115,551	Railroads and Utilities:	1,901,978
Taxable Value: 10,444,865	Taxable Value:	1,678,245	611,573	Total Taxable Value:	14,630,516
Stutsman County		Woodland Acres: 1,412.46			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	57,048,736
Acres: 1,351,567.58		Land: 61,572,200	34,700,265	No. of Homestead Credits:	156
T and F Per Acre: 303.73		Structures: 477,042,000	210,974,950	Homestead Credit Amount:	341,088
True and Full Value: 410,514,700	True and Full Value:	538,614,200	245,675,215	Subtotal Real Property:	56,707,648
Assessed Value: 205,257,350	Assessed Value:	269,307,100	122,837,608	Railroads and Utilities:	3,926,867
Taxable Value: 20,525,735	Taxable Value:	24,239,219	12,283,782	Total Taxable Value:	60,634,515
Towner County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,557,626
Acres: 641,397.93		Land: 2,871,102	1,719,607	No. of Homestead Credits:	11
T and F Per Acre: 338.71		Structures: 18,219,801	13,194,694	Homestead Credit Amount:	7,040
True and Full Value: 217,246,228	True and Full Value:	21,090,903	14,914,301	Subtotal Real Property:	12,550,586
Assessed Value: 108,623,114	Assessed Value:	10,545,460	7,457,188	Railroads and Utilities:	102,093
Taxable Value: 10,862,626	Taxable Value:	949,228	745,772	Total Taxable Value:	12,652,679
Trail County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,278,018
Acres: 533,385.02		Land: 17,645,334	6,222,670	No. of Homestead Credits:	36
T and F Per Acre: 608.85		Structures: 155,699,514	98,567,394	Homestead Credit Amount:	64,373
True and Full Value: 324,752,779	True and Full Value:	173,344,848	104,790,064	Subtotal Real Property:	29,213,645
Assessed Value: 162,376,391	Assessed Value:	86,672,424	52,395,032	Railroads and Utilities:	649,855
Taxable Value: 16,237,936	Taxable Value:	7,800,520	5,239,562	Total Taxable Value:	29,863,500

2009 Abstract of Assessments as Equalized by the State Board of Equalization

Walsh County		Woodland Acres: 3,873.93		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 33,403,301
Acres: 793,332.68		Land: 17,091,832	9,898,693	No. of Homestead Credits: 96
T and F Per Acre: 557.44		Structures: 152,234,473	63,527,112	Homestead Credit Amount: 126,632
True and Full Value: 442,233,350	True and Full Value: 169,326,305		73,425,805	Subtotal Real Property: 33,276,669
Assessed Value: 221,116,675	Assessed Value: 84,663,206		36,712,906	Railroads and Utilities: 1,804,231
Taxable Value: 22,111,672	Taxable Value: 7,620,286		3,671,343	Total Taxable Value: 35,080,900
Ward County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 156,144,720
Acres: 1,221,086.00		Land: 212,471,600	210,886,430	No. of Homestead Credits: 177
T and F Per Acre: 294.01		Structures: 1,853,511,245	693,610,300	Homestead Credit Amount: 544,324
True and Full Value: 359,013,100	True and Full Value: 2,065,982,845		904,496,730	Subtotal Real Property: 155,600,396
Assessed Value: 179,506,550	Assessed Value: 1,032,991,423		452,248,365	Railroads and Utilities: 4,767,725
Taxable Value: 17,950,655	Taxable Value: 92,969,228		45,224,837	Total Taxable Value: 160,368,121
Wells County		Woodland Acres: 126.20		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 17,388,677
Acres: 781,986.50		Land: 5,350,768	2,681,178	No. of Homestead Credits: 43
T and F Per Acre: 331.94		Structures: 61,334,385	25,499,650	Homestead Credit Amount: 46,099
True and Full Value: 259,570,240	True and Full Value: 66,685,153		28,180,828	Subtotal Real Property: 17,342,578
Assessed Value: 129,785,120	Assessed Value: 33,342,698		14,090,485	Railroads and Utilities: 2,515,065
Taxable Value: 12,978,518	Taxable Value: 3,000,974		1,409,185	Total Taxable Value: 19,857,643
Williams County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 55,181,874
Acres: 1,215,333.67		Land: 45,543,472	48,792,928	No. of Homestead Credits: 181
T and F Per Acre: 188.42		Structures: 621,853,332	225,147,126	Homestead Credit Amount: 416,460
True and Full Value: 228,992,010	True and Full Value: 667,396,804		273,940,054	Subtotal Real Property: 54,765,414
Assessed Value: 114,496,005	Assessed Value: 333,698,402		136,970,027	Railroads and Utilities: 6,585,843
Taxable Value: 11,450,182	Taxable Value: 30,034,231		13,697,461	Total Taxable Value: 61,351,257
State Totals		Woodland Acres: 21,973.07		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 2,017,947,844
Acres: 39,818,678.08		Land: 2,822,103,383	2,144,847,998	No. of Homestead Credits: 3,623
T and F Per Acre: 294.45		Structures: 17,732,685,025	7,989,532,994	Homestead Credit Amount: 7,833,791
True and Full Value: 11,724,491,020	True and Full Value: 20,554,788,408		10,134,380,992	Subtotal Real Property: 2,010,114,053
Assessed Value: 5,862,253,689	Assessed Value: 10,277,397,639		5,067,191,521	Railroads and Utilities: 131,912,086
Taxable Value: 586,238,211	Taxable Value: 924,988,071		506,721,563	Total Taxable Value: 2,142,026,139

**2009 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	226,179	0	191,099	0	417,278
Barnes	1,664,071	5,953,366	3,929,636	0	11,547,073
Benson	317,503	480,639	110,991	0	909,133
Billings	530,268	1,548,772	10,659	0	2,089,699
Bottineau	75,153	1,722,338	191,969	0	1,989,460
Bowman	223,563	2,543,926	149,961	0	2,917,450
Burke	495,184	269,836	64,772	0	829,792
Burleigh	1,019,299	708,122	3,200,006	0	4,927,427
Cass	2,923,393	727,376	4,717,530	10,850	8,379,149
Cavalier	97,056	387,351	4,031,442	0	4,515,849
Dickey	158,056	70,760	2,886,200	0	3,115,016
Divide	191,576	130,326	48,157	0	370,059
Dunn	0	5,138,835	220,662	0	5,359,497
Eddy	419,345	288,109	70,405	0	777,859
Emmons	38,539	1,693,588	87,282	0	1,819,409
Foster	713,699	1,494,968	81,115	0	2,289,782
Golden Valley	553,910	484,453	45,331	0	1,083,694
Grand Forks	743,458	415,641	2,420,138	0	3,579,237
Grant	0	0	58,501	0	58,501
Griggs	481,826	70,679	64,488	0	616,993
Hettinger	0	13,088	83,601	0	96,689
Kidder	717,070	241,207	78,466	0	1,036,743
LaMoure	240,561	67,047	974,519	0	1,282,127
Logan	102,025	0	52,650	0	154,675
McHenry	1,529,304	3,635,063	340,757	0	5,505,124
McIntosh	28,535	1,493,349	277,530	0	1,799,414
McKenzie	15,150	5,533,186	61,415	0	5,609,751
McLean	275,294	51,384	314,111	0	640,789
Mercer	113,958	155,064	370,257	0	639,279
Morton	1,683,095	4,668,750	882,192	0	7,234,037
Mountrail	1,123,705	1,496,726	160,457	0	2,780,888
Nelson	300,001	2,018,507	90,000	0	2,408,508
Oliver	102,049	119,658	1,973,166	0	2,194,873
Pembina	108,223	3,359,221	239,093	0	3,706,537
Pierce	523,235	1,277,188	231,784	0	2,032,207
Ramsey	383,094	522,854	399,767	0	1,305,715
Ransom	418,467	2,893,378	130,563	0	3,442,408
Renville	82,678	327,675	54,711	0	465,064
Richland	705,650	2,919,295	1,044,407	0	4,669,352
Rolette	12,219	0	157,660	0	169,879
Sargent	347,678	1,368,361	178,996	0	1,895,035
Sheridan	60,292	0	163,567	0	223,859
Sioux	2,043	0	5,341	0	7,384
Slope	46,037	16,732	23,791	0	86,560
Stark	1,437,762	680,495	560,918	0	2,679,175
Steele	133,850	1,717,099	51,029	0	1,901,978
Stutsman	1,642,641	1,239,774	1,044,452	0	3,926,867
Towner	71,149	0	30,944	0	102,093
Traill	415,483	16,924	217,448	0	649,855
Walsh	232,433	1,412,683	159,115	0	1,804,231
Ward	2,216,985	1,310,863	1,239,877	0	4,767,725
Wells	982,186	1,365,130	167,749	0	2,515,065
Williams	1,508,120	4,488,852	588,871	0	6,585,843
Total	28,433,050	68,538,638	34,929,548	10,850	131,912,086

2009 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

**2009 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	8,596	58.74	4,298	430
Barnes	1,803.74	313,930	174.04	156,965	15,697
Benson	1,342.51	197,436	147.06	98,718	9,872
Bottineau	2,111.80	323,300	153.09	161,650	16,165
Bowman	1,021.22	182,985	179.18	91,493	9,149
Burke	465.93	55,700	119.55	27,850	2,785
Burleigh	11,611.67	2,234,200	192.41	1,117,100	111,710
Cass	1,623.90	496,100	305.50	248,050	24,805
Cavalier	8,598.97	1,992,401	231.70	996,201	99,620
Dickey	3,578.47	953,819	266.54	476,910	47,691
Divide	1,748.09	251,100	143.64	125,550	12,555
Dunn	7,519.63	564,600	75.08	282,300	28,230
Eddy	1,428.86	225,065	157.51	112,533	11,253
Emmons	1,203.00	245,953	204.45	122,977	12,298
Foster	631.75	187,712	297.13	93,856	9,386
Golden Valley	134.80	15,600	115.73	7,800	780
Grand Forks	4,319.41	714,000	165.30	357,000	35,700
Grant	322.00	33,700	104.66	16,850	1,685
Griggs	102.92	22,850	222.02	11,425	1,143
Hettinger	1,173.57	205,250	174.89	102,625	10,263
Kidder	4,263.67	754,900	177.05	377,450	37,745
LaMoure	1,620.58	483,100	298.10	241,550	24,155
Logan	597.73	93,150	155.84	46,575	4,658
McHenry	1,155.34	132,794	114.94	66,397	6,640
McIntosh	2,446.21	439,082	179.49	219,541	21,954
McKenzie	9,281.38	1,957,359	210.89	978,680	97,868
McLean	18,847.76	5,225,200	277.23	2,612,600	261,260
Mercer	5,759.56	954,286	165.69	477,143	47,714
Morton	6,923.80	1,169,200	168.87	584,600	58,460
Mountrail	4,717.60	968,900	205.38	484,450	48,445
Nelson	1,509.52	286,924	190.08	143,462	14,346
Oliver	720.94	129,600	179.77	64,800	6,480
Pembina	6,047.46	1,024,842	169.47	512,421	51,242
Pierce	1,593.50	135,597	85.09	67,799	6,780
Ramsey	376.15	92,807	246.73	46,404	4,640
Ransom	821.21	86,300	105.09	43,150	4,315
Richland	3,887.76	827,200	212.77	413,600	41,360
Rolette	7,466.23	1,254,877	168.07	627,439	62,744
Sargent	2,108.49	798,793	378.85	399,397	39,940
Sheridan	27,349.41	5,700,170	208.42	2,850,085	285,009
Slope	977.60	162,313	166.03	81,157	8,116
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	572,887	395.21	286,444	28,644
Stutsman	127.49	29,400	230.61	14,700	1,470
Towner	343.10	99,496	289.99	49,748	4,975
Walsh	1,119.99	490,000	437.50	245,000	24,500
Ward	40.00	6,000	150.00	3,000	300
Wells	11,646.74	3,102,640	266.40	1,551,320	155,132
Williams	3,561.12	561,368	157.64	280,684	28,068
Total	177,650.89	36,781,282	207.04	18,390,647	1,839,067

**2009 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by
the Board of University and School Lands or State Treasurer**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Barnes	270.00	113,900	421.85	56,950	5,695
Benson	1,627.90	540,782	332.20	270,391	27,039
Billings	51.40	10,747	209.09	5,374	537
Bottineau	1,083.34	348,400	321.60	174,200	17,420
Bowman	140.50	25,719	183.05	12,860	1,286
Burke	176.50	38,500	218.13	19,250	1,925
Burleigh	1,625.67	328,200	201.89	164,100	16,410
Cavalier	179.80	74,818	416.12	37,409	3,741
Dickey	839.50	266,020	316.88	133,010	13,301
Divide	363.00	57,800	159.23	28,900	2,890
Dunn	13,532.00	32	0.00	16	2
Eddy	701.00	133,634	190.63	66,817	6,682
Emmons	421.00	109,840	260.90	54,920	5,492
Foster	193.80	70,620	364.40	35,310	3,531
Golden Valley	199.00	51,000	256.28	25,500	2,550
Grant	719.10	116,600	162.15	58,300	5,830
Griggs	437.00	152,318	348.55	76,159	7,616
Kidder	276.00	43,400	157.25	21,700	2,170
LaMoure	320.00	118,200	369.38	59,100	5,910
Logan	402.50	47,660	118.41	23,830	2,383
McHenry	1,503.10	306,826	204.13	153,413	15,341
McIntosh	148.00	36,792	248.59	18,396	1,840
McLean	606.40	201,100	331.63	100,550	10,055
Mercer	542.00	102,110	188.39	51,055	5,106
Morton	530.34	85,400	161.03	42,700	4,270
Mountrail	669.90	145,900	217.79	72,950	7,295
Nelson	654.10	200,725	306.87	100,363	10,036
Oliver	112.50	29,082	258.51	14,541	1,454
Pierce	945.18	231,199	244.61	115,600	11,560
Ramsey	715.00	193,620	270.80	96,810	9,681
Ransom	124.00	64,000	516.13	32,000	3,200
Renville	25.00	8,416	336.64	4,208	421
Richland	30.00	20,300	676.67	10,150	1,015
Sargent	182.00	95,373	524.03	47,687	4,769
Sheridan	1,394.80	266,287	190.91	133,144	13,314
Sioux	120.00	18,784	156.53	9,392	939
Slope	35.00	8,157	233.06	4,079	408
Stark	48.00	11,800	245.83	5,900	590
Stutsman	1,413.46	433,700	306.84	216,850	21,685
Towner	1,604.11	442,477	275.84	221,239	22,124
Ward	80.00	12,800	160.00	6,400	640
Wells	230.00	75,960	330.26	37,980	3,798
Williams	65.00	15,614	240.22	7,807	781
Total	35,336.90	5,654,612	160.02	2,827,310	282,732

**2009 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	8,956.52	1,166,203	130.21	583,102	58,310
Total	8,956.52	1,166,203	130.21	583,102	58,310

**2009 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	2,094.76	360,900	172.29	180,450	18,045
Ransom	2,102.80	525,700	250.00	262,850	26,285
Sheridan	10,112.01	1,181,506	116.84	590,753	59,075
Total	14,309.57	2,068,106	144.53	1,034,053	103,405

**2009 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	144,274	328.44	72,137	7,214
Total	439.27	144,274	328.44	72,137	7,214

**2009 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	3,565,600	1,782,800	178,280
Dunn	5,001,800	2,500,900	250,090
McKenzie	3,519,200	1,759,600	175,960
Mercer	15,812,200	7,906,100	790,610
Williams	4,411,200	2,205,600	220,560
Total	32,310,000	16,155,000	1,615,500

**2009 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	13,258,900	6,629,450	662,945
Total	13,258,900	6,629,450	662,945

Apportionment of 2009 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	14,315	21.34	305,475
Fargo Conn. Jct.	2,555	1.47	3,755
Fargo to Grand Forks Junction	11,798	76.09	897,690
Fargo to Montana State Line	23,362	367.11	8,576,440
Fargo-Surrey Line	16,640	225.73	3,756,175
Grand Forks to Norwich	8,660	194.26	1,682,330
Ortonville to Terry	4,751	102.50	486,935
Surrey to Montana Line	21,645	156.48	3,387,030
Valley City Low Line	2,474	5.13	12,690
Wahpeton to Casselton	2,325	0.57	1,325
West Fargo Conn. to J.Y. Jct.	2,689	2.71	7,285
Subtotal Main Line		1,153.39	19,117,130
Branch Line			
Berthold to Crosby	2,754	48.30	133,000
Casselton Branch	2,477	0.13	320
Casselton to Blanchard	2,014	14.19	28,580
Churchs Ferry to Rolla	1,659	47.77	79,240
Cooperstown Branch	1,679	7.10	11,920
Devils Lake to Rock Lake	1,007	0.90	905
Erie Junction to Clifford	1,077	18.09	19,485
Fargo and Southwestern Branch	2,540	8.72	22,145
Grand Forks to Intl. Bndry. - Neche	2,748	38.64	106,170
Granville to Lorain	819	5.25	4,300
James River Branch	2,324	1.24	2,880
Lakota to Sarles	1,669	3.74	6,240
Larimore to Hannah	2,357	51.46	121,300
Larimore to Mayville	2,066	33.80	69,820
Mandan North Line	3,196	78.39	250,505
Minnewaukan Branch	1,798	0.48	865
Niobe Branch	1,023	21.46	21,955
Nolan to Warwick	2,357	66.46	156,660
Portland Junction to Portland	1,737	4.68	8,130
Red River Branch	3,853	37.47	144,360
Rugby to Westhope	1,667	42.36	70,620
Stanley Northwest Branch	2,090	30.00	62,705
York to Wolford	974	14.40	14,030
Subtotal Branch Line		575.03	1,336,135
Second Track			
Cass County	2,336	31.94	74,615
Stutsman County	2,336	12.10	28,270
Ward County	2,164	12.78	27,660
Williams County	2,164	16.18	35,020
Subtotal Second Track		73.00	165,565
Side Track			
Side Track (Varied values per mile)		581.47	931,170
Subtotal Side Track		581.47	931,170
Total Burlington Northern Santa Fe Railway Co.		2,382.89	21,550,000

Apportionment of 2009 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	11,053	352.67	3,898,158
Subtotal Main Line		352.67	3,898,158
Branch Line			
Drake - Max Line	1,212	45.46	55,113
F&V Jct. - SD Line	541	8.68	4,695
Flaxton to Montana Line	1,214	0.57	692
Max - New Town	795	64.43	51,244
Prairie Junction - Plaza	380	1.41	536
Subtotal Branch Line		120.55	112,280
Side Track			
Side Track (Varied values per mile)	999	98.04	97,912
Subtotal Side Track		98.04	97,912
Total Soo Line Railroad Co.		571.26	4,108,350
Dakota, Missouri Valley & Western Railroad			
Branch Line			
Berthold to Crosby	3,457	10.56	36,508
Flaxton - Montana State Line	3,457	81.29	281,047
Hankinson to Oakes	4,642	49.57	230,104
Hankinson to Rutland (South Dakota Railway Authority)	2,195	11.87	26,053
Linton Branch	1,715	13.01	22,310
Max to Washburn	3,865	49.38	190,871
Rutland to SD Line (South Dakota Railway Authority)	2,195	10.52	23,093
Washburn to Oakes	2,311	170.40	393,765
Subtotal Branch Line		396.60	1,203,751
Side Track			
Side Track (Varied values per mile)	288	28.78	8,299
Subtotal Side Track		28.78	8,299
Total Dakota, Missouri Valley & Western Railroad		425.38	1,212,050
Dakota Northern Railroad			
Branch Line			
Grafton to Intl. Bndry. - Morden	645	48.24	31,103
Grand Forks to Intl. Bndry. - Neche	428	21.31	9,115
Subtotal Branch Line		69.55	40,218
Side Track			
Side Track (Varied values per mile)	59	14.99	882
Subtotal Side Track		14.99	882
Total Dakota Northern Railroad		84.54	41,100

Apportionment of 2009 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Northern Plains Railroad			
Branch Line			
Fordville to Drake	367	53.68	19,721
Gilby Subdivision	422	13.38	5,652
Kenmare to Minn.	777	190.03	147,723
Lakota to Sarles	422	26.60	11,232
Mohall Line	425	13.89	5,902
Subtotal Branch Line		297.58	190,230
Side Track			
Side Track (Varied values per mile)	55	23.13	1,270
Subtotal Side Track		23.13	1,270
Total Northern Plains Railroad		320.71	191,500
Red River Valley & Western Railroad			
Branch Line			
Addison West Branch	1,076	11.79	12,690
Fargo and Southwestern Branch	3,550	100.40	356,409
Hankinson to Rutland (Rutland)	336	11.83	3,972
James River Branch	3,242	46.49	150,700
Minnewaukan Branch	2,493	79.46	198,084
Oakes Branch	2,314	15.30	35,402
Oberon Branch	1,372	15.82	21,711
Sykeston Branch	1,372	28.63	39,289
Tintah Jct. to Hankinson (Rutland)	947	8.30	7,856
Wahpeton to Casselton	3,242	54.62	177,054
Wahpeton to Moorhead	3,308	6.02	19,913
Wahpeton to Oakes	3,451	72.53	250,323
Wilton Branch	1,372	21.54	29,560
Subtotal Branch Line		472.73	1,302,963
Side Track			
Side Track (Varied values per mile)	279	42.75	11,937
Subtotal Side Track		42.75	11,937
Total Red River Valley & Western Railroad		515.48	1,314,900
Yellowstone Valley Railroad			
Branch Line			
Fairview East Branch	1,332	0.74	986
Snowdon-Sidney Branch	1,615	8.60	13,885
Subtotal Branch Line		9.34	14,871
Side Track			
Side Track (Varied values per mile)	160	1.73	277
Subtotal Side Track		1.73	277
Total Yellowstone Valley Railroad		11.07	15,148

Taxable Valuation of All Classes of Property for the Years 2008 and 2009

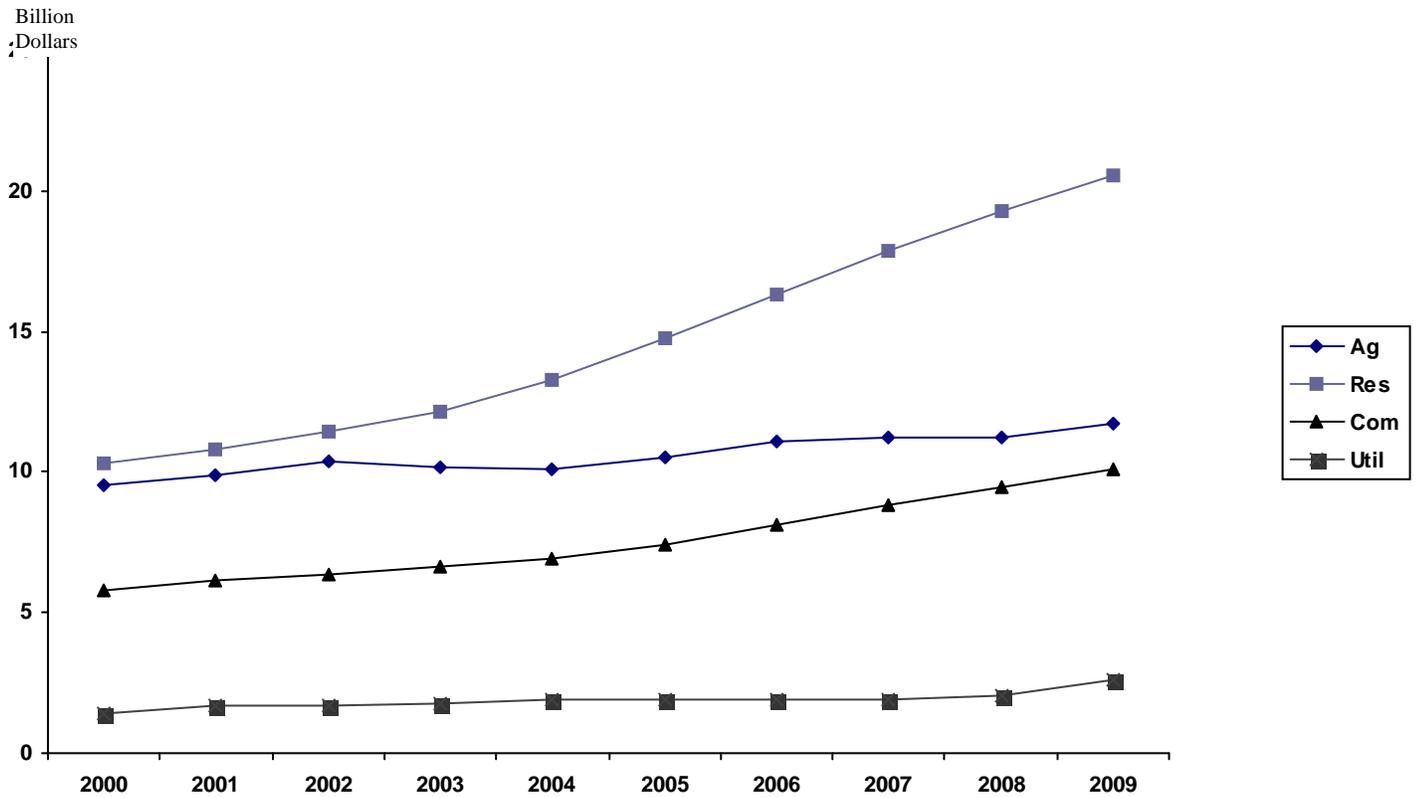
2008			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,824,294.08	562,174,817	28.07
Other Real Estate			
Commercial Property		474,901,965	23.71
Residential Property		<u>868,060,750</u>	<u>43.35</u>
Total Taxable Value of Other Real Estate		1,342,962,715	67.06
Less Homestead Credit Allowance		<u>-4,788,971</u>	<u>-0.24</u>
Total Taxable Value of Real Estate		<u>1,900,348,561</u>	<u>94.90</u>
Public Utility Property			
Railroads		22,656,050	1.13
Pipelines		55,001,191	2.75
Electric, Gas, Heating and Water		24,550,562	1.23
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,320</u>	<u>0.00</u>
Total Value of Public Utilities		<u>102,220,123</u>	<u>5.10</u>
Total Taxable Value of all Property		2,002,568,684	100.00

2009			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,818,678.08	583,238,211	27.27
Other Real Estate			
Commercial Property		506,721,563	23.69
Residential Property		<u>924,988,071</u>	<u>43.24</u>
Total Taxable Value of Other Real Estate		1,431,709,634	66.93
Less Homestead Credit Allowance		<u>-7,833,791</u>	<u>-0.37</u>
Total Taxable Value of Real Estate		<u>2,007,114,054</u>	<u>93.83</u>
Public Utility Property			
Railroads		28,433,050	1.33
Pipelines		68,538,638	3.20
Electric, Gas, Heating and Water		34,929,548	1.63
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>10,850</u>	<u>0.00</u>
Total Value of Public Utilities		<u>131,912,086</u>	<u>6.17</u>
Total Taxable Value of all Property		2,139,026,140	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 2000 - 2009**

Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2008	39,824,294.08	282.32	11,243,270,596	5,621,643,985	562,174,817
2009	39,818,678.08	294.45	11,724,491,020	5,862,253,689	583,238,211
Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2008	2,643,067,836	16,646,658,430	19,289,726,266	9,644,869,537	868,060,750
2009	2,822,103,383	17,732,685,025	20,554,788,408	10,277,397,639	924,988,071
Commercial Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2008	1,957,525,429	7,540,477,201	9,498,002,630	4,749,002,162	474,901,965
2009	2,144,847,998	7,989,532,994	10,134,380,992	5,067,191,521	506,721,563
	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
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
2008	1,905,137,532	4,788,971	1,900,348,561	102,220,123	2,002,568,684
2009	2,014,947,845	7,833,791	2,007,114,054	131,912,086	2,139,026,140

True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2008	11.243	19.290	9.498	2.044
2009	11.724	20.555	10.134	2.638

**Summary of Taxable Valuations of Railroad and Utility Property
Assessed by the State Board of Equalization, 1990 to 2009**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2008	22,656,050	55,001,191	24,550,562	0	0	0	12,320	102,220,123
2009	28,433,050	68,538,638	34,929,548	0	0	0	10,850	131,912,086

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1990 to 2009

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
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
2008	28.07	23.71	43.35	0.24	1.13	2.75	1.23				0.00
2009	27.27	23.69	43.24	0.37	1.33	3.21	1.63				0.00

