

Proceedings of State Board of Equalization of North Dakota 2012

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 2012



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 2012.

Dated at Bismarck, North Dakota, this 31st day of December 2012.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2012

Jack Dalrymple Governor
Kelly Schmidt State Treasurer
Bob Peterson State Auditor
Doug Goehring..... Commissioner of Agriculture
Cory Fong Tax Commissioner and Secretary of the
State Board of Equalization

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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	No Change	No Change	No Change
Billings	No Change	No Change	No Change
Bottineau	No Change	No Change	No Change
Bowman	No change	No Change	No Change
Burke	No Change	No change	No Change
Burleigh	No Change	No Change	No Change
Cass	(1)	(1)	No Change
Cavalier	No Change	No Change	No Change
Dickey	No Change	No Change	No Change
Divide	(2)	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	(3)	(4)	(5)
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	(6)
LaMoure	No Change	No Change	No Change
Logan	No Change	No Change	No Change
McHenry	No Change	No Change	No Change
McIntosh	No Change	No Change	No Change
McKenzie	No Change	No Change	No Change
McLean	No Change	No Change	No Change
Mercer	No Change	No Change	No Change
Morton	No Change	No Change	No Change
Mountrail	No Change	(7)	No Change
Nelson	No Change	No Change	No Change
Oliver	No Change	No Change	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	(8)	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	No Change	No Change	No Change
Slope	No Change	(9)	(10)
Stark	No Change	No Change	No Change
Steele	No Change	No Change	(11)
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Trail	No Change	No Change	No Change
Walsh	No Change	No Change	No Change
Ward	No Change	No Change	No Change
Wells	No Change	No Change	No Change
Williams	No Change	No Change	No Change

<u>City</u>	<u>Commercial</u>	<u>Residential</u>
Valley City	No Change	No Change
Bismarck	No Change	No Change
Fargo	No Change	(12)
West Fargo	No Change	No Change
Grand Forks	(13)	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) Reduce the 2012 valuations of all improved properties and vacant land in the City of Oxbow by 20 percent.
- (2) Encourage Divide County to continue their efforts to achieve equality through the reappraisal process.
- (3) Reduce commercial building values by 4 percent. Direct county assessment officials to review vacant land and improved commercial property assessments so they will represent current market value and equalization.

EQUALIZATION OF LOCALLY ASSESSED PROPERTY CONTINUED

- (4) Increase residential land and building assessments by 10 percent in all townships. Increase residential building and land assessments in the City of Carrington by 5 percent. Direct Foster County assessment officials to review residential property assessments so they will represent current market value and equalization.
- (5) Adjust the values for all map units listed in Table A as presented.
- (6) Adjust the values for all map units listed in Table A as presented.
- (7) Encourage Mountrail County and the City of Stanley to achieve equality through the new appraisal and reappraisal process.
- (8) Reappraise for 2013 so assessments are uniform, not regressive, and are within tolerance. Exclude Center, Dwight, and Walcott townships. Provide a report of the appraisal for 2013.
- (9) Reappraise all residential property for 2013.
- (10) Adjust the values for all map units listed in Table A as presented. Apply a modifier to map unit LaA for all parcels located in townships numbered 102 to 106.
- (11) Decrease the value of Map Unit 1057 by 40 percent on parcels numbered 01-0000-00156-000 and 01-0000-0161-000.
- (12) Reduce the structure value on Parcel no. 01-0780-01530-0300 located at 1210 10th Street South by 10 percent. The resulting true and full value is \$61,200 rounded.
- (13) Declare that all property owned by the Grand Forks Housing Authority be exempt from real property taxation, subject to the express provisions of N.D.C.C. § 23-11-29.

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 Mr. Fong and seconded by Mr. Goehring to make the same changes that were made to agricultural land to: Game & Fish land, Board of University & School Lands, North Dakota National Guard land, Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes, and Land Acquired for the Devils Lake Project.

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

STATE MEDICAL CENTER LEVY

It was moved by Ms. Schmidt and seconded by Mr. Goehring that the Board approve the State Medical Center Resolution as follows:

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 2012 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 2012.

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

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Goehring and seconded by Mr. Peterson to approve the 2012 telecommunications gross receipts taxes in the amount of \$11,156,359.24.

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

CENTRALLY ASSESSED PROPERTY

ELECTRIC GENERATION, DISTRIBUTION & TRANSMISSION TAXES

Electric Distribution Tax:	\$ 6,517,261.89
Electric Generation Tax from wind	215,853.26
Electric Generation Tax from other than wind or coal	17,200.77
Electric Transmission Tax	1,360,976.54

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$240,500,000	\$24,050,000
Dakota, Missouri Valley & Western	16,645,500	1,664,550
Dakota Northern Railroad	607,750	60,775
Northern Plains Railroad	2,268,000	226,800
Red River Valley & Western Railroad	16,708,000	1,670,800
Soo Line Railroad	49,825,500	4,982,550
Yellowstone Railroad	248,000	24,800

CENTRALLY ASSESSED PROPERTY CONTINUED

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Montana-Dakota Utilities Company	\$100,786,000	\$10,078,600
Northern Municipal Power Agency	311,000	31,100
NorthWestern Corporation	651,500	65,150
Ormat Technologies OREG 1 Inc.	2,711,500	271,150
Ormat Technologies OREG 2 Inc.	6,307,500	630,750
Otter Tail Power Company	55,606,500	5,560,650
Rainbow Energy Marketing Corporation	89,200	8,920
Xcel Energy	86,700,500	8,670,050

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
Acciona Energy (Tatanka Wind)	3,853.74

WIND GENERATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
MDU Cedar Hills Wind	\$22,771,000	\$473,370
NextEra Ashtabula Wind II, LLC	103,696,000	2,179,430
NextEra Ashtabula Wind III, LLC	33,740,000	1,091,160
NextEra Ashtabula Wind LLC	110,836,000	2,816,010
NextEra Baldwin Wind, LLC	61,646,000	1,488,070
NextEra Burleigh County Wind, LLC	20,796,000	468,090
NextEra North Dakota Wind, LLC	17,697,500	680,800
NextEra Langdon Wind, LLC (Phase I)	71,423,500	1,676,690
NextEra Langdon Wind, LLC (Phase II)	30,464,000	691,420
NextEra Oliver County Wind I, LLC	26,406,500	695,920
NextEra Oliver County Wind II, LLC	31,107,000	772,660
NextEra Wilton Wind II, LLC	43,861,500	909,000
Otter Tail Ashtabula Wind	51,380,500	1,317,060
Otter Tail Langdon Wind	32,673,000	957,500
Otter Tail Luverne Wind	33,822,500	906,950
PrairieWinds North Dakota 1	75,422,000	1,745,090
Rugby Wind Farm Iberdrola, Inc.	78,703,500	1,672,960
Tatanka Wind c/o Acciona Energy	75,438,000	1,892,160
Velva Windfarm LLC c/o Acciona Energy	5,404,000	171,980

CENTRALLY ASSESSED PROPERTY CONTINUED

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$143,588,500	\$14,358,850
Amerada Hess Corporation	7,862,000	786,200
Archer Daniels Midland Company	110,500	11,050
Arrow Pipeline, LLC	25,954,000	2,595,400
Aux Sable Midstream, LLC	40,416,200	4,041,620
Bear Tracker Energy LLC	5,480,000	548,000
Belle Fourche Pipeline Company	9,437,500	943,750
Bison Pipeline LLC	135,803,500	13,580,350
Bridger Pipeline LLC	69,839,000	6,983,900
Brigham Oil & Gas LP	20,683,300	2,068,330
Cenex Pipeline Company	10,954,500	1,095,450
Dakota Gasification Company	14,660,500	1,466,050
Dakota Gasification Company SNG Pipeline	6,041,000	604,100
Enbridge Energy Pipeline LP	53,692,500	5,369,250
Enbridge Pipelines (Bakken), LP	12,305,500	1,230,550
Enbridge Pipelines (ND), LLC	134,371,500	13,437,150
Enbridge Pipelines (Southern Lights), LLC	1,527,000	152,700
Hawthorne Oil Transportation (ND), Inc.	4,818,500	481,850
Hiland Crude, LLC	6,748,000	674,800
Hiland Partners LLC	81,551,500	8,155,150
Kinder Morgan Cochin LLC	5,082,500	508,250
Magellan Pipe Line Company LP	6,503,000	650,300
Northern Border Pipeline Company	117,724,000	11,772,400
NuStar Pipeline Operating Partnership, LP	10,135,000	1,013,500
ONEOK Rockies Midstream, LLC	115,774,000	11,577,400
Pecan Pipeline	80,072,500	8,007,250
Petro-Hunt LLC	4,706,500	470,650
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline – North Dakota, LLC	9,559,500	955,950
Plains Pipeline, LP	25,662,500	2,566,250
Prairielands Energy Marketing, Inc.	33,500	3,350
QEP Field Services Company	3,016,500	301,650
Rangeland Energy, LLC	5,362,500	536,250
Red River Energy, LLC	171,500	17,150
Roughrider Pipeline Company	208,000	20,800
Saddle Butte Assets, LLC	20,174,500	2,017,450
Saddle Butte Fort Berthold Gathering, LLC	7,966,000	796,600
Sterling Energy Investments	136,500	13,650
Tesoro High Plains Pipeline LLC	22,196,500	2,219,650
Tioga Gas Plant	28,535,500	2,853,550
TransCanada Keystone Pipeline, LP	237,968,500	23,796,850
Viking Gas Transmission Company	176,000	17,600

CENTRALLY ASSESSED PROPERTY CONTINUED

PIPELINE COMPANIES CONTINUED

	<u>Assessed Value</u>	<u>Taxable Value</u>
WBI Energy Transmission, Inc.	\$45,625,500	\$ 4,562,550
Whiting Oil & Gas Corporation	29,116,000	2,911,600
XTO-Nesson Gathering System Pipeline	4,294,500	429,450

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	\$611,600	\$61,160
American Eagle	149,100	14,910
Delta Airlines	3,106,100	310,610
Federal Express Corporation	570,300	57,030
Great Lakes Aviation Ltd.	249,500	24,950
Mesaba Aviation, Inc. (Northwest Airline)	459,100	45,910
Sky West Airlines	370,500	37,050
United Airlines, Inc.	744,700	74,470
Mesaba Aviation, Inc. (Delta Connection)	401,800	40,180
Skywest Airlines	503,600	50,360
United Airlines	639,800	63,980

MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$107,000	\$10,700

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

2012

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
McNeilus Steel, Inc. 1210 47 th St, N. Fargo, ND 58102	683	100 percent for 5 years on expansion	Granted	01/05/2012
Leikas Group 502 1 st Ave. N. Fl. 1 Fargo, ND 58102	684	100 percent for 5 years on expansion	Granted	05/03/2012
Steffes Corporation 3050 Hwy. 22 N Dickinson, ND 58601	685	100 percent for 5 years on expansion	Granted	01/05/2012
PAYZONE, INC. PO Box 681 Kasilof, AK 99610	686	100 percent for 5 years on expansion	Denied	03/01/2012
Distek Integration, Inc. 6612 Chancellor Dr., Ste 600 Cedar Falls, IA 50613	687	100 percent for 5 years	Granted	05/03/2012
Midco Connections 4901 E 26 th St/ Sioux Falls, SD 57110	688	100 percent for 5 years	Granted	05/03/2012
John Deere Seeding Group One John Deere Place Moline, IL 61265	689	100 percent for 5 years on Expansion	Granted	11/01/2012

2012 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,471,051	
Acres:	606,992.63	Land:	3,596,356	25 Homestead Credits:	29,197	
T and F Per Acre:	223.76	Structures:	42,235,140	10 Veteran Credits:	15,878	
True and Full Value:	135,818,540	True and Full Value:	45,831,496	Subtotal Real Property:	9,425,976	
Assessed Value:	67,910,060	Assessed Value:	22,916,035	Railroads and Utilities:	488,058	
Taxable Value:	6,791,053	Taxable Value:	2,062,446	Total Taxable Value:	9,914,034	
Barnes County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	48,524,376	
Acres:	918,297.10	Land:	44,018,300	98 Homestead Credits:	183,979	
T and F Per Acre:	590.72	Structures:	276,038,300	40 Veteran Credits:	100,705	
True and Full Value:	542,459,100	True and Full Value:	320,056,600	Subtotal Real Property:	48,239,692	
Assessed Value:	271,229,550	Assessed Value:	160,028,300	Railroads and Utilities:	13,825,606	
Taxable Value:	27,122,955	Taxable Value:	14,403,516	Total Taxable Value:	62,065,298	
Benson County		Woodland Acres: 169.60				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	21,679,569	
Acres:	776,371.66	Land:	7,594,130	32 Homestead Credits:	39,209	
T and F Per Acre:	455.95	Structures:	45,045,450	8 Veteran Credits:	11,501	
True and Full Value:	353,989,418	True and Full Value:	52,639,580	Subtotal Real Property:	21,628,859	
Assessed Value:	176,994,709	Assessed Value:	26,319,790	Railroads and Utilities:	1,226,017	
Taxable Value:	17,699,860	Taxable Value:	2,368,882	Total Taxable Value:	22,854,876	
Billings County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,464,147	
Acres:	364,532.53	Land:	3,558,210	1 Homestead Credits:	1,741	
T and F Per Acre:	156.50	Structures:	18,234,760	0 Veteran Credits:	0	
True and Full Value:	57,048,070	True and Full Value:	21,792,970	Subtotal Real Property:	5,462,406	
Assessed Value:	28,524,035	Assessed Value:	10,896,485	Railroads and Utilities:	2,824,880	
Taxable Value:	2,852,811	Taxable Value:	980,711	Total Taxable Value:	8,287,286	
Bottineau County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	45,917,620	
Acres:	1,015,861.94	Land:	145,777,380	67 Homestead Credits:	143,185	
T and F Per Acre:	470.93	Structures:	250,869,500	19 Veteran Credits:	42,638	
True and Full Value:	478,401,400	True and Full Value:	396,646,880	Subtotal Real Property:	45,731,797	
Assessed Value:	239,200,700	Assessed Value:	198,323,440	Railroads and Utilities:	1,843,255	
Taxable Value:	23,920,070	Taxable Value:	17,850,701	Total Taxable Value:	47,575,052	
Bowman County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	15,574,367	
Acres:	667,224.93	Land:	12,508,460	43 Homestead Credits:	129,060	
T and F Per Acre:	197.34	Structures:	94,967,814	5 Veteran Credits:	20,796	
True and Full Value:	131,672,765	True and Full Value:	107,476,274	Subtotal Real Property:	15,424,511	
Assessed Value:	65,836,383	Assessed Value:	53,738,137	Railroads and Utilities:	7,869,504	
Taxable Value:	6,584,900	Taxable Value:	4,836,609	Total Taxable Value:	23,294,015	
Burke County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,978,737	
Acres:	650,595.19	Land:	2,265,300	9 Homestead Credits:	7,032	
T and F Per Acre:	350.77	Structures:	31,535,400	5 Veteran Credits:	9,407	
True and Full Value:	228,209,100	True and Full Value:	33,800,700	Subtotal Real Property:	13,962,298	
Assessed Value:	114,104,550	Assessed Value:	16,900,350	Railroads and Utilities:	2,765,445	
Taxable Value:	11,410,455	Taxable Value:	1,521,332	Total Taxable Value:	16,727,743	

2012 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	299,394,091
Acres:	933,571.00	Land:	749,321,500	542,083,600	287 Homestead Credits:	1,039,754
T and F Per Acre:	266.05	Structures:	3,610,686,000	1,273,414,300	272 Veteran Credits:	1,083,081
True and Full Value:	248,376,900	True and Full Value:	4,360,007,500	1,815,497,900	Subtotal Real Property:	297,271,256
Assessed Value:	124,188,450	Assessed Value:	2,180,003,750	907,748,950	Railroads and Utilities:	8,233,194
Taxable Value:	12,418,845	Taxable Value:	196,200,351	90,774,895	Total Taxable Value:	305,504,450
Cass County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	527,670,792
Acres:	1,023,102.00	Land:	937,903,100	887,279,950	284 Homestead Credits:	961,850
T and F Per Acre:	837.09	Structures:	5,284,973,180	3,209,118,400	365 Veteran Credits:	1,422,295
True and Full Value:	856,428,400	True and Full Value:	6,222,876,280	4,096,398,350	Subtotal Real Property:	525,286,647
Assessed Value:	428,214,200	Assessed Value:	3,111,438,140	2,048,199,175	Railroads and Utilities:	9,205,894
Taxable Value:	42,821,420	Taxable Value:	280,029,454	204,819,918	Total Taxable Value:	534,492,541
Cavalier County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	31,547,769
Acres:	912,857.43	Land:	5,534,897	4,316,489	52 Homestead Credits:	43,671
T and F Per Acre:	580.06	Structures:	62,419,996	35,966,010	9 Veteran Credits:	11,422
True and Full Value:	529,508,120	True and Full Value:	67,954,893	40,282,499	Subtotal Real Property:	31,492,676
Assessed Value:	264,754,060	Assessed Value:	33,977,467	20,141,258	Railroads and Utilities:	4,214,593
Taxable Value:	26,475,406	Taxable Value:	3,058,230	2,014,133	Total Taxable Value:	35,707,269
Dickey County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	25,307,748
Acres:	705,901.11	Land:	5,659,859	4,100,331	49 Homestead Credits:	60,909
T and F Per Acre:	506.80	Structures:	89,866,233	58,299,694	12 Veteran Credits:	22,944
True and Full Value:	357,747,240	True and Full Value:	95,526,092	62,400,025	Subtotal Real Property:	25,223,895
Assessed Value:	178,873,620	Assessed Value:	47,763,223	31,200,083	Railroads and Utilities:	2,529,977
Taxable Value:	17,888,775	Taxable Value:	4,298,790	3,120,183	Total Taxable Value:	27,753,872
Divide County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	17,976,948
Acres:	782,895.31	Land:	4,646,200	2,744,700	14 Homestead Credits:	35,457
T and F Per Acre:	370.00	Structures:	42,261,300	24,894,400	2 Veteran Credits:	4,536
True and Full Value:	289,674,800	True and Full Value:	46,907,500	27,639,100	Subtotal Real Property:	17,936,955
Assessed Value:	144,837,400	Assessed Value:	23,453,750	13,819,550	Railroads and Utilities:	1,590,331
Taxable Value:	14,483,740	Taxable Value:	2,111,253	1,381,955	Total Taxable Value:	19,527,286
Dunn County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	12,500,371
Acres:	999,599.82	Land:	2,151,105	3,653,102	21 Homestead Credits:	22,700
T and F Per Acre:	182.62	Structures:	47,058,250	19,517,653	7 Veteran Credits:	9,417
True and Full Value:	182,545,100	True and Full Value:	49,209,355	23,170,755	Subtotal Real Property:	12,468,254
Assessed Value:	91,272,550	Assessed Value:	24,604,678	11,585,428	Railroads and Utilities:	11,717,401
Taxable Value:	9,127,255	Taxable Value:	2,214,461	1,158,655	Total Taxable Value:	24,185,655
Eddy County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	9,465,828
Acres:	372,222.38	Land:	1,955,630	1,094,540	25 Homestead Credits:	22,006
T and F Per Acre:	402.14	Structures:	31,494,480	8,423,050	4 Veteran Credits:	6,108
True and Full Value:	149,683,898	True and Full Value:	33,450,110	9,517,590	Subtotal Real Property:	9,437,714
Assessed Value:	74,842,801	Assessed Value:	16,725,055	4,758,795	Railroads and Utilities:	805,489
Taxable Value:	7,484,471	Taxable Value:	1,505,467	475,890	Total Taxable Value:	10,243,203

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Emmons County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,882,950	
Acres:	927,826.09	Land:	5,195,225	2,217,103	79 Homestead Credits:	96,553
T and F Per Acre:	344.28	Structures:	40,621,390	14,764,537	7 Veteran Credits:	11,609
True and Full Value:	319,428,418	True and Full Value:	45,816,615	16,981,640	Subtotal Real Property:	18,774,788
Assessed Value:	159,714,213	Assessed Value:	22,908,370	8,490,832	Railroads and Utilities:	1,702,824
Taxable Value:	15,971,762	Taxable Value:	2,062,039	849,149	Total Taxable Value:	20,477,612
Foster County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,703,979	
Acres:	398,703.14	Land:	5,770,470	5,165,810	16 Homestead Credits:	30,596
T and F Per Acre:	472.94	Structures:	67,148,700	34,716,500	6 Veteran Credits:	15,897
True and Full Value:	188,563,900	True and Full Value:	72,919,170	39,882,310	Subtotal Real Property:	14,657,486
Assessed Value:	94,281,950	Assessed Value:	36,459,585	19,941,155	Railroads and Utilities:	2,190,250
Taxable Value:	9,428,195	Taxable Value:	3,281,659	1,994,125	Total Taxable Value:	16,847,736
Golden Valley County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,956,296	
Acres:	508,379.89	Land:	3,922,323	2,059,840	17 Homestead Credits:	28,721
T and F Per Acre:	195.86	Structures:	26,044,042	10,525,220	2 Veteran Credits:	5,257
True and Full Value:	99,571,100	True and Full Value:	29,966,365	12,585,060	Subtotal Real Property:	6,922,318
Assessed Value:	49,785,550	Assessed Value:	14,982,187	6,292,530	Railroads and Utilities:	1,702,462
Taxable Value:	4,978,555	Taxable Value:	1,348,488	629,253	Total Taxable Value:	8,624,780
Grand Forks County		Woodland Acres: 4,444.26				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	210,002,701	
Acres:	844,014.29	Land:	412,264,570	291,163,859	255 Homestead Credits:	816,010
T and F Per Acre:	743.63	Structures:	1,917,137,584	1,184,796,122	311 Veteran Credits:	1,058,906
True and Full Value:	627,631,870	True and Full Value:	2,329,402,154	1,475,959,981	Subtotal Real Property:	208,127,785
Assessed Value:	313,815,935	Assessed Value:	1,164,701,077	737,979,991	Railroads and Utilities:	3,939,836
Taxable Value:	31,381,594	Taxable Value:	104,823,107	73,798,000	Total Taxable Value:	212,067,621
Grant County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,073,620	
Acres:	1,011,800.11	Land:	1,447,100	1,574,900	29 Homestead Credits:	38,655
T and F Per Acre:	223.23	Structures:	28,622,900	6,965,800	8 Veteran Credits:	8,153
True and Full Value:	225,868,700	True and Full Value:	30,070,000	8,540,700	Subtotal Real Property:	13,026,812
Assessed Value:	112,934,350	Assessed Value:	15,035,000	4,270,350	Railroads and Utilities:	523,199
Taxable Value:	11,293,435	Taxable Value:	1,353,150	427,035	Total Taxable Value:	13,550,011
Griggs County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,684,284	
Acres:	443,112.84	Land:	4,183,390	3,457,410	27 Homestead Credits:	35,665
T and F Per Acre:	495.77	Structures:	33,861,466	16,296,805	16 Veteran Credits:	21,766
True and Full Value:	219,679,986	True and Full Value:	38,044,856	19,754,215	Subtotal Real Property:	13,626,853
Assessed Value:	109,839,993	Assessed Value:	19,022,448	9,877,110	Railroads and Utilities:	1,409,478
Taxable Value:	10,984,181	Taxable Value:	1,712,356	987,747	Total Taxable Value:	15,036,331
Hettinger County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,536,004	
Acres:	705,082.28	Land:	935,970	728,550	33 Homestead Credits:	32,769
T and F Per Acre:	366.60	Structures:	25,299,220	7,872,370	6 Veteran Credits:	7,486
True and Full Value:	258,480,230	True and Full Value:	26,235,190	8,600,920	Subtotal Real Property:	14,495,749
Assessed Value:	129,240,115	Assessed Value:	13,117,595	4,300,460	Railroads and Utilities:	4,044,966
Taxable Value:	12,925,273	Taxable Value:	1,180,618	430,113	Total Taxable Value:	18,540,715

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Kidder County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	12,644,230
Acres:	822,660.67	Land:	9,885,640	1,278,828	47 Homestead Credits:	68,556
T and F Per Acre:	239.48	Structures:	40,346,330	9,380,604	8 Veteran Credits:	19,644
True and Full Value:	197,009,720	True and Full Value:	50,231,970	10,659,432	Subtotal Real Property:	12,556,030
Assessed Value:	98,504,860	Assessed Value:	25,115,985	5,329,738	Railroads and Utilities:	1,106,274
Taxable Value:	9,850,487	Taxable Value:	2,260,737	533,006	Total Taxable Value:	13,662,304
LaMoure County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	26,130,795
Acres:	718,746.47	Land:	3,100,082	1,049,452	35 Homestead Credits:	38,500
T and F Per Acre:	631.52	Structures:	50,246,000	19,637,970	8 Veteran Credits:	13,245
True and Full Value:	453,904,000	True and Full Value:	53,346,082	20,687,422	Subtotal Real Property:	26,079,050
Assessed Value:	226,952,000	Assessed Value:	26,673,077	10,343,713	Railroads and Utilities:	1,157,237
Taxable Value:	22,695,200	Taxable Value:	2,401,209	1,034,386	Total Taxable Value:	27,236,287
Logan County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	10,833,770
Acres:	611,694.62	Land:	1,940,600	1,063,110	24 Homestead Credits:	33,134
T and F Per Acre:	294.23	Structures:	26,391,050	10,130,140	6 Veteran Credits:	8,922
True and Full Value:	179,980,100	True and Full Value:	28,331,650	11,193,250	Subtotal Real Property:	10,791,714
Assessed Value:	89,990,050	Assessed Value:	14,165,825	5,596,625	Railroads and Utilities:	223,541
Taxable Value:	8,999,005	Taxable Value:	1,275,097	559,668	Total Taxable Value:	11,015,255
McHenry County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	25,044,275
Acres:	1,124,490.92	Land:	10,283,514	3,942,938	74 Homestead Credits:	101,971
T and F Per Acre:	318.45	Structures:	107,136,035	33,159,495	12 Veteran Credits:	26,976
True and Full Value:	358,091,700	True and Full Value:	117,419,549	37,102,433	Subtotal Real Property:	24,915,328
Assessed Value:	179,045,850	Assessed Value:	58,710,175	18,551,289	Railroads and Utilities:	6,289,461
Taxable Value:	17,904,585	Taxable Value:	5,284,531	1,855,159	Total Taxable Value:	31,204,789
McIntosh County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	11,890,857
Acres:	601,582.06	Land:	2,177,550	2,269,223	36 Homestead Credits:	38,501
T and F Per Acre:	311.11	Structures:	38,634,974	11,651,914	6 Veteran Credits:	6,639
True and Full Value:	187,160,128	True and Full Value:	40,812,524	13,921,137	Subtotal Real Property:	11,845,717
Assessed Value:	93,581,532	Assessed Value:	20,406,470	6,960,613	Railroads and Utilities:	1,922,793
Taxable Value:	9,358,166	Taxable Value:	1,836,606	696,085	Total Taxable Value:	13,768,510
McKenzie County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	24,513,727
Acres:	1,060,654.05	Land:	11,846,650	19,212,140	11 Homestead Credits:	21,558
T and F Per Acre:	215.63	Structures:	137,013,022	108,325,895	9 Veteran Credits:	20,811
True and Full Value:	228,714,074	True and Full Value:	148,859,672	127,538,035	Subtotal Real Property:	24,471,358
Assessed Value:	114,357,037	Assessed Value:	74,429,837	63,769,018	Railroads and Utilities:	20,527,895
Taxable Value:	11,437,854	Taxable Value:	6,698,737	6,377,136	Total Taxable Value:	44,999,253
McLean County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	48,754,394
Acres:	1,142,546.15	Land:	80,701,220	16,918,500	68 Homestead Credits:	124,675
T and F Per Acre:	464.44	Structures:	304,235,450	81,053,580	25 Veteran Credits:	84,323
True and Full Value:	530,647,700	True and Full Value:	384,936,670	97,972,080	Subtotal Real Property:	48,545,396
Assessed Value:	265,323,850	Assessed Value:	192,457,235	48,986,040	Railroads and Utilities:	1,036,877
Taxable Value:	26,532,385	Taxable Value:	17,323,397	4,898,612	Total Taxable Value:	49,582,273

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Mercer County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 26,539,675
Acres: 575,542.66		Land: 49,322,490	20,023,520	68 Homestead Credits: 165,193
T and F Per Acre: 263.23		Structures: 284,049,923	59,252,598	21 Veteran Credits: 54,597
True and Full Value: 151,498,262	True and Full Value: 333,372,413		79,276,118	Subtotal Real Property: 26,319,885
Assessed Value: 75,747,981	Assessed Value: 166,686,182		39,638,058	Railroads and Utilities: 1,443,948
Taxable Value: 7,574,988	Taxable Value: 15,000,882		3,963,805	Total Taxable Value: 27,763,833
Morton County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 82,567,841
Acres: 1,163,329.38		Land: 134,980,620	93,630,066	196 Homestead Credits: 575,043
T and F Per Acre: 221.53		Structures: 957,839,745	316,433,632	102 Veteran Credits: 344,492
True and Full Value: 257,712,800	True and Full Value: 1,092,820,365		410,063,698	Subtotal Real Property: 81,648,306
Assessed Value: 128,856,400	Assessed Value: 546,410,183		205,031,850	Railroads and Utilities: 9,597,620
Taxable Value: 12,885,640	Taxable Value: 49,179,016		20,503,185	Total Taxable Value: 91,245,926
Mountrail County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 35,352,673
Acres: 1,072,729.81		Land: 15,005,100	26,578,250	20 Homestead Credits: 31,104
T and F Per Acre: 316.24		Structures: 153,970,700	189,140,700	8 Veteran Credits: 17,578
True and Full Value: 339,244,200	True and Full Value: 168,975,800		215,718,950	Subtotal Real Property: 35,303,991
Assessed Value: 169,622,100	Assessed Value: 84,487,900		107,859,477	Railroads and Utilities: 22,852,815
Taxable Value: 16,962,210	Taxable Value: 7,604,509		10,785,954	Total Taxable Value: 58,156,806
Nelson County		Woodland Acres: 145.20		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 15,193,124
Acres: 613,621.45		Land: 2,459,309	1,377,314	31 Homestead Credits: 21,069
T and F Per Acre: 425.26		Structures: 27,222,688	14,817,452	19 Veteran Credits: 16,237
True and Full Value: 260,950,172	True and Full Value: 29,681,997		16,194,766	Subtotal Real Property: 15,155,818
Assessed Value: 130,475,086	Assessed Value: 14,841,037		8,097,387	Railroads and Utilities: 4,719,477
Taxable Value: 13,047,627	Taxable Value: 1,335,750		809,747	Total Taxable Value: 19,875,295
Oliver County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 8,019,510
Acres: 443,833.53		Land: 2,759,522	2,135,740	9 Homestead Credits: 9,607
T and F Per Acre: 244.94		Structures: 39,468,483	11,532,654	5 Veteran Credits: 13,418
True and Full Value: 108,713,615	True and Full Value: 42,228,005		13,668,394	Subtotal Real Property: 7,996,485
Assessed Value: 54,357,679	Assessed Value: 21,114,184		6,834,223	Railroads and Utilities: 2,008,059
Taxable Value: 5,435,786	Taxable Value: 1,900,275		683,449	Total Taxable Value: 10,004,544
Pembina County		Woodland Acres: 11,669.67		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 38,459,213
Acres: 684,488.73		Land: 13,094,248	6,137,063	56 Homestead Credits: 85,980
T and F Per Acre: 831.00		Structures: 124,349,034	70,520,226	19 Veteran Credits: 27,351
True and Full Value: 568,810,901	True and Full Value: 137,443,282		76,657,289	Subtotal Real Property: 38,345,882
Assessed Value: 284,407,396	Assessed Value: 68,722,232		38,328,866	Railroads and Utilities: 8,087,356
Taxable Value: 28,441,158	Taxable Value: 6,185,071		3,832,984	Total Taxable Value: 46,433,238
Pierce County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 18,711,073
Acres: 637,925.86		Land: 7,131,022	3,625,573	38 Homestead Credits: 77,544
T and F Per Acre: 409.77		Structures: 85,574,399	25,754,695	14 Veteran Credits: 29,446
True and Full Value: 261,401,093	True and Full Value: 92,705,421		29,380,268	Subtotal Real Property: 18,604,083
Assessed Value: 130,701,971	Assessed Value: 46,352,997		14,660,217	Railroads and Utilities: 3,566,780
Taxable Value: 13,070,238	Taxable Value: 4,171,755		1,469,080	Total Taxable Value: 22,170,863

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Ramsey County		Woodland Acres: 81.60		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 36,818,691
Acres:	728,554.00	Land: 34,220,700	26,549,928	47 Homestead Credits: 89,555
T and F Per Acre:	440.79	Structures: 279,017,950	106,728,796	39 Veteran Credits: 113,008
True and Full Value:	321,140,154	True and Full Value: 313,238,650	133,278,724	Subtotal Real Property: 36,616,128
Assessed Value:	160,570,077	Assessed Value: 156,619,325	66,639,364	Railroads and Utilities: 1,769,126
Taxable Value:	16,057,323	Taxable Value: 14,097,424	6,663,944	Total Taxable Value: 38,385,254
Ransom County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 22,035,193
Acres:	481,046.51	Land: 8,138,200	2,386,500	80 Homestead Credits: 62,136
T and F Per Acre:	561.46	Structures: 116,122,400	56,376,100	21 Veteran Credits: 46,369
True and Full Value:	270,088,700	True and Full Value: 124,260,600	58,762,600	Subtotal Real Property: 21,926,688
Assessed Value:	135,044,350	Assessed Value: 62,130,300	29,381,300	Railroads and Utilities: 5,083,679
Taxable Value:	13,504,435	Taxable Value: 5,592,628	2,938,130	Total Taxable Value: 27,010,367
Renville County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 17,937,651
Acres:	535,344.26	Land: 3,362,658	1,827,487	12 Homestead Credits: 12,977
T and F Per Acre:	572.28	Structures: 38,975,888	12,445,556	12 Veteran Credits: 17,272
True and Full Value:	306,368,277	True and Full Value: 42,338,546	14,273,043	Subtotal Real Property: 17,907,402
Assessed Value:	153,184,143	Assessed Value: 21,169,295	7,136,557	Railroads and Utilities: 458,029
Taxable Value:	15,318,630	Taxable Value: 1,905,304	713,717	Total Taxable Value: 18,365,431
Richland County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 62,475,038
Acres:	837,236.32	Land: 57,757,500	26,211,100	115 Homestead Credits: 178,993
T and F Per Acre:	802.22	Structures: 357,713,000	177,668,500	36 Veteran Credits: 107,329
True and Full Value:	671,647,900	True and Full Value: 415,470,500	203,879,600	Subtotal Real Property: 62,188,716
Assessed Value:	335,823,950	Assessed Value: 207,735,250	101,939,800	Railroads and Utilities: 4,251,178
Taxable Value:	33,582,395	Taxable Value: 18,698,654	10,193,989	Total Taxable Value: 66,439,894
Rolette County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 14,745,970
Acres:	482,775.62	Land: 3,583,039	4,049,944	57 Homestead Credits: 94,893
T and F Per Acre:	416.63	Structures: 72,510,660	21,232,637	9 Veteran Credits: 15,837
True and Full Value:	201,139,439	True and Full Value: 76,093,699	25,282,581	Subtotal Real Property: 14,635,240
Assessed Value:	100,569,725	Assessed Value: 38,046,850	12,641,294	Railroads and Utilities: 159,310
Taxable Value:	10,057,080	Taxable Value: 3,424,395	1,264,495	Total Taxable Value: 14,794,550
Sargent County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 22,978,069
Acres:	521,340.16	Land: 9,931,870	1,132,620	20 Homestead Credits: 29,227
T and F Per Acre:	674.98	Structures: 66,741,196	37,512,320	4 Veteran Credits: 11,810
True and Full Value:	351,894,769	True and Full Value: 76,673,066	38,644,940	Subtotal Real Property: 22,937,032
Assessed Value:	175,948,488	Assessed Value: 38,336,539	19,322,606	Railroads and Utilities: 3,759,396
Taxable Value:	17,595,058	Taxable Value: 3,450,719	1,932,292	Total Taxable Value: 26,696,428
Sheridan County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 9,419,057
Acres:	552,150.29	Land: 1,388,805	799,070	21 Homestead Credits: 10,048
T and F Per Acre:	307.85	Structures: 11,409,186	6,053,954	1 Veteran Credits: 711
True and Full Value:	169,982,130	True and Full Value: 12,797,991	6,853,024	Subtotal Real Property: 9,408,298
Assessed Value:	84,991,065	Assessed Value: 6,399,020	3,426,513	Railroads and Utilities: 216,729
Taxable Value:	8,500,307	Taxable Value: 576,001	342,749	Total Taxable Value: 9,625,027

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Sioux County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 3,196,275
Acres:	376,392.90	Land:	677,750	293,853	9 Homestead Credits: 2,971
T and F Per Acre:	158.65	Structures:	2,137,746	1,382,035	2 Veteran Credits: 3,539
True and Full Value:	59,714,980	True and Full Value:	2,815,496	1,675,888	Subtotal Real Property: 3,189,765
Assessed Value:	29,857,973	Assessed Value:	1,407,826	837,963	Railroads and Utilities: 9,077
Taxable Value:	2,985,752	Taxable Value:	126,722	83,801	Total Taxable Value: 3,198,842
Slope County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 7,307,718
Acres:	612,021.42	Land:	183,800	587,583	5 Homestead Credits: 2,146
T and F Per Acre:	228.63	Structures:	2,239,792	3,456,663	0 Veteran Credits: 0
True and Full Value:	139,928,908	True and Full Value:	2,423,592	4,044,246	Subtotal Real Property: 7,305,572
Assessed Value:	69,964,463	Assessed Value:	1,211,800	2,022,126	Railroads and Utilities: 2,235,703
Taxable Value:	6,996,447	Taxable Value:	109,060	202,211	Total Taxable Value: 9,541,275
Stark County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 88,925,274
Acres:	817,018.46	Land:	124,062,600	103,155,100	208 Homestead Credits: 715,806
T and F Per Acre:	276.67	Structures:	1,023,919,500	416,045,190	84 Veteran Credits: 318,559
True and Full Value:	226,043,900	True and Full Value:	1,147,982,100	519,200,290	Subtotal Real Property: 87,890,909
Assessed Value:	113,021,950	Assessed Value:	573,991,050	259,600,145	Railroads and Utilities: 4,820,928
Taxable Value:	11,302,195	Taxable Value:	51,663,063	25,960,016	Total Taxable Value: 92,711,837
Steele County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 19,311,738
Acres:	445,544.89	Land:	8,877,224	1,505,083	9 Homestead Credits: 11,238
T and F Per Acre:	745.52	Structures:	32,077,176	15,704,182	13 Veteran Credits: 25,143
True and Full Value:	332,161,404	True and Full Value:	40,954,400	17,209,265	Subtotal Real Property: 19,275,357
Assessed Value:	166,080,703	Assessed Value:	20,477,227	8,604,636	Railroads and Utilities: 6,190,462
Taxable Value:	16,608,251	Taxable Value:	1,842,996	860,491	Total Taxable Value: 25,465,819
Stutsman County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 69,320,734
Acres:	1,351,634.90	Land:	61,612,080	36,124,100	175 Homestead Credits: 393,820
T and F Per Acre:	438.84	Structures:	514,547,600	238,566,000	66 Veteran Credits: 189,069
True and Full Value:	593,148,600	True and Full Value:	576,159,680	274,690,100	Subtotal Real Property: 68,737,845
Assessed Value:	296,574,300	Assessed Value:	288,079,840	137,345,060	Railroads and Utilities: 3,976,660
Taxable Value:	29,657,430	Taxable Value:	25,928,802	13,734,502	Total Taxable Value: 72,714,505
Towner County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 19,381,478
Acres:	641,404.58	Land:	3,505,535	1,812,219	11 Homestead Credits: 8,118
T and F Per Acre:	531.14	Structures:	26,828,487	17,859,905	2 Veteran Credits: 2,901
True and Full Value:	340,678,056	True and Full Value:	30,334,022	19,672,124	Subtotal Real Property: 19,370,459
Assessed Value:	170,339,028	Assessed Value:	15,148,867	9,836,096	Railroads and Utilities: 91,756
Taxable Value:	17,034,144	Taxable Value:	1,363,678	983,656	Total Taxable Value: 19,462,215
Trail County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 37,300,248
Acres:	531,824.35	Land:	19,227,434	5,964,091	34 Homestead Credits: 64,148
T and F Per Acre:	874.69	Structures:	167,781,941	106,539,058	32 Veteran Credits: 88,195
True and Full Value:	465,179,271	True and Full Value:	187,009,375	112,503,149	Subtotal Real Property: 37,147,905
Assessed Value:	232,589,636	Assessed Value:	93,504,698	56,251,577	Railroads and Utilities: 754,482
Taxable Value:	23,259,296	Taxable Value:	8,415,707	5,625,245	Total Taxable Value: 37,902,387

2012 Abstract of Assessments as Equalized by the State Board of Equalization

Walsh County		Woodland Acres: 3,699.95		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 39,256,370
Acres: 791,275.14		Land: 18,025,996	11,720,945	126 Homestead Credits: 177,412
T and F Per Acre: 684.60		Structures: 166,516,878	65,584,398	34 Veteran Credits: 90,634
True and Full Value: 541,704,800	True and Full Value: 184,542,874		77,305,343	Subtotal Real Property: 38,988,324
Assessed Value: 270,852,400	Assessed Value: 92,271,479		38,652,674	Railroads and Utilities: 3,899,309
Taxable Value: 27,085,240	Taxable Value: 8,305,833		3,865,297	Total Taxable Value: 42,887,633
Ward County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 215,529,282
Acres: 1,217,045.53		Land: 425,810,900	349,896,900	224 Homestead Credits: 656,907
T and F Per Acre: 450.88		Structures: 2,212,522,900	1,037,441,100	292 Veteran Credits: 1,021,212
True and Full Value: 548,747,200	True and Full Value: 2,638,333,800		1,387,338,000	Subtotal Real Property: 213,851,163
Assessed Value: 274,373,600	Assessed Value: 1,319,166,900		693,669,000	Railroads and Utilities: 11,322,628
Taxable Value: 27,437,360	Taxable Value: 118,725,022		69,366,900	Total Taxable Value: 225,173,791
Wells County		Woodland Acres: 126.20		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 25,205,501
Acres: 781,414.90		Land: 5,490,215	2,739,567	41 Homestead Credits: 43,022
T and F Per Acre: 518.70		Structures: 65,883,917	31,805,398	4 Veteran Credits: 7,357
True and Full Value: 405,322,648	True and Full Value: 71,374,132		34,544,965	Subtotal Real Property: 25,155,122
Assessed Value: 202,662,935	Assessed Value: 35,687,121		17,272,668	Railroads and Utilities: 2,434,365
Taxable Value: 20,266,280	Taxable Value: 3,211,952		1,727,269	Total Taxable Value: 27,589,487
Williams County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 100,414,792
Acres: 1,195,636.62		Land: 76,536,320	104,418,916	145 Homestead Credits: 563,479
T and F Per Acre: 300.17		Structures: 992,342,062	582,993,984	47 Veteran Credits: 298,044
True and Full Value: 358,891,900	True and Full Value: 1,068,878,382		687,412,900	Subtotal Real Property: 99,553,269
Assessed Value: 179,445,950	Assessed Value: 534,439,191		343,706,450	Railroads and Utilities: 16,596,006
Taxable Value: 17,944,601	Taxable Value: 48,099,537		34,370,654	Total Taxable Value: 116,149,275
State Totals		Woodland Acres: 20,336.48		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 2,572,527,484
Acres: 39,742,450.88		Land: 3,567,289,668	2,703,033,266	3,515 Homestead Credits: 8,308,050
T and F Per Acre: 424.44		Structures: 20,592,187,217	10,134,843,958	2,074 Veteran Credits: 6,930,470
True and Full Value: 16,868,408,556	True and Full Value: 24,159,476,885		12,837,877,224	Subtotal Real Property: 2,557,288,964
Assessed Value: 8,434,213,702	Assessed Value: 12,079,710,759		6,418,908,740	Railroads and Utilities: 237,221,615
Taxable Value: 843,432,564	Taxable Value: 1,087,198,689		641,896,231	Total Taxable Value: 2,794,510,579

**2012 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	252,812	0	235,246	0	488,058
Barnes	1,914,880	6,541,667	5,369,059	0	13,825,606
Benson	361,945	749,536	114,536	0	1,226,017
Billings	592,418	2,219,931	12,531	0	2,824,880
Bottineau	86,212	1,560,209	196,834	0	1,843,255
Bowman	249,893	6,946,954	672,657	0	7,869,504
Burke	637,653	2,041,904	85,888	0	2,765,445
Burleigh	1,163,032	703,000	6,367,162	0	8,233,194
Cass	3,313,832	815,993	5,065,369	10,700	9,205,894
Cavalier	111,003	611,764	3,491,826	0	4,214,593
Dickey	213,946	51,819	2,264,212	0	2,529,977
Divide	263,042	1,264,005	63,284	0	1,590,331
Dunn	0	11,304,061	413,340	0	11,717,401
Eddy	478,159	254,363	72,967	0	805,489
Emmons	52,936	1,509,885	140,003	0	1,702,824
Foster	833,454	1,272,874	83,922	0	2,190,250
Golden Valley	618,830	1,024,609	59,023	0	1,702,462
Grand Forks	774,283	645,083	2,520,470	0	3,939,836
Grant	0	429,488	93,711	0	523,199
Griggs	538,308	78,660	792,510	0	1,409,478
Hettinger	0	3,938,575	106,391	0	4,044,966
Kidder	801,112	216,498	88,664	0	1,106,274
LaMoure	315,102	49,220	792,915	0	1,157,237
Logan	140,139	0	83,402	0	223,541
McHenry	1,755,011	4,208,351	326,099	0	6,289,461
McIntosh	39,206	1,397,639	485,948	0	1,922,793
McKenzie	24,800	20,406,292	96,803	0	20,527,895
McLean	372,856	355,897	308,124	0	1,036,877
Mercer	127,611	934,207	382,130	0	1,443,948
Morton	1,880,458	6,077,550	1,639,612	0	9,597,620
Mountrail	1,264,583	21,325,515	262,717	0	22,852,815
Nelson	335,860	4,295,761	87,856	0	4,719,477
Oliver	114,276	166,738	1,727,045	0	2,008,059
Pembina	131,146	7,676,366	279,844	0	8,087,356
Pierce	586,603	1,092,116	1,888,061	0	3,566,780
Ramsey	428,496	939,237	401,393	0	1,769,126
Ransom	521,032	4,452,633	110,014	0	5,083,679
Renville	99,454	289,461	69,114	0	458,029
Richland	883,852	2,425,230	942,096	0	4,251,178
Rolette	0	0	159,310	0	159,310
Sargent	468,433	3,041,121	249,842	0	3,759,396
Sheridan	73,196	0	143,533	0	216,729
Sioux	2,283	0	6,794	0	9,077
Slope	51,459	2,151,727	32,517	0	2,235,703
Stark	1,606,273	2,463,283	751,372	0	4,820,928
Steele	149,791	3,617,593	2,423,078	0	6,190,462
Stutsman	1,891,055	1,042,165	1,043,440	0	3,976,660
Towner	61,137	0	30,619	0	91,756
Traill	464,839	21,470	268,173	0	754,482
Walsh	228,354	3,495,164	175,791	0	3,899,309
Ward	2,609,969	5,259,286	3,453,373	0	11,322,628
Wells	1,109,439	1,164,253	160,673	0	2,434,365
Williams	1,685,812	14,078,816	831,378	0	16,596,006
Total	32,680,275	156,607,969	47,922,671	10,700	237,221,615

2012 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

**2012 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	10,518	71.88	5,259	526
Barnes	1,824.75	398,900	218.61	199,450	19,945
Benson	1,342.51	308,218	229.58	154,109	15,411
Bottineau	2,111.80	510,400	241.69	255,200	25,520
Bowman	773.00	186,524	241.30	93,262	9,326
Burke	465.93	92,700	198.96	46,350	4,635
Burleigh	12,610.13	2,569,300	203.75	1,284,650	128,465
Cass	1,613.90	647,900	401.45	323,950	32,395
Dickey	3,578.47	1,448,650	404.82	724,325	72,433
Divide	1,748.09	202,600	115.90	101,300	10,130
Dunn	7,519.63	718,080	95.49	359,040	35,904
Eddy	1,428.86	389,776	272.79	194,888	19,489
Emmons	1,203.00	380,413	316.22	190,207	19,021
Foster	631.75	304,676	482.27	152,338	15,234
Golden Valley	134.80	21,600	160.24	10,800	1,080
Grand Forks	4,479.41	1,133,500	253.05	566,750	56,675
Grant	482.00	70,200	145.64	35,100	3,510
Griggs	102.90	7,112	69.12	3,556	356
Hettinger	1,173.57	301,100	256.57	150,550	15,055
Kidder	4,308.38	1,050,400	243.80	525,200	52,520
LaMoure	1,620.58	703,100	433.86	351,550	35,155
Logan	597.80	133,500	223.32	66,750	6,675
McHenry	1,155.34	150,100	129.92	75,050	7,505
McIntosh	2,446.21	613,532	250.81	306,766	30,677
McKenzie	9,281.38	2,642,431	284.70	1,321,216	132,122
McLean	18,847.76	7,936,100	421.06	3,968,050	396,805
Mercer	5,759.56	1,349,828	234.36	674,914	67,491
Morton	8,822.02	1,642,800	186.22	821,400	82,140
Mountrail	4,716.89	1,461,800	309.91	730,900	73,090
Nelson	1,509.82	414,317	274.41	207,159	20,716
Oliver	928.94	248,670	267.69	124,335	12,434
Pembina	6,210.04	1,151,130	185.37	575,565	57,557
Pierce	1,593.50	219,889	137.99	109,945	10,995
Ramsey	376.15	43,573	115.84	21,787	2,179
Ransom	821.21	118,700	144.54	59,350	5,935
Richland	3,807.76	1,032,200	271.08	516,100	51,610
Rolette	7,466.23	1,511,250	202.41	755,625	75,563
Sargent	2,108.49	1,154,066	547.34	577,033	57,703
Sheridan	27,682.76	6,861,935	247.88	3,430,968	343,097
Slope	769.00	158,678	206.34	79,339	7,934
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	797,689	550.29	398,845	39,885
Stutsman	2,927.49	337,200	115.18	168,600	16,860
Towner	343.10	163,197	475.65	81,599	8,160
Walsh	1,134.72	601,600	530.17	300,800	30,080
Ward	40.00	9,200	230.00	4,600	460
Wells	11,646.74	4,901,626	420.86	2,450,813	245,081
Williams	3,561.12	787,928	221.26	393,964	39,396
Total	175,305.80	47,916,406	273.33	23,958,207	2,395,823

**2012 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	81,400	301.48	40,700	4,070
Benson	1,618.90	838,152	517.73	419,076	41,908
Billings	56.40	16,130	285.99	8,065	807
Bottineau	1,077.34	549,800	510.33	274,900	27,490
Bowman	135.16	35,785	264.76	17,893	1,789
Burke	180.00	64,100	356.11	32,050	3,205
Burleigh	1,684.67	493,200	292.76	246,600	24,660
Cavalier	179.80	99,333	552.46	49,667	4,967
Dickey	839.50	368,800	439.31	184,400	18,440
Divide	362.50	100,900	278.34	50,450	5,045
Eddy	701.00	211,519	301.74	105,760	10,576
Emmons	421.00	169,887	403.53	84,944	8,494
Foster	193.80	103,721	535.20	51,861	5,186
Golden Valley	267.00	107,401	402.25	53,701	5,370
Grant	708.10	170,200	240.36	85,100	8,510
Griggs	431.00	221,218	513.27	110,609	11,061
Kidder	276.00	59,800	216.67	29,900	2,990
LaMoure	320.00	171,900	537.19	85,950	8,595
Logan	403.00	68,100	168.98	34,050	3,405
McHenry	1,503.10	428,000	284.74	214,000	21,400
McIntosh	148.00	23,540	159.05	11,770	1,177
McLean	606.40	310,000	511.21	155,000	15,500
Mercer	542.00	144,270	266.18	72,135	7,214
Morton	531.94	120,100	225.78	60,050	6,005
Mountrail	669.90	220,700	329.45	110,350	11,035
Nelson	654.10	289,329	442.33	144,665	14,467
Oliver	111.50	30,827	276.48	15,414	1,541
Pierce	945.18	374,919	396.66	187,460	18,746
Ramsey	715.40	327,917	458.37	163,959	16,396
Ransom	135.00	88,100	652.59	44,050	4,405
Renville	25.00	14,796	591.84	7,398	740
Richland	30.00	21,300	710.00	10,650	1,065
Sargent	186.00	137,792	740.82	68,896	6,890
Sheridan	1,394.80	684,055	490.43	342,028	34,203
Sioux	120.00	25,932	216.10	12,966	1,297
Slope	35.00	12,504	357.26	6,252	625
Stark	48.00	16,300	339.58	8,150	815
Stutsman	1,413.00	822,800	582.31	411,400	41,140
Towner	1,604.11	725,768	452.44	362,884	36,288
Ward	80.00	19,400	242.50	9,700	970
Wells	230.00	50,444	219.32	25,222	2,522
Williams	65.00	25,747	396.11	12,874	1,287
Total	21,918.60	8,845,886	403.58	4,422,949	442,295

**2012 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	2,035,234	227.24	1,017,617	101,762
Total	8,956.47	2,035,234	227.24	1,017,617	101,762

**2012 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	522,300	249.34	261,150	26,115
Ransom	2,102.88	680,000	323.37	340,000	34,000
Sheridan	9,475.63	2,151,104	227.01	1,075,552	107,555
Total	13,673.27	3,353,404	245.25	1,676,702	167,670

**2012 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	434.18	220,982	508.96	110,491	11,049
Total	434.18	220,982	508.96	110,491	11,049

**2012 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	14,066,400	7,033,200	703,320
Total	14,066,400	7,033,200	703,320

Apportionment of 2012 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
BNSF Railway Company			
Main Line			
Casselton Junction to Nolan	15990	21.34	341,225
Fargo Conn. Jct.	2860	1.47	4,204
Fargo to Grand Forks Junction	13190	76.09	1,003,629
Fargo to Montana State Line	26100	367.11	9,581,571
Fargo-Surrey Line	18590	225.73	4,196,322
Grand Forks to Norwich	9670	194.26	1,878,492
Ortonville to Terry	5310	102.50	544,270
Surrey to Montana Line	24180	156.48	3,786,032
Valley City Low Line	2770	5.13	14,210
Wahpeton to Casselton	3590	0.57	2,046
West Fargo Conn. to J.Y. Jct.	3010	2.71	8,157
Subtotal Main Line		1,153.39	21,360,158
Branch Line			
Berthold to Crosby	4830	48.30	233,290
Casselton Branch	2780	0.13	361
Casselton to Blanchard	2260	14.19	32,070
Churchs Ferry to Rolla	1860	29.98	55,762
Cooperstown Branch	1880	7.10	13,348
Devils Lake to Rock Lake	1140	0.90	1,026
Erie Junction to Clifford	1220	18.09	22,068
Fargo and Southwestern Branch	3920	8.72	34,182
Grand Forks to Intl. Bndry. - Neche	610	38.64	23,572
Granville to Lorain	920	5.25	4,829
James River Branch	3590	1.24	4,451
Lakota to Sarles	1870	3.74	6,994
Larimore to Hannah	2640	51.46	135,852
Larimore to Mayville	2320	33.80	78,416
Mandan North Line	3580	78.39	280,516
Minnewaukan Branch	2760	0.48	1,325
Niobe Branch	1160	21.46	24,893
Nolan to Warwick	2640	66.46	175,453
Portland Junction to Portland	1950	4.68	9,126
Red River Branch	4310	37.47	161,495
Rugby to Westhope	1870	42.36	79,214
Stanley Northwest Branch	2350	30.00	70,500
York to Wolford	1100	14.40	15,553
Subtotal Branch Line		557.24	1,464,296
Second Track			
Fargo to Montana State Line	2610	44.04	115,385
Surrey to Montana Line	2420	28.96	70,082
Subtotal Second Track		73.00	185,467
Side Track			
(Values per mile vary)		580.49	1,040,079
Subtotal Side Track		580.49	1,040,079
Total BNSF Railway Company		2,364.12	24,050,000

Apportionment of 2012 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Soo Line Railroad Company			
Main Line			
Main Line	13390	352.67	4,722,256
Subtotal Main Line		352.67	4,722,256
Branch Line			
Drake - Max Line	1520	45.46	69,106
Drake - New Town Line	1000	64.43	64,430
F & V Junction - South Dakota Line	710	8.68	6,163
Flaxton - Montana State Line	1520	0.57	866
Prairie Junction - Plaza	520	1.41	733
Subtotal Branch Line		120.55	141,298
Side Track			
(Values per mile vary)		98.25	118,996
Subtotal Side Track		98.25	118,996
Total Soo Line Railroad Company		571.47	4,982,550
Dakota, Missouri Valley & Western Railroad, Inc			
Branch Line			
Berthold to Crosby	4747	10.56	50,128
Flaxton - Montana State Line	4747	81.29	385,885
Hankinson - Bismarck Line	6374	49.57	315,957
Hankinson to Rutland (Owned by SDRA)	3017	11.87	35,812
Linton Branch	2354	13.01	30,626
Max to Washburn	5308	49.38	262,110
Oakes - Bismarck Line	3174	127.33	404,146
Rutland to South Dakota Line (Owned by SDRA)	3017	10.52	31,738
Washburn - Bismarck Line	3174	43.07	136,705
Subtotal Branch Line		396.60	1,653,107
Side Track			
(Values per mile vary)		28.78	11,443
Subtotal Side Track		28.78	11,443
Total Dakota, Missouri Valley & Western Railroad		425.38	1,664,550
Dakota Northern Railroad, Inc.			
Branch Line			
Grafton to Intl. Bndry. - Morden	950	48.24	45,825
Grand Forks to Intl. Bndry. - Neche	640	21.31	13,638
Subtotal Branch Line		69.55	59,463
Side Track			
(Values per mile vary)		14.99	1,312
Subtotal Side Track		14.99	1,312
Total Dakota Northern Railroad, Inc.		84.54	60,775

Apportionment of 2012 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Northern Plains Railroad, Inc			
Branch Line			
Drake - Fordville Line	437	53.68	23,456
Gilby Subdivision (Owned by Mohall RR)	500	13.38	6,690
Kenmare to Minnesota Line	920	190.03	174,815
Lakota to Sarles (Owned by Mohall Central RR)	500	26.60	13,300
Mohall Line (Owned by Mohall RR)	500	13.98	6,990
Subtotal Branch Line		297.67	225,251
Side Track			
(Values per mile vary)		23.14	1,549
Subtotal Side Track		23.14	1,549
Total Northern Plains Railroad, Inc		320.81	226,800
Red River Valley & Western Railroad Company			
Branch Line			
Addison West Branch	1400	11.79	16,506
Fargo and Southwestern Branch	4625	100.40	464,349
Hankinson to Rutland (Owned by Rutland RR)	400	11.83	4,732
James River Branch	4222	46.49	196,281
Minnewaukan Branch	3248	79.46	258,082
Oakes Branch	3015	15.30	46,125
Oberon Branch	1789	15.82	28,302
Sykeston Branch	1789	5.35	9,571
Tintah Jct. to Hankinson (Owned by Rutland RR)	1234	8.30	10,242
Wahpeton to Casselton	4224	54.62	230,712
Wahpeton to Moorhead	4310	6.02	25,946
Wahpeton to Oakes	4497	72.53	326,164
Wilton Branch	1780	21.54	38,340
Subtotal Branch Line		449.45	1,655,352
Side Track			
(Values per mile vary)		41.93	15,448
Subtotal Side Track		41.93	15,448
Total Red River Valley & Western Railroad Comp		491.38	1,670,800
Yellowstone Valley Railroad Inc.			
Branch Line			
Fairview East Branch	2185	0.74	1,612
Snowdon-Sidney Branch	2625	8.66	22,733
Subtotal Branch Line		9.40	24,345
Side Track			
Snowdon-Sidney Branch		1.73	455
Subtotal Side Track		1.73	455
Total Yellowstone Valley Railroad Inc.		11.13	24,800

Taxable Valuation of All Classes of Property for the Years 2011 and 2012

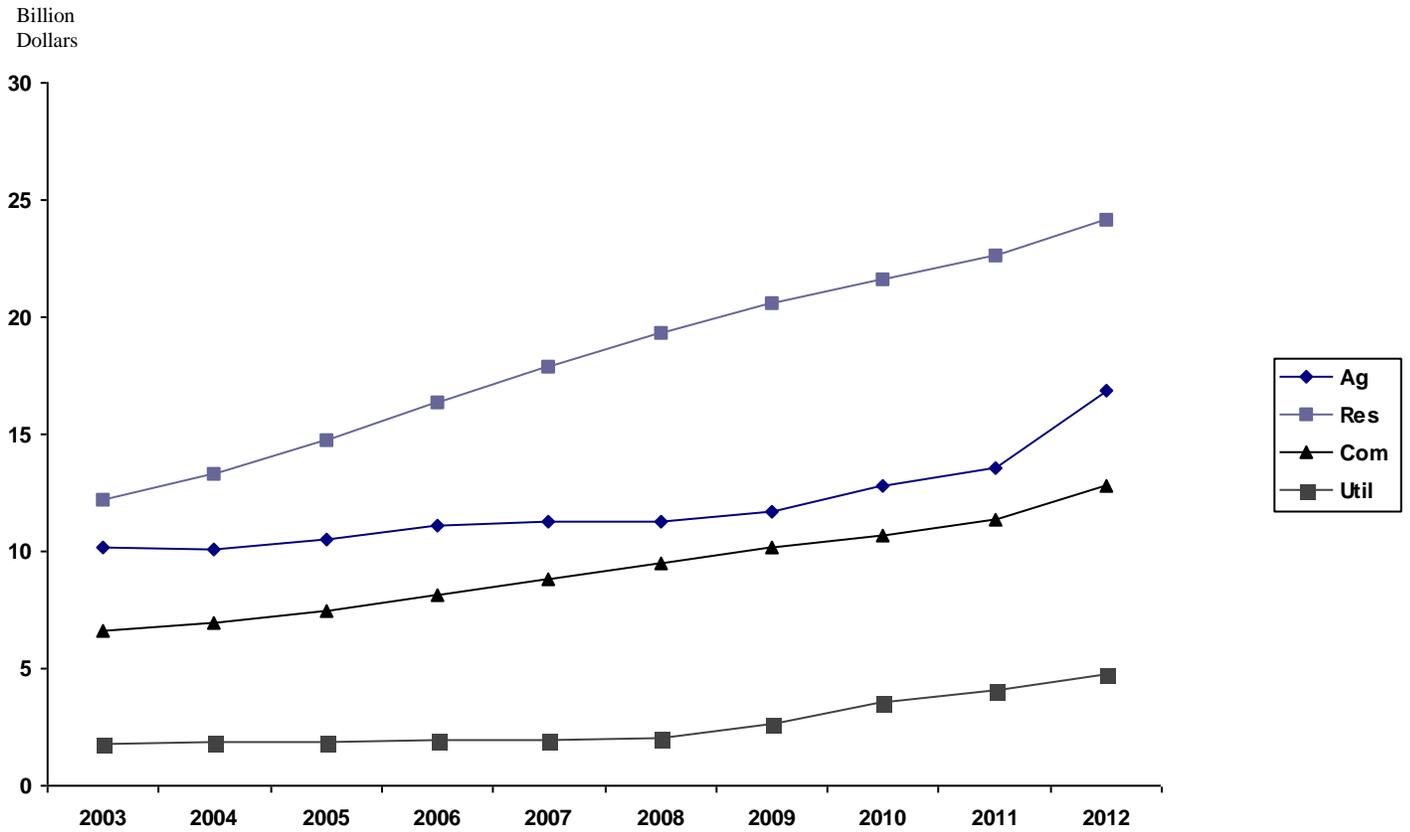
2011			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,803,471.55	677,098,873	27.64
Other Real Estate			
Commercial Property		567,424,562	23.17
Residential Property		<u>1,016,644,956</u>	<u>41.51</u>
Total Taxable Value of Other Real Estate		1,584,069,518	64.67
Less Homestead Credit Allowance		-8,450,575	-0.35
Less Disable Veterans Credit Allowance		<u>-5,567,647</u>	<u>-0.23</u>
Total Taxable Value of Real Estate		2,247,150,169	91.75
Public Utility Property			
Railroads		32,664,210	1.33
Pipelines		125,888,559	5.14
Electric, Gas, Heating and Water		43,626,934	1.78
Miscellaneous:		<u>9,650</u>	<u>0.00</u>
Total Value of Public Utilities		<u>202,189,353</u>	<u>8.26</u>
Total Taxable Value of all Property		2,449,339,522	100.00

2012			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,742,450.88	843,432,564	30.18
Other Real Estate			
Commercial Property		641,896,231	22.97
Residential Property		<u>1,087,198,689</u>	<u>38.91</u>
Total Taxable Value of Other Real Estate		1,729,094,920	61.88
Less Homestead Credit Allowance		-8,308,050	-0.30
Less Disable Veterans Credit Allowance		<u>-6,930,470</u>	<u>-0.25</u>
Total Taxable Value of Real Estate		2,557,288,964	91.51
Public Utility Property			
Railroads		32,680,275	1.17
Pipelines		156,607,969	5.60
Electric, Gas, Heating and Water		47,922,671	1.72
Miscellaneous:		<u>10,700</u>	<u>0.00</u>
Total Value of Public Utilities		<u>237,221,615</u>	<u>8.49</u>
Total Taxable Value of all Property		2,794,510,579	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 2003 - 2012**

Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2010	39,808,578.97	320.43	12,755,781,693	6,377,899,862	637,702,934
2011	39,803,471.55	340.21	13,541,700,101	6,770,856,791	677,098,873
2012	39,742,450.88	424.44	16,868,408,556	8,434,213,702	843,432,564
Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2010	2,953,544,575	18,634,827,138	21,588,371,713	10,794,203,373	971,499,672
2011	3,277,000,349	19,314,600,250	22,591,600,599	11,295,787,919	1,016,644,956
2012	3,567,289,668	20,592,187,217	24,159,476,885	12,079,710,759	1,087,198,689
Commercial Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2010	2,224,661,104	8,461,384,850	10,686,045,954	5,343,014,075	534,304,823
2011	2,351,479,868	8,996,955,752	11,348,435,620	5,674,218,961	567,424,562
2012	2,703,033,266	10,134,843,958	12,837,877,224	6,418,908,740	641,896,231
	Homestead Credit	Disabled Veterans Credit	Taxable Value After Credits	Railroads and Public Utilities	Total Taxable Value of all Property
2003	3,249,291	-	1,385,437,717	89,408,777	1,474,846,494
2004	3,222,402	-	1,447,803,317	93,701,514	1,541,504,831
2005	3,819,970	-	1,557,180,246	94,667,781	1,651,848,027
2006	3,964,396	-	1,690,558,153	96,656,983	1,787,215,136
2007	4,666,209	-	1,803,479,326	95,739,898	1,899,219,224
2008	4,788,971	-	1,900,348,561	102,220,123	2,002,568,684
2009	7,833,791	-	2,007,114,054	131,912,086	2,139,026,140
2010	8,451,102	4,477,876	2,130,578,451	176,545,493	2,307,123,944
2011	8,450,575	5,567,647	2,247,150,169	202,189,353	2,449,339,522
2012	8,308,050	6,930,470	2,557,288,964	237,221,615	2,794,510,579

True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2010	12.756	21.588	10.686	3.531
2011	13.542	22.592	11.348	4.044
2012	16.868	24.159	12.838	4.744

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State
Board of Equalization, 1993 to 2012**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2010	32,839,610	100,275,679	43,417,884	0	0	0	12,320	176,545,493
2011	32,664,210	125,888,559	43,626,934	0	0	0	9,650	202,189,353
2012	32,680,275	156,607,969	47,922,671	0	0	0	10,700	237,221,615

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1993 to 2012

Percent of Total Taxable Valuation

Year	Ag Land	Com-mercial	Resi-dential	H'stead Credit	Veterans Credit	Rail-roads	Pipe-lines	Electric, Gas, etc.	Tele-communi-cations	Tele-graph	Mobile Radio	Misc.
1993	39.52	22.04	30.96	0.47	0.00	1.12	3.27	1.83	1.70	0.00	0.04	0.00
1994	38.67	21.75	31.70	0.44	0.00	1.61	2.98	1.75	1.92	0.00	0.06	0.00
1995	38.42	22.14	32.96	0.43	0.00	0.95	2.73	1.59	1.55	0.00	0.08	0.00
1996	39.23	21.43	33.07	0.39	0.00	0.99	2.42	1.56	1.55	0.00	0.13	0.00
1997	38.95	21.33	33.68	0.35	0.00	1.23	2.22	1.57	1.20	0.00	0.17	0.00
1998	38.97	21.84	34.69	0.32	0.00	1.19	2.14	1.49	0.00	0.00	0.00	0.00
1999	37.62	22.11	35.71	0.31	0.00	1.22	2.23	1.42	0.00	0.00	0.00	0.00
2000	36.74	22.31	35.74	0.28	0.00	1.27	2.77	1.45	0.00	0.00	0.00	0.00
2001	36.09	22.42	35.49	0.25	0.00	1.26	3.61	1.38	0.00	0.00	0.00	0.00
2002	36.19	22.10	35.97	0.24	0.00	1.23	3.52	1.23	0.00	0.00	0.00	0.00
2003	34.51	22.51	37.14	0.22	0.00	1.27	3.54	1.26	0.00	0.00	0.00	0.00
2004	32.77	22.52	38.83	0.21	0.00	1.17	3.51	1.40	0.00	0.00	0.00	0.00
2005	31.85	22.52	40.13	0.23	0.00	1.08	3.32	1.33	0.00	0.00	0.00	0.00
2006	31.02	22.70	41.10	0.22	0.00	1.05	3.05	1.30	0.00	0.00	0.00	0.00
2007	29.61	23.28	42.31	0.25	0.00	1.04	2.89	1.12	0.00	0.00	0.00	0.00
2008	28.07	23.71	43.35	0.24	0.00	1.13	2.75	1.23	0.00	0.00	0.00	0.00
2009	27.27	23.69	43.24	0.37	0.00	1.33	3.21	1.63	0.00	0.00	0.00	0.00
2010	27.64	23.16	42.11	0.37	0.19	1.42	4.35	1.88	0.00	0.00	0.00	0.00
2011	27.64	23.17	41.51	0.35	0.23	1.33	5.14	1.78	0.00	0.00	0.00	0.00
2012	30.18	22.97	38.91	0.30	0.25	1.17	5.60	1.72	0.00	0.00	0.00	0.00

