

# Proceedings of State Board of Equalization of North Dakota 2015

Compiled by

Ryan Rauschenberger

**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 2015



I, Ryan Rauschenberger, 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 2015.

Dated at Bismarck, North Dakota, this 31<sup>st</sup> day of December 2015.

RYAN RAUSCHENBERGER  
TAX COMMISSIONER AND SECRETARY  
OF THE STATE BOARD OF EQUALIZATION

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2015**

Jack Dalrymple ..... Governor  
Kelly Schmidt ..... State Treasurer  
Bob Peterson ..... State Auditor  
Doug Goehring..... Commissioner of Agriculture  
Ryan Rauschenberger ..... 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

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	(1)	No Change	No Change
Barnes	No Change	No Change	(2) (3)
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	(4)	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	No Change	No Change
Cavalier	No Change	(7)	(5) (6)
Dickey	No Change	No Change	No Change
Divide	No Change	No Change	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	No Change	No Change
Emmons	No Change	(8) (9)	No Change
Foster	(11)	(10)	(12)
Golden Valley	No Change	No Change	No Change
Grand Forks	(14)	(13)	No Change
Grant	No Change	No Change	No Change
Griggs	No Change	No Change	(15)
Hettinger	No Change	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	No Change	No Change
Logan	No Change	(16)	No Change
McHenry	No Change	No Change	No Change
McIntosh	No Change	No Change	No Change
McKenzie	(17)	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	(18)	No Change	No Change
Nelson	No Change	No Change	No Change
Oliver	(21)	(19) (20)	No Change
Pembina	No Change	No Change	No Change
Pierce	No Change	No Change	No Change

## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	No Change	No Change	No Change
Richland	No Change	(23)	(22)
Rolette	No Change	No Change	No Change
Sargent	No Change	(25)	(24)
Sheridan	No Change	No Change	No Change
Sioux	No Change	No Change	No Change
Slope	No Change	No Change	No Change
Stark	No Change	No Change	No Change
Steele	No Change	(27)	(26)
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Trail	(28)	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	(30) (31)	(29)	No Change

(1) Due to the current reappraisal we recommend a raise of 7% for the commercial property of Adams County.

(2) No change to parcel #34-3530310 as Mr. Rasmussen did not first appeal the valuation at the township level.

Reduce the agricultural value of parcel # 24-3140400 70% to reflect the change in value due to actual use under the terms of the WRP agreement.

Reduce the agricultural value of parcel # 24-3140410 69% to reflect the change in value due to actual use under the terms of the WRP agreement.

It is further recommended that Barnes County reevaluate all verifiable lands enrolled in the WRP program and the methods used to arrive at an agricultural value. The WRP agreements clearly indicate the rights and restrictions of a landowner who enrolls his/her property into the WRP program and lend themselves to being non-cropland in nature and should be considered as such.

Mr. Rasmusson is also encouraged to provide documentation of the exact location of the wetland acres that are enrolled in the U.S. Fish and Wildlife easement and to file an application for exemption with the county director of tax equalization.

(3) Reduce the agricultural value of parcel # 38-0120200 44% to reflect the change in value due to actual use under the terms of the WRP agreement.

Reduce the agricultural value of parcel # 38-0130300 68% to reflect the change in value due to actual use under the terms of the WRP agreement.

It is further recommended that Barnes County reevaluate all verifiable lands enrolled in the WRP program and the methods used to arrive at an agricultural value. The WRP agreements clearly indicate the rights and restrictions of a landowner who enrolls his/her property into the WRP program and lend themselves to being non-cropland in nature and should be considered as such.

(4) Direct Burke County officials to increase building assessments of residential property within the townships 25%.

Direct Burke County officials to review all land values and residential property assessments within the townships for 2016 and reappraise as necessary to ensure assessments represent current market value.

(5) Farm residence eligibility of Jerry Danielson, no change to the structure value of \$85,000 as equalized by the Cavalier County Board of Equalization for the 2015 assessment year.

Ag land assessment of Ag land owned by Jerry Danielson. No change as equalized by the Cavalier County Board of Equalization

It is further recommended that if the Cavalier County auditor believes that the parcels in question cannot be properly identified to provide an accurate assessment of the property, the auditor shall request a survey be performed under N.D.C.C. §57-02-39.

Mr. Valentine's appeal - make no change to the value of NW4 of Section 9 in South Dresden Township.

Make no change to the value of the NE1/4 of Section 17 in South Dresden Township.

(6) Direct Cavalier County to increase agricultural assessments by 8%.

(7) Direct Cavalier County officials to increase assessments of all residential property in the City of Langdon 5%, and the rest of the county 15%.

Direct Cavalier County to review residential property assessments for 2016, especially within the townships and the city of Langdon, and reappraise as necessary to ensure assessments represent current market value.

Encourage Cavalier County officials to develop a plan to reappraise all residential property within the county.

(8) Direct Emmons County officials to increase all residential land assessments 50%. Increase residential building assessments within the city of Hazelton by 10%. Increase all other residential building assessments 30%.

(9) Direct Emmons County officials to review residential property for 2016 and reappraise as needed to bring residential property assessments closer to market value.

(10) Direct Foster County to increase all residential property assessments by 7%.

\*Direct Foster County to reappraise all residential property. Require Foster County Commissioners to present a report of its plan for reassessment to the State Board of Equalization at its December 2015 meeting. The plan must consist of goals, deadlines and actions taken by Foster County officials. Foster County officials must provide semi-annual updates to the State Board of Equalization.

(11) Direct Foster County to reappraise all commercial property. Require Foster County Commissioners to present a report of its plan for reassessment to the State Board of Equalization at its December 2015 meeting. The plan must consist of goals, deadlines and actions taken by Foster County officials. Foster County officials must provide semi-annual updates to the State Board of Equalization.

(12) Direct Foster County to increase all Agricultural property assessments by 8%.

- (13) Make no change to residential property assessments within Grand Forks County.  
Direct Grand Forks County to review residential property assessments for 2016 and reappraise as necessary to ensure assessments represent current market value.
- (14) Make no change to commercial property assessments within Grand Forks County.  
Direct Grand Forks County to review commercial property assessments for 2016 and reappraise as necessary to ensure assessments represent current market value.
- (15) Direct Griggs County to increase agricultural assessments by 2%.
- (16) Direct Logan County to increase residential building values within the cities of Fredonia, Gackle and Napoleon by 5%.  
Direct the Logan County officials to review residential property assessments for 2016 and reappraise as necessary.
- (17) Increase the commercial values by 1% in McKenzie County
- (18) Reduce the structure value of parcel 20-0009300 as equalized by Mountrail County by 22%.  
Reduce the structure value of parcel 20-0008100 as equalized by Mountrail County by 9%.
- (19) Direct Oliver County to increase all residential property assessments within the townships by 15% and increase residential assessments within the city of Center by 10%.
- (20) Direct Oliver County to reappraise all residential property. Require Oliver County Commissioners to present a report of its plan for reappraisal to the State Board of Equalization at its December 2015 meeting. The plan must consist of goals, deadlines and actions taken by Oliver County officials. Oliver County officials must provide semi-annual updates to the State Board of Equalization.
- (21) Increase commercial properties in Oliver County by 5%.
- (22) No change to Andrew Braaten's parcels as equalized by the Richland County Board of Equalization.  
It is further recommended that Richland County work diligently in providing documentation to uphold any modification of productivity ratings that differ from NRCS PI ratings. If documentation cannot be produced and the county PI ratings lack substantive data that justifies the modification of any given rating, it is recommended that NRCS PI ratings should prevail in the assessment of agricultural land in the county.
- (23) Decrease the assessment of \$440,400 on parcel #50-2575-15577-070 by 4%. Encourage the City of Wahpeton to study land values and to equalize assessments going forward. The valuation model for mass appraisal is an acceptable way of placing an assessment, as long as comparable sales in the area support the assessment placed.  
In the minutes of the letter sent to the State Board of Equalization from the Swansons they write in part and in reference to Sandy Fossum, Richland County Director of Tax Equalization: "Sandy now stated since the value was approved by the city at a City Council meeting, it had to get sent off to the state before she could look at it." North Dakota Century Code 57-12-06(2)(a) provides: "The county board of equalization after notice to the local board of equalization may reduce the assessment on any separate piece or parcel of real estate even though such property was assessed in a city or township having a local board of equalization. The county board of equalization may not reduce any such assessment unless the

owner of the property or the person to whom it was assessed first appeals to the county board of equalization, either by appearing personally or by a representative before the board or by mail or other communication to the board, in which the owner's reasons for asking for the reduction are made known to the board. The proceedings of the board shall show the manner in which the appeal was made known to the board and the reasons for granting any reduction in any such assessment.” Advise the Richland County Board of Equalization that it has statutory authority to review assessments as noted that would allow the issue to be addressed at the local level.

(24) No action recommended. Direct Mr. White and his tenant to provide the requested information to the Sargent County Tax Director. Direct the Sargent County Tax Director to reference North Dakota Century Code regarding exemptions of a farm residence, agricultural buildings and use of the Property Tax Exemption of a Farm Residence application.

(25) Direct Sargent County officials to decrease all residential property assessments within Sargent County by 2%.

Direct Sargent County officials to review all residential property for the 2016 assessment and reappraise as needed.

(26) Direct Steele County to increase agricultural assessments by 6%.

(27) Make no change to residential property assessments approved by the Steele County Board of Equalization for 2015.

Direct Steele County officials to review all residential property for the 2016 assessment and reappraise as needed to equalize assessments.

(28) Increase all commercial assessments by 2%

(29) Recommend Williams County officials to review residential land values and reappraise as needed.

(30) Reduce commercial property assessments in Williams County by 8% (not including the City of Williston). Direct Williams County officials to review commercial property assessments for 2016 and reappraise as necessary.

(31) Reduce commercial property assessments in the City of Williston by 5%. Direct the City of Williston officials to review commercial property assessments for 2016 and reappraise as necessary.

**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. Goehring and seconded by Mr. Peterson 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 2015 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 2015.

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

## TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Ms. Schmidt and seconded by Mr. Peterson to approve the 2015 telecommunications gross receipts taxes in the amount of \$12,185,940.44.

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

## CENTRALLY ASSESSED PROPERTY

### ELECTRIC GENERATION, DISTRIBUTION & TRANSMISSION TAXES

Electric Distribution Tax:	\$ 8,182,149.00
Electric Generation Tax from wind	1,730,037.09
Electric Generation Tax from other than wind or coal	422,321.60
Electric Transmission Tax	1,487,019.66

### RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway Company	322,500,000	32,250,000
Dakota Northern Railroad	930,000	93,000
Dakota, Missouri Valley & Western Railroad	23,020,500	2,302,050
Northern Plains Railroad	1,684,500	168,450
Red River Valley & Western Railroad	18,311,000	1,831,100
Soo Line Railroad Company	82,561,500	8,256,150

### ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Montana-Dakota Utilities Company	191,114,500	19,111,450
Northern Municipal Power Agency	311,000	31,100
NorthWestern Corporation	821,000	82,100
OtterTail Power Company	78,701,000	7,870,100
Rainbow Energy Marketing Corporation	44,000	4,400
Xcel Energy	123,599,500	12,359,950

**CENTRALLY ASSESSED PROPERTY CONTINUED**

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

	<u><b>Tax Amount</b></u>
Otter Tail Power Company	\$15,708.00
Xcel Energy	15,450.00
Acciona Energy (Tatanka Wind)	3,853.74
NextEra Ashtabula I	2,760.00
NextEra Ashtabula II	3,609.00
Rugby Wind, LLC	3,070.54

**WIND GENERATION COMPANIES**

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Montana-Dakota Utilities Company Cedar Hills Wind	19,010,453	395,395
NextEra Energy Resources - Astabula Wind II	87,248,500	1,814,270
NextEra Energy Resources - Astabula Wind III	33,897,500	1,235,650
NextEra Energy Resources - Astabula Wind	91,061,000	2,125,910
NextEra Energy Resources - Baldwin Wind	55,130,000	1,248,980
NextEra Energy Resources - FPL Energy Burleigh Wilton I	18,397,500	423,720
NextEra Energy Resources - FPL ND Wind	15,710,500	603,410
NextEra Energy Resources - Langdon Wind Phase I	60,964,000	1,613,400
NextEra Energy Resources - Langdon Wind Phase II	27,152,500	709,160
NextEra Energy Resources - Oliver Wind I	24,772,500	656,860
NextEra Energy Resources - Oliver Wind II	28,012,000	701,050
NextEra Energy Resources - Wilton II	37,674,500	909,720
Otter Tail Power Company - Ashtabula Wind	42,702,100	1,094,240
Otter Tail Power Company - Langdon Wind	26,901,000	721,350
Otter Tail Power Company - Luverne Wind	28,544,500	765,420
PrairieWinds North Dakota 1	68,151,300	1,239,540
Rugby Wind Farm - Iberdrola	70,157,500	1,401,740
Tatanka Wind	61,387,500	924,280
Velva Windfarm	4,250,500	135,270

**CENTRALLY ASSESSED PROPERTY CONTINUED****PIPELINE COMPANIES**

	<b><u>Assessed Value</u></b>	<b><u>Taxable Value</u></b>
Alliance Pipeline Ltd.	151,384,000	15,138,400
Archer Daniels Midland Company	103,500	10,350
Arrow Pipeline, LLC	42,996,500	4,299,650
Aux Sable Midstream, LLC	33,085,500	3,308,550
BakkenLink Pipeline Company, LP	43,360,000	4,336,000
BakkenLink Pipeline, LLC	26,217,500	2,621,750
Belle Fourche Pipeline	11,573,500	1,157,350
Bison Midstream	78,663,000	7,866,300
Bison Pipeline, LLC	107,096,000	10,709,600
Bridger Pipeline LLC	108,240,500	10,824,050
Caliber Midstream Partners	5,613,000	561,300
Cenex Pipeline Company	10,816,500	1,081,650
Crestwood Crude Logistics	5,850,000	585,000
Dakota Gasification Company Pipeline	12,496,500	1,249,650
Dakota Gasification Company - SNG Antelope	1,629,000	162,900
Dakota Gasification Company – SNG Hebron	5,665,000	566,500
Enable Bakken Crude Services, LLC	31,245,000	3,124,500
Enbridge Energy, LP	62,638,500	6,263,850
Enbridge Pipelines Southern Lights LLC	1,320,000	132,000
Great Northern Midstream, LLC	4,500,000	450,000
Hawthorn Oil Transportation	4,430,000	443,000
Hess Bakken Investments II, LLC	34,402,500	3,440,250
Hess North Dakota Export Logistics, LLC	4,557,000	455,700
Hess North Dakota Pipelines, LLC	58,502,000	5,850,200
Hess Tioga Gas Plant, LLC	17,482,500	1,748,250

Hiland Crude, LLC	178,847,000	17,884,700
Hiland Partners, LP	188,499,500	18,849,950
Independent Trading and Transportation	15,671,500	1,567,150
Kinder Morgan Cochin LLC	18,846,000	1,884,600
Magellan Pipeline Company LLC	10,569,500	1,056,950
Meadowlark Midstream Company, LLC	30,242,500	3,024,250
ND Land Holding, LLC	9,562,000	956,200
North Dakota Pipeline Company	225,850,000	22,585,000
Northern Border Pipeline	113,682,500	11,368,250
NuStar Pipeline Operating Patnrnership, L.P.	10,908,000	1,090,800
ONEOK Bakken Pipeline, LLC	14,691,000	1,469,100
ONEOK Rockies Midstream, LLC	301,104,500	30,110,450
Pecan Pipeline (ND) LLC	77,405,500	7,740,550
Petro Hunt Corporation LLC	9,134,500	913,450
Petro Hunt Corporation LLC et al	33,400	3,340
Plains Pipeline LP	52,027,500	5,202,750
Prairielands Energy Marketing	33,000	3,300
QEP Field Services Company	7,451,500	745,150
Red River Energy, LLC	140,000	14,000
Roughrider Pipeline Co.	211,500	21,150
Statoil Oil & Gas, LP	27,899,000	2,789,900
Sterling Energy Investments, LLC	122,000	12,200
Targa Badlands, LLC	82,774,000	8,277,400
Tesoro High Plains Pipeline	44,180,500	4,418,050
Tidal Energy Marketing, LLC	7,236,000	723,600
Transcanada Keystone Pipeline, LP	220,856,500	22,085,650
USG Midstream Bakken 1, LLC	3,723,500	372,350
USG Wheatland Pipeline, LLC	2,673,000	267,300

Vantage Pipeline, US LP	22,040,500	2,204,050
Viking Gas Transmission	168,500	16,850
WBI Energy Transmission, Inc	42,293,000	4,229,302
Whiting Oil & Gas Corporation	48,999,000	4,899,900
XTO Energy, Inc - Nesson Gathering System	10,250,000	1,025,200

### AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	1,123,000	112,300
Envoy Air, Inc.	200,300	20,030
Delta Airlines, Inc.	3,217,900	321,790
Federal Express Corp.	557,300	55,730
Frontier Airlines	364,800	36,480
Great Lakes Aviation Ltd.	228,600	22,860
SkyWest Airlines, Inc.	499,900	49,990
United Airlines, Inc.	1,285,200	128,520

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

2015

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
DCR Incorporation PO Box 817 West Fargo, ND 58078	702		Application Withdrawn	01/08/2015
Midwest Coating, Inc. 1900 Governors Drive Casselton, ND 58012	703		Application Incomplete	06/23/2015
HD Supply Waterworks Group, Inc. 3100 Cumberland Blvd Atlanta GA 30339	704		Application Withdrawn	07/24/2015

**2015 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Adams County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	13,892,983
Acres:	606,609.38	Land:	4,706,900	2,462,300	35 Homestead Credits:	77,143
T and F Per Acre:	319.93	Structures:	63,034,235	20,349,700	10 Veteran Credits:	27,984
True and Full Value:	194,072,131	True and Full Value:	67,741,135	22,812,000	Subtotal Real Property:	13,787,856
Assessed Value:	97,036,921	Assessed Value:	33,870,568	11,406,000	Railroads and Utilities:	631,282
Taxable Value:	9,703,736	Taxable Value:	3,048,647	1,140,600	Total Taxable Value:	14,419,138
<b>Barnes County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	62,114,871
Acres:	917,395.21	Land:	63,717,000	35,088,707	187 Homestead Credits:	409,567
T and F Per Acre:	764.13	Structures:	330,866,900	151,058,386	47 Veteran Credits:	165,704
True and Full Value:	701,005,800	True and Full Value:	394,583,900	186,147,093	Subtotal Real Property:	61,539,600
Assessed Value:	350,502,900	Assessed Value:	197,291,950	93,073,549	Railroads and Utilities:	12,921,769
Taxable Value:	35,050,290	Taxable Value:	17,757,226	9,307,355	Total Taxable Value:	74,461,369
<b>Benson County</b>		Woodland Acres: 190.20				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	29,079,562
Acres:	775,748.97	Land:	12,014,140	4,958,876	50 Homestead Credits:	88,324
T and F Per Acre:	615.40	Structures:	60,329,928	34,114,978	10 Veteran Credits:	17,399
True and Full Value:	477,398,010	True and Full Value:	72,344,068	39,073,854	Subtotal Real Property:	28,973,839
Assessed Value:	238,699,005	Assessed Value:	36,172,034	19,536,927	Railroads and Utilities:	1,675,188
Taxable Value:	23,870,296	Taxable Value:	3,255,516	1,953,750	Total Taxable Value:	30,649,027
<b>Billings County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	10,794,331
Acres:	364,889.33	Land:	11,276,950	18,767,920	1 Homestead Credits:	2,808
T and F Per Acre:	196.58	Structures:	31,518,080	86,870,240	1 Veteran Credits:	1,715
True and Full Value:	71,730,890	True and Full Value:	42,795,030	105,638,160	Subtotal Real Property:	10,789,808
Assessed Value:	35,865,445	Assessed Value:	21,397,515	52,819,080	Railroads and Utilities:	4,212,859
Taxable Value:	3,586,546	Taxable Value:	1,925,870	5,281,915	Total Taxable Value:	15,002,667
<b>Bottineau County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	54,137,949
Acres:	1,015,645.37	Land:	195,314,280	39,635,748	110 Homestead Credits:	273,260
T and F Per Acre:	527.36	Structures:	288,933,660	71,652,100	20 Veteran Credits:	62,451
True and Full Value:	535,614,100	True and Full Value:	484,247,940	111,287,848	Subtotal Real Property:	53,802,238
Assessed Value:	267,807,050	Assessed Value:	242,123,970	55,643,677	Railroads and Utilities:	1,795,389
Taxable Value:	26,780,705	Taxable Value:	21,792,793	5,564,451	Total Taxable Value:	55,597,627
<b>Bowman County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	21,759,436
Acres:	667,808.09	Land:	12,723,570	8,316,881	44 Homestead Credits:	144,963
T and F Per Acre:	319.93	Structures:	121,765,602	92,166,423	5 Veteran Credits:	22,776
True and Full Value:	213,648,723	True and Full Value:	134,489,172	100,483,304	Subtotal Real Property:	21,591,697
Assessed Value:	106,825,644	Assessed Value:	67,244,586	50,241,654	Railroads and Utilities:	6,490,758
Taxable Value:	10,682,822	Taxable Value:	6,052,205	5,024,409	Total Taxable Value:	28,082,455
<b>Burke County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	19,156,343
Acres:	650,182.77	Land:	4,275,000	6,125,400	8 Homestead Credits:	18,069
T and F Per Acre:	450.93	Structures:	57,011,100	28,653,700	8 Veteran Credits:	27,860
True and Full Value:	293,187,400	True and Full Value:	61,286,100	34,779,100	Subtotal Real Property:	19,110,414
Assessed Value:	146,593,700	Assessed Value:	30,643,050	17,389,550	Railroads and Utilities:	9,081,800
Taxable Value:	14,659,370	Taxable Value:	2,758,018	1,738,955	Total Taxable Value:	28,192,214

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<b>Burleigh County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	439,483,871
Acres:	930,810.13	Land:	1,019,448,100	688,694,500	825 Homestead Credits:	2,688,037
T and F Per Acre:	392.08	Structures:	5,379,734,400	1,976,765,800	378 Veteran Credits:	1,914,650
True and Full Value:	364,952,700	True and Full Value:	6,399,182,500	2,665,460,300	Subtotal Real Property:	434,881,184
Assessed Value:	182,476,350	Assessed Value:	3,199,591,250	1,332,730,150	Railroads and Utilities:	10,215,470
Taxable Value:	18,247,635	Taxable Value:	287,963,221	133,273,015	Total Taxable Value:	445,096,654
<b>Cass County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	681,890,064
Acres:	1,018,602.00	Land:	1,088,885,900	1,084,090,900	810 Homestead Credits:	2,553,301
T and F Per Acre:	1,085.31	Structures:	6,627,532,291	4,503,437,595	508 Veteran Credits:	2,560,925
True and Full Value:	1,105,496,000	True and Full Value:	7,716,418,191	5,587,528,495	Subtotal Real Property:	676,775,838
Assessed Value:	552,748,000	Assessed Value:	3,858,209,096	2,793,764,248	Railroads and Utilities:	13,201,140
Taxable Value:	55,274,800	Taxable Value:	347,238,839	279,376,425	Total Taxable Value:	689,976,978
<b>Cavalier County</b>		Woodland Acres: 29.85				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	42,440,618
Acres:	912,765.96	Land:	7,245,480	5,151,305	83 Homestead Credits:	134,083
T and F Per Acre:	765.80	Structures:	96,385,940	51,395,972	12 Veteran Credits:	17,971
True and Full Value:	698,994,700	True and Full Value:	103,631,420	56,547,277	Subtotal Real Property:	42,288,564
Assessed Value:	349,497,350	Assessed Value:	51,815,710	28,273,647	Railroads and Utilities:	3,857,236
Taxable Value:	34,949,735	Taxable Value:	4,663,510	2,827,373	Total Taxable Value:	46,145,800
<b>Dickey County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	36,010,831
Acres:	702,167.81	Land:	5,775,747	4,308,025	110 Homestead Credits:	205,678
T and F Per Acre:	754.21	Structures:	110,161,507	81,952,563	15 Veteran Credits:	44,134
True and Full Value:	529,579,310	True and Full Value:	115,937,254	86,260,588	Subtotal Real Property:	35,761,019
Assessed Value:	264,789,655	Assessed Value:	57,968,838	43,130,393	Railroads and Utilities:	1,767,463
Taxable Value:	26,480,380	Taxable Value:	5,217,257	4,313,194	Total Taxable Value:	37,528,482
<b>Divide County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	27,131,762
Acres:	781,020.61	Land:	10,098,700	10,184,703	32 Homestead Credits:	72,721
T and F Per Acre:	447.82	Structures:	93,305,600	89,618,500	3 Veteran Credits:	15,943
True and Full Value:	349,757,300	True and Full Value:	103,404,300	99,803,203	Subtotal Real Property:	27,043,098
Assessed Value:	174,878,650	Assessed Value:	51,702,150	49,901,602	Railroads and Utilities:	12,406,148
Taxable Value:	17,487,865	Taxable Value:	4,653,737	4,990,160	Total Taxable Value:	39,449,246
<b>Dunn County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	28,944,000
Acres:	997,627.95	Land:	28,648,289	55,906,402	28 Homestead Credits:	75,515
T and F Per Acre:	262.22	Structures:	133,143,480	115,761,780	10 Veteran Credits:	27,849
True and Full Value:	261,594,503	True and Full Value:	161,791,769	171,668,182	Subtotal Real Property:	28,840,636
Assessed Value:	130,797,252	Assessed Value:	80,895,885	85,834,093	Railroads and Utilities:	25,476,339
Taxable Value:	13,079,725	Taxable Value:	7,280,686	8,583,589	Total Taxable Value:	54,316,975
<b>Eddy County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	11,435,245
Acres:	371,949.08	Land:	2,210,960	2,219,130	44 Homestead Credits:	46,942
T and F Per Acre:	471.07	Structures:	35,229,950	17,553,080	10 Veteran Credits:	18,608
True and Full Value:	175,212,276	True and Full Value:	37,440,910	19,772,210	Subtotal Real Property:	11,369,695
Assessed Value:	87,606,140	Assessed Value:	18,720,455	9,886,105	Railroads and Utilities:	973,478
Taxable Value:	8,761,449	Taxable Value:	1,685,123	988,673	Total Taxable Value:	12,343,173

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<b>Emmons County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	27,398,804	
Acres:	927,656.78	Land:	9,508,528	3,060,549	107 Homestead Credits:	209,208
T and F Per Acre:	496.64	Structures:	63,245,056	18,722,308	14 Veteran Credits:	29,119
True and Full Value:	460,707,359	True and Full Value:	72,753,584	21,782,857	Subtotal Real Property:	27,160,477
Assessed Value:	230,353,706	Assessed Value:	36,376,792	10,891,466	Railroads and Utilities:	1,747,539
Taxable Value:	23,035,692	Taxable Value:	3,273,885	1,089,227	Total Taxable Value:	28,908,016
<b>Foster County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	20,789,597	
Acres:	397,942.15	Land:	7,991,000	4,977,400	75 Homestead Credits:	167,949
T and F Per Acre:	701.81	Structures:	95,052,800	38,790,090	10 Veteran Credits:	36,913
True and Full Value:	279,278,000	True and Full Value:	103,043,800	43,767,490	Subtotal Real Property:	20,584,735
Assessed Value:	139,639,000	Assessed Value:	51,521,900	21,883,745	Railroads and Utilities:	2,432,041
Taxable Value:	13,963,900	Taxable Value:	4,637,322	2,188,375	Total Taxable Value:	23,016,776
<b>Golden Valley County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	12,136,956	
Acres:	506,424.25	Land:	11,994,500	8,346,600	24 Homestead Credits:	87,328
T and F Per Acre:	270.51	Structures:	77,451,100	16,895,400	3 Veteran Credits:	6,031
True and Full Value:	136,992,100	True and Full Value:	89,445,600	25,242,000	Subtotal Real Property:	12,043,597
Assessed Value:	68,496,050	Assessed Value:	44,722,800	12,621,000	Railroads and Utilities:	2,062,549
Taxable Value:	6,849,605	Taxable Value:	4,025,250	1,262,101	Total Taxable Value:	14,106,146
<b>Grand Forks County</b>		Woodland Acres: 4,522.08				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	262,644,572	
Acres:	842,736.05	Land:	493,169,690	356,919,700	627 Homestead Credits:	1,900,400
T and F Per Acre:	899.29	Structures:	2,438,644,912	1,499,474,602	337 Veteran Credits:	1,541,207
True and Full Value:	757,863,750	True and Full Value:	2,931,814,602	1,856,394,302	Subtotal Real Property:	259,202,965
Assessed Value:	378,931,875	Assessed Value:	1,465,907,301	928,197,151	Railroads and Utilities:	5,604,252
Taxable Value:	37,893,188	Taxable Value:	131,931,668	92,819,716	Total Taxable Value:	264,807,217
<b>Grant County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	18,314,054	
Acres:	1,011,729.39	Land:	1,826,600	2,399,200	45 Homestead Credits:	77,495
T and F Per Acre:	314.36	Structures:	38,556,580	9,486,200	9 Veteran Credits:	11,918
True and Full Value:	318,050,800	True and Full Value:	40,383,180	11,885,400	Subtotal Real Property:	18,224,641
Assessed Value:	159,025,400	Assessed Value:	20,191,590	5,942,700	Railroads and Utilities:	383,640
Taxable Value:	15,902,540	Taxable Value:	1,817,244	594,270	Total Taxable Value:	18,608,281
<b>Griggs County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	16,998,550	
Acres:	443,094.16	Land:	4,629,784	3,722,558	46 Homestead Credits:	74,111
T and F Per Acre:	633.33	Structures:	37,087,403	18,067,856	24 Veteran Credits:	39,829
True and Full Value:	280,623,610	True and Full Value:	41,717,187	21,790,414	Subtotal Real Property:	16,884,610
Assessed Value:	140,311,805	Assessed Value:	20,858,610	10,895,216	Railroads and Utilities:	1,508,755
Taxable Value:	14,031,356	Taxable Value:	1,877,651	1,089,543	Total Taxable Value:	18,393,365
<b>Hettinger County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	20,898,782	
Acres:	705,038.21	Land:	1,575,900	1,089,800	54 Homestead Credits:	84,562
T and F Per Acre:	506.15	Structures:	47,091,500	16,224,700	7 Veteran Credits:	27,178
True and Full Value:	356,854,600	True and Full Value:	48,667,400	17,314,500	Subtotal Real Property:	20,787,042
Assessed Value:	178,427,300	Assessed Value:	24,333,700	8,657,250	Railroads and Utilities:	2,543,486
Taxable Value:	17,842,730	Taxable Value:	2,190,327	865,725	Total Taxable Value:	23,330,528

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<b>Kidder County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	14,950,568	
Acres:	822,726.29	Land:	10,562,327	53 Homestead Credits:	95,533	
T and F Per Acre:	282.40	Structures:	47,317,664	9 Veteran Credits:	24,812	
True and Full Value:	232,336,131	True and Full Value:	57,879,991	Subtotal Real Property:	14,830,223	
Assessed Value:	116,168,135	Assessed Value:	28,939,998	Railroads and Utilities:	1,394,697	
Taxable Value:	11,618,211	Taxable Value:	2,604,911	Total Taxable Value:	16,224,920	
<b>LaMoire County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	36,355,275	
Acres:	718,847.38	Land:	3,901,966	63 Homestead Credits:	84,648	
T and F Per Acre:	891.11	Structures:	65,317,471	10 Veteran Credits:	9,853	
True and Full Value:	640,575,454	True and Full Value:	69,219,437	Subtotal Real Property:	36,260,774	
Assessed Value:	320,289,202	Assessed Value:	34,609,722	Railroads and Utilities:	1,168,153	
Taxable Value:	32,029,208	Taxable Value:	3,114,716	Total Taxable Value:	37,428,927	
<b>Logan County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	14,057,115	
Acres:	612,402.59	Land:	1,964,400	37 Homestead Credits:	75,104	
T and F Per Acre:	389.16	Structures:	31,180,250	7 Veteran Credits:	12,329	
True and Full Value:	238,320,200	True and Full Value:	33,144,650	Subtotal Real Property:	13,969,682	
Assessed Value:	119,160,100	Assessed Value:	16,572,325	Railroads and Utilities:	313,728	
Taxable Value:	11,916,010	Taxable Value:	1,491,698	Total Taxable Value:	14,283,410	
<b>McHenry County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	32,245,919	
Acres:	1,124,305.18	Land:	19,285,568	120 Homestead Credits:	194,227	
T and F Per Acre:	401.18	Structures:	136,722,857	19 Veteran Credits:	61,334	
True and Full Value:	451,049,700	True and Full Value:	156,008,425	Subtotal Real Property:	31,990,358	
Assessed Value:	225,524,850	Assessed Value:	78,004,225	Railroads and Utilities:	7,108,410	
Taxable Value:	22,552,485	Taxable Value:	7,021,364	Total Taxable Value:	39,098,768	
<b>McIntosh County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	16,428,161	
Acres:	601,291.88	Land:	2,256,100	78 Homestead Credits:	96,817	
T and F Per Acre:	448.73	Structures:	42,350,407	7 Veteran Credits:	11,003	
True and Full Value:	269,820,140	True and Full Value:	44,606,507	Subtotal Real Property:	16,320,341	
Assessed Value:	134,910,070	Assessed Value:	22,303,286	Railroads and Utilities:	1,691,856	
Taxable Value:	13,491,007	Taxable Value:	2,007,334	Total Taxable Value:	18,012,197	
<b>McKenzie County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	72,495,163	
Acres:	1,056,061.79	Land:	69,191,381	13 Homestead Credits:	47,184	
T and F Per Acre:	250.95	Structures:	360,697,608	10 Veteran Credits:	33,160	
True and Full Value:	265,018,560	True and Full Value:	429,888,989	Subtotal Real Property:	72,414,819	
Assessed Value:	132,509,281	Assessed Value:	214,944,522	Railroads and Utilities:	69,824,721	
Taxable Value:	13,253,360	Taxable Value:	19,345,142	Total Taxable Value:	142,239,540	
<b>McLean County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	68,729,285	
Acres:	1,140,597.34	Land:	101,487,400	116 Homestead Credits:	281,822	
T and F Per Acre:	657.59	Structures:	450,415,130	39 Veteran Credits:	181,395	
True and Full Value:	750,045,440	True and Full Value:	551,902,530	Subtotal Real Property:	68,266,068	
Assessed Value:	375,022,720	Assessed Value:	275,947,615	Railroads and Utilities:	1,792,641	
Taxable Value:	37,502,272	Taxable Value:	24,837,744	Total Taxable Value:	70,058,709	

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<b>Mercer County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	38,361,020	
Acres:	575,194.44	Land:	70,373,054	21,266,218	123 Homestead Credits:	329,907
T and F Per Acre:	353.87	Structures:	443,886,200	79,595,115	24 Veteran Credits:	94,697
True and Full Value:	203,542,655	True and Full Value:	514,259,254	100,861,333	Subtotal Real Property:	37,936,416
Assessed Value:	101,770,169	Assessed Value:	257,129,626	50,430,665	Railroads and Utilities:	2,033,767
Taxable Value:	10,177,232	Taxable Value:	23,140,716	5,043,072	Total Taxable Value:	39,970,183
<b>Morton County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	120,532,395	
Acres:	1,160,952.69	Land:	223,890,500	149,685,600	458 Homestead Credits:	1,422,370
T and F Per Acre:	291.57	Structures:	1,373,904,700	484,400,900	136 Veteran Credits:	583,721
True and Full Value:	338,500,100	True and Full Value:	1,597,795,200	634,086,500	Subtotal Real Property:	118,526,304
Assessed Value:	169,250,050	Assessed Value:	798,897,600	317,043,250	Railroads and Utilities:	11,704,514
Taxable Value:	16,925,005	Taxable Value:	71,903,065	31,704,325	Total Taxable Value:	130,230,818
<b>Mountrail County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	72,599,104	
Acres:	1,068,206.00	Land:	44,711,600	70,034,620	24 Homestead Credits:	62,084
T and F Per Acre:	405.58	Structures:	313,102,000	626,657,800	7 Veteran Credits:	15,974
True and Full Value:	433,242,100	True and Full Value:	357,813,600	696,692,420	Subtotal Real Property:	72,521,046
Assessed Value:	216,621,050	Assessed Value:	178,906,800	348,346,212	Railroads and Utilities:	46,656,433
Taxable Value:	21,662,105	Taxable Value:	16,102,373	34,834,626	Total Taxable Value:	119,177,479
<b>Nelson County</b>		Woodland Acres: 145.20				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	20,099,688	
Acres:	613,547.05	Land:	2,773,402	1,444,488	74 Homestead Credits:	90,205
T and F Per Acre:	551.54	Structures:	44,282,770	19,795,764	25 Veteran Credits:	34,030
True and Full Value:	338,395,493	True and Full Value:	47,056,172	21,240,252	Subtotal Real Property:	19,975,453
Assessed Value:	169,197,778	Assessed Value:	23,528,120	10,620,142	Railroads and Utilities:	4,091,384
Taxable Value:	16,920,060	Taxable Value:	2,117,606	1,062,022	Total Taxable Value:	24,066,837
<b>Oliver County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	11,567,321	
Acres:	449,828.04	Land:	3,852,200	2,595,300	19 Homestead Credits:	39,243
T and F Per Acre:	335.49	Structures:	68,547,200	12,674,300	9 Veteran Credits:	41,506
True and Full Value:	150,911,924	True and Full Value:	72,399,400	15,269,600	Subtotal Real Property:	11,486,572
Assessed Value:	75,456,821	Assessed Value:	36,199,700	7,634,800	Railroads and Utilities:	1,972,437
Taxable Value:	7,545,682	Taxable Value:	3,258,159	763,480	Total Taxable Value:	13,459,009
<b>Pembina County</b>		Woodland Acres: 11,443.32				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	50,767,373	
Acres:	683,789.49	Land:	16,378,929	6,621,895	143 Homestead Credits:	257,894
T and F Per Acre:	1,141.37	Structures:	149,982,516	78,524,252	0 Veteran Credits:	0
True and Full Value:	780,459,775	True and Full Value:	166,361,445	85,146,147	Subtotal Real Property:	50,509,479
Assessed Value:	390,231,772	Assessed Value:	83,181,231	42,573,293	Railroads and Utilities:	9,404,172
Taxable Value:	39,023,567	Taxable Value:	7,486,384	4,257,422	Total Taxable Value:	59,913,651
<b>Pierce County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	24,444,900	
Acres:	639,776.38	Land:	9,508,889	5,237,684	78 Homestead Credits:	222,328
T and F Per Acre:	530.28	Structures:	115,315,848	32,052,920	13 Veteran Credits:	38,463
True and Full Value:	339,261,540	True and Full Value:	124,824,737	37,290,604	Subtotal Real Property:	24,184,109
Assessed Value:	169,632,195	Assessed Value:	62,412,684	18,645,495	Railroads and Utilities:	3,784,959
Taxable Value:	16,963,221	Taxable Value:	5,617,146	1,864,533	Total Taxable Value:	27,969,068

**2015 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Ramsey County</b>		Woodland Acres: 89.60				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	48,859,305
Acres:	724,449.01	Land:	49,384,906	33,153,314	119 Homestead Credits:	291,124
T and F Per Acre:	593.96	Structures:	359,789,474	145,452,200	47 Veteran Credits:	200,985
True and Full Value:	430,292,562	True and Full Value:	409,174,380	178,605,514	Subtotal Real Property:	48,367,196
Assessed Value:	215,146,281	Assessed Value:	204,587,190	89,302,759	Railroads and Utilities:	2,749,355
Taxable Value:	21,514,628	Taxable Value:	18,414,393	8,930,284	Total Taxable Value:	51,116,551
<b>Ransom County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	28,758,685
Acres:	479,919.84	Land:	8,672,300	2,958,500	104 Homestead Credits:	145,884
T and F Per Acre:	721.55	Structures:	155,816,500	77,867,900	24 Veteran Credits:	76,711
True and Full Value:	346,288,500	True and Full Value:	164,488,800	80,826,400	Subtotal Real Property:	28,536,090
Assessed Value:	173,144,250	Assessed Value:	82,244,401	40,413,200	Railroads and Utilities:	4,756,708
Taxable Value:	17,314,425	Taxable Value:	7,402,940	4,041,320	Total Taxable Value:	33,292,798
<b>Renville County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	22,144,668
Acres:	535,359.68	Land:	8,502,432	3,060,290	20 Homestead Credits:	42,966
T and F Per Acre:	640.89	Structures:	74,535,227	21,979,599	8 Veteran Credits:	28,770
True and Full Value:	343,108,529	True and Full Value:	83,037,659	25,039,889	Subtotal Real Property:	22,072,932
Assessed Value:	171,554,272	Assessed Value:	41,518,830	12,519,947	Railroads and Utilities:	1,390,177
Taxable Value:	17,155,610	Taxable Value:	3,737,037	1,252,021	Total Taxable Value:	23,463,109
<b>Richland County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	77,670,562
Acres:	837,370.44	Land:	64,629,000	28,811,150	197 Homestead Credits:	388,269
T and F Per Acre:	1,050.64	Structures:	432,774,600	197,117,100	53 Veteran Credits:	198,433
True and Full Value:	879,770,800	True and Full Value:	497,403,600	225,928,250	Subtotal Real Property:	77,083,860
Assessed Value:	439,885,400	Assessed Value:	248,701,800	112,964,125	Railroads and Utilities:	4,625,222
Taxable Value:	43,988,540	Taxable Value:	22,385,597	11,296,425	Total Taxable Value:	81,709,082
<b>Rolette County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	18,646,901
Acres:	482,717.89	Land:	6,380,429	6,761,116	48 Homestead Credits:	113,813
T and F Per Acre:	533.97	Structures:	89,251,908	22,345,353	13 Veteran Credits:	27,919
True and Full Value:	257,758,004	True and Full Value:	95,632,337	29,106,469	Subtotal Real Property:	18,505,169
Assessed Value:	128,879,002	Assessed Value:	47,816,186	14,553,282	Railroads and Utilities:	704,211
Taxable Value:	12,887,910	Taxable Value:	4,303,593	1,455,398	Total Taxable Value:	19,209,380
<b>Sargent County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	29,154,121
Acres:	521,289.05	Land:	16,303,820	1,387,219	42 Homestead Credits:	50,768
T and F Per Acre:	888.88	Structures:	73,207,190	37,767,685	11 Veteran Credits:	29,182
True and Full Value:	463,365,281	True and Full Value:	89,511,010	39,154,904	Subtotal Real Property:	29,074,171
Assessed Value:	231,682,652	Assessed Value:	44,755,505	19,577,586	Railroads and Utilities:	3,370,791
Taxable Value:	23,168,265	Taxable Value:	4,028,070	1,957,786	Total Taxable Value:	32,444,962
<b>Sheridan County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	12,319,609
Acres:	551,005.11	Land:	1,621,056	1,069,379	17 Homestead Credits:	16,200
T and F Per Acre:	408.80	Structures:	13,004,315	6,898,665	2 Veteran Credits:	759
True and Full Value:	225,249,475	True and Full Value:	14,625,371	7,968,044	Subtotal Real Property:	12,302,650
Assessed Value:	112,625,933	Assessed Value:	7,312,713	3,984,026	Railroads and Utilities:	304,253
Taxable Value:	11,262,875	Taxable Value:	658,233	398,501	Total Taxable Value:	12,606,903

**2015 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Sioux County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	3,860,687	
Acres:	375,616.04	Land:	658,961	293,408	8 Homestead Credits:	3,397
T and F Per Acre:	193.66	Structures:	2,211,297	1,594,724	2 Veteran Credits:	2,223
True and Full Value:	72,742,537	True and Full Value:	2,870,258	1,888,132	Subtotal Real Property:	3,855,067
Assessed Value:	36,371,271	Assessed Value:	1,435,219	944,087	Railroads and Utilities:	12,157
Taxable Value:	3,637,126	Taxable Value:	129,152	94,409	Total Taxable Value:	3,867,224
<b>Slope County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	9,712,289	
Acres:	611,222.38	Land:	511,870	1,311,445	4 Homestead Credits:	2,802
T and F Per Acre:	303.93	Structures:	3,416,677	3,624,399	0 Veteran Credits:	0
True and Full Value:	185,768,034	True and Full Value:	3,928,547	4,935,844	Subtotal Real Property:	9,709,487
Assessed Value:	92,884,062	Assessed Value:	1,964,280	2,467,931	Railroads and Utilities:	1,450,789
Taxable Value:	9,288,622	Taxable Value:	176,867	246,800	Total Taxable Value:	11,160,276
<b>Stark County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	201,529,742	
Acres:	811,243.14	Land:	220,168,400	426,894,747	293 Homestead Credits:	1,056,743
T and F Per Acre:	391.40	Structures:	1,668,119,900	1,586,622,028	96 Veteran Credits:	501,576
True and Full Value:	317,521,900	True and Full Value:	1,888,288,300	2,013,516,775	Subtotal Real Property:	199,971,423
Assessed Value:	158,760,950	Assessed Value:	944,144,150	1,006,758,388	Railroads and Utilities:	8,313,922
Taxable Value:	15,876,095	Taxable Value:	84,977,806	100,675,841	Total Taxable Value:	208,285,345
<b>Steele County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	23,743,563	
Acres:	445,787.39	Land:	9,176,945	1,604,444	12 Homestead Credits:	15,492
T and F Per Acre:	931.18	Structures:	35,953,545	17,536,290	21 Veteran Credits:	46,294
True and Full Value:	415,108,236	True and Full Value:	45,130,490	19,140,734	Subtotal Real Property:	23,681,777
Assessed Value:	207,554,118	Assessed Value:	22,565,286	9,570,373	Railroads and Utilities:	5,004,092
Taxable Value:	20,755,579	Taxable Value:	2,030,919	957,065	Total Taxable Value:	28,685,869
<b>Stutsman County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	98,634,442	
Acres:	1,350,674.00	Land:	83,230,818	52,516,401	280 Homestead Credits:	735,771
T and F Per Acre:	636.30	Structures:	701,720,660	354,268,623	82 Veteran Credits:	337,017
True and Full Value:	859,432,367	True and Full Value:	784,951,478	406,785,024	Subtotal Real Property:	97,561,654
Assessed Value:	429,718,928	Assessed Value:	392,476,888	203,392,803	Railroads and Utilities:	5,116,885
Taxable Value:	42,971,876	Taxable Value:	35,323,120	20,339,446	Total Taxable Value:	102,678,539
<b>Towner County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	25,383,339	
Acres:	641,352.43	Land:	3,500,603	1,863,227	19 Homestead Credits:	26,261
T and F Per Acre:	711.54	Structures:	31,442,020	18,002,585	1 Veteran Credits:	2,997
True and Full Value:	456,345,900	True and Full Value:	34,942,623	19,865,812	Subtotal Real Property:	25,354,081
Assessed Value:	228,172,950	Assessed Value:	17,471,318	9,932,937	Railroads and Utilities:	255,788
Taxable Value:	22,817,295	Taxable Value:	1,572,699	993,345	Total Taxable Value:	25,609,869
<b>Trail County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	47,295,092	
Acres:	531,086.21	Land:	19,953,826	7,040,118	57 Homestead Credits:	117,741
T and F Per Acre:	1,189.68	Structures:	194,008,277	114,466,224	44 Veteran Credits:	151,048
True and Full Value:	631,821,344	True and Full Value:	213,962,103	121,506,342	Subtotal Real Property:	47,026,303
Assessed Value:	315,910,676	Assessed Value:	106,981,066	60,753,171	Railroads and Utilities:	1,036,628
Taxable Value:	31,591,354	Taxable Value:	9,628,310	6,075,428	Total Taxable Value:	48,062,931

**2015 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Walsh County</b>		Woodland Acres: 3,624.37				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		Subtotal Taxable Values:	49,065,168
Acres:	789,622.80	Land:	19,668,395	12,818,329	169 Homestead Credits:	260,673
T and F Per Acre:	885.99	Structures:	202,589,000	68,829,260	39 Veteran Credits:	98,028
True and Full Value:	699,597,300	True and Full Value:	222,257,395	81,647,589	Subtotal Real Property:	48,706,467
Assessed Value:	349,798,650	Assessed Value:	111,128,713	40,823,800	Railroads and Utilities:	3,339,386
Taxable Value:	34,979,865	Taxable Value:	10,002,898	4,082,405	Total Taxable Value:	52,045,853
<b>Ward County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		Subtotal Taxable Values:	326,068,280
Acres:	1,244,351.03	Land:	744,899,900	780,785,000	482 Homestead Credits:	1,628,198
T and F Per Acre:	537.97	Structures:	2,928,964,200	1,764,683,600	407 Veteran Credits:	1,940,652
True and Full Value:	669,419,300	True and Full Value:	3,673,864,100	2,545,468,600	Subtotal Real Property:	322,499,430
Assessed Value:	334,709,650	Assessed Value:	1,836,932,050	1,272,734,300	Railroads and Utilities:	20,905,172
Taxable Value:	33,470,965	Taxable Value:	165,323,885	127,273,430	Total Taxable Value:	343,404,602
<b>Wells County</b>		Woodland Acres: 118.90				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		Subtotal Taxable Values:	35,273,226
Acres:	781,376.24	Land:	7,618,979	3,527,403	86 Homestead Credits:	109,142
T and F Per Acre:	711.48	Structures:	103,156,468	46,306,390	17 Veteran Credits:	44,276
True and Full Value:	555,930,410	True and Full Value:	110,775,447	49,833,793	Subtotal Real Property:	35,119,808
Assessed Value:	277,965,205	Assessed Value:	55,388,038	24,917,092	Railroads and Utilities:	3,010,267
Taxable Value:	27,796,522	Taxable Value:	4,984,973	2,491,731	Total Taxable Value:	38,130,075
<b>Williams County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		Subtotal Taxable Values:	295,987,998
Acres:	1,190,662.00	Land:	258,355,750	714,315,150	167 Homestead Credits:	593,570
T and F Per Acre:	402.17	Structures:	1,812,084,030	2,863,200,300	62 Veteran Credits:	309,834
True and Full Value:	478,848,450	True and Full Value:	2,070,439,780	3,577,515,450	Subtotal Real Property:	295,084,594
Assessed Value:	239,424,226	Assessed Value:	1,035,219,890	1,788,757,765	Railroads and Utilities:	59,910,871
Taxable Value:	23,942,426	Taxable Value:	93,169,799	178,875,773	Total Taxable Value:	354,995,465
<b>State Totals</b>		Woodland Acres: 20,163.52				
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		Subtotal Taxable Values:	3,805,194,145
Acres:	39,720,474.87	Land:	5,100,413,124	4,817,899,173	6,868 Homestead Credits:	18,289,644
T and F Per Acre:	560.98	Structures:	28,751,149,933	18,536,370,289	2,685 Veteran Credits:	11,757,145
True and Full Value:	22,282,462,203	True and Full Value:	33,851,563,057	23,354,269,462	Subtotal Real Property:	3,775,147,356
Assessed Value:	11,141,241,867	Assessed Value:	16,925,780,727	11,677,134,879	Railroads and Utilities:	410,187,127
Taxable Value:	1,114,133,768	Taxable Value:	1,523,344,644	1,167,715,733	Total Taxable Value:	4,185,334,483

**2015 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	338,252	0	293,030	0	631,282
Barnes	2,789,688	5,461,998	4,670,083	0	12,921,769
Benson	471,553	1,052,891	150,744	0	1,675,188
Billings	792,264	3,399,781	20,814	0	4,212,859
Bottineau	94,183	1,437,941	263,265	0	1,795,389
Bowman	334,406	5,493,040	663,312	0	6,490,758
Burke	974,690	7,834,176	272,934	0	9,081,800
Burleigh	1,560,916	583,387	8,071,167	0	10,215,470
Cass	4,376,224	1,194,554	7,630,362	0	13,201,140
Cavalier	121,206	454,801	3,281,229	0	3,857,236
Dickey	279,252	56,887	1,431,324	0	1,767,463
Divide	363,821	11,954,833	87,494	0	12,406,148
Dunn	0	25,310,952	165,387	0	25,476,339
Eddy	622,989	234,013	116,476	0	973,478
Emmons	73,206	1,471,351	202,982	0	1,747,539
Foster	1,209,063	1,095,237	127,741	0	2,432,041
Golden Valley	827,367	1,130,713	104,469	0	2,062,549
Grand Forks	1,031,103	1,422,920	3,150,229	0	5,604,252
Grant	0	260,796	122,844	0	383,640
Griggs	720,047	91,757	696,951	0	1,508,755
Hettinger	0	2,393,797	149,689	0	2,543,486
Kidder	1,071,075	199,240	124,382	0	1,394,697
LaMoure	354,580	54,032	759,541	0	1,168,153
Logan	193,805	0	119,923	0	313,728
McHenry	2,536,124	4,227,402	344,884	0	7,108,410
McIntosh	54,212	1,399,409	238,235	0	1,691,856
McKenzie	41,567	69,282,129	501,025	0	69,824,721
McLean	530,448	823,084	439,109	0	1,792,641
Mercer	170,838	1,394,081	468,848	0	2,033,767
Morton	2,525,493	5,355,248	3,823,773	0	11,704,514
Mountrail	1,720,227	44,444,014	492,192	0	46,656,433
Nelson	442,799	3,528,335	120,250	0	4,091,384
Oliver	152,899	148,933	1,670,605	0	1,972,437
Pembina	183,293	8,861,286	359,593	0	9,404,172
Pierce	793,515	1,313,166	1,678,278	0	3,784,959
Ramsey	566,757	1,602,048	580,550	0	2,749,355
Ransom	753,919	3,838,592	164,197	0	4,756,708
Renville	137,684	1,139,019	113,474	0	1,390,177
Richland	1,271,241	2,026,129	1,327,852	0	4,625,222
Rolette	0	0	70,421	0	704,211
Sargent	599,638	2,503,031	268,122	0	3,370,791
Sheridan	121,261	0	182,992	0	304,253
Sioux	3,054	0	9,103	0	12,157
Slope	68,842	1,342,874	39,073	0	1,450,789
Stark	2,143,511	4,496,590	1,673,821	0	8,313,922
Steele	200,054	2,764,138	2,039,900	0	5,004,092
Stutsman	2,553,822	1,045,086	1,517,977	0	5,116,885
Towner	71,219	146,170	38,399	0	255,788
Traill	622,562	33,109	380,957	0	1,036,628
Walsh	270,618	2,810,577	258,191	0	3,339,386
Ward	3,820,060	13,497,757	3,587,355	0	20,905,172
Wells	1,674,621	1,115,351	220,295	0	3,010,267
Williams	2,270,689	55,383,398	2,256,784	0	59,910,871
Total	44,900,657	307,110,053	57,542,627	0	410,187,127

**2015 Allocation of Telecommunications Gross Receipts Tax**

<b>County</b>	<b>Amount</b>
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.29
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
<b>Total:</b>	<b>8,400,000.00</b>

**2015 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	15,100	103.19	7,550	755
Barnes	1,831.25	514,000	280.68	257,000	25,700
Benson	1,342.51	417,224	310.78	208,612	20,861
Billings	155.01	40,800	263.21	20,400	2,040
Bottineau	2,111.80	571,800	270.76	285,900	28,590
Bowman	772.92	317,102	410.26	158,551	15,855
Burke	465.93	114,500	245.75	57,250	5,725
Burleigh	12,610.13	3,353,500	265.94	1,676,750	167,675
Cass	1,613.90	854,600	529.52	427,300	42,730
Dickey	3,578.47	1,254,100	350.46	627,050	62,705
Divide	1,748.09	245,000	140.15	122,500	12,250
Dunn	7,519.63	1,025,596	136.39	512,798	51,280
Eddy	1,428.86	597,729	418.33	298,865	29,887
Emmons	1,203.00	548,899	456.28	274,450	27,445
Foster	631.75	68,748	108.82	34,374	3,437
Golden Valley	114.54	24,000	209.53	12,000	1,200
Grand Forks	4,639.41	1,403,200	302.45	701,600	70,160
Grant	482.00	58,010	120.35	29,005	2,901
Griggs	102.90	7,874	76.52	3,937	394
Hettinger	1,173.57	400,600	341.35	200,300	20,030
Kidder	4,308.38	793,200	184.11	396,600	39,660
LaMoure	1,627.01	771,371	474.10	385,686	38,569
Logan	597.80	36,200	60.56	18,100	1,810
McHenry	1,155.34	179,300	155.19	89,650	8,965
McIntosh	2,446.81	884,991	361.69	442,496	44,250
McKenzie	9,281.38	3,176,301	342.22	1,588,151	158,815
McLean	19,476.60	11,283,000	579.31	5,641,500	564,150
Mercer	6,079.56	1,897,441	312.10	948,721	94,872
Morton	8,822.02	2,244,300	254.40	1,122,150	112,215
Mountrail	4,716.89	1,868,600	396.15	934,300	93,430
Nelson	1,509.82	538,500	356.67	269,250	26,925
Oliver	1,063.40	313,005	294.34	156,503	15,650
Pembina	6,281.16	1,924,048	306.32	962,024	96,202
Pierce	1,593.50	286,639	179.88	143,320	14,332
Ramsey	2,179.51	1,064,900	488.60	532,450	53,245
Ransom	821.21	151,700	184.73	75,850	7,585
Richland	3,807.76	1,372,800	360.53	686,400	68,640
Rolette	7,466.23	3,986,743	533.97	1,993,372	199,337
Sargent	2,108.49	1,521,596	721.65	760,798	76,080
Sheridan	28,183.14	9,165,245	325.20	4,582,623	458,262
Slope	859.00	227,787	265.18	113,894	11,389
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	879,521	606.74	439,761	43,976
Stutsman	2,927.49	475,045	162.27	237,523	23,752
Towner	343.10	215,240	627.34	107,620	10,762
Walsh	1,134.72	781,300	688.54	390,650	39,065
Wells	11,646.74	6,749,806	579.54	3,374,903	337,490
Williams	3,561.15	943,572	264.96	471,786	47,179
<b>Total</b>	<b>179,122.19</b>	<b>65,582,333</b>	<b>366.13</b>	<b>32,791,173</b>	<b>3,279,116</b>

**2015 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	211,500	783.33	105,750	10,575
Benson	1,618.00	1,134,522	701.19	567,261	56,726
Billings	56.40	20,900	370.57	10,450	1,045
Bottineau	1,077.00	616,000	571.96	308,000	30,800
Bowman	135.16	59,674	441.51	29,837	2,984
Burke	175.00	79,100	452.00	39,550	3,955
Burleigh	1,810.67	761,400	420.51	380,700	38,070
Cavalier	180.00	63,077	350.43	31,539	3,154
Dickey	840.00	413,130	491.82	206,565	20,657
Divide	363.00	122,100	336.36	61,050	6,105
Eddy	701.00	337,606	481.61	168,803	16,880
Emmons	421.00	245,130	582.26	122,565	12,257
Foster	193.80	154,326	796.32	77,163	7,716
Golden Valley	267.00	148,000	554.31	74,000	7,400
Grant	711.20	234,600	329.87	117,300	11,730
Griggs	437.00	278,710	637.78	139,355	13,936
Kidder	427.00	92,100	215.69	46,050	4,605
LaMoure	323.00	242,743	751.53	121,372	12,137
Logan	403.00	215,600	534.99	107,800	10,780
McHenry	1,503.00	535,800	356.49	267,900	26,790
McIntosh	148.00	33,883	228.94	16,942	1,694
McLean	606.00	434,900	717.66	217,450	21,745
Mercer	849.00	310,466	365.68	155,233	15,523
Morton	535.00	164,400	307.29	82,200	8,220
Mountrail	671.00	282,500	421.01	141,250	14,125
Nelson	655.00	376,208	574.36	188,104	18,810
Oliver	112.00	74,061	661.26	37,031	3,703
Pierce	945.18	488,733	517.08	244,367	24,437
Ramsey	819.00	441,100	538.58	220,550	22,055
Ransom	135.00	112,900	836.30	56,450	5,645
Renville	25.00	16,568	662.72	8,284	828
Richland	30.00	23,200	773.33	11,600	1,160
Sargent	186.00	181,673	976.74	90,837	9,084
Sheridan	1,395.00	897,559	643.41	448,780	44,878
Sioux	120.00	231,300	1,927.50	115,650	11,565
Slope	35.00	19,268	550.51	9,634	963
Stark	48.00	23,200	483.33	11,600	1,160
Stutsman	1,413.00	1,196,501	846.78	598,251	59,825
Towner	1,604.00	957,221	596.77	478,611	47,861
Ward	80.00	25,800	322.50	12,900	1,290
Wells	230.00	97,900	425.65	48,950	4,895
Williams	65.00	22,497	346.11	11,249	1,125
<b>Total</b>	<b>22,618.41</b>	<b>12,377,856</b>	<b>547.25</b>	<b>6,188,933</b>	<b>618,893</b>

**2015 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	3,620,548	404.24	1,810,274	181,027
Total	8,956.47	3,620,548	404.24	1,810,274	181,027

**2015 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	773,600	369.30	386,800	38,680
Sheridan	10,266.84	3,237,900	315.37	1,618,950	161,895
Total	12,361.60	4,011,500	324.51	2,005,750	200,575

**2015 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	299,184	689.08	149,592	14,959
Total	434.18	299,184	689.08	149,592	14,959

**2015 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	15,822,900	7,911,450	791,145
Total	15,822,900	7,911,450	791,145

**Apportionment of 2015 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
<b>BNSF Railway Company</b>			
Main Line			
Casselton Junction to Nolan	21378	21.34	456,210
Fargo Conn. Jct.	3826	1.47	5,624
Fargo to Grand Forks Junction	17636	76.09	1,341,898
Fargo to Montana State Line	34895	367.11	12,810,600
Fargo-Surrey Line	24859	225.73	5,611,516
Grand Forks to Norwich	12931	194.26	2,512,058
Ortonville to Terry	7103	102.50	728,089
Surrey to Montana Line	32334	156.48	5,059,635
Valley City Low Line	3711	5.13	19,037
Wahpeton to Casselton	4809	0.57	2,741
West Fargo Conn. to J.Y. Jct.	4035	2.71	10,935
Subtotal Main Line		1,153.39	28,558,343
Branch Line			
Berthold to Crosby	6460	48.30	312,036
Casselton Branch	3715	0.13	483
Casselton to Blanchard	3021	6.79	20,512
Churchs Ferry to Rolla	2488	29.98	74,587
Cooperstown Branch	2519	7.10	17,886
Devils Lake to Rock Lake	1526	0.90	1,373
Erie Junction to Clifford	1631	18.09	29,497
Fairview East Line	3512	1.24	4,355
Fargo and Southwestern Branch	5248	8.72	45,760
Grand Forks to Intl. Bndry. - Neche	815	38.64	31,497
Granville to Lorain	1233	5.25	6,475
James River Branch	4808	1.24	5,962
Lakota to Sarles	2509	3.74	9,383
Larimore to Hannah	3523	51.46	181,280
Larimore to Mayville	3105	33.80	104,937
Mandan North Line	4788	78.39	375,312
Minnewaukan Branch	3690	0.48	1,771
Niobe Branch	1547	21.46	33,198
Nolan to Warwick	3523	66.46	234,125
Portland Junction to Portland	2613	4.68	12,230
Red River Branch	5760	37.47	215,824
Rugby to Westhope	2509	42.36	106,268
Snowden-Sidney Line	4213	8.66	36,483
Stanley Northwest Branch	3136	30.00	94,081
York to WOLFORD	1474	14.40	21,222
Subtotal Branch Line		559.74	1,976,537
Second Track			
Fargo to Montana State Line	3489	44.04	153,670
Surrey to Montana Line	3233	28.96	93,633
Subtotal Second Track		73.00	247,303
Side Track			
(Values per mile vary)		606.29	1,467,817
Subtotal Side Track		606.29	1,467,817
<b>Total BNSF Railway Company</b>		<b>2,392.42</b>	<b>32,250,000</b>

## Apportionment of 2015 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Soo Line Railroad Company</b>			
Main Line			
Main Line	22189	352.67	7,825,480
Subtotal Main Line		352.67	7,825,480
Branch Line			
Drake - Max Line	2510	45.46	114,125
Drake - New Town Line	1655	64.43	106,638
F & V Junction - South Dakota Line	1169	8.68	10,147
Flaxton - Montana State Line	2511	0.57	1,431
Prairie Junction - Plaza	843	1.41	1,188
Subtotal Branch Line		120.55	233,529
Side Track			
(Values per mile vary)		98.25	197,141
Subtotal Side Track		98.25	197,141
<b>Total Soo Line Railroad Company</b>		<b>571.47</b>	<b>8,256,150</b>
<b>Dakota, Missouri Valley &amp; Western Railroad, Inc</b>			
Branch Line			
Berthold to Crosby	6566	10.56	69,341
Flaxton - Montana State Line	6565	81.29	533,686
Hankinson - Bismarck Line	8816	49.57	437,014
Hankinson to Rutland (Owned by SDRA)	4169	11.87	49,488
Linton Branch	3256	13.01	42,361
Max to Washburn	7340	49.38	362,478
Oakes - Bismarck Line	4390	127.33	558,925
Rutland to South Dakota Line (Owned by SDRA)	4169	10.52	43,859
Washburn - Bismarck Line	4390	43.07	189,095
Subtotal Branch Line		396.60	2,286,247
Side Track			
(Values per mile vary)		28.78	15,803
Subtotal Side Track		28.78	15,803
<b>Total Dakota, Missouri Valley &amp; Western Railroad, Inc</b>		<b>425.38</b>	<b>2,302,050</b>
<b>Dakota Northern Railroad, Inc.</b>			
Branch Line			
Grafton to Intl. Bndry. - Morden	1453	48.24	70,127
Grand Forks to Intl. Bndry. - Neche	979	21.31	20,872
Subtotal Branch Line		69.55	90,999
Side Track			
(Values per mile vary)		14.99	2,001
Subtotal Side Track		14.99	2,001
<b>Total Dakota Northern Railroad, Inc.</b>		<b>84.54</b>	<b>93,000</b>

**Apportionment of 2015 Taxable Value of Railroads per Mile of Track**

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Northern Plains Railroad, Inc</b>			
Branch Line			
Drake - Fordville Line	328	53.68	17,631
Gilby Subdivision (Owned by Mohall RR)	376	13.38	5,031
Kenmare to Minnesota Line	692	190.03	131,473
Lakota to Sarles (Owned by Mohall Central RR)	376	21.20	7,970
Mohall Line (Owned by Mohall RR)	376	13.98	5,255
Subtotal Branch Line		292.27	167,360
Side Track			
(Values per mile vary)		21.87	1,090
Subtotal Side Track		21.87	1,090
<b>Total Northern Plains Railroad, Inc</b>		<b>314.14</b>	<b>168,450</b>
<b>Red River Valley &amp; Western Railroad Company</b>			
Branch Line			
Addison West Branch	1533	11.79	18,074
Fargo and Southwestern Branch	5065	100.40	508,559
Hankinson to Rutland (Owned by Rutland RR)	438	11.83	5,179
James River Branch	4623	46.49	214,939
Minnewaukan Branch	3557	79.46	282,619
Oakes Branch	3302	15.30	50,513
Oberon Branch	1959	15.82	30,991
Sykeston Branch	1959	5.35	10,480
Tintah Jct. to Hankinson (Owned by Rutland RR)	1501	8.30	12,460
Wahpeton to Casselton	4626	54.62	252,648
Wahpeton to Moorhead	4720	6.02	28,412
Wahpeton to Oakes	4927	72.53	357,332
Wilton Branch	1949	21.54	41,984
Subtotal Branch Line		449.45	1,814,190
Side Track			
(Values per mile vary)		41.93	16,910
Subtotal Side Track		41.93	16,910
<b>Total Red River Valley &amp; Western Railroad Company</b>		<b>491.38</b>	<b>1,831,100</b>

**Taxable Valuation of All Classes of Property for the Years 2014 and 2015**

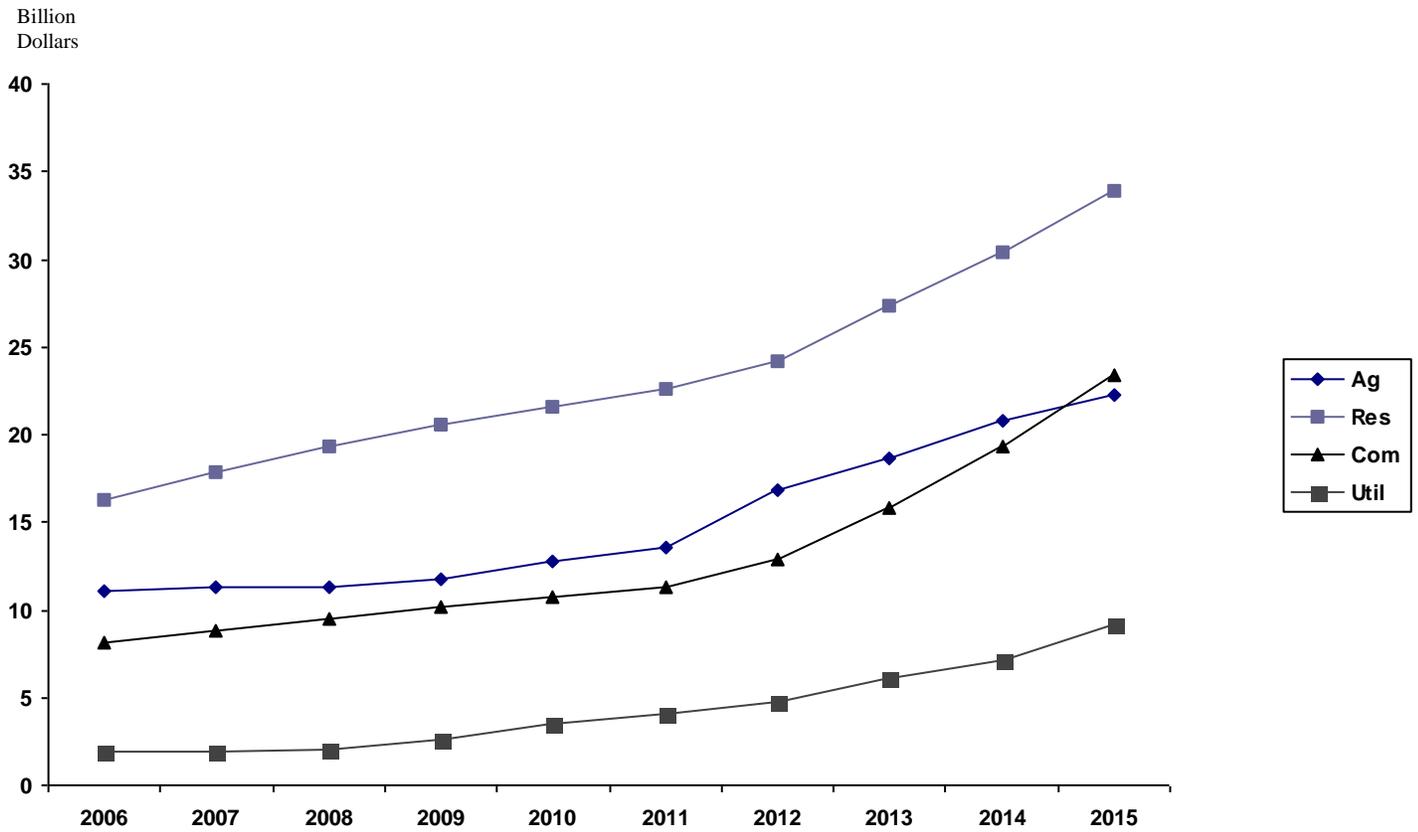
<b>2014</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,722,065.06	1,038,776,478	28.05
Other Real Estate			
Commercial Property		966,571,045	26.10
Residential Property		<u>1,367,429,537</u>	<u>36.92</u>
Total Taxable Value of Other Real Estate		2,334,000,582	63.02
Less Homestead Credit Allowance		-16,775,683	-0.45
Less Disable Veterans Credit Allowance		<u>-10,156,304</u>	<u>-0.27</u>
Total Taxable Value of Real Estate		3,345,845,073	90.34
Public Utility Property			
Railroads		41,411,950	1.12
Pipelines		264,199,392	7.13
Electric, Gas, Heating and Water		52,236,887	1.41
Miscellaneous:		<u>15,190</u>	<u>0.00</u>
Total Value of Public Utilities		357,863,419	9.66
Total Taxable Value of all Property		3,703,708,492	100.00

<b>2015</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,720,474.87	1,114,133,768	26.34
Other Real Estate			
Commercial Property		1,167,715,733	27.60
Residential Property		<u>1,523,344,644</u>	<u>36.01</u>
Total Taxable Value of Other Real Estate		2,691,060,377	63.62
Less Homestead Credit Allowance		-18,289,644	-0.43
Less Disable Veterans Credit Allowance		<u>-11,757,145</u>	<u>-0.28</u>
Total Taxable Value of Real Estate		3,775,147,356	89.24
Public Utility Property			
Railroads		44,900,657	1.06
Pipelines		352,010,710	8.32
Electric, Gas, Heating and Water		58,176,417	1.38
Miscellaneous:		<u>0</u>	<u>0.00</u>
Total Value of Public Utilities		455,087,784	10.76
Total Taxable Value of all Property		4,230,235,140	100.00

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 2006 - 2015**

<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2013	39,741,229.51	468.71	18,627,031,727	9,313,523,740	930,361,941
2014	39,722,065.06	523.02	20,775,289,732	10,387,679,261	1,038,776,478
2015	39,720,474.87	560.98	22,282,462,203	11,141,241,867	1,114,133,768
<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2013	4,184,088,116	23,163,738,570	27,347,826,686	13,673,732,224	1,230,669,018
2014	4,633,924,726	25,753,516,087	30,387,440,813	15,193,590,540	1,367,429,537
2015	5,100,413,124	28,751,149,933	33,851,563,057	16,925,780,727	1,523,344,644
<b>Commercial Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2013	3,449,225,398	12,350,544,452	15,799,769,850	7,899,799,407	789,983,659
2014	4,262,505,612	15,068,874,692	19,331,380,304	9,665,690,073	966,571,045
2015	4,817,899,173	18,536,370,289	23,354,269,462	11,677,134,879	1,167,715,733
	Homestead Credit	Disabled Veterans Credit	Taxable Value After Credits	Railroads and Public Utilities	Total Taxable Value of all Property
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
2013	10,053,725	9,046,177	2,931,914,716	306,190,329	3,238,105,045
2014	16,775,683	10,156,304	3,345,845,073	357,863,419	3,703,708,492
2015	18,289,644	11,757,145	3,775,147,356	455,087,784	4,230,235,140

## True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2013	18.627	27.348	15.800	6.124
2014	20.775	30.387	19.331	7.157
2015	22.282	33.852	23.354	9.102

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State  
Board of Equalization, 1996 to 2015**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2013	39,577,625	217,541,520	49,057,374	0	0	0	13,810	306,190,329
2014	41,411,950	264,199,392	52,236,887	0	0	0	15,190	357,863,419
2015	44,900,657	352,010,710	58,176,417	0	0	0	0	455,087,784

## Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1996 to 2015

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Veterans Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
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
2013	28.73	24.40	38.01	0.31	0.28	1.22	6.72	1.52	0.00	0.00	0.00	0.00
2014	28.05	26.09	36.92	0.45	0.27	1.12	7.13	1.41	0.00	0.00	0.00	0.00
2015	26.62	27.90	36.40	0.44	0.28	1.07	8.41	1.39	0.00	0.00	0.00	0.00

