

**Proceedings
of
State Board
of
Equalization
of
North Dakota
1997**

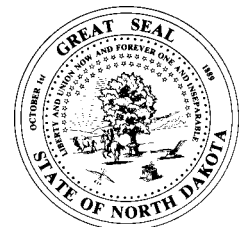
Compiled by

RICK CLAYBURGH

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

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

December 1997



I, Rick Clayburgh, Tax Commissioner and Secretary of the State Board of Equalization, do hereby certify that the following is a true and correct copy of the proceedings of the State Board of Equalization for the year 1997.

Dated at Bismarck, North Dakota, this 31st day of December, 1997.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

1997

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

TABLE OF CONTENTS

EQUALIZATION OF LOCALLY ASSESSED PROPERTY:

Recap of Action of State Board of Equalization - By County and City	1
State Game and Fish Department Assessments	3
National Guard Assessments	3
Board of University and School Lands Assessments	3
State Medical Center Levy	3

CENTRALLY ASSESSED PROPERTY:

Electric and Gas Companies	4
Telecommunications Companies	4
Mobile Radio Communications Companies	4
Pipeline Companies	5
Air Transportation Companies	5
Railroad Companies	6
Miscellaneous Companies	6
Rural Area, Mutual or Cooperative Telephone Company Taxes	7

NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS	8
--	---

TRUE AND FULL, ASSESSED AND TAXABLE VALUATIONS:

1997 Abstract of Assessments as Equalized by the State Board of Equalization	11
1997 Taxable Valuations of Railroad and Utility Companies Assessed by the State Board of Equalization	19
1997 Abstract of Land Valuations Subject to In Lieu Payments from State Game and Fish Department on Land Owned or Leased by It	20
1997 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired Before 1980	21
1997 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired After 1980	22
1997 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the North Dakota National Guard	22
Apportionment of 1997 Taxable Value of Railroads per Mile of Track	23
Taxable Valuation of All Classes of Property for the Years 1996 and 1997	26
Summary of True & Full, Assessed, and Taxable Valuations as Equalized by the State Board of Equalization, 1988 - 1997	27
Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State Board of Equalization, 1981 - 1997	29
Ratio of Taxable Valuation of Each Class of Property to General Property Taxable Valuation, 1981 - 1997	30

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

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

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	No change	- 3%	No change
Barnes	(1)	(2)	No change
Benson	No change	No change	No change
Billings	No change	No change	No change
Bottineau	No change	No change	No change
Bowman	No change	No change	No change
Burke	No change	No change	No change
Burleigh	No change	No change	No change
Cass	No change	No change	No change
Cavalier	No change	No change	No change
Dickey	No change	No change	No change
Divide	No change	No change	No change
Dunn	No change	No change	No change
Eddy	No change	No change	No change
Emmons	No change	No change	No change
Foster	No change	No change	(3)
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	+ 3%	+ 14%	No change
LaMoure	No change	No change	(4)
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	+ 14%
Mercer	No change	No change	No change
Morton	No change	No change	No change
Mountrail	No change	(5)	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	(6)
Renville	No change	No change	No change
Richland	No change	(7)	No change

LOCALLY ASSESSED PROPERTY (CONTINUED)

<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	No change	No change
Stark	No change	No change	No change
Steele	No change	No change	No change
Stutsman	No change	No change	No change
Towner	No change	(8)	No change
Traill	No change	(9)	No change
Walsh	(10)	No change	No change
Ward	No change	No change	No change
Wells	No change	No change	No change
Williams	No change	No change	No change

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

- (1) Decrease the assessment of the ConAgra, Inc. elevator in the W ½ of Section 23-140-59 by 6 percent.
- (2) Increase by 10 percent the value of residential structures located outside of Valley City that have a true and full value of more than \$20,000.
- (3) In Rosehill Township decrease the value of the NE 1/4 of Sec. 33 by 18 percent and the NW 1/4 of Sec. 34 by 9 percent. The Board encourages Foster County to implement an equalization system of valuing agricultural land using the detailed soils map and productivity of the soils.

LOCALLY ASSESSED PROPERTY (CONTINUED)

- (4) Reduce the value on the Carl Peterson property from \$57,700 to \$56,500.
- (5) Increase residential assessments in the City of Stanley by 6 percent.
- (6) No change. The Board encourages Ransom County to implement a detailed soils survey as quickly as possible, form a soils committee, and use modifiers; and informs Owego Township taxpayers that they can file abatement applications for individual parcels.
- (7) Increase residential assessments by 7 percent, excluding the Cities of Wahpeton, Wyndmere and Dwight and the Townships of Fairmount, Elma, Greendale, and LaMars.
- (8) Increase by 8 percent the residential structures on properties that have a total true and full value of more than \$20,000.
- (9) Increase by 5 percent the value of residential structures on properties having a true and full value greater than \$30,000 in Bingham, Bloomfield, and Herberg Townships and the Cities of Hatton, Portland, Reynolds, and Buxton.
- (10) The Board encourages Walsh County to review the assessments on all potato warehouses for 1998.

It was moved by Ms. Gilmore and seconded by Mr. Johnson that the Board make the same 14 percent increase to land owned by the North Dakota Game and Fish Department in McLean County that they had made to agricultural property in McLean County.

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

Land owned by the National Guard and Board of University and School Lands did not require adjustment.

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

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

THEREFORE, BE IT RESOLVED, that a medical center levy for the year of 1997 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 1997.

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

CENTRALLY ASSESSED PROPERTY

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Great Plains Natural Gas Company	\$ 373,000	\$ 37,300
Montana-Dakota Utilities Company	62,246,000	6,224,600
Moorhead Public Service Department	425,000	42,500
Northern Municipal Power Agency	311,000	31,100
Northern States Power Company	59,007,000	5,900,700
Northwestern Public Service Company	852,000	85,200
Otter Tail Power Company	58,679,000	5,867,900
Rainbow Energy Marketing Corporation	7,300	730

TELECOMMUNICATIONS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
AT&T Communications	\$ 11,803,000	\$ 1,180,300
North Dakota Telephone Company	17,354,000	1,735,400
SRT Communications, Inc.	13,876,000	1,387,600
Sprint Communications	6,696,000	669,600
Turtle Mountain Communications	4,727,000	472,700
US WEST Communications	83,996,000	8,399,600

MOBILE RADIO COMMUNICATIONS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Badlands Cellular of North Dakota, L.P.	\$ 584,000	\$ 58,400
Bismarck MSA L.P.	896,000	89,600
North Central RSA2 of ND, LP.	571,000	57,100
North Dakota RSA #3	2,533,000	253,300
North Dakota 5 - Kidder L.P.	722,000	72,200
Northwest Dakota Cellular	1,028,000	102,800
Pittencrieff Communications, Inc.	807,000	80,700
RCC Paging, Inc.	28,200	2,820
Telespectrum Communications, Inc.	100,000	10,000
US WEST NewVector Group	2,397,000	239,700
Western Wireless Corporation	9,585,000	958,500
The Westlink Company	302,000	30,200

CENTRALLY ASSESSED PROPERTY (CONTINUED)

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Amerada Hess	\$ 6,530,000	\$ 653,000
Amoco Oil Company	1,975,000	197,500
Amoco Pipeline Company	16,370,000	1,637,000
Bear Paw Energy Inc.	21,865,000	2,186,500
Belle Fourche Pipeline Company	3,178,000	317,800
Cenex Pipeline Company	8,294,000	829,400
Dome Pipeline Corporation	17,156,000	1,715,600
Hunt, William Herbert Trust Estate	613,000	61,300
Kaneb Pipe Line Operating Ptrs., L.P.	852,000	85,200
Koch Gathering Systems	2,888,000	288,800
Koch Pipeline Company L.P.	3,297,000	329,700
Lakehead Pipe Line Co., L.P.	7,133,000	713,300
Northern Border Pipeline Company	128,145,000	12,814,500
Petro-Hunt Corporation et al	33,400	3,340
Portal Pipe Line Company	9,091,000	909,100
Prairielands Energy Marketing, Inc.	1,417,000	141,700
Roughrider Pipeline Company	310,000	31,000
Scurlock Permian Pipeline Corporation	397,000	39,700
Shell Pipe Line Services	1,898,000	189,800
Tioga Gas Plant	2,806,000	280,600
Viking Gas Transmission Company	22,600	2,260
Williams Pipe Line Company	4,172,000	417,200
Williston Basin Interstate Pipeline	17,756,000	1,775,600

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
ABX Air Inc. (Airborne Express)	\$ 16,000	\$ 1,600
Federal Express Corporation	486,000	48,600
Great Lakes Aviation Ltd.	840,000	84,000
Merlin Express	4,800	480
Mesaba Aviation, Inc.	38,000	3,800
Northwest Airlines, Inc.	2,245,000	224,500
United Trans Net	4,800	480

CENTRALLY ASSESSED PROPERTY (CONTINUED)

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern and Santa Fe Railway	\$120,000,000	\$12,000,000
Red River Valley & Western Railroad	7,138,000	713,800
Soo Line Railroad	14,544,000	1,454,400

MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$ 132,000	\$ 13,200

CENTRALLY ASSESSED PROPERTY (CONTINUED)**1997 RURAL AREA, MUTUAL OR COOPERATIVE TELEPHONE
COMPANY TAXES**

	<u>No. of Stations</u>	<u>Rate Per Station</u>	<u>Tax</u>
Absaraka Cooperative Telephone Co., Inc.	41	\$ 4.13	\$ 169.26
BEK Telephone Mutual Aid Corporation	3,613	5.93	21,429.23
BEK Communications I, Inc.	3,595	9.01	32,403.26
CTC Communications, Inc.	4,646	8.25	38,319.00
Consolidated Telephone Cooperative	3,578	7.65	27,387.92
Contel of Minnesota, Inc., d/b/a GTE Minnesota	118	4.82	568.92
Dakota Central Telecom I, Inc.	2,847	10.36	29,491.94
Dakota Central Telecommunications Coop.	2,135	7.48	15,969.00
Dickey Rural Communications, Inc.	5,948	8.46	50,314.52
Dickey Rural Telephone Cooperative	2,550	5.82	14,851.16
Griggs County Telephone Company	2,171	14.60	31,706.11
Halstad Telephone Company	70	9.94	695.53
Inter-Community Telephone Company	1,218	16.50	20,102.17
Inter-Community Telephone Company II	1,338	5.16	6,909.78
Loretel Systems, Inc.	53	3.13	165.74
Midstate Communications Inc.	1,137	9.81	11,155.27
Midstate Telephone Company	1,610	32.99	53,106.88
Moore & Liberty Telephone Company	989	16.18	15,998.74
Nemont Telephone Cooperative, Inc.	266	6.60	1,756.46
Noonan Farmers Telephone Co.	196	7.81	1,531.32
Northwest Communications Cooperative	5,392	13.08	70,544.08
Polar Communications Mutual Aid Corp.	8,888	16.67	148,200.38
Polar Telecommunications, Inc.	1,569	13.00	20,393.54
Red River Rural Telephone Assn.	873	13.11	11,444.69
Red River Telecom, Inc.	1,559	8.51	13,265.58
Reservation Telephone Cooperative	7,057	8.86	62,518.49
Souris River Telecommunications Coop.	11,833	16.82	199,021.16
Stateline Telecommunications, Inc.	138	1.77	244.04
United Telephone Mutual Aid Corp.	4,432	12.44	55,155.36
West River Communications, Inc.	5,975	5.74	34,276.57
West River Telecommunications Cooperative	9,254	15.38	142,298.35
Wolverton Telephone Company	308	21.89	6,742.97
York Telephone Company	<u>42</u>	16.64	<u>698.82</u>
Total	95,439		\$1,138,836.24

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
1997**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Centro, Inc. 1725 7th St. SE Valley City, ND 58072	551	100 percent for 5 years	Granted	7/ 3/97
Dakota Machine, Inc. 420 E. Main Ave. West Fargo, ND 58078	557	100 percent for 5 years on expansion	Granted	11/ 6/97
Great Plains Technical Services, Inc. 1537 Park Ave. Bismarck, ND 58504	547	30 percent for 5 years	Tabled Denied	3/ 6/97 5/ 1/97
Imperial Enterprises, Inc. 412 E. Bowen Ave. Bismarck, ND 58504	541	100 percent for 10 years	Denied	1/ 9/97
J.K. Foods, Inc. d/b/a/ Economart of Williston 300 W. 11th St. Williston, ND 58801	549	70 or 75 percent for 3 years	Denied	7/ 3/97
Longview Fibre Company 32nd Ave. S. Grand Forks, ND 58201	550	100 percent for 5 years	Granted	6/ 9/97
Minot Milling Division of Philadelphia Macaroni Company 760 S. 11th St. Philadelphia, PA 19147	556	100 percent for 5 years	Granted	11/ 6/97
Mr. Spindle Inc. 439 4th Ave. SW Valley City, ND 58072	555	100 percent for 5 years on expansion	Granted	12/ 4/97

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
1997 (CONTINUED)**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Poly Kote 926 E. Industrial Dr. Dickinson, ND 58601	538	100 percent for 5 years	Withdrawn	1/ 9/97
Rainbow Energy Marketing Corporation 919 S. 7th St., Ste. 405 Bismarck, ND 58504	536	100 percent for 5 years - reapplication	Tabled Asked applicant to amend application	1/ 9/97 10/ 2/97
			Denied	12/ 4/97
Sheyenne Tooling & Mfg., Inc. P.O. Box 647 Cooperstown, ND 58425	558	100 percent for 5 years on expansion	Granted	11/ 6/97
Sigco Sunplant, Inc. 7455 - 181 R Ave. SE Wahpeton, ND 58075	548	100 percent for 5 years on expansion	Granted	7/ 3/97
Sykes Enterprises, Incorporated 1721 S. Sykes St. Bismarck, ND 58504	554	100 percent for 5 years on expansion	Granted	11/ 6/97
TRJ Enterprises, Inc. d/b/a Impact of Watford City 305 12th St. SW Watford City, ND 58854	545	100 percent for 2 years	Granted	2/ 6/97
T.R.S. Industries, Inc. 4119 14th Ave. NW Fargo, ND 58102	553	100 percent for 5 years on expansion	Granted	8/12/97
Tan Your Buns 424 25th St. S. Fargo, ND 58103	546	100 percent for 5 years	Denied	2/ 6/97

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
1997 (CONTINUED)**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
Van Berkom, Jonathan New Salem Veterinary Clinic 1109 N. 8th St. New Salem, ND 58563	537	100 percent for 5 years	Denied	1/ 9/97
Wildrose Farm & Auto, Inc. RR 3 Box 227 Williston, ND 58801	552	100 percent for 5 years on expansion	Granted	7/ 3/97

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,027,164	
Acres::	606,608.01	Land:	3,829,850	1,695,654	No. of Homestead Credits:	32
T and F Per Acre:	139.16	Structures:	20,700,699	12,349,251	Homestead Credit Amount:	24,023
True and Full Value:	84,417,573	True and Full Value:	24,530,549	14,044,905	Subtotal Real Property:	6,003,141
Assessed Value:	42,208,035	Assessed Value:	12,265,154	7,022,428	Railroads and Utilities:	363,268
Taxable Value:	4,220,972	Taxable Value:	1,103,926	702,266	Total Taxable Value:	6,366,409
Barnes County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	22,459,517	
Acres::	922,351.81	Land:	15,142,455	8,831,032	No. of Homestead Credits:	125
T and F Per Acre:	302.21	Structures:	111,416,470	47,687,740	Homestead Credit Amount:	106,560
True and Full Value:	278,742,435	True and Full Value:	126,558,925	56,518,772	Subtotal Real Property:	22,352,957
Assessed Value:	139,371,217	Assessed Value:	63,279,462	28,259,384	Railroads and Utilities:	1,556,610
Taxable Value:	13,937,126	Taxable Value:	5,696,432	2,825,959	Total Taxable Value:	23,909,567
Benson County		Woodland Acres: 291.90				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,174,719	
Acres::	795,014.87	Land:	2,288,778	932,114	No. of Homestead Credits:	67
T and F Per Acre:	219.87	Structures:	17,234,758	10,178,352	Homestead Credit Amount:	31,175
True and Full Value:	174,801,268	True and Full Value:	19,523,536	11,110,466	Subtotal Real Property:	10,143,544
Assessed Value:	87,400,634	Assessed Value:	9,761,768	5,555,233	Railroads and Utilities:	842,935
Taxable Value:	8,740,496	Taxable Value:	878,682	555,541	Total Taxable Value:	10,986,479
Billings County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,860,331	
Acres::	364,285.31	Land:	563,980	2,160,918	No. of Homestead Credits:	0
T and F Per Acre:	99.85	Structures:	4,483,800	14,128,520	Homestead Credit Amount:	0
True and Full Value:	36,372,194	True and Full Value:	5,047,780	16,289,438	Subtotal Real Property:	2,860,331
Assessed Value:	18,186,097	Assessed Value:	2,523,890	8,144,721	Railroads and Utilities:	1,694,173
Taxable Value:	1,818,673	Taxable Value:	227,174	814,484	Total Taxable Value:	4,554,504
Bottineau County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,397,834	
Acres::	1,019,357.33	Land:	14,498,116	3,550,884	No. of Homestead Credits:	100
T and F Per Acre:	240.84	Structures:	64,382,602	27,915,830	Homestead Credit Amount:	62,946
True and Full Value:	245,497,200	True and Full Value:	78,880,718	31,466,714	Subtotal Real Property:	17,334,888
Assessed Value:	122,748,600	Assessed Value:	39,440,359	15,733,357	Railroads and Utilities:	868,899
Taxable Value:	12,274,860	Taxable Value:	3,549,637	1,573,337	Total Taxable Value:	18,203,787
Bowman County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,369,943	
Acres::	668,343.27	Land:	6,685,224	2,996,140	No. of Homestead Credits:	51
T and F Per Acre:	112.36	Structures:	30,025,238	16,264,444	Homestead Credit Amount:	41,442
True and Full Value:	75,093,800	True and Full Value:	36,710,462	19,260,584	Subtotal Real Property:	6,328,501
Assessed Value:	37,546,900	Assessed Value:	18,355,228	9,630,285	Railroads and Utilities:	647,788
Taxable Value:	3,754,690	Taxable Value:	1,652,220	963,033	Total Taxable Value:	6,976,289
Burke County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,968,587	
Acres::	651,379.99	Land:	1,375,661	1,431,278	No. of Homestead Credits:	36
T and F Per Acre:	174.16	Structures:	13,016,097	11,541,055	Homestead Credit Amount:	16,485
True and Full Value:	113,444,069	True and Full Value:	14,391,758	12,972,333	Subtotal Real Property:	6,952,102
Assessed Value:	56,720,883	Assessed Value:	7,195,563	6,486,151	Railroads and Utilities:	534,373
Taxable Value:	5,672,303	Taxable Value:	647,653	648,631	Total Taxable Value:	7,486,475

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	101,318,796	
Acres::	943,310.67	Land:	244,756,076	174,352,204	No. of Homestead Credits:	340
T and F Per Acre:	144.01	Structures:	1,158,326,418	453,403,940	Homestead Credit Amount:	423,575
True and Full Value:	135,845,354	True and Full Value:	1,403,082,494	627,756,144	Subtotal Real Property:	100,895,221
Assessed Value:	67,922,677	Assessed Value:	701,541,247	313,878,072	Railroads and Utilities:	4,022,897
Taxable Value:	6,792,272	Taxable Value:	63,138,714	31,387,810	Total Taxable Value:	104,918,118
Cass County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	196,628,730	
Acres::	1,065,334.00	Land:	428,469,000	273,623,500	No. of Homestead Credits:	237
T and F Per Acre:	439.47	Structures:	1,751,410,000	1,228,880,900	Homestead Credit Amount:	284,676
True and Full Value:	468,178,700	True and Full Value:	2,179,879,000	1,502,504,400	Subtotal Real Property:	196,344,054
Assessed Value:	234,089,350	Assessed Value:	1,089,939,500	751,252,200	Railroads and Utilities:	8,420,435
Taxable Value:	23,408,935	Taxable Value:	98,094,575	75,125,220	Total Taxable Value:	204,764,489
Cavalier County		Woodland Acres: 19,368.41				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,481,605	
Acres::	916,120.26	Land:	5,212,877	3,881,034	No. of Homestead Credits:	57
T and F Per Acre:	299.29	Structures:	51,107,979	20,872,548	Homestead Credit Amount:	35,357
True and Full Value:	274,183,860	True and Full Value:	56,320,856	24,753,582	Subtotal Real Property:	17,446,248
Assessed Value:	137,091,929	Assessed Value:	28,160,423	12,376,790	Railroads and Utilities:	466,104
Taxable Value:	13,709,194	Taxable Value:	2,534,716	1,237,695	Total Taxable Value:	17,912,352
Dickey County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,272,247	
Acres::	706,810.99	Land:	3,104,661	2,212,076	No. of Homestead Credits:	55
T and F Per Acre:	262.58	Structures:	39,726,291	19,086,005	Homestead Credit Amount:	33,413
True and Full Value:	185,594,147	True and Full Value:	42,830,952	21,298,081	Subtotal Real Property:	12,238,834
Assessed Value:	92,795,727	Assessed Value:	21,415,116	10,648,833	Railroads and Utilities:	280,576
Taxable Value:	9,279,892	Taxable Value:	1,927,403	1,064,952	Total Taxable Value:	12,519,410
Divide County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,134,593	
Acres::	783,959.10	Land:	1,872,533	873,320	No. of Homestead Credits:	26
T and F Per Acre:	183.14	Structures:	11,942,973	5,805,925	Homestead Credit Amount:	12,443
True and Full Value:	143,577,395	True and Full Value:	13,815,506	6,679,245	Subtotal Real Property:	8,122,150
Assessed Value:	71,788,698	Assessed Value:	6,907,755	3,339,623	Railroads and Utilities:	200,132
Taxable Value:	7,178,873	Taxable Value:	621,754	333,966	Total Taxable Value:	8,322,282
Dunn County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,770,074	
Acres::	999,655.97	Land:	2,260,633	1,617,951	No. of Homestead Credits:	33
T and F Per Acre:	112.47	Structures:	14,412,833	6,342,870	Homestead Credit Amount:	10,723
True and Full Value:	112,430,737	True and Full Value:	16,673,466	7,960,821	Subtotal Real Property:	6,759,351
Assessed Value:	56,213,652	Assessed Value:	8,336,552	3,980,328	Railroads and Utilities:	3,338,848
Taxable Value:	5,621,647	Taxable Value:	750,335	398,092	Total Taxable Value:	10,098,199
Eddy County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,129,067	
Acres::	374,149.55	Land:	1,851,520	722,900	No. of Homestead Credits:	57
T and F Per Acre:	213.78	Structures:	15,619,540	6,149,780	Homestead Credit Amount:	27,347
True and Full Value:	79,985,200	True and Full Value:	17,471,060	6,872,680	Subtotal Real Property:	5,101,720
Assessed Value:	39,992,600	Assessed Value:	8,735,530	3,436,040	Railroads and Utilities:	469,630
Taxable Value:	3,999,260	Taxable Value:	786,203	343,604	Total Taxable Value:	5,571,350

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Emmons County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,604,332	
Acres::	927,185.09	Land:	4,285,126	1,890,972	No. of Homestead Credits:	93
T and F Per Acre:	161.81	Structures:	29,919,492	9,368,910	Homestead Credit Amount:	60,291
True and Full Value:	150,028,966	True and Full Value:	34,204,618	11,259,882	Subtotal Real Property:	9,544,041
Assessed Value:	75,014,483	Assessed Value:	17,102,309	5,629,941	Railroads and Utilities:	2,120,390
Taxable Value:	7,501,840	Taxable Value:	1,539,473	563,019	Total Taxable Value:	11,664,431
Foster County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,275,825	
Acres::	399,229.17	Land:	4,034,320	2,877,460	No. of Homestead Credits:	35
T and F Per Acre:	273.06	Structures:	34,501,290	18,942,660	Homestead Credit Amount:	23,578
True and Full Value:	109,013,660	True and Full Value:	38,535,610	21,820,120	Subtotal Real Property:	8,252,247
Assessed Value:	54,506,830	Assessed Value:	19,267,805	10,910,060	Railroads and Utilities:	636,490
Taxable Value:	5,450,683	Taxable Value:	1,734,136	1,091,006	Total Taxable Value:	8,888,737
Golden Valley County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,091,229	
Acres::	508,908.06	Land:	1,910,760	1,414,840	No. of Homestead Credits:	34
T and F Per Acre:	122.95	Structures:	12,925,140	4,487,241	Homestead Credit Amount:	19,288
True and Full Value:	62,569,360	True and Full Value:	14,835,900	5,902,081	Subtotal Real Property:	4,071,941
Assessed Value:	31,284,680	Assessed Value:	7,417,950	2,951,041	Railroads and Utilities:	484,750
Taxable Value:	3,128,468	Taxable Value:	667,655	295,106	Total Taxable Value:	4,556,691
Grand Forks County		Woodland Acres: 3,703.18				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	91,826,099	
Acres::	853,641.82	Land:	206,499,916	137,055,750	No. of Homestead Credits:	245
T and F Per Acre:	408.44	Structures:	775,593,194	466,859,770	Homestead Credit Amount:	285,897
True and Full Value:	348,657,984	True and Full Value:	982,093,110	603,915,520	Subtotal Real Property:	91,540,202
Assessed Value:	174,328,992	Assessed Value:	491,046,555	301,957,760	Railroads and Utilities:	4,483,211
Taxable Value:	17,432,903	Taxable Value:	44,197,368	30,195,828	Total Taxable Value:	96,023,413
Grant County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,129,496	
Acres::	1,012,785.00	Land:	1,310,458	497,642	No. of Homestead Credits:	71
T and F Per Acre:	121.50	Structures:	13,895,812	5,345,389	Homestead Credit Amount:	45,887
True and Full Value:	123,049,090	True and Full Value:	15,206,270	5,843,031	Subtotal Real Property:	7,083,609
Assessed Value:	61,525,746	Assessed Value:	7,603,279	2,921,567	Railroads and Utilities:	61,319
Taxable Value:	6,152,940	Taxable Value:	684,367	292,189	Total Taxable Value:	7,144,928
Griggs County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,569,995	
Acres::	444,023.94	Land:	1,740,749	1,003,690	No. of Homestead Credits:	46
T and F Per Acre:	274.54	Structures:	19,483,865	9,382,643	Homestead Credit Amount:	30,715
True and Full Value:	121,904,360	True and Full Value:	21,224,614	10,386,333	Subtotal Real Property:	7,539,280
Assessed Value:	60,952,192	Assessed Value:	10,612,341	5,193,175	Railroads and Utilities:	359,082
Taxable Value:	6,095,461	Taxable Value:	955,207	519,327	Total Taxable Value:	7,898,362
Hettinger County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,149,784	
Acres::	705,146.68	Land:	825,250	655,400	No. of Homestead Credits:	52
T and F Per Acre:	172.35	Structures:	15,037,990	6,505,510	Homestead Credit Amount:	22,564
True and Full Value:	121,532,792	True and Full Value:	15,863,240	7,160,910	Subtotal Real Property:	7,127,220
Assessed Value:	60,766,396	Assessed Value:	7,931,620	3,580,455	Railroads and Utilities:	138,806
Taxable Value:	6,077,853	Taxable Value:	713,882	358,049	Total Taxable Value:	7,266,026

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Kidder County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,463,259
Acres::	823,819.63	Land:	2,750,179	No. of Homestead Credits:	67
T and F Per Acre:	151.73	Structures:	17,691,868	Homestead Credit Amount:	41,902
True and Full Value:	125,000,953	True and Full Value:	20,442,047	Subtotal Real Property:	7,421,357
Assessed Value:	62,499,081	Assessed Value:	10,220,712	Railroads and Utilities:	503,303
Taxable Value:	6,250,148	Taxable Value:	919,907	Total Taxable Value:	7,924,660
LaMoure County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,261,245
Acres::	719,171.93	Land:	3,074,724	No. of Homestead Credits:	79
T and F Per Acre:	304.12	Structures:	31,311,846	Homestead Credit Amount:	42,999
True and Full Value:	218,712,472	True and Full Value:	34,386,570	Subtotal Real Property:	13,218,246
Assessed Value:	109,356,236	Assessed Value:	17,190,771	Railroads and Utilities:	234,853
Taxable Value:	10,935,623	Taxable Value:	1,547,781	Total Taxable Value:	13,453,099
Logan County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,111,344
Acres::	612,472.78	Land:	1,245,900	No. of Homestead Credits:	45
T and F Per Acre:	167.44	Structures:	13,888,070	Homestead Credit Amount:	25,626
True and Full Value:	102,549,390	True and Full Value:	15,133,970	Subtotal Real Property:	6,085,718
Assessed Value:	51,274,695	Assessed Value:	7,566,985	Railroads and Utilities:	69,029
Taxable Value:	5,127,470	Taxable Value:	681,180	Total Taxable Value:	6,154,747
McHenry County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,413,047
Acres::	1,128,297.72	Land:	2,911,433	No. of Homestead Credits:	85
T and F Per Acre:	169.24	Structures:	29,122,280	Homestead Credit Amount:	35,670
True and Full Value:	190,948,706	True and Full Value:	32,033,713	Subtotal Real Property:	12,377,377
Assessed Value:	95,474,353	Assessed Value:	16,017,127	Railroads and Utilities:	1,409,838
Taxable Value:	9,547,893	Taxable Value:	1,441,580	Total Taxable Value:	13,787,215
McIntosh County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,960,162
Acres::	602,146.39	Land:	1,956,152	No. of Homestead Credits:	99
T and F Per Acre:	163.05	Structures:	30,794,162	Homestead Credit Amount:	79,646
True and Full Value:	98,178,494	True and Full Value:	32,750,314	Subtotal Real Property:	6,880,516
Assessed Value:	49,087,706	Assessed Value:	16,375,015	Railroads and Utilities:	1,368,809
Taxable Value:	4,909,124	Taxable Value:	1,473,838	Total Taxable Value:	8,249,325
McKenzie County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,957,685
Acres::	1,061,459.48	Land:	5,677,297	No. of Homestead Credits:	22
T and F Per Acre:	133.95	Structures:	28,790,001	Homestead Credit Amount:	17,507
True and Full Value:	142,179,420	True and Full Value:	34,467,298	Subtotal Real Property:	9,940,178
Assessed Value:	71,089,710	Assessed Value:	17,233,658	Railroads and Utilities:	5,105,714
Taxable Value:	7,111,498	Taxable Value:	1,551,209	Total Taxable Value:	15,045,892
McLean County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,763,790
Acres::	1,144,411.71	Land:	16,364,265	No. of Homestead Credits:	100
T and F Per Acre:	207.66	Structures:	92,966,822	Homestead Credit Amount:	59,200
True and Full Value:	237,651,810	True and Full Value:	109,331,087	Subtotal Real Property:	18,704,590
Assessed Value:	118,825,905	Assessed Value:	54,665,544	Railroads and Utilities:	595,170
Taxable Value:	11,882,586	Taxable Value:	4,921,078	Total Taxable Value:	19,299,760

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Mercer County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,257,333	
Acres::	580,098.50	Land:	18,378,048	13,888,564	No. of Homestead Credits:	130
T and F Per Acre:	142.85	Structures:	111,485,876	51,492,908	Homestead Credit Amount:	114,286
True and Full Value:	82,867,492	True and Full Value:	129,863,924	65,381,472	Subtotal Real Property:	13,143,047
Assessed Value:	41,433,746	Assessed Value:	64,931,962	32,690,736	Railroads and Utilities:	533,300
Taxable Value:	4,143,611	Taxable Value:	5,844,617	3,269,105	Total Taxable Value:	13,676,347
Morton County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	34,796,919	
Acres::	1,170,051.56	Land:	59,437,980	39,012,086	No. of Homestead Credits:	302
T and F Per Acre:	136.52	Structures:	298,865,128	174,691,148	Homestead Credit Amount:	327,833
True and Full Value:	159,734,200	True and Full Value:	358,303,108	213,703,234	Subtotal Real Property:	34,469,086
Assessed Value:	79,867,100	Assessed Value:	179,151,554	106,851,617	Railroads and Utilities:	7,186,922
Taxable Value:	7,986,710	Taxable Value:	16,124,996	10,685,213	Total Taxable Value:	41,656,008
Mountrail County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,742,659	
Acres::	1,079,208.95	Land:	4,413,122	3,336,920	No. of Homestead Credits:	75
T and F Per Acre:	169.04	Structures:	33,451,784	14,994,200	Homestead Credit Amount:	34,781
True and Full Value:	182,434,300	True and Full Value:	37,864,906	18,331,120	Subtotal Real Property:	11,707,878
Assessed Value:	91,217,150	Assessed Value:	18,932,453	9,165,560	Railroads and Utilities:	1,061,262
Taxable Value:	9,121,715	Taxable Value:	1,704,381	916,563	Total Taxable Value:	12,769,140
Nelson County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,792,630	
Acres::	613,786.74	Land:	1,688,704	704,308	No. of Homestead Credits:	60
T and F Per Acre:	262.28	Structures:	21,314,489	13,436,566	Homestead Credit Amount:	29,851
True and Full Value:	160,983,670	True and Full Value:	23,003,193	14,140,874	Subtotal Real Property:	9,762,779
Assessed Value:	80,491,834	Assessed Value:	11,501,548	7,070,429	Railroads and Utilities:	565,895
Taxable Value:	8,050,391	Taxable Value:	1,035,184	707,055	Total Taxable Value:	10,328,674
Oliver County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,073,854	
Acres::	443,462.47	Land:	2,280,187	1,861,477	No. of Homestead Credits:	14
T and F Per Acre:	131.74	Structures:	17,137,461	3,713,856	Homestead Credit Amount:	8,647
True and Full Value:	58,423,457	True and Full Value:	19,417,648	5,575,333	Subtotal Real Property:	4,065,207
Assessed Value:	29,210,925	Assessed Value:	9,708,684	2,787,643	Railroads and Utilities:	370,732
Taxable Value:	2,921,282	Taxable Value:	873,803	278,769	Total Taxable Value:	4,435,939
Pembina County		Woodland Acres: 11,220.54				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	23,280,558	
Acres::	686,598.01	Land:	10,502,209	4,553,820	No. of Homestead Credits:	56
T and F Per Acre:	464.34	Structures:	80,661,715	60,183,236	Homestead Credit Amount:	35,787
True and Full Value:	318,815,234	True and Full Value:	91,163,924	64,737,056	Subtotal Real Property:	23,244,771
Assessed Value:	159,407,618	Assessed Value:	45,582,126	32,368,528	Railroads and Utilities:	1,262,651
Taxable Value:	15,941,124	Taxable Value:	4,102,554	3,236,880	Total Taxable Value:	24,507,422
Pierce County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,619,506	
Acres::	638,478.42	Land:	4,628,018	3,053,894	No. of Homestead Credits:	76
T and F Per Acre:	198.68	Structures:	43,394,502	19,258,897	Homestead Credit Amount:	62,930
True and Full Value:	126,852,989	True and Full Value:	48,022,520	22,312,791	Subtotal Real Property:	9,556,576
Assessed Value:	63,425,138	Assessed Value:	24,010,945	11,156,341	Railroads and Utilities:	984,645
Taxable Value:	6,342,768	Taxable Value:	2,161,029	1,115,709	Total Taxable Value:	10,541,221

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Ramsey County		Woodland Acres: 84.60				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	20,399,612	
Acres::	729,368.67	Land:	23,499,578	No. of Homestead Credits:	99	
T and F Per Acre:	250.75	Structures:	117,244,881	Homestead Credit Amount:	65,503	
True and Full Value:	182,888,013	True and Full Value:	140,744,459	Subtotal Real Property:	20,334,109	
Assessed Value:	91,444,009	Assessed Value:	70,372,230	Railroads and Utilities:	1,438,374	
Taxable Value:	9,144,786	Taxable Value:	6,334,210	Total Taxable Value:	21,772,483	
Ransom County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,519,355	
Acres::	494,990.71	Land:	3,667,996	No. of Homestead Credits:	97	
T and F Per Acre:	315.78	Structures:	46,221,400	Homestead Credit Amount:	18,295	
True and Full Value:	156,307,088	True and Full Value:	49,889,396	Subtotal Real Property:	11,501,060	
Assessed Value:	78,153,544	Assessed Value:	24,944,698	Railroads and Utilities:	532,814	
Taxable Value:	7,815,355	Taxable Value:	2,245,836	Total Taxable Value:	12,033,874	
Renville County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,011,017	
Acres::	535,173.52	Land:	2,005,679	No. of Homestead Credits:	14	
T and F Per Acre:	254.20	Structures:	14,498,503	Homestead Credit Amount:	9,385	
True and Full Value:	136,041,240	True and Full Value:	16,504,182	Subtotal Real Property:	8,001,632	
Assessed Value:	68,020,620	Assessed Value:	8,252,093	Railroads and Utilities:	176,649	
Taxable Value:	6,802,062	Taxable Value:	742,690	Total Taxable Value:	8,178,281	
Richland County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	34,074,745	
Acres::	862,202.75	Land:	20,432,750	No. of Homestead Credits:	158	
T and F Per Acre:	446.10	Structures:	175,847,200	Homestead Credit Amount:	112,747	
True and Full Value:	384,627,700	True and Full Value:	196,279,950	Subtotal Real Property:	33,961,998	
Assessed Value:	192,313,850	Assessed Value:	98,139,975	Railroads and Utilities:	1,760,494	
Taxable Value:	19,231,385	Taxable Value:	8,833,830	Total Taxable Value:	35,722,492	
Rolette County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,256,214	
Acres::	484,649.34	Land:	2,139,929	No. of Homestead Credits:	48	
T and F Per Acre:	225.06	Structures:	36,748,086	Homestead Credit Amount:	35,813	
True and Full Value:	109,075,360	True and Full Value:	38,888,015	Subtotal Real Property:	8,220,401	
Assessed Value:	54,537,680	Assessed Value:	19,444,014	Railroads and Utilities:	353,913	
Taxable Value:	5,453,771	Taxable Value:	1,749,964	Total Taxable Value:	8,574,314	
Sargent County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,255,944	
Acres::	524,131.57	Land:	1,965,941	No. of Homestead Credits:	54	
T and F Per Acre:	323.57	Structures:	24,725,105	Homestead Credit Amount:	27,280	
True and Full Value:	169,595,283	True and Full Value:	26,691,046	Subtotal Real Property:	11,228,664	
Assessed Value:	84,797,642	Assessed Value:	13,345,531	Railroads and Utilities:	438,088	
Taxable Value:	8,479,971	Taxable Value:	1,201,120	Total Taxable Value:	11,666,752	
Sheridan County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,066,783	
Acres::	562,662.74	Land:	502,359	No. of Homestead Credits:	16	
T and F Per Acre:	163.17	Structures:	5,416,909	Homestead Credit Amount:	6,426	
True and Full Value:	91,807,090	True and Full Value:	5,919,268	Subtotal Real Property:	5,060,357	
Assessed Value:	45,903,545	Assessed Value:	2,959,637	Railroads and Utilities:	269,565	
Taxable Value:	4,590,362	Taxable Value:	266,366	Total Taxable Value:	5,329,922	

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Sioux County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,001,886	
Acres::	370,227.70	Land:	447,806	166,213	No. of Homestead Credits:	20
T and F Per Acre:	100.37	Structures:	1,692,161	777,570	Homestead Credit Amount:	8,035
True and Full Value:	37,161,035	True and Full Value:	2,139,967	943,783	Subtotal Real Property:	1,993,851
Assessed Value:	18,579,682	Assessed Value:	1,069,952	471,885	Railroads and Utilities:	6,017
Taxable Value:	1,858,367	Taxable Value:	96,327	47,192	Total Taxable Value:	1,999,868
Slope County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,119,152	
Acres::	612,078.00	Land:	40,642	198,146	No. of Homestead Credits:	7
T and F Per Acre:	132.94	Structures:	619,833	219,682	Homestead Credit Amount:	1,410
True and Full Value:	81,370,900	True and Full Value:	660,475	417,828	Subtotal Real Property:	4,117,742
Assessed Value:	40,685,450	Assessed Value:	330,236	208,914	Railroads and Utilities:	58,221
Taxable Value:	4,068,545	Taxable Value:	29,716	20,891	Total Taxable Value:	4,175,963
Stark County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	24,611,358	
Acres::	821,656.90	Land:	34,084,531	29,047,817	No. of Homestead Credits:	308
T and F Per Acre:	140.78	Structures:	255,452,194	86,895,625	Homestead Credit Amount:	280,841
True and Full Value:	115,671,000	True and Full Value:	289,536,725	115,943,442	Subtotal Real Property:	24,330,517
Assessed Value:	57,835,500	Assessed Value:	144,768,463	57,971,771	Railroads and Utilities:	2,248,611
Taxable Value:	5,783,550	Taxable Value:	13,030,638	5,797,170	Total Taxable Value:	26,579,128
Steele County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,673,072	
Acres::	447,396.12	Land:	1,389,697	723,182	No. of Homestead Credits:	13
T and F Per Acre:	350.53	Structures:	7,788,691	7,650,655	Homestead Credit Amount:	6,383
True and Full Value:	156,823,793	True and Full Value:	9,178,388	8,373,837	Subtotal Real Property:	8,666,689
Assessed Value:	78,411,905	Assessed Value:	4,589,215	4,186,977	Railroads and Utilities:	236,432
Taxable Value:	7,841,329	Taxable Value:	413,030	418,713	Total Taxable Value:	8,903,121
Stutsman County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	36,563,990	
Acres::	1,354,457.71	Land:	41,600,300	28,821,460	No. of Homestead Credits:	269
T and F Per Acre:	233.73	Structures:	229,644,300	141,726,950	Homestead Credit Amount:	227,852
True and Full Value:	316,579,200	True and Full Value:	271,244,600	170,548,410	Subtotal Real Property:	36,336,138
Assessed Value:	158,289,600	Assessed Value:	135,622,300	85,274,207	Railroads and Utilities:	2,572,769
Taxable Value:	15,828,960	Taxable Value:	12,207,579	8,527,451	Total Taxable Value:	38,908,907
Towner County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,796,239	
Acres::	643,890.33	Land:	2,825,634	1,525,611	No. of Homestead Credits:	18
T and F Per Acre:	252.81	Structures:	20,338,871	10,759,142	Homestead Credit Amount:	8,718
True and Full Value:	162,784,090	True and Full Value:	23,164,505	12,284,753	Subtotal Real Property:	9,787,521
Assessed Value:	81,392,045	Assessed Value:	11,582,259	6,142,381	Railroads and Utilities:	236,090
Taxable Value:	8,139,499	Taxable Value:	1,042,472	614,268	Total Taxable Value:	10,023,611
Trail County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,759,792	
Acres::	534,982.40	Land:	10,564,121	4,408,758	No. of Homestead Credits:	78
T and F Per Acre:	448.79	Structures:	76,102,434	52,681,569	Homestead Credit Amount:	69,502
True and Full Value:	240,096,820	True and Full Value:	86,666,555	57,090,327	Subtotal Real Property:	18,690,290
Assessed Value:	120,048,441	Assessed Value:	43,333,422	28,545,174	Railroads and Utilities:	895,979
Taxable Value:	12,005,117	Taxable Value:	3,900,104	2,854,571	Total Taxable Value:	19,586,269

1997 Abstract of Assessments as Equalized by the State Board of Equalization

Walsh County		Woodland Acres: 3,281.79		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 26,209,724
Acres:: 801,645.27		Land: 15,294,910	10,951,824	No. of Homestead Credits: 136
T and F Per Acre: 436.36		Structures: 107,933,371	52,523,251	Homestead Credit Amount: 96,542
True and Full Value: 349,806,479	True and Full Value: 123,228,281		63,475,075	Subtotal Real Property: 26,113,182
Assessed Value: 174,903,241	Assessed Value: 61,614,178		31,737,542	Railroads and Utilities: 836,711
Taxable Value: 17,490,330	Taxable Value: 5,545,623		3,173,771	Total Taxable Value: 26,949,893

Ward County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 77,706,862
Acres:: 1,226,406.00		Land: 114,986,910	114,765,220	No. of Homestead Credits: 363
T and F Per Acre: 217.36		Structures: 803,293,200	346,350,700	Homestead Credit Amount: 334,361
True and Full Value: 266,569,200	True and Full Value: 918,280,110		461,115,920	Subtotal Real Property: 77,372,501
Assessed Value: 133,284,600	Assessed Value: 459,140,055		230,557,960	Railroads and Utilities: 3,859,208
Taxable Value: 13,328,460	Taxable Value: 41,322,606		23,055,796	Total Taxable Value: 81,231,709

Wells County		Woodland Acres: 0.00		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 12,798,077
Acres:: 785,981.62		Land: 3,721,436	1,742,900	No. of Homestead Credits: 53
T and F Per Acre: 253.60		Structures: 37,505,840	17,786,310	Homestead Credit Amount: 34,023
True and Full Value: 199,323,220	True and Full Value: 41,227,276		19,529,210	Subtotal Real Property: 12,764,054
Assessed Value: 99,661,610	Assessed Value: 20,613,638		9,764,605	Railroads and Utilities: 940,714
Taxable Value: 9,966,161	Taxable Value: 1,855,452		976,464	Total Taxable Value: 13,704,768

Williams County		Woodland Acres:		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 28,358,870
Acres:: 1,237,783.76		Land: 32,594,180	27,312,616	No. of Homestead Credits: 173
T and F Per Acre: 154.61		Structures: 227,823,196	114,072,588	Homestead Credit Amount: 141,401
True and Full Value: 191,368,840	True and Full Value: 260,417,376		141,385,204	Subtotal Real Property: 28,217,469
Assessed Value: 95,684,420	Assessed Value: 130,208,688		70,692,602	Railroads and Utilities: 3,688,361
Taxable Value: 9,569,139	Taxable Value: 11,720,091		7,069,640	Total Taxable Value: 31,905,830

State Totals		Woodland Acres: 37,950.42		
Agricultural		Residential	Commercial	Subtotal Taxable Values: 1,085,316,650
Acres:: 40,000,750.29		Land: 1,399,590,560	967,872,640	No. of Homestead Credits: 4,926
T and F Per Acre: 224.95		Structures: 7,244,934,660	3,959,661,447	Homestead Credit Amount: 3,999,567
True and Full Value: 8,998,149,082	True and Full Value: 8,644,525,220		4,927,534,087	Subtotal Real Property: 1,081,317,083
Assessed Value: 4,499,064,899	Assessed Value: 4,322,259,074		2,463,760,603	Railroads and Utilities: 73,791,849
Taxable Value: 449,918,433	Taxable Value: 389,022,303		246,375,914	Total Taxable Value: 1,155,108,932

**1997 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Telecommunications	Mobile Radio	Miscellaneous	Total
Adams	124,445	0	198,129	36,362	4,332	0	363,268
Barnes	665,472	372,393	138,935	349,890	29,920	0	1,556,610
Benson	311,026	63,940	112,895	320,382	34,692	0	842,935
Billings	214,498	1,334,922	11,791	132,962	0	0	1,694,173
Bottineau	160,747	219,053	211,882	252,367	24,850	0	868,899
Bowman	123,752	377,710	143,261	299	2,766	0	647,788
Burke	224,787	252,697	50,550	0	6,339	0	534,373
Burleigh	431,061	233,981	1,710,824	1,507,718	139,313	0	4,022,897
Cass	1,315,852	483,425	3,558,161	2,807,727	242,070	13,200	8,420,435
Cavalier	196,034	21,828	202,669	31,278	14,295	0	466,104
Dickey	47,513	18,457	213,637	969	0	0	280,576
Divide	48,064	107,557	35,535	1,965	7,011	0	200,132
Dunn	0	3,212,856	73,994	41,822	10,176	0	3,338,848
Eddy	184,575	76,216	74,011	134,828	0	0	469,630
Emmons	70,182	1,938,074	76,375	0	35,759	0	2,120,390
Foster	256,149	282,193	88,997	713	8,438	0	636,490
Golden Valley	222,683	173,187	39,524	34,819	14,537	0	484,750
Grand Forks	700,506	219,081	1,948,792	1,383,052	231,780	0	4,483,211
Grant	0	0	53,637	0	7,682	0	61,319
Griggs	211,013	59,948	71,270	1,205	15,646	0	359,082
Hettinger	0	13,192	73,208	47,011	5,395	0	138,806
Kidder	309,371	36,048	73,727	47,707	36,450	0	503,303
LaMoure	101,154	12,684	110,595	0	10,420	0	234,853
Logan	20,681	0	48,348	0	0	0	69,029
McHenry	770,792	331,835	151,802	127,181	28,228	0	1,409,838
McIntosh	10,596	1,243,242	114,971	0	0	0	1,368,809
McKenzie	10,629	4,788,300	45,114	261,671	0	0	5,105,714
McLean	55,478	53,688	348,168	37,655	100,181	0	595,170
Mercer	94,404	95,784	318,935	389	23,788	0	533,300
Morton	685,671	4,325,739	1,462,055	500,523	212,934	0	7,186,922
Mountrail	544,497	321,083	142,234	15,016	38,432	0	1,061,262
Nelson	321,500	16,306	98,522	108,757	20,810	0	565,895
Oliver	78,954	36,416	253,743	0	1,619	0	370,732
Pembina	203,434	725,011	225,407	72,449	36,350	0	1,262,651
Pierce	329,334	211,824	156,391	273,335	13,761	0	984,645
Ramsey	431,325	82,562	405,575	507,684	11,228	0	1,438,374
Ransom	131,271	182,857	122,418	96,268	0	0	532,814
Renville	55,978	48,658	46,557	163	25,293	0	176,649
Richland	247,059	175,147	883,948	359,087	95,253	0	1,760,494
Rolette	33,441	0	119,608	200,864	0	0	353,913
Sargent	98,610	0	200,890	117,336	21,252	0	438,088
Sheridan	33,863	0	215,224	19,614	864	0	269,565
Sioux	1,105	0	4,788	124	0	0	6,017
Slope	26,370	7,961	23,890	0	0	0	58,221
Stark	575,358	499,410	444,515	666,631	62,697	0	2,248,611
Steele	109,155	5,528	62,376	59,373	0	0	236,432
Stutsman	643,678	349,294	1,047,869	479,320	52,608	0	2,572,769
Towner	76,168	0	36,213	123,709	0	0	236,090
Traill	294,728	17,075	161,929	339,727	82,520	0	895,979
Walsh	335,724	15,489	171,275	263,495	50,728	0	836,711
Ward	884,835	431,775	971,386	1,489,535	81,677	0	3,859,208
Wells	343,766	220,783	168,127	172,152	35,886	0	940,714
Williams	800,912	1,924,691	465,353	420,065	77,340	0	3,688,361
Total	14,168,200	25,619,900	18,190,030	13,845,199	1,955,320	13,200	73,791,849

**1997 Abstract of Land Valuations Subject to In-Lieu Payments
From the State Game and Fish Department on Land Owned or Leased By It**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Adams	146.33	7,981	54.54	3,991	399
Barnes	1,799.36	253,122	140.67	126,561	12,656
Benson	1,342.51	142,452	106.11	71,226	7,123
Bottineau	2,111.80	261,100	123.64	130,550	13,055
Bowman	1,018.22	132,500	130.13	66,250	6,625
Burke	465.93	45,331	97.29	22,666	2,267
Burleigh	11,529.46	1,319,250	114.42	659,625	65,963
Cass	1,613.90	362,400	224.55	181,200	18,120
Cavalier	6,879.62	894,360	130.00	447,180	44,718
Dickey	2,772.35	462,095	166.68	231,048	23,105
Divide	1,428.09	186,400	130.52	93,200	9,320
Dunn	7,050.63	436,752	61.95	218,376	21,838
Eddy	1,428.86	188,600	131.99	94,300	9,430
Emmons	1,013.00	118,990	117.46	59,495	5,950
Foster	631.75	168,929	267.40	84,465	8,447
Golden Valley	134.80	12,166	90.25	6,083	608
Grand Forks	3,628.61	396,800	109.35	198,400	19,840
Grant	322.00	21,252	66.00	10,626	1,063
Griggs	102.95	19,306	187.53	9,653	965
Hettinger	1,173.73	141,520	120.57	70,760	7,076
Kidder	3,991.67	508,332	127.35	254,166	25,417
LaMoure	1,620.55	337,500	208.26	168,750	16,875
Logan	597.80	75,900	126.97	37,950	3,795
McHenry	515.34	42,942	83.33	21,471	2,147
McIntosh	2,126.21	264,845	124.56	132,423	13,242
McKenzie	9,281.38	1,485,744	160.08	742,872	74,287
McLean	18,847.76	3,578,574	189.87	1,789,287	178,929
Mercer	5,122.98	645,104	125.92	322,552	32,255
Morton	6,923.80	985,700	142.36	492,850	49,285
Mountrail	4,716.89	781,200	165.62	390,600	39,060
Nelson	936.02	119,380	127.54	59,690	5,969
Oliver	720.94	99,582	138.13	49,791	4,979
Pembina	3,463.51	300,056	86.63	150,028	15,003
Pierce	953.50	53,280	55.88	26,640	2,664
Ramsey	376.15	68,286	181.54	34,143	3,414
Ransom	821.21	164,400	200.19	82,200	8,220
Richland	3,807.76	505,500	132.76	252,750	25,275
Rolette	6,861.04	956,570	139.42	478,285	47,829
Sargent	2,108.49	543,326	257.68	271,663	27,166
Sheridan	25,909.41	4,142,609	159.89	2,071,305	207,131
Sioux	299.30	22,733	75.95	11,367	1,137
Slope	977.60	119,800	122.55	59,900	5,990
Stark	2.40	13,100	5,458.33	6,550	655
Steele	1,449.58	426,825	294.45	213,413	21,341
Stutsman	142.43	23,900	167.80	11,950	1,195
Towner	343.10	88,554	258.10	44,277	4,428
Walsh	419.32	54,700	130.45	27,350	2,735
Ward	40.00	6,000	150.00	3,000	300
Wells	8,849.39	1,831,527	206.97	915,764	91,576
Williams	3,561.12	461,053	129.47	230,527	23,053
Total	162,380.55	24,278,328	149.52	12,139,169	1,213,918

**1997 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by
the Board of University and School Lands or State Treasurer and Acquired Before 1980**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Adams	275.00	76,164	276.96	38,082	3,808
Benson	797.90	163,006	204.29	81,503	8,150
Billings	51.40	7,340	142.80	3,670	367
Bottineau	205.40	39,200	190.85	19,600	1,960
Bowman	232.50	28,700	123.44	14,350	1,435
Burke	176.50	30,400	172.24	15,200	1,520
Burleigh	1,645.67	239,042	145.26	119,521	11,952
Cavalier	201.30	61,440	305.22	30,720	3,072
Dickey	519.50	135,142	260.14	67,571	6,757
Divide	364.50	47,500	130.32	23,750	2,375
Eddy	701.00	112,000	159.77	56,000	5,600
Emmons	421.49	102,028	242.07	51,014	5,101
Foster	193.80	57,126	294.77	28,563	2,856
Grant	625.10	97,495	155.97	48,748	4,875
Griggs	429.00	85,420	199.11	42,710	4,271
Kidder	306.00	37,129	121.34	18,565	1,857
LaMoure	332.00	82,800	249.40	41,400	4,140
Logan	415.00	81,050	195.30	40,525	4,053
McHenry	329.10	58,606	178.08	29,303	2,930
McIntosh	157.00	28,243	179.89	14,122	1,412
McLean	609.76	117,100	192.04	58,550	5,855
Mercer	224.00	37,522	167.51	18,761	1,876
Morton	578.83	117,300	202.65	58,650	5,865
Mountrail	675.40	119,200	176.49	59,600	5,960
Nelson	654.10	175,834	268.82	87,917	8,792
Oliver	153.00	27,824	181.86	13,912	1,391
Pierce	962.60	178,840	185.79	89,420	8,942
Ramsey	1,075.60	238,813	222.03	119,407	11,941
Ransom	151.00	46,300	306.62	23,150	2,315
Renville	25.00	6,600	264.00	3,300	330
Sargent	185.00	65,679	355.02	32,840	3,284
Sheridan	1,376.98	210,829	153.11	105,415	10,542
Sioux	120.00	16,545	137.88	8,273	827
Stark	48.00	8,281	172.52	4,141	414
Stutsman	961.70	221,600	230.43	110,800	11,080
Towner	1,762.05	398,623	226.23	199,312	19,931
Ward	80.00	10,000	125.00	5,000	500
Wells	243.00	61,800	254.32	30,900	3,090
Williams	65.00	4,081	62.78	2,041	204
Total	18,330.18	3,632,602	198.18	1,816,306	181,628

**1997 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by
the Board of University and School Lands or State Treasurer and Acquired After 1980**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Benson	1,736.30	446,564	257.19	223,282	22,328
Bottineau	877.94	243,800	277.70	121,900	12,190
Dickey	320.00	53,120	166.00	26,560	2,656
Emmons	960.00	192,282	200.29	96,141	9,614
Grant	160.00	26,118	163.24	13,059	1,306
Logan	320.00	46,370	144.91	23,185	2,319
McHenry	1,840.00	288,874	157.00	144,437	14,444
McIntosh	880.00	127,037	144.36	63,519	6,352
Stutsman	474.06	110,500	233.09	55,250	5,525
Ward	320.00	42,300	132.19	21,150	2,115
Total	7,888.30	1,576,965	199.91	788,483	78,849

**1997 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	8,915.38	857,180	96.15	428,590	42,859
Total	8,915.38	857,180	96.15	428,590	42,859

Apportionment of 1998 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Burlington Northern Santa Fe Railway Co.			
Main Line			
Fargo to Grand Forks Junction	7,963	76.09	605,874
Fargo to Montana State Line	9,552	367.11	3,506,598
Grand Forks to Norwich	8,459	194.26	1,643,148
Ortonville to Terry	2,570	102.50	263,425
Surrey to Montana Line	9,953	156.48	1,557,383
Total Main Line		896.44	7,576,428
Branch Line			
Berthold to Crosby	2,908	73.67	214,232
Casselman Branch	2,758	0.13	359
Casselman Junction to Nolan	2,451	21.34	52,304
Casselman to Blanchard	2,085	14.19	29,585
Churchs Ferry to Rolla	1,749	47.77	83,540
Cooperstown Branch	1,749	18.49	32,335
Devils Lake to Rock Lake	1,037	0.90	933
Erie Junction to Clifford	1,037	18.09	18,761
Fairview East Branch	1,037	0.74	768
Fargo and Southwestern Branch	2,684	8.72	23,401
Fargo Conn. Jct.	2,684	1.47	3,945
Fargo-Surrey Line	7,129	225.73	1,609,320
Grafton to Intl. Bndry. - Morden	2,451	48.24	118,236
Grand Forks to Intl. Bndry. - Neche	2,451	59.95	146,938
Granville to Lorain	1,749	46.23	80,847
Hankinson to Rutland	1,037	20.76	21,530
James River Branch	2,451	1.24	3,039
Lakota to Sarles	1,749	72.90	127,487
Larimore to Hannah	2,451	78.47	192,330
Larimore to Mayville	2,085	33.80	70,476
Linton Branch	2,085	45.31	94,476
Mandan North Line	2,451	80.08	196,276
Minnewaukan Branch	1,884	0.48	905
Niobe Branch	1,037	21.46	22,256
Nolan to Warwick	2,451	74.01	181,399
Portland Junction to Portland	1,749	4.68	8,184
Red River Branch	3,992	64.99	259,453
Rugby to Westhope	1,749	67.80	118,569
Rutland to South Dakota Line	1,374	10.52	14,456
Snowdon-Sidney Branch	1,037	8.66	8,981
Stanley Northwest Branch	2,234	87.03	194,451
Tintah Jct. to Hankinson	2,911	8.40	24,449
Valley City Low Line	2,613	5.13	13,403
Wahpeton to Casselman	2,451	0.57	1,397
Wahpeton to Moorhead	2,500	0.05	125
West Fargo Conn. to J.Y. Jct.	2,684	2.71	7,273
York to Wolford	1,037	14.40	14,934
Total Branch Line		1,289.11	3,991,353

Apportionment of 1998 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Second Track			
Cass County	1,510	31.94	48,220
Stutsman County	1,510	12.10	18,267
Ward County	1,510	12.78	19,294
Williams County	1,510	16.18	24,427
Total Second Track		73.00	110,208
Side Track			
Side Track	509	632.51	322,011
Total Side Track		632.51	322,011
Total Burlington Northern Santa Fe Railway Co.		2,891.06	12,000,000
Soo Line Railroad Co.			
Main Line			
Minnesota State Line to Portal	2,911	352.67	1,026,481
Total Main Line		352.67	1,026,481
Branch Line			
Drake - Max Line	458	45.46	20,834
F & V Jct. - S. Dakota Line	280	8.68	2,434
Flaxton to Montana Line	458	0.57	261
Flaxton to Whitetail	458	63.48	29,087
Fordville to Baker	458	81.28	37,251
Hankinson to Oakes	464	49.57	22,995
Kenmare to Minnesota Line	664	250.72	166,428
Max - New Town	370	64.43	23,833
Max to Washburn	464	49.38	22,932
Prairie Junction - Plaza	189	1.41	267
Washburn to Oakes	464	170.40	79,049
Wishek to Ashley	239	19.58	4,687
Total Branch Line		804.96	410,058
Side Track			
Side Track	120	148.84	17,861
Total Side Track		148.84	17,861
Total Soo Line Railroad Co.		1,306.47	1,454,400

Apportionment of 1998 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Red River Valley & Western Railroad			
Branch Line			
Addison West Branch	449	11.79	5,294
Casselton Branch	1,522	51.79	78,830
Fargo and Southwestern Branch	1,481	100.40	148,682
James River Branch	1,352	46.49	62,873
Minnewaukan Branch	1,040	90.01	93,601
Oakes Branch	965	15.30	14,770
Oakes to S.D. Border	573	14.21	8,135
Oberon Branch	573	27.71	15,864
Sykeston Branch	573	85.03	48,680
Wahpeton to Casselton	1,352	54.62	73,868
Wahpeton to Moorhead	1,380	6.02	8,308
Wahpeton to Oakes	1,440	72.53	104,429
Wilton Branch	573	81.24	46,510
Total Branch Line		657.14	709,844
Side Track			
Sidetrack	83	47.72	3,956
Total Side Track		47.72	3,956
Total Red River Valley & Western Railroad		704.86	713,800

Taxable Valuation of Classes of Property for the Years 1997 and 1998

1997			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	40,000,750.29	449,918,433	38.95
Other Real Estate			
Commercial Property		246,375,914	21.33
Residential Property		389,022,303	33.68
Total Taxable Value of Other Real Estate		635,398,217	55.01
Less Homestead Credit Allowance		-3,999,567	-0.35
Total Taxable Value of Real Estate		1,081,317,083	93.61
Public Utility Property			
Railroads		14,168,200	1.23
Pipelines		25,619,900	2.22
Electric, Gas, Heating and Water		18,190,030	1.57
Telecommunicaitons		13,845,199	1.20
Mobile Radio		1,955,320	0.17
Miscellaneous		13,200	0.00
Total Value of Public Utilities		73,791,849	6.39
Total Taxable Value of all Property		1,155,108,932	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 1989 - 1998**

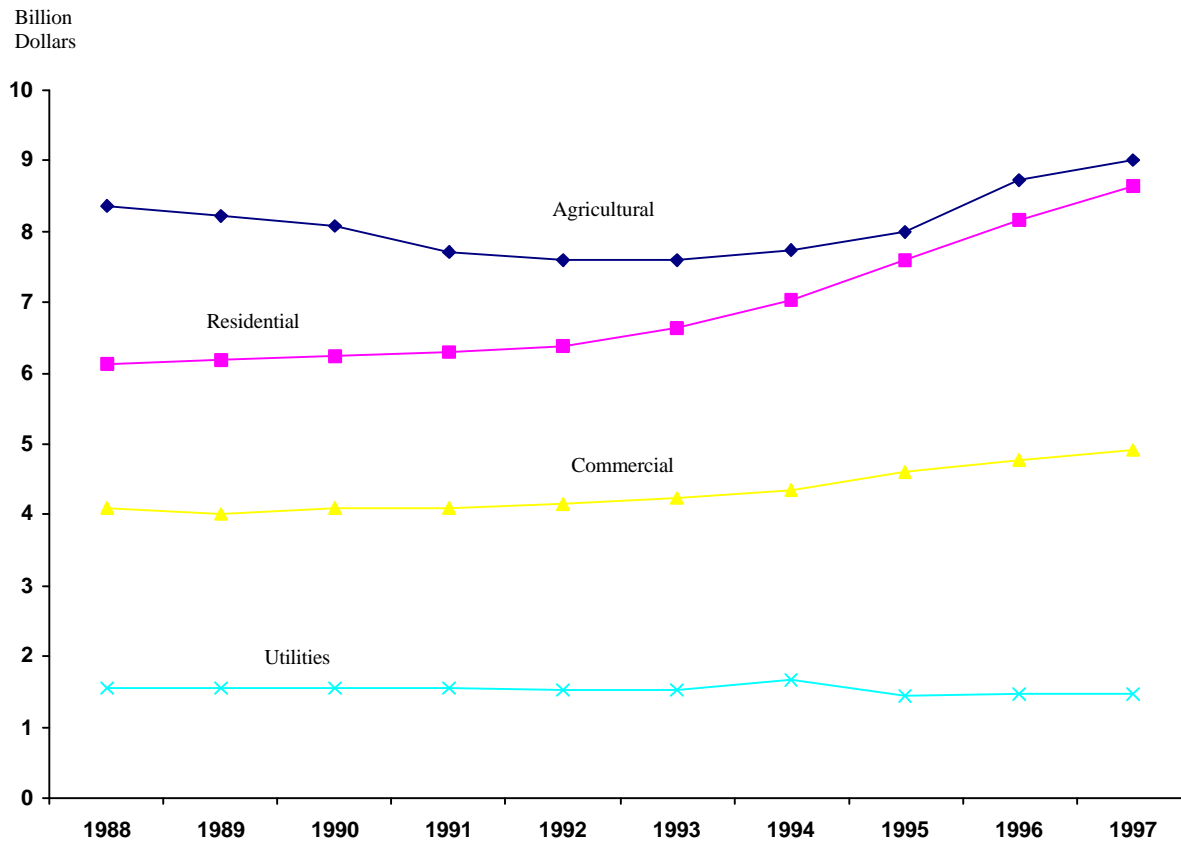
Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1989	40,059,076.95	205.12	8,216,736,232	4,108,359,784	418,205,034
1990	40,045,820.36	201.52	8,070,223,338	4,035,100,475	410,841,885
1991	40,041,343.83	192.59	7,711,733,460	3,855,856,045	403,515,582
1992	40,048,242.17	189.76	7,599,680,006	3,799,825,321	385,593,486
1993	40,049,279.79	190.06	7,611,847,334	3,805,912,299	379,991,212
1994	40,040,059.28	193.09	7,731,332,810	3,865,654,403	380,600,445
1995	40,014,145.42	199.50	7,982,711,032	3,991,344,097	399,143,812
1996	40,007,069.69	218.19	8,729,001,964	4,364,089,509	436,460,847
1997	40,000,750.29	224.95	8,998,149,082	4,499,064,899	449,918,433

Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
1989	1,110,349,787	5,077,121,953	6,187,471,740	3,093,736,065	278,447,275
1990	1,126,075,738	5,125,407,538	6,251,483,276	3,125,741,299	281,330,446
1991	1,130,037,195	5,159,198,181	6,289,235,376	3,144,616,869	283,027,198
1992	1,145,606,011	5,243,022,973	6,388,628,984	3,194,313,595	287,500,546
1993	1,188,008,886	5,437,386,230	6,625,395,116	3,312,696,842	298,155,850
1994	1,230,286,020	5,810,955,698	7,041,241,718	3,520,620,065	316,869,537
1995	1,275,655,901	6,334,316,521	7,609,972,422	3,804,985,674	342,460,567
1996	1,326,649,614	6,848,014,773	8,174,664,387	4,086,330,970	367,875,736
1997	1,399,590,560	7,244,934,660	8,644,525,220	4,322,259,074	389,022,303

Commercial Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1989	789,101,837	3,236,207,520	4,025,309,357	2,012,649,247	201,266,220
1990	799,425,690	3,283,148,649	4,082,574,339	2,041,286,761	204,129,992
1991	805,948,442	3,275,560,378	4,081,508,820	2,040,754,061	204,076,515
1992	815,169,371	3,348,204,620	4,163,373,991	2,081,686,698	208,169,930
1993	827,906,429	3,417,668,603	4,245,575,032	2,122,787,310	212,280,124
1994	852,553,879	3,496,361,816	4,348,915,695	2,174,457,570	217,447,340
1995	892,517,896	3,709,592,755	4,602,110,651	2,300,505,093	230,052,043
1996	928,776,132	3,839,572,641	4,768,348,773	2,384,174,125	238,418,893
1997	967,872,640	3,959,661,447	4,927,534,087	2,463,760,603	246,375,914

	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
1989	897,918,529	5,177,793	892,740,736	78,076,102	970,816,838
1990	896,302,323	5,376,604	890,925,719	77,807,169	968,732,888
1991	890,619,295	5,054,619	885,564,676	78,129,131	963,693,807
1992	881,263,962	4,802,532	876,461,430	76,697,636	953,159,066
1993	890,427,186	4,572,163	885,855,023	76,644,012	962,499,035
1994	914,917,322	4,426,405	910,490,917	83,277,958	993,768,875
1995	971,656,422	4,436,749	967,219,673	71,765,639	1,038,985,312
1996	1,042,755,476	4,365,866	1,038,389,610	74,050,936	1,112,440,546
1997	1,085,316,650	3,999,567	1,081,317,083	73,791,849	1,155,108,932

True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
1988	8.366	6.137	4.084	1.559
1989	8.217	6.187	4.025	1.562
1990	8.070	6.251	4.083	1.556
1991	7.712	6.289	4.082	1.563
1992	7.600	6.389	4.163	1.534
1993	7.612	6.625	4.246	1.533
1994	7.731	7.041	4.349	1.666
1995	7.983	7.610	4.602	1.435
1996	8.729	8.175	4.768	1.481
1997	8.998	8.645	4.928	1.476

**Summary of Taxable Valuations of Railroad and Utility Property
Assessed by the State Board of Equalization, 1981 - 1998**

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

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1981 to 1998

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
1981	49.36	17.52	26.84	0.81	1.29	0.79	2.17	2.83	0.00		
1982	47.79	18.63	26.80	0.74	0.55	2.21	2.06	2.69	0.00		
1983	45.08	19.06	27.22	0.64	0.51	4.00	2.16	2.60	0.00		
1984	46.15	18.94	27.03	0.58	0.78	3.64	2.01	2.02	0.00		
1985	43.91	20.15	28.23	0.53	0.93	1.95	3.37	1.99	0.00		
1986	43.74	20.34	28.29	0.57	1.08	3.35	1.79	1.97	0.00		
1987	43.73	20.40	28.31	0.56	0.87	3.43	1.90	1.92	0.00	0.00	
1988	43.29	20.62	28.58	0.56	0.93	3.35	1.89	1.90	0.00	0.00	0.00
1989	42.64	20.89	28.90	0.54	1.13	3.28	1.77	1.92	0.00	0.00	0.00
1990	41.97	21.23	29.26	0.56	1.15	3.16	1.78	2.00	0.00	0.01	0.00
1991	40.77	21.58	29.93	0.53	1.13	3.31	1.82	1.99	0.00	0.01	0.00
1992	40.10	21.97	30.34	0.51	1.04	3.30	1.82	1.93	0.00	0.01	0.00
1993	39.52	22.04	30.96	0.47	1.12	3.27	1.83	1.70		0.04	0.00
1994	38.67	21.75	31.70	0.44	1.61	2.98	1.75	1.92		0.06	0.00
1995	38.42	22.14	32.96	0.43	0.95	2.73	1.59	1.55		0.08	0.00
1996	39.23	21.43	33.07	0.39	0.99	2.42	1.56	1.55		0.13	0.00
1997	38.95	21.33	33.68	0.35	1.23	2.22	1.57	1.20		0.17	0.00

