

**Proceedings  
of  
State Board  
of  
Equalization  
of  
North Dakota  
1998**

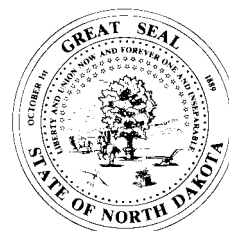
Compiled by

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 1998



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 1998.

Dated at Bismarck, North Dakota, this 31st day of December, 1998.

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

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**1998**

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

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## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

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

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	No change	No change	No change
Barnes	No change	No change	No change
Benson	No change	No change	+ 6%
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	(1)	No change
Dickey	No change	No change	No change
Divide	No change	No change	No change
Dunn	No change	No change	No change
Eddy	No change	No change	No change
Emmons	No change	No change	No change
Foster	No change	No change	No change
Golden Valley	No change	No change	No change
Grand Forks	No change	No change	No change
Grant	No change	No change	No change
Griggs	No change	No change	No change
Hettinger	No change	No change	No change
Kidder	No change	+ 5 %	No change
LaMoure	No change	No change	(2)
Logan	No change	No change	No change
McHenry	(3)	(4)	No change
McIntosh	No change	No change	No change
McKenzie	No change	No change	No change
McLean	No change	No change	No change
Mercer	No change	No change	No change
Morton	No change	No change	No change
Mountrail	No change	No change	No change
Nelson	No change	No change	No change
Oliver	(5)	(5)	+ 2 %
Pembina	No change	(6)	No change
Pierce	No change	No change	+ 3 %
Ramsey	No change	No change	+ 5 %
Ransom	No change	No change	No change
Renville	No change	No change	No change
Richland	No change	No change	No change

**LOCALLY ASSESSED PROPERTY (CONTINUED)**

<b><u>County</u></b>	<b><u>Commercial</u></b>	<b><u>Residential</u></b>	<b><u>Agricultural</u></b>
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	No change	+ 5 %
Traill	No change	No change	(7)
Walsh	No change	No change	No change
Ward	No change	No change	No change
Wells	No change	No change	No change
Williams	No change	No change	No change

<b><u>City</u></b>	<b><u>Commercial</u></b>	<b><u>Residential</u></b>
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) Increase the valuation of parcel number 60652 in the City of Langdon by 4 percent.
- (2) Reduce the true and full value of the NW 1/4 of Section 22-135-66 from \$25,900 to \$18,900 and reclassify the flooded area as wasteland while covered with water.
- (3) Increase the structure value of the ADM oilseed plant at Velva by 9 percent.
- (4) Increase the structure value of residential property having a true and full value greater than \$12,000 by 11 percent, excluding the City of Velva; encourage reappraisal of all residential property.

## LOCALLY ASSESSED PROPERTY (CONTINUED)

- (5) Decrease residential and commercial structures valued at \$25,000 or less by 17 percent.
- (6) Increase residential assessments by 3 percent, excluding the cities of Cavalier, Drayton, and Walhalla.
- (7) Decrease the value of the NE 1/4 of Section 17-147-50 by 3 percent; decrease the SW 1/4 of Section 17-147-50 by 5 percent.

It was moved by Mr. Clayburgh and seconded by Mr. Peterson that the Board adjust lands owned by Game & Fish, the Board of University & School Lands, and the National Guard to bring them to within 3 percent of the target value.

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

It was moved by Mr. Clayburgh and seconded by Mr. Johnson 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 1998 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 1998.

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	\$ 599,000	\$ 59,900
Montana-Dakota Utilities Company	60,673,000	6,067,300
Moorhead Public Service Department	409,000	40,900
Northern Municipal Power Agency	311,000	31,100
Northern States Power Company	60,240,000	6,024,000
Northwestern Public Service Company	890,000	89,000
Otter Tail Power Company	54,880,000	5,488,000
Rainbow Energy Marketing Corporation	16,900	1,690

## CENTRALLY ASSESSED PROPERTY (CONTINUED)

### PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Amerada Hess	\$ 6,087,000	\$ 608,700
Amoco Oil Company	1,977,000	197,700
Amoco Pipeline Company	20,219,000	2,021,900
Bear Paw Energy Inc.	22,352,000	2,235,200
Belle Fourche Pipeline Company	3,178,000	317,800
Cenex Pipeline Company	6,670,000	667,000
Dome Pipeline Corporation	18,462,000	1,846,200
Hunt, William Herbert Trust Estate	574,000	57,400
Kanab Pipe Line Operating Ptrs., L.P.	867,000	86,700
Koch Gathering Systems	1,645,000	164,500
Koch Pipeline Company L.P.	5,170,000	517,000
Lakehead Pipe Line Co., L.P.	10,862,000	1,086,200
Northern Border Pipeline Company	120,155,000	12,015,500
Petro-Hunt Corporation et al	33,400	3,340
Portal Pipe Line Company	9,547,000	954,700
Prairielands Energy Marketing, Inc.	1,231,000	123,100
Roughrider Pipeline Company	107,000	10,700
Scurlock Permian Pipeline Corporation	375,000	37,500
Shell Pipe Line Services	1,860,000	186,000
Tioga Gas Plant	2,585,000	258,500
Viking Gas Transmission Company	340,000	34,000
Williams Pipe Line Company	4,516,000	451,600
Williston Basin Interstate Pipeline	17,199,000	1,719,900

### AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
ABX Air Inc. (Airborne Express)	\$ 31,000	\$ 3,100
Central Air	5,060	506
Corporate Express Delivery System	12,100	1,210
Federal Express Corporation	486,000	48,600
Great Lakes Aviation Ltd.	822,000	82,200
Merlin Express	11,000	1,100
Mesaba Aviation, Inc.	59,000	5,900
Northwest Airlines, Inc.	2,660,000	266,000

## CENTRALLY ASSESSED PROPERTY (CONTINUED)

## **RAILROAD COMPANIES**

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern and Santa Fe Railway	\$117,000,000	\$11,700,000
Red River Valley & Western Railroad	8,474,000	847,400
Rutland Line	94,000	9,400
Soo Line Railroad	17,056,000	1,705,600

## **MISCELLANEOUS COMPANIES**

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$ 121,000	\$ 12,100

## **TELECOMMUNICATIONS GROSS RECEIPTS TAX**

It was moved by Mr. Peterson and seconded by Ms. Gilmore that the Board adopt the 1998 telecommunications gross receipts tax according to schedules submitted by staff, in the amount of \$8,251,765.27 for 397 taxpayers who filed the required return; and in the amount of \$32,656.25, including 25 percent statutory penalty, for 47 taxpayers who did not file the require return. (Note: Additional late-filed returns were approved after December 31, 1998.)

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



**1998**

<b><u>Project Operator/Address</u></b>	<b><u>File No.</u></b>	<b><u>Income Tax Exemption Requested</u></b>	<b><u>Granted/ Denied</u></b>	<b><u>Date</u></b>
AMCON Distributing Company 3125 E. Thayer Ave. Bismarck, ND 58501	563	100 percent for 5 years on expansion	Denied	8/11/98
Crary Company P.O. Box 849 West Fargo, ND 58078	560	100 percent for 5 years on expansion	Granted	3/ 5/98
Credico, Inc. dba Credit Collections Bureau P.O. Box 265 McClusky, ND 58463	562	100 percent for 5 years	Tabled Denied	5/ 7/98 6/ 4/98
GPK Products, Inc. 1601 43rd St. NW Fargo, ND 58102	564	100 percent for 5 years on expansion	Granted	8/11/98
Phoenix International Corporation 1441 44th St. NW Fargo, ND 58102	561	100 percent for 5 years on expansion	Granted	4/ 2/98
R&S Casework 3362 35th Ave. SW Fargo, ND 58104	488	100 percent for 5 years on expansion - reapplication	Granted	12/ 3/98
Sanders, Todd 718 21st St. N. Fargo, ND 58102	565	50 percent for 5 years on expansion	Granted	11/ 5/98
Solid Comfort, Inc. 3931 37th Ave. S. Fargo, ND 58103	559	100 percent for 5 years on expansion	Granted	3/ 5/98

**1998 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: 6,112,791
Acres:: 606,587.69		Land: 3,912,133	1,708,528	No. of Homestead Credits: 30
T and F Per Acre: 141.42		Structures: 21,196,742	12,159,830	Homestead Credit Amount: 21,725
True and Full Value: 85,785,559	True and Full Value: 25,108,875		13,868,358	Subtotal Real Property: 6,091,066
Assessed Value: 42,892,132	Assessed Value: 12,554,299		6,934,150	Railroads and Utilities: 305,955
Taxable Value: 4,289,391	Taxable Value: 1,129,952		693,448	Total Taxable Value: 6,397,021
<b>Barnes County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 23,265,151
Acres:: 922,324.31		Land: 15,283,870	8,900,720	No. of Homestead Credits: 121
T and F Per Acre: 309.18		Structures: 120,222,150	49,256,718	Homestead Credit Amount: 107,179
True and Full Value: 285,164,085	True and Full Value: 135,506,020		58,157,438	Subtotal Real Property: 23,157,972
Assessed Value: 142,582,042	Assessed Value: 67,753,010		29,078,717	Railroads and Utilities: 1,213,964
Taxable Value: 14,258,206	Taxable Value: 6,099,046		2,907,899	Total Taxable Value: 24,371,936
<b>Benson County</b>		Woodland Acres: 278.40		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,827,536
Acres:: 794,636.54		Land: 2,467,678	996,962	No. of Homestead Credits: 67
T and F Per Acre: 232.23		Structures: 19,013,784	11,672,570	Homestead Credit Amount: 31,953
True and Full Value: 184,536,804	True and Full Value: 21,481,462		12,669,532	Subtotal Real Property: 10,795,583
Assessed Value: 92,268,405	Assessed Value: 10,740,731		6,334,766	Railroads and Utilities: 478,515
Taxable Value: 9,227,281	Taxable Value: 966,759		633,496	Total Taxable Value: 11,274,098
<b>Billings County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 2,945,290
Acres:: 364,287.84		Land: 589,010	2,235,958	No. of Homestead Credits: 0
T and F Per Acre: 102.96		Structures: 4,644,860	14,449,060	Homestead Credit Amount: 0
True and Full Value: 37,508,170	True and Full Value: 5,233,870		16,685,018	Subtotal Real Property: 2,945,290
Assessed Value: 18,754,085	Assessed Value: 2,616,935		8,342,511	Railroads and Utilities: 1,568,722
Taxable Value: 1,875,479	Taxable Value: 235,548		834,263	Total Taxable Value: 4,514,012
<b>Bottineau County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,830,897
Acres:: 1,019,604.31		Land: 14,560,040	3,536,174	No. of Homestead Credits: 89
T and F Per Acre: 248.02		Structures: 65,665,446	27,989,121	Homestead Credit Amount: 58,241
True and Full Value: 252,884,600	True and Full Value: 80,225,486		31,525,295	Subtotal Real Property: 17,772,656
Assessed Value: 126,442,300	Assessed Value: 40,112,748		15,762,648	Railroads and Utilities: 605,962
Taxable Value: 12,644,230	Taxable Value: 3,610,393		1,576,274	Total Taxable Value: 18,378,618
<b>Bowman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,887,427
Acres:: 668,113.36		Land: 7,163,500	3,281,470	No. of Homestead Credits: 48
T and F Per Acre: 120.02		Structures: 32,708,600	18,388,400	Homestead Credit Amount: 41,492
True and Full Value: 80,188,800	True and Full Value: 39,872,100		21,669,870	Subtotal Real Property: 6,845,935
Assessed Value: 40,094,400	Assessed Value: 19,936,050		10,834,935	Railroads and Utilities: 778,203
Taxable Value: 4,009,440	Taxable Value: 1,794,493		1,083,494	Total Taxable Value: 7,624,138
<b>Burke County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,582,091
Acres:: 651,350.65		Land: 1,377,549	1,353,488	No. of Homestead Credits: 36
T and F Per Acre: 192.46		Structures: 13,105,993	11,889,957	Homestead Credit Amount: 17,418
True and Full Value: 125,359,223	True and Full Value: 14,483,542		13,243,445	Subtotal Real Property: 7,564,673
Assessed Value: 62,678,538	Assessed Value: 7,241,455		6,621,705	Railroads and Utilities: 574,131
Taxable Value: 6,268,116	Taxable Value: 651,790		662,185	Total Taxable Value: 8,138,804

**1998 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Burleigh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 108,509,417
Acres:: 943,460.00		Land: 255,261,178	183,248,826	No. of Homestead Credits: 323
T and F Per Acre: 155.39		Structures: 1,240,006,772	494,591,042	Homestead Credit Amount: 391,187
True and Full Value: 146,607,130	True and Full Value: 1,495,267,950		677,839,868	Subtotal Real Property: 108,118,230
Assessed Value: 73,303,565	Assessed Value: 747,633,975		338,919,934	Railroads and Utilities: 2,402,540
Taxable Value: 7,330,361	Taxable Value: 67,287,060		33,891,996	Total Taxable Value: 110,520,770
<b>Cass County</b>		Woodland Acres:		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 208,368,503
Acres:: 1,063,669.00		Land: 445,087,000	289,064,400	No. of Homestead Credits: 228
T and F Per Acre: 456.76		Structures: 1,873,150,500	1,306,050,600	Homestead Credit Amount: 268,369
True and Full Value: 485,841,300	True and Full Value: 2,318,237,500		1,595,115,000	Subtotal Real Property: 208,100,134
Assessed Value: 242,920,650	Assessed Value: 1,159,118,750		797,557,500	Railroads and Utilities: 5,344,728
Taxable Value: 24,292,065	Taxable Value: 104,320,688		79,755,750	Total Taxable Value: 213,444,862
<b>Cavalier County</b>		Woodland Acres: 20,168.28		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 18,148,168
Acres:: 915,704.61		Land: 5,206,897	3,893,603	No. of Homestead Credits: 62
T and F Per Acre: 314.16		Structures: 51,051,945	20,753,091	Homestead Credit Amount: 32,473
True and Full Value: 287,681,780	True and Full Value: 56,258,842		24,646,694	Subtotal Real Property: 18,115,695
Assessed Value: 143,840,890	Assessed Value: 28,129,416		12,323,345	Railroads and Utilities: 406,006
Taxable Value: 14,384,089	Taxable Value: 2,531,729		1,232,350	Total Taxable Value: 18,521,701
<b>Dickey County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,332,238
Acres:: 706,724.85		Land: 3,183,488	2,203,425	No. of Homestead Credits: 53
T and F Per Acre: 262.50		Structures: 40,811,211	19,326,743	Homestead Credit Amount: 30,265
True and Full Value: 185,514,493	True and Full Value: 43,994,699		21,530,168	Subtotal Real Property: 12,301,973
Assessed Value: 92,755,899	Assessed Value: 21,996,999		10,764,878	Railroads and Utilities: 274,533
Taxable Value: 9,275,910	Taxable Value: 1,979,780		1,076,548	Total Taxable Value: 12,576,506
<b>Divide County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,382,721
Acres:: 783,917.34		Land: 1,947,080	889,820	No. of Homestead Credits: 25
T and F Per Acre: 188.52		Structures: 12,563,020	5,914,925	Homestead Credit Amount: 12,201
True and Full Value: 147,786,645	True and Full Value: 14,510,100		6,804,745	Subtotal Real Property: 8,370,520
Assessed Value: 73,893,323	Assessed Value: 7,255,052		3,402,373	Railroads and Utilities: 193,031
Taxable Value: 7,389,334	Taxable Value: 653,146		340,241	Total Taxable Value: 8,563,551
<b>Dunn County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,996,901
Acres:: 999,540.37		Land: 2,256,369	1,606,093	No. of Homestead Credits: 32
T and F Per Acre: 116.97		Structures: 14,646,250	6,198,699	Homestead Credit Amount: 11,468
True and Full Value: 116,917,509	True and Full Value: 16,902,619		7,804,792	Subtotal Real Property: 6,985,433
Assessed Value: 58,457,168	Assessed Value: 8,451,126		3,902,316	Railroads and Utilities: 3,172,127
Taxable Value: 5,845,967	Taxable Value: 760,646		390,288	Total Taxable Value: 10,157,560
<b>Eddy County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,136,751
Acres:: 374,159.77		Land: 1,856,640	730,340	No. of Homestead Credits: 52
T and F Per Acre: 213.67		Structures: 15,922,740	6,054,980	Homestead Credit Amount: 23,918
True and Full Value: 79,948,080	True and Full Value: 17,779,380		6,785,320	Subtotal Real Property: 5,112,833
Assessed Value: 39,974,040	Assessed Value: 8,889,690		3,392,660	Railroads and Utilities: 323,314
Taxable Value: 3,997,404	Taxable Value: 800,081		339,266	Total Taxable Value: 5,436,147

**1998 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Emmons County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,691,085
Acres:: 927,070.75		Land: 4,477,876	2,012,652	No. of Homestead Credits: 75
T and F Per Acre: 161.69		Structures: 31,068,928	9,902,582	Homestead Credit Amount: 48,114
True and Full Value: 149,900,806	True and Full Value: 35,546,804		11,915,234	Subtotal Real Property: 9,642,971
Assessed Value: 74,950,403	Assessed Value: 17,773,402		5,957,617	Railroads and Utilities: 1,871,027
Taxable Value: 7,495,431	Taxable Value: 1,599,868		595,786	Total Taxable Value: 11,513,998
<b>Foster County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,447,455
Acres:: 399,419.92		Land: 4,105,520	2,945,160	No. of Homestead Credits: 29
T and F Per Acre: 272.67		Structures: 36,389,790	20,645,760	Homestead Credit Amount: 21,846
True and Full Value: 108,911,220	True and Full Value: 40,495,310		23,590,920	Subtotal Real Property: 8,425,609
Assessed Value: 54,455,599	Assessed Value: 20,247,655		11,795,460	Railroads and Utilities: 625,964
Taxable Value: 5,445,579	Taxable Value: 1,822,330		1,179,546	Total Taxable Value: 9,051,573
<b>Golden Valley County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,293,424
Acres:: 508,084.20		Land: 1,938,250	1,416,090	No. of Homestead Credits: 31
T and F Per Acre: 130.60		Structures: 13,133,990	4,532,941	Homestead Credit Amount: 19,765
True and Full Value: 66,353,560	True and Full Value: 15,072,240		5,949,031	Subtotal Real Property: 4,273,659
Assessed Value: 33,176,780	Assessed Value: 7,536,120		2,974,516	Railroads and Utilities: 422,513
Taxable Value: 3,317,678	Taxable Value: 678,292		297,454	Total Taxable Value: 4,696,172
<b>Grand Forks County</b>		Woodland Acres: 3,793.06		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 98,923,735
Acres:: 852,819.16		Land: 208,806,171	144,604,716	No. of Homestead Credits: 213
T and F Per Acre: 424.61		Structures: 857,131,933	512,351,184	Homestead Credit Amount: 249,163
True and Full Value: 362,119,097	True and Full Value: 1,065,938,104		656,955,900	Subtotal Real Property: 98,674,572
Assessed Value: 181,059,549	Assessed Value: 532,969,053		328,477,950	Railroads and Utilities: 3,011,338
Taxable Value: 18,105,973	Taxable Value: 47,969,875		32,847,887	Total Taxable Value: 101,685,910
<b>Grant County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,354,535
Acres:: 1,012,810.00		Land: 1,314,242	511,578	No. of Homestead Credits: 64
T and F Per Acre: 125.73		Structures: 13,958,894	5,479,528	Homestead Credit Amount: 42,282
True and Full Value: 127,343,001	True and Full Value: 15,273,136		5,991,106	Subtotal Real Property: 7,312,253
Assessed Value: 63,672,330	Assessed Value: 7,636,711		2,995,605	Railroads and Utilities: 50,258
Taxable Value: 6,367,568	Taxable Value: 687,372		299,595	Total Taxable Value: 7,362,511
<b>Griggs County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,599,302
Acres:: 444,016.94		Land: 1,738,582	1,096,880	No. of Homestead Credits: 44
T and F Per Acre: 274.53		Structures: 19,823,474	9,580,764	Homestead Credit Amount: 27,222
True and Full Value: 121,894,928	True and Full Value: 21,562,056		10,677,644	Subtotal Real Property: 7,572,080
Assessed Value: 60,947,477	Assessed Value: 10,781,036		5,338,830	Railroads and Utilities: 321,905
Taxable Value: 6,094,989	Taxable Value: 970,419		533,894	Total Taxable Value: 7,893,985
<b>Hettinger County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,278,617
Acres:: 705,143.45		Land: 826,500	650,040	No. of Homestead Credits: 48
T and F Per Acre: 175.81		Structures: 15,136,140	6,556,910	Homestead Credit Amount: 23,148
True and Full Value: 123,973,194	True and Full Value: 15,962,640		7,206,950	Subtotal Real Property: 7,255,469
Assessed Value: 61,986,597	Assessed Value: 7,981,320		3,603,475	Railroads and Utilities: 81,218
Taxable Value: 6,199,915	Taxable Value: 718,351		360,351	Total Taxable Value: 7,336,687

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<b>Kidder County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,547,430
Acres:: 823,821.57		Land: 2,851,980	558,121	No. of Homestead Credits: 55
T and F Per Acre: 151.72		Structures: 18,974,669	5,751,586	Homestead Credit Amount: 41,101
True and Full Value: 124,992,451	True and Full Value: 21,826,649		6,309,707	Subtotal Real Property: 7,506,329
Assessed Value: 62,494,829	Assessed Value: 10,912,961		3,154,788	Railroads and Utilities: 411,518
Taxable Value: 6,249,725	Taxable Value: 982,224		315,481	Total Taxable Value: 7,917,847
<b>LaMoire County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,466,755
Acres:: 718,977.35		Land: 3,059,374	934,852	No. of Homestead Credits: 70
T and F Per Acre: 307.30		Structures: 33,362,000	14,631,970	Homestead Credit Amount: 42,219
True and Full Value: 220,944,800	True and Full Value: 36,421,374		15,566,822	Subtotal Real Property: 13,424,536
Assessed Value: 110,472,150	Assessed Value: 18,217,098		7,781,638	Railroads and Utilities: 238,110
Taxable Value: 11,047,215	Taxable Value: 1,641,462		778,078	Total Taxable Value: 13,662,646
<b>Logan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,112,071
Acres:: 611,815.03		Land: 1,251,400	750,910	No. of Homestead Credits: 42
T and F Per Acre: 167.56		Structures: 13,966,940	5,277,540	Homestead Credit Amount: 23,122
True and Full Value: 102,513,690	True and Full Value: 15,218,340		6,028,450	Subtotal Real Property: 6,088,949
Assessed Value: 51,256,845	Assessed Value: 7,609,170		3,014,075	Railroads and Utilities: 69,656
Taxable Value: 5,125,685	Taxable Value: 684,976		301,410	Total Taxable Value: 6,158,605
<b>McHenry County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,285,756
Acres:: 1,126,821.10		Land: 3,022,313	1,287,400	No. of Homestead Credits: 82
T and F Per Acre: 180.98		Structures: 32,483,967	28,471,282	Homestead Credit Amount: 36,390
True and Full Value: 203,935,962	True and Full Value: 35,506,280		29,758,682	Subtotal Real Property: 13,249,366
Assessed Value: 101,967,981	Assessed Value: 17,781,830		14,881,019	Railroads and Utilities: 1,248,246
Taxable Value: 10,197,213	Taxable Value: 1,600,409		1,488,134	Total Taxable Value: 14,497,612
<b>McIntosh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,032,912
Acres:: 602,009.49		Land: 1,959,760	1,844,855	No. of Homestead Credits: 92
T and F Per Acre: 162.96		Structures: 32,359,048	9,815,046	Homestead Credit Amount: 74,138
True and Full Value: 98,105,386	True and Full Value: 34,318,808		11,659,901	Subtotal Real Property: 6,958,774
Assessed Value: 49,051,160	Assessed Value: 17,159,261		5,829,920	Railroads and Utilities: 1,323,786
Taxable Value: 4,905,468	Taxable Value: 1,544,425		583,019	Total Taxable Value: 8,282,560
<b>McKenzie County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,363,620
Acres:: 1,062,967.56		Land: 5,481,234	2,529,441	No. of Homestead Credits: 19
T and F Per Acre: 140.52		Structures: 29,960,075	23,422,751	Homestead Credit Amount: 14,506
True and Full Value: 149,371,320	True and Full Value: 35,441,309		25,952,192	Subtotal Real Property: 10,349,114
Assessed Value: 74,685,660	Assessed Value: 17,720,662		12,976,099	Railroads and Utilities: 4,437,381
Taxable Value: 7,470,907	Taxable Value: 1,595,053		1,297,660	Total Taxable Value: 14,786,495
<b>McLean County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 20,644,982
Acres:: 1,143,408.05		Land: 17,745,415	9,459,350	No. of Homestead Credits: 95
T and F Per Acre: 229.90		Structures: 104,302,722	30,728,400	Homestead Credit Amount: 61,112
True and Full Value: 262,868,200	True and Full Value: 122,048,137		40,187,750	Subtotal Real Property: 20,583,870
Assessed Value: 131,434,100	Assessed Value: 61,024,069		20,093,875	Railroads and Utilities: 439,794
Taxable Value: 13,143,410	Taxable Value: 5,492,183		2,009,389	Total Taxable Value: 21,023,664

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<b>Mercer County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,619,890
Acres:: 580,169.50		Land: 19,151,974	13,568,506	No. of Homestead Credits: 115
T and F Per Acre: 148.92		Structures: 114,844,090	51,812,856	Homestead Credit Amount: 93,856
True and Full Value: 86,398,718	True and Full Value: 133,996,064		65,381,362	Subtotal Real Property: 13,526,034
Assessed Value: 43,199,359	Assessed Value: 66,998,032		32,690,681	Railroads and Utilities: 511,444
Taxable Value: 4,320,180	Taxable Value: 6,030,602		3,269,108	Total Taxable Value: 14,037,478
<b>Morton County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 36,873,869
Acres:: 1,169,596.28		Land: 61,078,350	39,331,010	No. of Homestead Credits: 287
T and F Per Acre: 143.37		Structures: 329,504,930	178,903,374	Homestead Credit Amount: 314,759
True and Full Value: 167,688,900	True and Full Value: 390,583,280		218,234,384	Subtotal Real Property: 36,559,110
Assessed Value: 83,844,450	Assessed Value: 195,291,640		109,117,192	Railroads and Utilities: 6,368,526
Taxable Value: 8,384,445	Taxable Value: 17,577,654		10,911,770	Total Taxable Value: 42,927,636
<b>Mountrail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,965,975
Acres:: 1,078,891.06		Land: 4,347,620	3,382,870	No. of Homestead Credits: 83
T and F Per Acre: 172.41		Structures: 33,850,500	15,538,100	Homestead Credit Amount: 39,381
True and Full Value: 186,011,200	True and Full Value: 38,198,120		18,920,970	Subtotal Real Property: 11,926,594
Assessed Value: 93,005,600	Assessed Value: 19,099,060		9,460,485	Railroads and Utilities: 1,011,161
Taxable Value: 9,300,560	Taxable Value: 1,719,359		946,056	Total Taxable Value: 12,937,755
<b>Nelson County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,810,178
Acres:: 613,787.06		Land: 1,694,510	713,224	No. of Homestead Credits: 55
T and F Per Acre: 262.28		Structures: 21,390,456	13,706,030	Homestead Credit Amount: 25,038
True and Full Value: 160,982,681	True and Full Value: 23,084,966		14,419,254	Subtotal Real Property: 9,785,140
Assessed Value: 80,491,339	Assessed Value: 11,542,432		7,209,619	Railroads and Utilities: 427,481
Taxable Value: 8,050,342	Taxable Value: 1,038,863		720,973	Total Taxable Value: 10,212,621
<b>Oliver County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,114,085
Acres:: 443,436.97		Land: 2,295,475	1,879,777	No. of Homestead Credits: 14
T and F Per Acre: 134.37		Structures: 16,647,809	3,765,924	Homestead Credit Amount: 8,127
True and Full Value: 59,584,370	True and Full Value: 18,943,284		5,645,701	Subtotal Real Property: 4,105,958
Assessed Value: 29,791,340	Assessed Value: 9,471,495		2,822,822	Railroads and Utilities: 369,440
Taxable Value: 2,979,333	Taxable Value: 852,463		282,289	Total Taxable Value: 4,475,398
<b>Pembina County</b>		Woodland Acres: 11,249.74		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 24,171,185
Acres:: 686,491.14		Land: 11,306,074	4,586,394	No. of Homestead Credits: 55
T and F Per Acre: 483.01		Structures: 84,623,188	60,906,984	Homestead Credit Amount: 30,831
True and Full Value: 331,580,344	True and Full Value: 95,929,262		65,493,378	Subtotal Real Property: 24,140,354
Assessed Value: 165,789,177	Assessed Value: 47,964,631		32,746,689	Railroads and Utilities: 1,508,949
Taxable Value: 16,579,435	Taxable Value: 4,317,054		3,274,696	Total Taxable Value: 25,649,303
<b>Pierce County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,939,831
Acres:: 638,377.84		Land: 4,729,519	3,058,370	No. of Homestead Credits: 64
T and F Per Acre: 204.16		Structures: 45,804,360	19,923,654	Homestead Credit Amount: 55,352
True and Full Value: 130,329,666	True and Full Value: 50,533,879		22,982,024	Subtotal Real Property: 9,884,479
Assessed Value: 65,163,403	Assessed Value: 25,266,612		11,490,956	Railroads and Utilities: 689,531
Taxable Value: 6,516,628	Taxable Value: 2,274,028		1,149,175	Total Taxable Value: 10,574,010

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<b>Ramsey County</b>		Woodland Acres: 81.60		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 21,166,117
Acres:: 729,038.63		Land: 22,994,123	19,993,936	No. of Homestead Credits: 71
T and F Per Acre: 262.37		Structures: 122,566,196	81,022,768	Homestead Credit Amount: 57,976
True and Full Value: 191,275,641	True and Full Value: 145,560,319		101,016,704	Subtotal Real Property: 21,108,141
Assessed Value: 95,637,827	Assessed Value: 72,780,162		50,508,353	Railroads and Utilities: 888,658
Taxable Value: 9,564,176	Taxable Value: 6,550,920		5,051,021	Total Taxable Value: 21,996,799
<b>Ransom County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,141,794
Acres:: 494,963.95		Land: 3,686,908	1,712,180	No. of Homestead Credits: 135
T and F Per Acre: 333.42		Structures: 49,356,400	28,337,350	Homestead Credit Amount: 47,757
True and Full Value: 165,031,200	True and Full Value: 53,043,308		30,049,530	Subtotal Real Property: 12,094,037
Assessed Value: 82,515,600	Assessed Value: 26,521,654		15,024,766	Railroads and Utilities: 469,050
Taxable Value: 8,251,560	Taxable Value: 2,387,755		1,502,479	Total Taxable Value: 12,563,087
<b>Renville County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,610,583
Acres:: 535,145.10		Land: 2,009,015	1,239,802	No. of Homestead Credits: 12
T and F Per Acre: 274.54		Structures: 15,687,683	8,128,204	Homestead Credit Amount: 8,530
True and Full Value: 146,916,545	True and Full Value: 17,696,698		9,368,006	Subtotal Real Property: 8,602,053
Assessed Value: 73,458,273	Assessed Value: 8,848,352		4,684,004	Railroads and Utilities: 157,181
Taxable Value: 7,345,827	Taxable Value: 796,353		468,403	Total Taxable Value: 8,759,234
<b>Richland County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 35,665,374
Acres:: 861,455.22		Land: 34,157,710	13,689,530	No. of Homestead Credits: 149
T and F Per Acre: 461.97		Structures: 177,810,300	110,854,997	Homestead Credit Amount: 114,392
True and Full Value: 397,966,700	True and Full Value: 211,968,010		124,544,527	Subtotal Real Property: 35,550,982
Assessed Value: 198,983,350	Assessed Value: 105,984,005		62,272,264	Railroads and Utilities: 1,310,718
Taxable Value: 19,898,335	Taxable Value: 9,539,810		6,227,229	Total Taxable Value: 36,861,700
<b>Rolette County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,310,215
Acres:: 484,567.30		Land: 2,164,410	3,042,570	No. of Homestead Credits: 45
T and F Per Acre: 225.06		Structures: 37,541,509	18,367,832	Homestead Credit Amount: 30,509
True and Full Value: 109,058,407	True and Full Value: 39,705,919		21,410,402	Subtotal Real Property: 8,279,706
Assessed Value: 54,529,206	Assessed Value: 19,852,967		10,705,206	Railroads and Utilities: 148,164
Taxable Value: 5,452,922	Taxable Value: 1,786,767		1,070,526	Total Taxable Value: 8,427,870
<b>Sargent County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,840,067
Acres:: 524,105.89		Land: 2,025,880	928,508	No. of Homestead Credits: 43
T and F Per Acre: 339.73		Structures: 28,267,965	30,547,177	Homestead Credit Amount: 22,718
True and Full Value: 178,055,526	True and Full Value: 30,293,845		31,475,685	Subtotal Real Property: 11,817,349
Assessed Value: 89,027,763	Assessed Value: 15,146,925		15,737,850	Railroads and Utilities: 275,412
Taxable Value: 8,903,031	Taxable Value: 1,363,236		1,573,800	Total Taxable Value: 12,092,761
<b>Sheridan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,298,621
Acres:: 562,630.39		Land: 503,305	258,878	No. of Homestead Credits: 18
T and F Per Acre: 171.21		Structures: 5,634,876	3,858,646	Homestead Credit Amount: 5,931
True and Full Value: 96,330,400	True and Full Value: 6,138,181		4,117,524	Subtotal Real Property: 5,292,690
Assessed Value: 48,165,200	Assessed Value: 3,069,093		2,058,763	Railroads and Utilities: 235,493
Taxable Value: 4,816,526	Taxable Value: 276,219		205,876	Total Taxable Value: 5,528,183

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<b>Sioux County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 1,999,528
Acres:: 370,126.64		Land: 454,276	161,634	No. of Homestead Credits: 15
T and F Per Acre: 100.17		Structures: 1,764,761	749,873	Homestead Credit Amount: 6,321
True and Full Value: 37,075,091	True and Full Value: 2,219,037		911,507	Subtotal Real Property: 1,993,207
Assessed Value: 18,536,714	Assessed Value: 1,109,487		455,746	Railroads and Utilities: 5,530
Taxable Value: 1,854,063	Taxable Value: 99,886		45,579	Total Taxable Value: 1,998,737
<b>Slope County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,470,775
Acres:: 612,255.00		Land: 41,042	200,915	No. of Homestead Credits: 6
T and F Per Acre: 142.73		Structures: 655,676	1,201,360	Homestead Credit Amount: 1,284
True and Full Value: 87,384,170	True and Full Value: 696,718		1,402,275	Subtotal Real Property: 4,469,491
Assessed Value: 43,692,085	Assessed Value: 348,359		701,139	Railroads and Utilities: 55,688
Taxable Value: 4,369,213	Taxable Value: 31,389		70,173	Total Taxable Value: 4,525,179
<b>Stark County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 26,766,351
Acres:: 821,497.40		Land: 34,524,716	29,582,239	No. of Homestead Credits: 278
T and F Per Acre: 150.20		Structures: 289,802,312	90,432,423	Homestead Credit Amount: 282,103
True and Full Value: 123,389,200	True and Full Value: 324,327,028		120,014,662	Subtotal Real Property: 26,484,248
Assessed Value: 61,694,600	Assessed Value: 162,163,630		60,007,376	Railroads and Utilities: 1,602,238
Taxable Value: 6,169,460	Taxable Value: 14,596,158		6,000,733	Total Taxable Value: 28,086,486
<b>Steele County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,855,221
Acres:: 447,343.56		Land: 1,391,781	742,584	No. of Homestead Credits: 14
T and F Per Acre: 357.50		Structures: 8,007,739	7,973,740	Homestead Credit Amount: 6,296
True and Full Value: 159,925,427	True and Full Value: 9,399,520		8,716,324	Subtotal Real Property: 8,848,925
Assessed Value: 79,962,720	Assessed Value: 4,699,781		4,358,221	Railroads and Utilities: 169,184
Taxable Value: 7,996,383	Taxable Value: 423,000		435,838	Total Taxable Value: 9,018,109
<b>Stutsman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 37,590,680
Acres:: 1,354,227.98		Land: 43,651,275	28,871,060	No. of Homestead Credits: 259
T and F Per Acre: 233.67		Structures: 245,523,900	146,217,350	Homestead Credit Amount: 227,089
True and Full Value: 316,436,500	True and Full Value: 289,175,175		175,088,410	Subtotal Real Property: 37,363,591
Assessed Value: 158,218,250	Assessed Value: 144,587,588		87,544,207	Railroads and Utilities: 1,995,061
Taxable Value: 15,821,825	Taxable Value: 13,014,402		8,754,453	Total Taxable Value: 39,358,652
<b>Towner County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,206,250
Acres:: 643,896.01		Land: 2,817,830	1,654,549	No. of Homestead Credits: 17
T and F Per Acre: 265.43		Structures: 20,694,435	10,392,483	Homestead Credit Amount: 10,659
True and Full Value: 170,907,866	True and Full Value: 23,512,265		12,047,032	Subtotal Real Property: 10,195,591
Assessed Value: 85,453,942	Assessed Value: 11,756,143		6,023,545	Railroads and Utilities: 111,662
Taxable Value: 8,545,705	Taxable Value: 1,058,154		602,391	Total Taxable Value: 10,307,253
<b>Trail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 19,739,788
Acres:: 534,640.12		Land: 11,629,887	4,545,885	No. of Homestead Credits: 63
T and F Per Acre: 470.29		Structures: 83,188,109	53,471,037	Homestead Credit Amount: 58,566
True and Full Value: 251,434,050	True and Full Value: 94,817,996		58,016,922	Subtotal Real Property: 19,681,222
Assessed Value: 125,714,966	Assessed Value: 47,409,124		29,008,475	Railroads and Utilities: 467,670
Taxable Value: 12,571,815	Taxable Value: 4,267,074		2,900,899	Total Taxable Value: 20,148,892



**1998 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Walsh County</b>		Woodland Acres: 3,324.99		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 26,888,391
Acres:: 801,138.32		Land: 15,608,853	11,536,784	No. of Homestead Credits: 127
T and F Per Acre: 449.61		Structures: <u>110,573,983</u>	<u>52,462,080</u>	Homestead Credit Amount: 91,305
True and Full Value: 360,196,759	True and Full Value: 126,182,836		63,998,864	Subtotal Real Property: <u>26,797,086</u>
Assessed Value: 180,098,380	Assessed Value: 63,091,453		31,999,436	Railroads and Utilities: 515,133
Taxable Value: 18,009,843	Taxable Value: 5,678,587		3,199,961	Total Taxable Value: <u>27,312,219</u>
<b>Ward County</b>		Woodland Acres:		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 84,595,667
Acres:: 1,226,153.00		Land: 120,048,410	126,387,520	No. of Homestead Credits: 362
T and F Per Acre: 230.39		Structures: <u>863,232,800</u>	<u>398,081,000</u>	Homestead Credit Amount: 317,285
True and Full Value: 282,491,700	True and Full Value: 983,281,210		524,468,520	Subtotal Real Property: <u>84,278,382</u>
Assessed Value: 141,245,850	Assessed Value: 491,640,605		262,234,260	Railroads and Utilities: 2,273,727
Taxable Value: 14,124,585	Taxable Value: 44,247,656		26,223,426	Total Taxable Value: <u>86,552,109</u>
<b>Wells County</b>		Woodland Acres: 127.40		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,144,451
Acres:: 786,124.91		Land: 3,723,154	1,778,782	No. of Homestead Credits: 48
T and F Per Acre: 260.80		Structures: <u>37,987,324</u>	<u>18,546,811</u>	Homestead Credit Amount: 31,779
True and Full Value: 205,019,120	True and Full Value: 41,710,478		20,325,593	Subtotal Real Property: <u>13,112,672</u>
Assessed Value: 102,509,560	Assessed Value: 20,855,239		10,162,796	Railroads and Utilities: 750,982
Taxable Value: 10,250,956	Taxable Value: 1,877,208		1,016,287	Total Taxable Value: <u>13,863,654</u>
<b>Williams County</b>		Woodland Acres:		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 29,215,607
Acres:: 1,237,747.20		Land: 32,903,498	27,500,684	No. of Homestead Credits: 170
T and F Per Acre: 155.44		Structures: <u>244,885,378</u>	<u>114,360,022</u>	Homestead Credit Amount: 145,151
True and Full Value: 192,396,850	True and Full Value: 277,788,876		141,860,706	Subtotal Real Property: <u>29,070,456</u>
Assessed Value: 96,198,425	Assessed Value: 138,894,438		70,930,353	Railroads and Utilities: 3,165,002
Taxable Value: 9,620,570	Taxable Value: 12,501,611		7,093,426	Total Taxable Value: <u>32,235,458</u>
<b>State Totals</b>		Woodland Acres: 39,023.47		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 1,142,368,054
Acres:: 39,991,071.68		Land: 1,457,670,644	1,014,600,043	No. of Homestead Credits: 4,630
T and F Per Acre: 233.02		Structures: <u>7,766,609,262</u>	<u>4,211,406,055</u>	Homestead Credit Amount: 3,805,012
True and Full Value: 9,318,818,824	True and Full Value: 9,224,279,906		5,226,006,098	Subtotal Real Property: <u>1,138,563,042</u>
Assessed Value: 4,659,396,276	Assessed Value: 4,612,173,491		2,613,002,509	Railroads and Utilities: 57,677,530
Taxable Value: 465,951,747	Taxable Value: 415,114,558		261,301,749	Total Taxable Value: <u>1,196,240,572</u>

**1998 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	121,984	0	183,971	0	305,955
Barnes	691,757	391,776	130,431	0	1,213,964
Benson	305,454	66,163	106,898	0	478,515
Billings	210,251	1,347,495	10,976	0	1,568,722
Bottineau	165,288	242,154	198,520	0	605,962
Bowman	121,306	521,953	134,944	0	778,203
Burke	236,442	287,311	50,378	0	574,131
Burleigh	428,059	231,070	1,743,411	0	2,402,540
Cass	1,314,067	471,510	3,547,051	12,100	5,344,728
Cavalier	196,218	21,115	188,673	0	406,006
Dickey	56,400	18,617	199,516	0	274,533
Divide	51,300	102,021	39,710	0	193,031
Dunn	0	3,102,944	69,183	0	3,172,127
Eddy	185,657	67,886	69,771	0	323,314
Emmons	70,285	1,728,721	72,021	0	1,871,027
Foster	270,837	271,518	83,609	0	625,964
Golden Valley	218,272	166,769	37,472	0	422,513
Grand Forks	686,839	263,837	2,060,662	0	3,011,338
Grant	0	0	50,258	0	50,258
Griggs	206,835	48,195	66,875	0	321,905
Hettinger	0	12,768	68,450	0	81,218
Kidder	307,166	35,183	69,169	0	411,518
LaMoure	121,120	12,793	104,197	0	238,110
Logan	24,243	0	45,413	0	69,656
McHenry	780,118	324,868	143,260	0	1,248,246
McIntosh	12,420	1,200,553	110,813	0	1,323,786
McKenzie	10,419	4,383,504	43,458	0	4,437,381
McLean	65,208	51,862	322,724	0	439,794
Mercer	92,528	113,497	305,419	0	511,444
Morton	672,088	4,281,444	1,414,994	0	6,368,526
Mountrail	536,140	341,899	133,122	0	1,011,161
Nelson	317,289	16,990	93,202	0	427,481
Oliver	77,387	49,975	242,078	0	369,440
Pembina	199,406	1,097,528	212,015	0	1,508,949
Pierce	323,936	223,866	141,729	0	689,531
Ramsey	426,164	83,905	378,589	0	888,658
Ransom	155,756	202,148	111,146	0	469,050
Renville	61,581	50,949	44,651	0	157,181
Richland	255,743	184,474	870,501	0	1,310,718
Rolette	36,692	0	111,472	0	148,164
Sargent	88,356	0	187,056	0	275,412
Sheridan	40,164	0	195,329	0	235,493
Sioux	1,083	0	4,447	0	5,530
Slope	25,849	7,596	22,243	0	55,688
Stark	563,962	615,065	423,211	0	1,602,238
Steele	106,992	4,491	57,701	0	169,184
Stutsman	659,223	348,647	987,191	0	1,995,061
Towner	77,775	0	33,887	0	111,662
Traill	288,890	18,325	160,455	0	467,670
Walsh	338,181	15,368	161,584	0	515,133
Ward	907,999	417,009	948,719	0	2,273,727
Wells	366,228	228,308	156,446	0	750,982
Williams	785,043	1,927,070	452,889	0	3,165,002
<b>Total</b>	<b>14,262,400</b>	<b>25,601,140</b>	<b>17,801,890</b>	<b>12,100</b>	<b>57,677,530</b>

**1998 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
Total:	8,400,000.00

**1998 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	7,724	52.78	3,862	386
Barnes	1,799.36	257,932	143.35	128,966	12,897
Benson	1,342.51	155,275	115.66	77,638	7,764
Bottineau	2,111.80	269,000	127.38	134,500	13,450
Bowman	1,018.22	141,700	139.16	70,850	7,085
Burke	465.93	51,026	109.51	25,513	2,551
Burleigh	11,517.36	1,130,800	98.18	565,400	56,540
Cass	1,613.90	377,000	233.60	188,500	18,850
Cavalier	6,979.62	977,170	140.00	488,585	48,859
Dickey	2,772.35	462,095	166.68	231,048	23,105
Divide	1,428.09	192,100	134.52	96,050	9,605
Dunn	7,050.63	454,221	64.42	227,111	22,711
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	155,071	245.46	77,536	7,754
Golden Valley	134.80	12,921	95.85	6,461	646
Grand Forks	3,628.61	412,672	113.73	206,336	20,634
Grant	322.00	20,930	65.00	10,465	1,047
Griggs	102.95	19,306	187.53	9,653	965
Hettinger	1,173.57	143,840	122.57	71,920	7,192
Kidder	3,991.67	523,580	131.17	261,790	26,179
LaMoure	1,620.55	340,900	210.36	170,450	17,045
Logan	1,027.80	75,900	73.85	37,950	3,795
McHenry	515.34	43,650	84.70	21,825	2,183
McIntosh	2,126.21	264,845	124.56	132,423	13,242
McKenzie	9,281.38	1,561,516	168.24	780,758	78,076
McLean	18,847.76	3,946,500	209.39	1,973,250	197,325
Mercer	5,122.98	665,762	129.96	332,881	33,288
Morton	6,923.74	1,035,100	149.50	517,550	51,755
Mountrail	4,716.89	795,400	168.63	397,700	39,770
Nelson	936.02	119,380	127.54	59,690	5,969
Oliver	720.94	101,515	140.81	50,758	5,076
Pembina	3,485.95	313,698	89.99	156,849	15,685
Pierce	953.50	56,478	59.23	28,239	2,824
Ramsey	376.15	74,633	198.41	37,317	3,732
Ransom	821.21	173,600	211.40	86,800	8,680
Richland	3,807.76	522,200	137.14	261,100	26,110
Rolette	6,861.04	985,269	143.60	492,635	49,264
Sargent	2,108.49	570,504	270.57	285,252	28,525
Sheridan	25,913.84	4,349,407	167.84	2,174,704	217,470
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	435,361	300.34	217,681	21,768
Stutsman	142.43	23,900	167.80	11,950	1,195
Towner	343.10	95,640	278.75	47,820	4,782
Walsh	419.32	56,400	134.50	28,200	2,820
Ward	40.00	6,000	150.00	3,000	300
Wells	8,849.39	1,882,480	212.72	941,240	94,124
Williams	3,561.12	461,053	129.47	230,527	23,053
<b>Total</b>	<b>162,925.10</b>	<b>25,184,677</b>	<b>154.58</b>	<b>12,592,345</b>	<b>1,259,237</b>

**1998 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
Barnes	275.00	79,164	287.87	39,582	3,958
Benson	797.90	177,679	222.68	88,840	8,884
Billings	51.40	8,020	156.03	4,010	401
Bottineau	205.40	40,500	197.18	20,250	2,025
Bowman	232.50	30,800	132.47	15,400	1,540
Burke	176.50	35,300	200.00	17,650	1,765
Burleigh	1,639.67	258,150	157.44	129,075	12,908
Cavalier	201.30	64,500	320.42	32,250	3,225
Dickey	519.50	135,142	260.14	67,571	6,757
Divide	362.50	48,900	134.90	24,450	2,445
Eddy	701.00	112,000	159.77	56,000	5,600
Emmons	419.49	102,084	243.35	51,042	5,104
Foster	193.80	57,126	294.77	28,563	2,856
Grant	625.10	121,149	193.81	60,575	6,058
Griggs	429.00	85,420	199.11	42,710	4,271
Kidder	306.00	37,938	123.98	18,969	1,897
LaMoure	332.00	83,500	251.51	41,750	4,175
Logan	430.50	81,050	188.27	40,525	4,053
McHenry	329.10	63,310	192.37	31,655	3,166
McIntosh	157.00	28,243	179.89	14,122	1,412
McLean	609.76	150,500	246.82	75,250	7,525
Mercer	224.00	39,072	174.43	19,536	1,954
Morton	578.83	123,200	212.84	61,600	6,160
Mountrail	675.40	121,600	180.04	60,800	6,080
Nelson	654.10	175,834	268.82	87,917	8,792
Oliver	153.00	29,215	190.95	14,608	1,461
Pierce	962.60	189,569	196.93	94,785	9,479
Ramsey	1,075.60	257,917	239.79	128,959	12,896
Ransom	151.00	48,900	323.84	24,450	2,445
Renville	25.00	7,100	284.00	3,550	355
Richland	30.00	10,000	333.33	5,000	500
Sargent	185.00	68,963	372.77	34,482	3,448
Sheridan	1,376.98	221,373	160.77	110,687	11,069
Sioux	120.00	16,545	137.88	8,273	827
Stark	48.00	8,860	184.58	4,430	443
Stutsman	961.70	221,600	230.43	110,800	11,080
Towner	1,741.05	426,217	244.80	213,109	21,311
Ward	80.00	10,600	132.50	5,300	530
Wells	243.00	63,220	260.16	31,610	3,161
Williams	65.00	4,081	62.78	2,041	204
<b>Total</b>	<b>18,344.68</b>	<b>3,844,341</b>	<b>209.56</b>	<b>1,922,176</b>	<b>192,218</b>

**1998 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	486,756	280.34	243,378	24,338
Bottineau	877.94	251,000	285.90	125,500	12,550
Dickey	320.00	53,150	166.09	26,575	2,658
Emmons	920.00	184,156	200.17	92,078	9,208
Grant	160.00	27,956	174.73	13,978	1,398
Logan	320.00	46,370	144.91	23,185	2,319
McHenry	1,840.00	308,680	167.76	154,340	15,434
McIntosh	800.00	114,406	143.01	57,203	5,720
Stutsman	474.06	110,500	233.09	55,250	5,525
Ward	320.00	45,200	141.25	22,600	2,260
<b>Total</b>	<b>7,768.30</b>	<b>1,628,174</b>	<b>209.59</b>	<b>814,087</b>	<b>81,410</b>

**1998 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	860,780	96.11	430,390	43,039
<b>Total</b>	<b>8,956.47</b>	<b>860,780</b>	<b>96.11</b>	<b>430,390</b>	<b>43,039</b>

**Apportionment of 1998 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>Burlington Northern Santa Fe Railway Co.</b>			
Main Line			
Fargo to Grand Forks Junction	7,805	76.09	593,875
Fargo to Montana State Line	9,363	367.11	3,437,141
Grand Forks to Norwich	8,291	194.26	1,610,590
Ortonville to Terry	2,519	102.50	258,218
Surrey to Montana Line	9,755	156.48	1,526,525
Subtotal Main Line		896.44	7,426,349
Branch Line			
Berthold to Crosby	2,850	73.67	209,989
Casselton Branch	2,704	0.13	352
Casselton Junction to Nolan	2,402	21.34	51,267
Casselton to Blanchard	2,044	14.19	28,999
Churchs Ferry to Rolla	1,714	47.77	81,887
Cooperstown Branch	1,714	18.49	31,696
Devils Lake to Rock Lake	1,017	0.90	915
Erie Junction to Clifford	1,017	18.09	18,390
Fairview East Branch	1,017	0.74	752
Fargo and Southwestern Branch	2,630	8.72	22,937
Fargo Conn. Jct.	2,630	1.47	3,867
Fargo-Surrey Line	6,988	225.73	1,577,446
Grafton to Intl. Bndry. - Morden	2,402	48.24	115,892
Grand Forks to Intl. Bndry. - Neche	2,402	59.95	144,024
Granville to Lorain	1,714	46.23	79,248
James River Branch	2,402	1.24	2,979
Lakota to Sarles	1,714	72.90	124,965
Larimore to Hannah	2,402	78.47	188,516
Larrimore to Mayville	2,044	33.80	69,080
Linton Branch	2,044	45.31	92,605
Mandan North Line	2,402	80.08	192,384
Minnewaukan Branch	1,847	0.48	887
Niobe Branch	1,017	21.46	21,816
Nolan to Warwick	2,402	74.01	177,802
Portland Junction to Portland	1,714	4.68	8,022
Red River Branch	3,913	64.99	254,312
Rugby to Westhope	1,714	67.80	116,223
Snowdon-Sidney Branch	1,017	8.66	8,804
Stanley Northwest Branch	2,190	87.03	190,596
Valley City Low Line	2,561	5.13	13,137
Wahpeton to Casselton	2,402	0.57	1,369
West Fargo Conn. to J.Y. Jct.	2,630	2.71	7,128
York to Wolford	1,017	14.40	14,639
Subtotal Branch Line		1,249.38	3,852,925
Second Track			
Cass County	1,480	31.94	47,270
Stutsman County	1,480	12.10	17,906
Ward County	1,480	12.78	18,913
Williams County	1,480	16.18	23,944
Subtotal Second Track		73.00	108,033

**Apportionment of 1998 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>
Side Track			
Side Track	499	626.64	312,693
Subtotal Side Track		626.64	312,693
<b>Total Burlington Northern Santa Fe Railway Co.</b>		2,845.46	11,700,000
<b>Soo Line Railroad Co.</b>			
Main Line			
Minnesota State Line to Portal	3,412	352.67	1,203,275
Subtotal Main Line		352.67	1,203,275
Branch Line			
Drake - Max Line	537	45.46	24,421
F & V Jct. - S. Dakota Line	329	8.68	2,852
Flaxton to Montana Line	537	0.57	306
Flaxton to Whitetail	537	63.48	34,095
Fordville to Baker	537	81.28	43,656
Hankinson to Oakes	544	49.57	26,956
Kenmare to Minnesota Line	778	250.72	195,085
Max - New Town	434	64.43	27,936
Max to Washburn	544	49.38	26,883
Prairie Junction - Plaza	222	1.41	313
Washburn to Oakes	544	170.40	92,664
Wishek to Ashley	281	19.58	5,494
Subtotal Branch Line		804.96	480,661
Side Track			
Side Track	141	153.97	21,664
Subtotal Side Track		153.97	21,664
<b>Total Soo Line Railroad Co.</b>		1,311.60	1,705,600



**Apportionment of 1998 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>Red River Valley &amp; Western Railroad</b>			
Branch Line			
Addison West Branch	538	11.79	6,345
Casselton Branch	1,825	51.79	94,491
Fargo and Southwestern Branch	1,775	100.40	178,220
James River Branch	1,621	46.49	75,365
Minnewaukan Branch	1,247	90.01	112,206
Oakes Branch	1,157	15.30	17,705
Oakes to S.D. Border	686	14.21	9,751
Oberon Branch	686	15.82	10,856
Sykeston Branch	686	85.03	58,348
Wahpeton to Casselton	1,621	54.62	88,545
Wahpeton to Moorhead	1,654	6.02	9,958
Wahpeton to Oakes	1,726	72.53	125,180
Wilton Branch	686	81.24	55,746
Subtotal Branch Line		645.25	842,716
Side Track			
Sidetrack	99	47.12	4,684
Subtotal Side Track		47.12	4,684
<b>Total Red River Valley &amp; Western Railroad</b>		<b>692.37</b>	<b>847,400</b>
<b>Rutland Line</b>			
Branch Line			
Hankinson to Rutland	153	20.76	3,185
Rutland to SD Line	203	10.52	2,137
Tintah Jct. to Hankinson	431	8.40	3,617
Wahpeton to Moorhead	370	0.05	19
Subtotal Branch Line		39.73	8,958
Side Track			
Sidetrack	75	5.87	442
Subtotal Side Track		5.87	442
<b>Total Rutland Line</b>		<b>45.60</b>	<b>9,400</b>

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

<b>1997</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
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		<u>389,022,303</u>	<u>33.68</u>
Total Taxable Value of Other Real Estate		635,398,217	55.01
Less Homestead Credit Allowance		<u>-3,999,567</u>	<u>-0.35</u>
Total Taxable Value of Real Estate		<u>1,081,317,083</u>	<u>93.61</u>
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		<u>13,200</u>	<u>0.00</u>
Total Value of Public Utilities		<u>73,791,849</u>	<u>6.39</u>
Total Taxable Value of all Property		<u>1,155,108,932</u>	<u>100.00</u>

<b>1998</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	40,012,482.80	466,192,526	38.97
Other Real Estate			
Commercial Property		261,245,823	21.84
Residential Property		<u>415,042,442</u>	<u>34.69</u>
Total Taxable Value of Other Real Estate		676,288,265	56.53
Less Homestead Credit Allowance		<u>-3,802,576</u>	<u>-0.32</u>
Total Taxable Value of Real Estate		<u>1,138,678,215</u>	<u>95.18</u>
Public Utility Property			
Railroads		14,262,400	1.19
Pipelines		25,601,140	2.14
Electric, Gas, Heating and Water		17,801,890	1.49
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,100</u>	<u>0.00</u>
Total Value of Public Utilities		<u>57,677,530</u>	<u>4.82</u>
Total Taxable Value of all Property		<u>1,196,355,745</u>	<u>100.00</u>

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

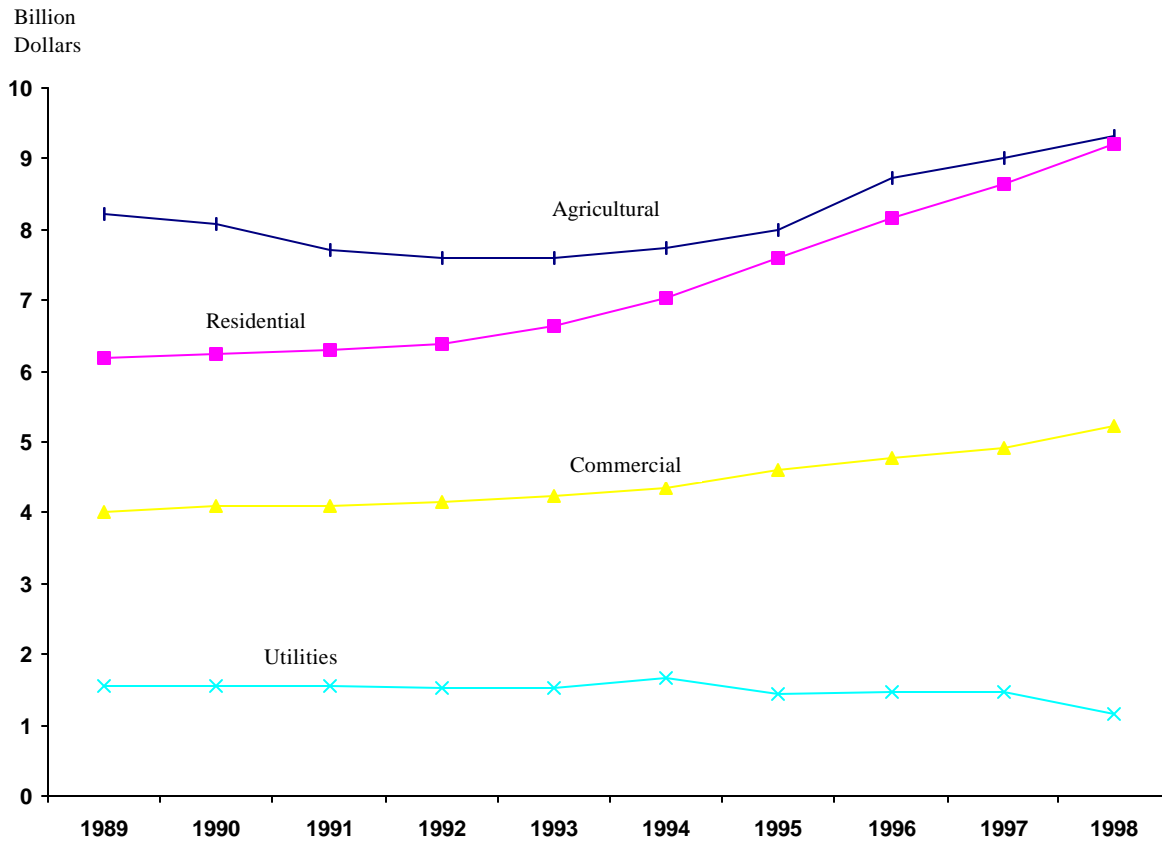
<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1989	40,059,076.95	205.12	8,216,736,232	4,108,359,784	418,205,034
1990	40,045,820.36	201.52	8,070,223,338	4,035,100,475	410,841,885
1991	40,041,343.83	192.59	7,711,733,460	3,855,856,045	403,515,582
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
1998	40,012,482.80	233.02	9,323,634,424	4,661,804,076	466,192,526

<b>Residential Property</b>					
	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
1998	1,457,677,244	7,765,056,942	9,222,734,186	4,611,372,275	415,042,442

<b>Commercial Property</b>					
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
1998	1,014,602,343	4,210,288,396	5,224,890,739	2,612,443,249	261,245,823

	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
1998	1,142,480,791	3,802,576	1,138,678,215	57,677,530	1,196,355,745

## True and Full Values



<u>Year</u>	<b>Agricultural</b>	<b>Residential</b>	<b>Commercial</b>	<b>Utilities</b>
	(Billions of Dollars)			
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
1998	9.324	9.223	5.225	1.154

**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
1989	10,866,370	31,642,520	17,006,500	18,504,812	11,400	12,000	32,500	78,076,102
1990	10,950,050	30,404,380	17,110,900	19,262,939	4,900	49,500	24,500	77,807,169
1991	10,718,340	31,260,230	17,218,201	18,827,000	2,990	79,170	23,200	78,129,131
1992	9,862,700	31,229,500	17,203,396	18,246,800	0	136,840	18,400	76,697,636
1993	10,809,900	31,451,400	17,586,400	16,374,702	0	403,910	17,700	76,644,012
1994	16,079,100	29,826,200	17,482,600	19,236,208	0	641,250	12,600	83,277,958
1995	9,870,500	28,385,000	16,556,039	16,140,802	0	797,598	15,700	71,765,639
1996	11,041,100	26,934,760	17,386,300	17,242,896	0	1,432,280	13,600	74,050,936
1997	14,168,200	25,619,900	18,190,030	13,845,199	0	1,955,320	13,200	73,791,849
1998	14,262,400	25,601,140	17,801,890	0	0	0	12,100	57,677,530

## 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	Com-mercial	Resi-dential	H'stead Credit	Rail-roads	Pipe-lines	Electric, Gas, etc.	Tele-communi-cations	Tele-graph	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	0.00	0.04	0.00
1994	38.67	21.75	31.70	0.44	1.61	2.98	1.75	1.92	0.00	0.06	0.00
1995	38.42	22.14	32.96	0.43	0.95	2.73	1.59	1.55	0.00	0.08	0.00
1996	39.23	21.43	33.07	0.39	0.99	2.42	1.56	1.55	0.00	0.13	0.00
1997	38.95	21.33	33.68	0.35	1.23	2.22	1.57	1.20	0.00	0.17	0.00
1998	38.97	21.84	34.69	0.32	1.19	2.14	1.49				0.00

