

Proceedings  
of  
State Board  
of  
Equalization  
of  
North Dakota  
1999

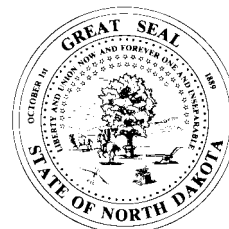
Compiled by

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 1999



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 1999.

Dated at Bismarck, North Dakota, this 31st day of December, 1999.

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

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**1999**

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	No change
Billings	No change	No change	No change
Bottineau	No change	No change	No change
Bowman	(1)	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	(2)
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% (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	(4)	No change	+ 3%
LaMoure	No change	No change	No change
Logan	No change	No change	(5)
McHenry	(6)	(7)	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	+ 4%
Oliver	No change	No change	+ 3%
Pembina	No change	No change	No change
Pierce	No change	No change	(8)
Ramsey	No change	No change	No change
Ransom	(9)	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	(10)
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	(11)	No change
Stutsman	No change	No change	(12)
Towner	No change	(13)	No change
Traill	No change	No change	No change
Walsh	No change	No change	No change
Ward	(14)	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 commercial structures by 4 percent
- (2) Reduce the E $\frac{1}{2}$ W $\frac{1}{2}$  of Sec. 15-162-63 by 42 percent; reduce the NE $\frac{1}{4}$  of Sec. 22-162-63 by 8 percent; reduce the NW $\frac{1}{4}$  of Sec. 22-162-63 by 5 percent
- (3) Reduce the W $\frac{1}{2}$  of Sec. 4-145-65 by 56 percent and apply the 3 percent increase
- (4) Reduce commercial structures by 3 percent
- (5) Reduce the following parcels as shown:

**LOCALLY ASSESSED PROPERTY (CONTINUED)**

- |                 |                 |                      |
|-----------------|-----------------|----------------------|
| Township 134-67 | Parcel 1130-001 | Reduce by 7 percent  |
| Township 134-68 | Parcel 1254-000 | Reduce by 37 percent |
| Township 134-68 | Parcel 1256-001 | No change            |
| Township 134-68 | Parcel 1257-000 | Reduce by 27 percent |
| Township 134-68 | Parcel 1258-000 | No change            |
| Township 134-68 | Parcel 1260-000 | Reduce by 11 percent |
| Township 134-68 | Parcel 1390-000 | Reduce by 24 percent |
| Township 135-67 | Parcel 2192-000 | No change            |
| Township 135-68 | Parcel 2265-000 | Reduce by 25 percent |
| Township 135-68 | Parcel 2266-000 | Reduce by 18 percent |
| Township 135-68 | Parcel 2404-000 | No change            |
| Township 135-69 | Parcel 2425-000 | Reduce by 10 percent |
| Township 135-69 | Parcel 2427-000 | Reduce by 9 percent  |
| Township 135-69 | Parcel 2426-000 | Reduce by 2 percent  |
| Township 135-69 | Parcel 2740-000 | Reduce by 8 percent  |
- (6) Increase the structure value of the ADM oilseed crushing facility at Velva by 6 percent
- (7) Increase structures in the City of Velva by 12 percent. Encourage the city to continue the revaluation process
- (8) Reduce Parcel 6614 in Sec. 5-151-74 by 14 percent  
 Reduce Parcel 6615 in Sec. 5-151-74 by 31 percent  
 Reduce Parcel 899-000, lots 1 & 2, E½NW¼ Sec. 18-158-73 by 3 percent  
 Reduce Parcel 1038-000, NW¼ Sec. 13-158-74 by 41 percent  
 Reduce Parcel 1041-000, NE¼ Sec. 14-158-74 by 69 percent  
 Reduce Parcel 1042-000, NW ¼ Sec. 14-158-74 by 52 percent
- (9) Increase the structure value of the ADM oilseed crushing facility at Enderlin by 5 percent
- (10) Parcel 12057 Sec. 28-159-70 Reduce by 38 percent  
 Parcel 12086 Sec. 33-159-70 Reduce by 41 percent  
 Parcel 12087 Sec. 33-159-70 Reduce by 43 percent  
 Parcel 12090 Sec. 34-159-70 Reduce by 85 percent
- (11) Increase residential structures on properties with a true and full value of more than \$15,000 by 4 percent. Encourage Steele County to reappraise all residential properties
- (12) NE¼ 15-144-68 Reduce by 8 percent  
 NW¼ 15-144-68 Reduce by 11 percent  
 NE¼ 22-144-68 No change  
 SE¼ 22-144-68 Reduce by 69 percent  
 SW¼ 22-144-68 Reduce by 85 percent

**LOCALLY ASSESSED PROPERTY (CONTINUED)**

NW¼ Sec. 27-139-62	Reduce by 24 percent
SW¼ Sec. 27-139-62	Reduce by 42 percent
SE¼ Sec. 28-139-62	Reduce by 19 percent
NW¼ Sec. 34-139-62	Reduce by 21 percent
NE¼ Sec. 22-140-65	Reduce by 32 percent
NW¼ Sec. 22-140-65	Reduce by 12 percent
SW¼ Sec. 22-140-65	Reduce by 7 percent
SE¼ Sec. 22-140-65	Reduce by 11 percent
NW¼ Sec. 23-140-65	Reduce by 26 percent
SW¼ Sec. 23-140-65	Reduce by 49 percent
SW¼ 13-139-64	Reduce by 28 percent
SE¼ 13-139-64	Reduce by 40 percent
NE¼ 15-144-68	Reduce by 8 percent
NW¼ 15-144-68	Reduce by 11 percent
NE¼ 22-144-68	No change
SE¼ 22-144-68	Reduce by 69 percent
SW¼ 22-144-68	Reduce by 85 percent

- (13) Decrease residential structures by 9 percent, excluding the City of Cando
- (14) Reduce the true and full value of the Medical Arts Clinic building on parcel MI24.317.050.000 by 28 percent; make no change to the land or parking area

It was moved by Mr. Johnson and seconded by Mr. Clayburgh that the Board make the same changes to State Game and Fish assessments, National Guard assessments, and Board of University and School Lands assessments that had been made to privately held agricultural land in Nelson, Foster, Oliver, and Kidder Counties.

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 1999 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 1999.

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	\$ 520,000	\$ 52,000
Montana-Dakota Utilities Company	60,686,000	6,068,600
Moorhead Public Service Department	394,000	39,400
Northern Municipal Power Agency	311,000	31,100
Northern States Power Company	61,285,000	6,128,500
Northwestern Public Service Company	855,000	85,500
Otter Tail Power Company	52,440,000	5,244,000
Rainbow Energy Marketing Corporation	20,500	2,050

### PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Amerada Hess	\$ 5,782,000	\$ 578,200
Amoco Oil Company	1,932,000	193,200
Amoco Pipeline Company	17,057,000	1,705,700
Bear Paw Energy Inc.	21,029,000	2,102,900
Belle Fourche Pipeline Company	2,678,000	267,800
Cenex Pipeline Company	5,738,000	573,800
Dome Pipeline Corporation	19,976,000	1,997,600
Enbridge Pipelines (North Dakota) Inc.	9,961,000	996,100
EOTT Energy Corp.	7,496,500	749,650
Equilon Pipeline Company	1,837,000	183,700
Kanab Pipeline Operating Partnership L.P.	954,000	95,400
Lakehead Pipe Line Co., L.P.	17,673,000	1,767,300
Northern Border Pipeline Company	136,147,000	13,614,700
Petro-Hunt LLC	535,000	53,500
Petro-Hunt LLC et al	33,400	3,340
Prairielands Energy Marketing, Inc.	1,065,000	106,500
Roughrider Pipeline Company	96,500	9,650
Scurlock Permian Pipeline Corporation	366,000	36,600
Tioga Gas Plant	2,519,000	251,900
Viking Gas Transmission Company	66,700	6,670
Williams Pipe Line Company	4,620,000	462,000
Williston Basin Interstate Pipeline	18,914,000	1,891,400



## CENTRALLY ASSESSED PROPERTY (CONTINUED)

### AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Atlantic Coast Airlines	\$ 446,000	\$ 44,600
Big Sky Transportation Company	24,000	2,400
Central Air	12,100	1,210
Corporate Express Delivery System	12,100	1,210
Evergreen International Airlines, Inc.	42,200	4,220
Federal Express Corporation	486,000	48,600
Great Lakes Aviation Ltd.	450,000	45,000
Mesaba Aviation, Inc.	57,200	5,720
Northwest Airlines, Inc.	3,085,000	308,500

### RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern & Santa Fe Railway	\$121,000,000	\$12,100,000
Dakota, Missouri Valley & Western	2,128,000	212,800
Northern Plains Railroad	1,691,000	169,100
Red River Valley & Western Railroad	9,003,000	900,300
Rutland Line	97,500	9,750
Soo Line Railroad	17,425,000	1,742,500

### MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$ 112,000	\$ 11,200

### TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Ms. Gilmore and seconded by Mr. Johnson that the Board approve the 1999 telecommunications gross receipts tax in the amount of \$8,617,405.68. (A subsequent correction to one return changed the total to \$8,617,396.77 and was approved by the Board by memorandum.)

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS  
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA  
1999**

<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>
BDI, Inc. 3814 3rd Ave. NW Fargo, ND 58102	566	100 percent for 5 years	Granted	1/ 7/99
Bismarck Canvas Company Andre Industrial Park Menoken, ND 58558	573	100 percent for 5 years	Granted	10/ 7/99
Bread Poets Baking Company 106 E. Thayer Ave. Bismarck, ND 58501	567	100 percent for 5 years	Granted	2/ 4/99
Clark Equipment Company 521 S. 22nd St. Bismarck, ND 58504	570	100 percent for 5 years on expansion	Granted	7/ 1/99
Clark Equipment Company 201 1st Ave. NE Gwinner, ND 58040	571	100 percent for 5 years on expansion	Granted	7/ 1/99
Cobra Hose, Inc. P.O. Box 5120 Fargo, ND 58105	574	100 percent for 5 years on expansion	Granted	11/ 4/99
Crary Company 237 12th St. NW Fargo, ND 58078	572	100 percent for 5 years	Granted	10/ 7/99
L.D. Paulson Enterprises, Inc. dba Paulson Premium Seed and Conditioning P.O. Box 723 Bowman, ND 58623	568	100 percent for 5 years on expansion	Granted	5/ 6/99
Red River Refrigeration, Inc. 163 8th Ave. NW West Fargo, ND 58078	569	100 percent for 5 years on expansion	Denied	5/ 6/99

**1999 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: 6,225,580
Acres:: 606,579.75	Land: 3,924,361	1,709,563	No. of Homestead Credits: 44	
T and F Per Acre: 144.34	Structures: 21,852,227	12,047,601	Homestead Credit Amount: 28,907	
True and Full Value: 87,551,476	True and Full Value: 25,776,588	13,757,164	Subtotal Real Property: 6,196,673	
Assessed Value: 43,774,925	Assessed Value: 12,888,194	6,878,545	Railroads and Utilities: 309,281	
Taxable Value: 4,377,698	Taxable Value: 1,159,981	687,901	Total Taxable Value: 6,505,954	
<b>Barnes County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 23,092,570
Acres:: 922,113.35	Land: 15,487,495	9,173,795	No. of Homestead Credits: 210	
T and F Per Acre: 301.37	Structures: 122,906,740	50,203,095	Homestead Credit Amount: 331,016	
True and Full Value: 277,893,430	True and Full Value: 138,394,235	59,376,890	Subtotal Real Property: 22,761,554	
Assessed Value: 138,946,715	Assessed Value: 69,197,117	29,688,444	Railroads and Utilities: 1,321,302	
Taxable Value: 13,894,675	Taxable Value: 6,229,026	2,968,869	Total Taxable Value: 24,082,856	
<b>Benson County</b>		Woodland Acres: 172.90		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,742,024
Acres:: 785,992.92	Land: 2,512,390	1,006,118	No. of Homestead Credits: 64	
T and F Per Acre: 232.04	Structures: 19,401,270	11,705,898	Homestead Credit Amount: 30,873	
True and Full Value: 182,381,424	True and Full Value: 21,913,660	12,712,016	Subtotal Real Property: 10,711,151	
Assessed Value: 91,190,655	Assessed Value: 10,965,380	6,362,758	Railroads and Utilities: 600,574	
Taxable Value: 9,119,492	Taxable Value: 986,239	636,293	Total Taxable Value: 11,311,725	
<b>Billings County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 2,911,417
Acres:: 364,304.27	Land: 630,110	2,221,833	No. of Homestead Credits: 0	
T and F Per Acre: 102.97	Structures: 4,713,660	13,678,452	Homestead Credit Amount: 0	
True and Full Value: 37,510,720	True and Full Value: 5,343,770	15,900,285	Subtotal Real Property: 2,911,417	
Assessed Value: 18,755,360	Assessed Value: 2,671,885	7,950,145	Railroads and Utilities: 1,447,921	
Taxable Value: 1,875,894	Taxable Value: 240,497	795,026	Total Taxable Value: 4,359,338	
<b>Bottineau County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 18,299,995
Acres:: 1,019,544.24	Land: 16,301,060	3,610,174	No. of Homestead Credits: 77	
T and F Per Acre: 252.99	Structures: 68,180,401	28,412,740	Homestead Credit Amount: 49,729	
True and Full Value: 257,935,900	True and Full Value: 84,481,461	32,022,914	Subtotal Real Property: 18,250,266	
Assessed Value: 128,967,950	Assessed Value: 42,240,742	16,011,458	Railroads and Utilities: 607,098	
Taxable Value: 12,896,795	Taxable Value: 3,802,044	1,601,156	Total Taxable Value: 18,857,364	
<b>Bowman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,093,991
Acres:: 667,948.70	Land: 7,155,500	3,345,470	No. of Homestead Credits: 44	
T and F Per Acre: 122.34	Structures: 34,079,200	19,700,304	Homestead Credit Amount: 44,665	
True and Full Value: 81,717,700	True and Full Value: 41,234,700	23,045,774	Subtotal Real Property: 7,049,326	
Assessed Value: 40,858,850	Assessed Value: 20,617,350	11,522,887	Railroads and Utilities: 844,673	
Taxable Value: 4,085,885	Taxable Value: 1,855,817	1,152,289	Total Taxable Value: 7,893,999	
<b>Burke County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,675,945
Acres:: 651,335.74	Land: 1,408,185	1,517,212	No. of Homestead Credits: 30	
T and F Per Acre: 192.38	Structures: 13,438,535	13,333,173	Homestead Credit Amount: 15,850	
True and Full Value: 125,302,263	True and Full Value: 14,846,720	14,850,385	Subtotal Real Property: 7,660,095	
Assessed Value: 62,650,057	Assessed Value: 7,423,028	7,425,175	Railroads and Utilities: 447,107	
Taxable Value: 6,265,264	Taxable Value: 668,152	742,529	Total Taxable Value: 8,107,202	

**1999 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: 115,631,012
Acres:: 942,897.42		Land: 276,027,962	189,139,910	No. of Homestead Credits: 305
T and F Per Acre: 155.44		Structures: 1,318,984,972	541,401,106	Homestead Credit Amount: 366,519
True and Full Value: 146,567,340	True and Full Value: 1,595,012,934		730,541,016	Subtotal Real Property: 115,264,493
Assessed Value: 73,283,670	Assessed Value: 797,506,467		365,270,508	Railroads and Utilities: 2,494,354
Taxable Value: 7,328,373	Taxable Value: 71,775,585		36,527,054	Total Taxable Value: 117,758,847
<b>Cass County</b>		Woodland Acres:		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 222,444,213
Acres:: 1,062,557.28		Land: 463,281,400	311,264,100	No. of Homestead Credits: 206
T and F Per Acre: 457.51		Structures: 2,055,281,100	1,384,782,700	Homestead Credit Amount: 228,191
True and Full Value: 486,131,200	True and Full Value: 2,518,562,500		1,696,046,800	Subtotal Real Property: 222,216,022
Assessed Value: 243,065,600	Assessed Value: 1,259,281,250		848,023,400	Railroads and Utilities: 5,446,867
Taxable Value: 24,306,560	Taxable Value: 113,335,313		84,802,340	Total Taxable Value: 227,662,889
<b>Cavalier County</b>		Woodland Acres: 20,168.28		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,764,961
Acres:: 914,751.29		Land: 5,142,343	3,850,888	No. of Homestead Credits: 62
T and F Per Acre: 305.01		Structures: 51,261,442	21,671,568	Homestead Credit Amount: 33,803
True and Full Value: 279,007,293	True and Full Value: 56,403,785		25,522,456	Subtotal Real Property: 17,731,158
Assessed Value: 139,503,647	Assessed Value: 28,201,884		12,761,225	Railroads and Utilities: 398,113
Taxable Value: 13,950,365	Taxable Value: 2,538,457		1,276,139	Total Taxable Value: 18,129,271
<b>Dickey County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,608,914
Acres:: 706,806.16		Land: 3,231,085	2,205,768	No. of Homestead Credits: 44
T and F Per Acre: 262.48		Structures: 45,756,531	20,359,769	Homestead Credit Amount: 26,592
True and Full Value: 185,519,537	True and Full Value: 48,987,616		22,565,537	Subtotal Real Property: 12,582,322
Assessed Value: 92,758,424	Assessed Value: 24,493,430		11,282,555	Railroads and Utilities: 272,718
Taxable Value: 9,276,156	Taxable Value: 2,204,446		1,128,312	Total Taxable Value: 12,855,040
<b>Divide County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,381,751
Acres:: 783,906.32		Land: 1,940,660	910,830	No. of Homestead Credits: 23
T and F Per Acre: 188.25		Structures: 12,691,740	5,978,425	Homestead Credit Amount: 13,011
True and Full Value: 147,572,645	True and Full Value: 14,632,400		6,889,255	Subtotal Real Property: 8,368,740
Assessed Value: 73,786,323	Assessed Value: 7,316,202		3,444,628	Railroads and Utilities: 183,830
Taxable Value: 7,378,634	Taxable Value: 658,650		344,467	Total Taxable Value: 8,552,570
<b>Dunn County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,040,987
Acres:: 999,455.08		Land: 1,337,010	1,249,804	No. of Homestead Credits: 32
T and F Per Acre: 116.97		Structures: 16,413,949	6,688,890	Homestead Credit Amount: 13,438
True and Full Value: 116,901,859	True and Full Value: 17,750,959		7,938,694	Subtotal Real Property: 7,027,549
Assessed Value: 58,449,343	Assessed Value: 8,875,285		3,969,274	Railroads and Utilities: 3,677,934
Taxable Value: 5,845,184	Taxable Value: 798,811		396,992	Total Taxable Value: 10,705,483
<b>Eddy County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,160,162
Acres:: 374,160.34		Land: 1,868,140	723,640	No. of Homestead Credits: 55
T and F Per Acre: 213.42		Structures: 16,449,940	6,143,120	Homestead Credit Amount: 26,712
True and Full Value: 79,851,500	True and Full Value: 18,318,080		6,866,760	Subtotal Real Property: 5,133,450
Assessed Value: 39,925,750	Assessed Value: 9,159,040		3,433,380	Railroads and Utilities: 327,350
Taxable Value: 3,992,575	Taxable Value: 824,322		343,265	Total Taxable Value: 5,460,800

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<b>Emmons County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,919,200
Acres:: 926,946.86		Land: 4,655,346	2,110,726	No. of Homestead Credits: 68
T and F Per Acre: 164.65		Structures: 32,111,840	10,550,982	Homestead Credit Amount: 43,433
True and Full Value: 152,619,076	True and Full Value: 36,767,186		12,661,708	Subtotal Real Property: 9,875,767
Assessed Value: 76,309,538	Assessed Value: 18,383,593		6,330,854	Railroads and Utilities: 1,925,194
Taxable Value: 7,631,301	Taxable Value: 1,654,788		633,111	Total Taxable Value: 11,800,961
<b>Foster County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,808,669
Acres:: 399,361.51		Land: 4,159,000	2,960,160	No. of Homestead Credits: 27
T and F Per Acre: 280.80		Structures: 38,043,190	23,089,560	Homestead Credit Amount: 16,476
True and Full Value: 112,140,925	True and Full Value: 42,202,190		26,049,720	Subtotal Real Property: 8,792,193
Assessed Value: 56,070,467	Assessed Value: 21,101,095		13,024,860	Railroads and Utilities: 674,910
Taxable Value: 5,607,047	Taxable Value: 1,899,136		1,302,486	Total Taxable Value: 9,467,103
<b>Golden Valley County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,452,272
Acres:: 508,710.52		Land: 1,944,050	1,431,270	No. of Homestead Credits: 30
T and F Per Acre: 136.10		Structures: 13,283,930	4,674,701	Homestead Credit Amount: 20,045
True and Full Value: 69,233,360	True and Full Value: 15,227,980		6,105,971	Subtotal Real Property: 4,432,227
Assessed Value: 34,616,680	Assessed Value: 7,613,990		3,052,986	Railroads and Utilities: 491,043
Taxable Value: 3,461,668	Taxable Value: 685,303		305,301	Total Taxable Value: 4,923,270
<b>Grand Forks County</b>		Woodland Acres: 3,801.66		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 104,920,311
Acres:: 852,098.79		Land: 219,404,769	148,062,538	No. of Homestead Credits: 206
T and F Per Acre: 424.55		Structures: 935,870,440	548,777,190	Homestead Credit Amount: 247,325
True and Full Value: 361,762,398	True and Full Value: 1,155,275,209		696,839,728	Subtotal Real Property: 104,672,986
Assessed Value: 180,881,199	Assessed Value: 577,637,605		348,419,864	Railroads and Utilities: 3,047,433
Taxable Value: 18,088,131	Taxable Value: 51,990,101		34,842,079	Total Taxable Value: 107,720,419
<b>Grant County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,442,077
Acres:: 1,012,897.85		Land: 1,320,808	505,444	No. of Homestead Credits: 55
T and F Per Acre: 127.48		Structures: 14,079,671	5,343,199	Homestead Credit Amount: 34,794
True and Full Value: 129,121,566	True and Full Value: 15,400,479		5,848,643	Subtotal Real Property: 7,407,283
Assessed Value: 64,560,783	Assessed Value: 7,700,404		2,924,373	Railroads and Utilities: 50,727
Taxable Value: 6,456,517	Taxable Value: 693,088		292,472	Total Taxable Value: 7,458,010
<b>Griggs County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,607,558
Acres:: 444,044.06		Land: 1,733,294	1,091,175	No. of Homestead Credits: 44
T and F Per Acre: 274.19		Structures: 20,354,596	9,418,920	Homestead Credit Amount: 27,328
True and Full Value: 121,754,290	True and Full Value: 22,087,890		10,510,095	Subtotal Real Property: 7,580,230
Assessed Value: 60,877,165	Assessed Value: 11,043,953		5,255,054	Railroads and Utilities: 321,204
Taxable Value: 6,087,955	Taxable Value: 994,084		525,519	Total Taxable Value: 7,901,434
<b>Hettinger County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,661,308
Acres:: 705,123.29		Land: 822,000	642,580	No. of Homestead Credits: 49
T and F Per Acre: 186.09		Structures: 15,694,875	6,479,680	Homestead Credit Amount: 25,081
True and Full Value: 131,215,350	True and Full Value: 16,516,875		7,122,260	Subtotal Real Property: 7,636,227
Assessed Value: 65,607,675	Assessed Value: 8,258,438		3,561,130	Railroads and Utilities: 81,411
Taxable Value: 6,561,903	Taxable Value: 743,287		356,118	Total Taxable Value: 7,717,638

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<b>Kidder County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,494,104
Acres:: 823,804.43		Land: 2,812,737	567,506	No. of Homestead Credits: 50
T and F Per Acre: 150.32		Structures: 19,199,373	5,670,806	Homestead Credit Amount: 36,064
True and Full Value: 123,833,038	True and Full Value: 22,012,110		6,238,312	Subtotal Real Property: 7,458,040
Assessed Value: 61,916,528	Assessed Value: 11,005,722		3,119,161	Railroads and Utilities: 424,775
Taxable Value: 6,191,660	Taxable Value: 990,528		311,916	Total Taxable Value: 7,882,815
<b>LaMoire County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,111,347
Acres:: 719,122.62		Land: 3,077,374	934,452	No. of Homestead Credits: 71
T and F Per Acre: 295.88		Structures: 34,231,250	14,930,670	Homestead Credit Amount: 44,595
True and Full Value: 212,771,700	True and Full Value: 37,308,624		15,865,122	Subtotal Real Property: 13,066,752
Assessed Value: 106,385,850	Assessed Value: 18,654,348		7,932,563	Railroads and Utilities: 243,761
Taxable Value: 10,638,585	Taxable Value: 1,679,491		793,271	Total Taxable Value: 13,310,513
<b>Logan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,114,114
Acres:: 611,779.10		Land: 1,249,500	751,110	No. of Homestead Credits: 35
T and F Per Acre: 167.44		Structures: 14,116,040	5,264,260	Homestead Credit Amount: 21,200
True and Full Value: 102,434,862	True and Full Value: 15,365,540		6,015,370	Subtotal Real Property: 6,092,914
Assessed Value: 51,217,433	Assessed Value: 7,682,770		3,007,685	Railroads and Utilities: 64,679
Taxable Value: 5,121,744	Taxable Value: 691,599		300,771	Total Taxable Value: 6,157,593
<b>McHenry County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,945,830
Acres:: 1,127,519.86		Land: 3,098,098	1,321,378	No. of Homestead Credits: 69
T and F Per Acre: 188.40		Structures: 36,042,256	29,932,635	Homestead Credit Amount: 35,766
True and Full Value: 212,424,746	True and Full Value: 39,140,354		31,254,013	Subtotal Real Property: 13,910,064
Assessed Value: 106,212,376	Assessed Value: 19,570,372		15,627,111	Railroads and Utilities: 1,332,316
Taxable Value: 10,621,730	Taxable Value: 1,761,357		1,562,743	Total Taxable Value: 15,242,380
<b>McIntosh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,996,171
Acres:: 602,265.13		Land: 1,963,203	1,844,694	No. of Homestead Credits: 85
T and F Per Acre: 162.48		Structures: 31,688,626	9,929,232	Homestead Credit Amount: 71,489
True and Full Value: 97,857,720	True and Full Value: 33,651,829		11,773,926	Subtotal Real Property: 6,924,682
Assessed Value: 48,927,418	Assessed Value: 16,825,771		5,886,933	Railroads and Utilities: 1,641,503
Taxable Value: 4,893,035	Taxable Value: 1,514,415		588,721	Total Taxable Value: 8,566,185
<b>McKenzie County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,392,120
Acres:: 1,063,809.66		Land: 5,452,444	2,422,218	No. of Homestead Credits: 22
T and F Per Acre: 138.62		Structures: 30,935,181	23,231,384	Homestead Credit Amount: 15,670
True and Full Value: 147,464,915	True and Full Value: 36,387,625		25,653,602	Subtotal Real Property: 10,376,450
Assessed Value: 74,696,108	Assessed Value: 18,193,820		12,826,805	Railroads and Utilities: 4,329,736
Taxable Value: 7,471,756	Taxable Value: 1,637,633		1,282,731	Total Taxable Value: 14,706,186
<b>McLean County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 20,738,253
Acres:: 1,143,237.61		Land: 17,882,865	9,627,400	No. of Homestead Credits: 96
T and F Per Acre: 229.49		Structures: 106,036,482	31,226,800	Homestead Credit Amount: 61,382
True and Full Value: 262,358,200	True and Full Value: 123,919,347		40,854,200	Subtotal Real Property: 20,676,871
Assessed Value: 131,179,100	Assessed Value: 61,959,674		20,427,101	Railroads and Utilities: 432,695
Taxable Value: 13,117,910	Taxable Value: 5,577,608		2,042,735	Total Taxable Value: 21,109,566

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<b>Mercer County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 14,435,109
Acres:: 579,972.39		Land: 20,717,336	13,686,402	No. of Homestead Credits: 111
T and F Per Acre: 153.14		Structures: 129,777,388	50,724,048	Homestead Credit Amount: 108,257
True and Full Value: 88,817,530	True and Full Value: 150,494,724		64,410,450	Subtotal Real Property: 14,326,852
Assessed Value: 44,408,765	Assessed Value: 75,247,362		32,205,225	Railroads and Utilities: 487,438
Taxable Value: 4,441,137	Taxable Value: 6,773,425		3,220,547	Total Taxable Value: 14,814,290
<b>Morton County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 38,293,008
Acres:: 1,168,906.40		Land: 62,619,400	40,411,390	No. of Homestead Credits: 265
T and F Per Acre: 139.08		Structures: 363,535,280	179,310,620	Homestead Credit Amount: 302,277
True and Full Value: 162,568,100	True and Full Value: 426,154,680		219,722,010	Subtotal Real Property: 37,990,731
Assessed Value: 81,284,050	Assessed Value: 213,077,340		109,861,005	Railroads and Utilities: 6,919,766
Taxable Value: 8,128,405	Taxable Value: 19,178,455		10,986,148	Total Taxable Value: 44,910,497
<b>Mountrail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,289,139
Acres:: 1,078,817.39		Land: 4,369,225	3,393,135	No. of Homestead Credits: 72
T and F Per Acre: 177.54		Structures: 34,509,200	15,857,400	Homestead Credit Amount: 34,368
True and Full Value: 191,532,800	True and Full Value: 38,878,425		19,250,535	Subtotal Real Property: 12,254,771
Assessed Value: 95,766,400	Assessed Value: 19,439,213		9,625,269	Railroads and Utilities: 1,137,217
Taxable Value: 9,576,640	Taxable Value: 1,749,965		962,534	Total Taxable Value: 13,391,988
<b>Nelson County</b>		Woodland Acres: 145.20		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,985,245
Acres:: 614,156.84		Land: 1,700,835	718,547	No. of Homestead Credits: 55
T and F Per Acre: 267.46		Structures: 21,668,367	13,687,651	Homestead Credit Amount: 25,853
True and Full Value: 164,265,302	True and Full Value: 23,369,202		14,406,198	Subtotal Real Property: 9,959,392
Assessed Value: 82,132,659	Assessed Value: 11,684,653		7,203,109	Railroads and Utilities: 435,630
Taxable Value: 8,213,268	Taxable Value: 1,051,655		720,322	Total Taxable Value: 10,395,022
<b>Oliver County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,249,129
Acres:: 443,390.81		Land: 2,354,457	1,852,452	No. of Homestead Credits: 14
T and F Per Acre: 138.40		Structures: 17,736,611	3,683,140	Homestead Credit Amount: 8,109
True and Full Value: 61,364,803	True and Full Value: 20,091,068		5,535,592	Subtotal Real Property: 4,241,020
Assessed Value: 30,682,414	Assessed Value: 10,045,374		2,767,773	Railroads and Utilities: 348,829
Taxable Value: 3,068,244	Taxable Value: 904,102		276,783	Total Taxable Value: 4,589,849
<b>Pembina County</b>		Woodland Acres: 11,317.54		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 24,512,217
Acres:: 686,145.67		Land: 11,667,814	4,799,219	No. of Homestead Credits: 47
T and F Per Acre: 482.88		Structures: 90,708,989	61,969,893	Homestead Credit Amount: 29,019
True and Full Value: 331,323,827	True and Full Value: 102,376,803		66,769,112	Subtotal Real Property: 24,483,198
Assessed Value: 165,661,923	Assessed Value: 51,189,034		33,384,564	Railroads and Utilities: 2,193,001
Taxable Value: 16,566,616	Taxable Value: 4,607,108		3,338,493	Total Taxable Value: 26,676,199
<b>Pierce County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,357,856
Acres:: 638,278.90		Land: 4,844,058	3,130,212	No. of Homestead Credits: 59
T and F Per Acre: 214.29		Structures: 48,021,843	19,669,443	Homestead Credit Amount: 54,130
True and Full Value: 136,774,564	True and Full Value: 52,865,901		22,799,655	Subtotal Real Property: 10,303,726
Assessed Value: 68,386,003	Assessed Value: 26,432,623		11,399,770	Railroads and Utilities: 709,940
Taxable Value: 6,838,829	Taxable Value: 2,378,968		1,140,059	Total Taxable Value: 11,013,666

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<b>Ramsey County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 21,288,327
Acres:: 728,624.02		Land: 23,069,451	19,987,800	No. of Homestead Credits: 78
T and F Per Acre: 262.00		Structures: 126,524,548	80,242,342	Homestead Credit Amount: 56,159
True and Full Value: 190,901,673	True and Full Value: 149,593,999		100,230,142	Subtotal Real Property: 21,232,168
Assessed Value: 95,450,838	Assessed Value: 74,797,001		50,115,071	Railroads and Utilities: 896,750
Taxable Value: 9,545,086	Taxable Value: 6,731,731		5,011,510	Total Taxable Value: 22,128,918
<b>Ransom County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,661,696
Acres:: 494,869.18		Land: 4,052,100	1,727,480	No. of Homestead Credits: 135
T and F Per Acre: 303.26		Structures: 55,582,400	27,745,205	Homestead Credit Amount: 47,296
True and Full Value: 150,074,400	True and Full Value: 59,634,500		29,472,685	Subtotal Real Property: 11,614,400
Assessed Value: 75,037,200	Assessed Value: 29,817,250		14,736,343	Railroads and Utilities: 511,504
Taxable Value: 7,503,720	Taxable Value: 2,684,340		1,473,636	Total Taxable Value: 12,125,904
<b>Renville County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,730,222
Acres:: 535,108.99		Land: 2,022,732	1,253,139	No. of Homestead Credits: 11
T and F Per Acre: 278.66		Structures: 15,809,045	8,184,287	Homestead Credit Amount: 8,653
True and Full Value: 149,115,200	True and Full Value: 17,831,777		9,437,426	Subtotal Real Property: 8,721,569
Assessed Value: 74,557,600	Assessed Value: 8,915,963		4,718,730	Railroads and Utilities: 158,442
Taxable Value: 7,455,760	Taxable Value: 802,559		471,903	Total Taxable Value: 8,880,011
<b>Richland County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 36,151,446
Acres:: 861,408.32		Land: 35,475,985	14,199,180	No. of Homestead Credits: 143
T and F Per Acre: 454.18		Structures: 185,158,150	119,001,296	Homestead Credit Amount: 107,975
True and Full Value: 391,232,400	True and Full Value: 220,634,135		133,200,476	Subtotal Real Property: 36,043,471
Assessed Value: 195,616,200	Assessed Value: 110,317,068		66,600,238	Railroads and Utilities: 1,313,930
Taxable Value: 19,561,620	Taxable Value: 9,929,790		6,660,036	Total Taxable Value: 37,357,401
<b>Rolette County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,572,536
Acres:: 484,567.78		Land: 2,392,747	3,394,240	No. of Homestead Credits: 46
T and F Per Acre: 231.83		Structures: 39,026,922	18,435,544	Homestead Credit Amount: 37,501
True and Full Value: 112,336,234	True and Full Value: 41,419,669		21,829,784	Subtotal Real Property: 8,535,035
Assessed Value: 56,168,117	Assessed Value: 20,710,102		10,914,989	Railroads and Utilities: 137,637
Taxable Value: 5,617,020	Taxable Value: 1,863,914		1,091,602	Total Taxable Value: 8,672,672
<b>Sargent County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,227,073
Acres:: 523,930.44		Land: 2,058,970	960,521	No. of Homestead Credits: 36
T and F Per Acre: 311.54		Structures: 30,925,747	30,661,446	Homestead Credit Amount: 22,143
True and Full Value: 163,226,545	True and Full Value: 32,984,717		31,621,967	Subtotal Real Property: 11,204,930
Assessed Value: 81,613,646	Assessed Value: 16,492,365		15,810,991	Railroads and Utilities: 278,780
Taxable Value: 8,161,608	Taxable Value: 1,484,348		1,581,117	Total Taxable Value: 11,483,710
<b>Sheridan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,450,472
Acres:: 562,570.97		Land: 502,991	257,624	No. of Homestead Credits: 22
T and F Per Acre: 176.69		Structures: 5,737,233	3,750,270	Homestead Credit Amount: 8,620
True and Full Value: 99,401,227	True and Full Value: 6,240,224		4,007,894	Subtotal Real Property: 5,441,852
Assessed Value: 49,700,656	Assessed Value: 3,120,120		1,984,053	Railroads and Utilities: 233,294
Taxable Value: 4,971,234	Taxable Value: 280,819		198,419	Total Taxable Value: 5,675,146



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<b>Sioux County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 1,990,274
Acres:: 370,812.78		Land: 464,912	153,439	No. of Homestead Credits: 13
T and F Per Acre: 99.82		Structures: 1,679,675	701,313	Homestead Credit Amount: 5,810
True and Full Value: 37,013,893	True and Full Value: 2,144,587		854,752	Subtotal Real Property: 1,984,464
Assessed Value: 18,506,143	Assessed Value: 1,072,258		427,369	Railroads and Utilities: 5,552
Taxable Value: 1,850,999	Taxable Value: 96,534		42,741	Total Taxable Value: 1,990,016
<b>Slope County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,636,515
Acres:: 612,255.00		Land: 50,260	203,185	No. of Homestead Credits: 6
T and F Per Acre: 147.77		Structures: 759,257	1,324,760	Homestead Credit Amount: 1,195
True and Full Value: 90,472,220	True and Full Value: 809,517		1,527,945	Subtotal Real Property: 4,635,320
Assessed Value: 45,236,109	Assessed Value: 404,774		763,972	Railroads and Utilities: 58,411
Taxable Value: 4,523,612	Taxable Value: 36,453		76,450	Total Taxable Value: 4,693,731
<b>Stark County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 28,613,498
Acres:: 821,383.92		Land: 34,901,640	29,691,596	No. of Homestead Credits: 266
T and F Per Acre: 157.70		Structures: 321,041,365	92,668,125	Homestead Credit Amount: 293,152
True and Full Value: 129,534,800	True and Full Value: 355,943,005		122,359,721	Subtotal Real Property: 28,320,346
Assessed Value: 64,767,400	Assessed Value: 177,971,667		61,179,903	Railroads and Utilities: 1,556,191
Taxable Value: 6,476,740	Taxable Value: 16,018,768		6,117,990	Total Taxable Value: 29,876,537
<b>Steele County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,966,587
Acres:: 447,233.92		Land: 1,485,274	735,247	No. of Homestead Credits: 11
T and F Per Acre: 357.42		Structures: 9,684,302	8,691,709	Homestead Credit Amount: 5,465
True and Full Value: 159,848,966	True and Full Value: 11,169,576		9,426,956	Subtotal Real Property: 8,961,122
Assessed Value: 79,924,492	Assessed Value: 5,583,800		4,713,537	Railroads and Utilities: 170,283
Taxable Value: 7,992,568	Taxable Value: 502,648		471,371	Total Taxable Value: 9,131,405
<b>Stutsman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 38,907,519
Acres:: 1,353,779.29		Land: 46,193,975	29,146,750	No. of Homestead Credits: 238
T and F Per Acre: 233.49		Structures: 264,072,100	153,639,400	Homestead Credit Amount: 214,756
True and Full Value: 316,094,158	True and Full Value: 310,266,075		182,786,150	Subtotal Real Property: 38,692,763
Assessed Value: 158,047,080	Assessed Value: 155,133,038		91,393,177	Railroads and Utilities: 2,030,359
Taxable Value: 15,804,709	Taxable Value: 13,963,461		9,139,349	Total Taxable Value: 40,723,122
<b>Towner County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,241,394
Acres:: 643,826.36		Land: 2,843,790	1,679,259	No. of Homestead Credits: 15
T and F Per Acre: 265.44		Structures: 20,609,467	11,146,163	Homestead Credit Amount: 8,690
True and Full Value: 170,894,414	True and Full Value: 23,453,257		12,825,422	Subtotal Real Property: 10,232,704
Assessed Value: 85,447,208	Assessed Value: 11,726,639		6,412,712	Railroads and Utilities: 107,470
Taxable Value: 8,544,725	Taxable Value: 1,055,397		641,272	Total Taxable Value: 10,340,174
<b>Trail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 20,175,354
Acres:: 534,854.88		Land: 12,473,507	5,585,448	No. of Homestead Credits: 56
T and F Per Acre: 469.96		Structures: 87,525,028	56,550,541	Homestead Credit Amount: 49,290
True and Full Value: 251,360,357	True and Full Value: 99,998,535		62,135,989	Subtotal Real Property: 20,126,064
Assessed Value: 125,680,224	Assessed Value: 49,999,352		31,068,013	Railroads and Utilities: 482,811
Taxable Value: 12,568,336	Taxable Value: 4,500,165		3,106,853	Total Taxable Value: 20,608,875

**1999 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Walsh County</b>		Woodland Acres: 3,327.59		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 27,244,763
Acres:: 800,647.24		Land: 16,162,448	11,391,112	No. of Homestead Credits: 108
T and F Per Acre: 449.64		Structures: <u>116,028,933</u>	<u>54,516,480</u>	Homestead Credit Amount: <u>84,436</u>
True and Full Value: 360,004,749	True and Full Value: 132,191,381	65,907,592		Subtotal Real Property: <u>27,160,327</u>
Assessed Value: 180,002,375	Assessed Value: 66,095,728	32,953,800		Railroads and Utilities: <u>509,252</u>
Taxable Value: 18,000,243	Taxable Value: 5,949,126	3,295,394		Total Taxable Value: <u>27,669,579</u>
<b>Ward County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 87,781,464
Acres:: 1,226,266.00		Land: 127,132,410	129,909,520	No. of Homestead Credits: 266
T and F Per Acre: 234.91		Structures: <u>894,781,000</u>	<u>417,941,132</u>	Homestead Credit Amount: <u>313,081</u>
True and Full Value: 288,056,500	True and Full Value: 1,021,913,410	547,850,652		Subtotal Real Property: <u>87,468,383</u>
Assessed Value: 144,028,250	Assessed Value: 510,956,705	273,925,326		Railroads and Utilities: <u>2,384,196</u>
Taxable Value: 14,402,825	Taxable Value: 45,986,106	27,392,533		Total Taxable Value: <u>89,852,579</u>
<b>Wells County</b>		Woodland Acres: 127.40		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,472,287
Acres:: 786,034.80		Land: 3,780,771	1,807,280	No. of Homestead Credits: 32
T and F Per Acre: 267.42		Structures: <u>38,687,579</u>	<u>19,209,156</u>	Homestead Credit Amount: <u>18,211</u>
True and Full Value: 210,203,140	True and Full Value: 42,468,350	21,016,436		Subtotal Real Property: <u>13,454,076</u>
Assessed Value: 105,101,570	Assessed Value: 21,234,175	10,508,218		Railroads and Utilities: <u>813,408</u>
Taxable Value: 10,510,157	Taxable Value: 1,911,308	1,050,822		Total Taxable Value: <u>14,267,484</u>
<b>Williams County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 29,615,771
Acres:: 1,237,862.36		Land: 33,395,146	27,543,996	No. of Homestead Credits: 168
T and F Per Acre: 156.47		Structures: <u>250,344,286</u>	<u>115,673,754</u>	Homestead Credit Amount: <u>150,623</u>
True and Full Value: 193,685,166	True and Full Value: 283,739,432	143,217,750		Subtotal Real Property: <u>29,465,148</u>
Assessed Value: 96,842,583	Assessed Value: 141,869,716	71,608,875		Railroads and Utilities: <u>3,123,828</u>
Taxable Value: 9,684,993	Taxable Value: 12,769,481	7,161,297		Total Taxable Value: <u>32,588,976</u>
<b>State Totals</b>		Woodland Acres: 39,060.57		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 1,183,525,757
Acres:: 39,978,778.79		Land: 1,526,555,423	1,053,819,929	No. of Homestead Credits: 4,376
T and F Per Acre: 233.35		Structures: <u>8,313,034,172</u>	<u>4,429,611,978</u>	Homestead Credit Amount: <u>3,905,023</u>
True and Full Value: 9,328,939,401	True and Full Value: 9,839,589,595	5,483,431,907		Subtotal Real Property: <u>1,179,620,734</u>
Assessed Value: 4,665,425,494	Assessed Value: 4,919,802,129	2,741,702,894		Railroads and Utilities: <u>60,444,428</u>
Taxable Value: 466,553,586	Taxable Value: 442,800,384	274,171,787		Total Taxable Value: <u>1,240,065,162</u>

**1999 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	127,171	0	182,110	0	309,281
Barnes	776,906	416,249	128,147	0	1,321,302
Benson	421,420	71,785	107,369	0	600,574
Billings	219,186	1,217,829	10,906	0	1,447,921
Bottineau	156,195	260,082	190,821	0	607,098
Bowman	126,464	583,806	134,403	0	844,673
Burke	152,075	244,757	50,275	0	447,107
Burleigh	436,134	324,119	1,734,101	0	2,494,354
Cass	1,379,266	456,950	3,599,451	11,200	5,446,867
Cavalier	196,060	22,354	179,699	0	398,113
Dickey	56,142	20,332	196,244	0	272,718
Divide	48,029	96,420	39,381	0	183,830
Dunn	0	3,609,147	68,787	0	3,677,934
Eddy	194,507	65,377	67,466	0	327,350
Emmons	58,299	1,795,008	71,887	0	1,925,194
Foster	309,759	285,268	79,883	0	674,910
Golden Valley	227,551	226,185	37,307	0	491,043
Grand Forks	715,593	249,129	2,082,711	0	3,047,433
Grant	0	0	50,727	0	50,727
Griggs	215,632	41,465	64,107	0	321,204
Hettinger	0	13,506	67,905	0	81,411
Kidder	321,016	36,048	67,711	0	424,775
LaMoure	129,301	13,972	100,488	0	243,761
Logan	20,112	0	44,567	0	64,679
McHenry	857,915	335,885	138,516	0	1,332,316
McIntosh	10,305	1,519,867	111,331	0	1,641,503
McKenzie	10,862	4,275,382	43,492	0	4,329,736
McLean	66,518	54,439	311,738	0	432,695
Mercer	96,463	87,057	303,918	0	487,438
Morton	700,659	4,792,901	1,426,206	0	6,919,766
Mountrail	563,351	442,631	131,235	0	1,137,217
Nelson	326,270	19,862	89,498	0	435,630
Oliver	80,674	35,253	232,902	0	348,829
Pembina	207,880	1,779,291	205,830	0	2,193,001
Pierce	339,759	236,558	133,623	0	709,940
Ramsey	437,220	90,681	368,849	0	896,750
Ransom	189,232	217,879	104,393	0	511,504
Renville	61,498	53,284	43,660	0	158,442
Richland	310,633	199,600	803,697	0	1,313,930
Rolette	30,086	0	107,551	0	137,637
Sargent	100,413	0	178,367	0	278,780
Sheridan	48,246	0	185,048	0	233,294
Sioux	1,129	0	4,423	0	5,552
Slope	26,948	9,497	21,966	0	58,411
Stark	587,931	540,713	427,547	0	1,556,191
Steele	111,538	3,864	54,881	0	170,283
Stutsman	710,263	365,580	954,516	0	2,030,359
Towner	74,581	0	32,889	0	107,470
Traill	301,171	18,995	162,645	0	482,811
Walsh	333,412	16,274	159,566	0	509,252
Ward	1,017,212	413,831	953,153	0	2,384,196
Wells	427,048	236,584	149,776	0	813,408
Williams	818,415	1,851,914	453,499	0	3,123,828
<b>Total</b>	<b>15,134,450</b>	<b>27,647,610</b>	<b>17,651,168</b>	<b>11,200</b>	<b>60,444,428</b>

**2000 Allocation of Telecommunications Gross Receipts Tax**

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<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

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**1999 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	7,864	53.74	3,932	393
Barnes	1,799.36	257,932	143.35	128,966	12,897
Benson	1,342.51	155,272	115.66	77,636	7,764
Bottineau	2,111.80	274,300	129.89	137,150	13,715
Bowman	1,018.22	144,700	142.11	72,350	7,235
Burke	465.93	51,026	109.51	25,513	2,551
Burleigh	11,529.47	1,451,900	125.93	725,950	72,595
Cass	1,613.90	377,000	233.60	188,500	18,850
Cavalier	7,079.62	991,170	140.00	495,585	49,559
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	122,556	120.98	61,278	6,128
Foster	631.75	159,631	252.68	79,816	7,982
Golden Valley	134.80	13,418	99.54	6,709	671
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	152,450	129.90	76,225	7,623
Kidder	4,263.67	583,641	136.89	291,821	29,182
LaMoure	1,620.55	340,900	210.36	170,450	17,045
Logan	597.80	75,900	126.97	37,950	3,795
McHenry	515.34	44,660	86.66	22,330	2,233
McIntosh	2,126.21	267,500	125.81	133,750	13,375
McKenzie	9,281.38	1,541,216	166.05	770,608	77,061
McLean	18,847.76	3,946,500	209.39	1,973,250	197,325
Mercer	5,122.98	692,732	135.22	346,366	34,637
Morton	6,923.80	1,004,100	145.02	502,050	50,205
Mountrail	4,716.89	818,200	173.46	409,100	40,910
Nelson	936.02	124,156	132.64	62,078	6,208
Oliver	720.94	101,575	140.89	50,788	5,079
Pembina	3,485.95	313,708	89.99	156,854	15,685
Pierce	953.50	59,308	62.20	29,654	2,965
Ramsey	376.15	73,310	194.90	36,655	3,666
Ransom	821.21	176,400	214.80	88,200	8,820
Richland	3,807.76	522,200	137.14	261,100	26,110
Rolette	6,861.04	985,258	143.60	492,629	49,263
Sargent	2,108.49	570,504	270.57	285,252	28,525
Sheridan	25,913.84	4,529,001	174.77	2,264,501	226,450
Sioux	299.30	22,733	75.95	11,367	1,137
Slope	977.60	133,300	136.35	66,650	6,665
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	91,124	265.59	45,562	4,556
Walsh	419.32	56,400	134.50	28,200	2,820
Ward	40.00	6,000	150.00	3,000	300
Wells	8,849.36	1,958,940	221.37	979,470	97,947
Williams	3,561.12	461,053	129.47	230,527	23,053
<b>Total</b>	<b>162,879.24</b>	<b>25,881,823</b>	<b>158.90</b>	<b>12,940,916</b>	<b>1,294,095</b>

**1999 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	177,798	222.83	88,899	8,890
Billings	51.40	8,020	156.03	4,010	401
Bottineau	205.40	41,500	202.04	20,750	2,075
Bowman	232.50	31,500	135.48	15,750	1,575
Burke	176.50	35,300	200.00	17,650	1,765
Burleigh	1,645.67	259,350	157.60	129,675	12,968
Cavalier	179.80	55,160	306.79	27,580	2,758
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	104,600	249.35	52,300	5,230
Foster	193.80	58,839	303.61	29,420	2,942
Grant	625.10	106,420	170.24	53,210	5,321
Griggs	437.00	85,420	195.47	42,710	4,271
Kidder	306.00	38,244	124.98	19,122	1,912
LaMoure	332.00	83,500	251.51	41,750	4,175
Logan	428.50	83,350	194.52	41,675	4,168
McHenry	303.10	66,130	218.18	33,065	3,307
McIntosh	157.00	28,526	181.69	14,263	1,426
McLean	609.76	150,500	246.82	75,250	7,525
Mercer	224.00	40,192	179.43	20,096	2,010
Morton	578.83	119,500	206.45	59,750	5,975
Mountrail	675.40	125,100	185.22	62,550	6,255
Nelson	659.10	184,353	279.70	92,177	9,218
Oliver	153.00	29,233	191.07	14,617	1,462
Pierce	962.60	199,047	206.78	99,524	9,952
Ramsey	658.00	250,755	381.09	125,378	12,538
Ransom	125.00	49,700	397.60	24,850	2,485
Renville	25.00	7,200	288.00	3,600	360
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	230,240	167.21	115,120	11,512
Sioux	120.00	16,545	137.88	8,273	827
Stark	48.00	9,300	193.75	4,650	465
Stutsman	961.70	210,440	218.82	105,220	10,522
Towner	1,674.25	391,890	234.07	195,945	19,595
Ward	80.00	10,800	135.00	5,400	540
Wells	230.00	62,080	269.91	31,040	3,104
Williams	65.00	4,081	62.78	2,041	204
<b>Total</b>	<b>17,790.78</b>	<b>3,808,782</b>	<b>214.09</b>	<b>1,904,395</b>	<b>190,441</b>

**1999 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	1,616.00	459,770	284.51	229,885	22,989
Bottineau	877.94	256,000	291.59	128,000	12,800
Dickey	320.00	53,150	166.09	26,575	2,658
Emmons	920.00	189,674	206.17	94,837	9,484
Grant	160.00	29,104	181.90	14,552	1,455
McHenry	1,200.00	195,184	162.65	97,592	9,759
McIntosh	800.00	115,551	144.44	57,776	5,778
Oliver	301.00	43,665	145.07	21,833	2,183
Stutsman	474.06	110,500	233.09	55,250	5,525
Ward	160.00	28,700	179.38	14,350	1,435
<b>Total</b>	<b>6,829.00</b>	<b>1,481,298</b>	<b>216.91</b>	<b>740,650</b>	<b>74,066</b>

**1999 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	8,813.66	847,580	96.17	423,790	42,379
Golden Valley	63.91	7,540	117.98	3,770	377
<b>Total</b>	<b>8,877.57</b>	<b>855,120</b>	<b>96.32</b>	<b>427,560</b>	<b>42,756</b>

**Apportionment of 1999 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	8,137	76.09	619,122
Fargo to Montana State Line	9,761	367.11	3,583,251
Grand Forks to Norwich	8,643	194.26	1,679,067
Ortonville to Terry	2,626	102.50	269,196
Surrey to Montana Line	10,170	156.48	1,591,417
Subtotal Main Line		896.44	7,742,053
Branch Line			
Berthold to Crosby	2,972	73.67	218,918
Casselton Branch	2,819	0.13	366
Casselton Junction to Nolan	2,505	21.34	53,446
Casselton to Blanchard	2,131	14.19	30,232
Churchs Ferry to Rolla	1,787	47.77	85,370
Cooperstown Branch	1,787	18.49	33,043
Devils Lake to Rock Lake	1,060	0.90	954
Erie Junction to Clifford	1,060	18.09	19,172
Fairview East Branch	1,060	0.74	784
Fargo and Southwestern Branch	2,742	8.72	23,912
Fargo Conn. Jct.	2,742	1.47	4,031
Fargo-Surrey Line	7,285	225.73	1,644,533
Grafton to Intl. Bndry. - Morden	2,505	48.24	120,817
Grand Forks to Intl. Bndry. - Neche	2,505	59.95	150,145
Granville to Lorain	1,787	46.23	82,618
James River Branch	2,505	1.24	3,106
Lakota to Sarles	1,787	72.90	130,280
Larimore to Hannah	2,505	78.47	196,528
Larimore to Mayville	2,131	33.80	72,021
Mandan North Line	2,505	80.08	200,560
Minnewaukan Branch	1,926	0.48	924
Niobe Branch	1,060	21.46	22,743
Nolan to Warwick	2,505	74.01	185,358
Portland Junction to Portland	1,787	4.68	8,363
Red River Branch	4,080	64.99	265,127
Rugby to Westhope	1,787	67.80	121,165
Snowdon-Sidney Branch	1,060	8.66	9,178
Stanley Northwest Branch	2,283	87.03	198,698
Valley City Low Line	2,670	5.13	13,696
Wahpeton to Casselton	2,505	0.57	1,428
West Fargo Conn. to J.Y. Jct.	2,742	2.71	7,431
York to Wolford	1,060	14.40	15,261
Subtotal Branch Line		1,204.07	3,920,208
Second Track			
Cass County	1,543	31.94	49,277
Stutsman County	1,543	12.10	18,668
Ward County	1,543	12.78	19,717
Williams County	1,543	16.18	24,962
Subtotal Second Track		73.00	112,624



**Apportionment of 1999 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	520	624.98	325,115
Subtotal Side Track		624.98	325,115
<b>Total Burlington Northern Santa Fe Railway Co.</b>		2,798.49	12,100,000
<b>Dakota, Missouri Valley &amp; Western Railroad</b>			
Branch Line			
Flaxton to Whitetail	446	63.48	28,280
Linton Branch	1,695	45.31	76,814
Max to Washburn	452	49.38	22,300
Washburn to Oakes	451	170.40	76,868
Wishek to Ashley	233	19.58	4,558
Subtotal Branch Line		348.15	208,820
Side Track			
Side Track (fmly. BNSF)	414	1.66	687
Side Track (fmly. Soo)	117	28.19	3,293
Subtotal Side Track		29.85	3,980
<b>Total Dakota, Missouri Valley &amp; Western Railroad</b>		378.00	212,800
<b>Northern Plains Railroad</b>			
Branch Line			
Fordville to Baker	376	81.28	30,594
Kennmare to Minn.	545	250.72	136,668
Subtotal Branch Line		332.00	167,262
Side Track			
Side Track	99	18.64	1,838
Subtotal Side Track		18.64	1,838
<b>Total Northern Plains Railroad</b>		350.64	169,100

**Apportionment of 1999 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	581	11.79	6,849
Casselton Branch	1,969	51.79	101,980
Fargo and Southwestern Branch	1,916	100.40	192,346
James River Branch	1,750	46.49	81,339
Minnewaukan Branch	1,345	79.46	106,905
Oakes Branch	1,249	15.30	19,108
Oakes to S.D. Border	741	14.21	10,524
Oberon Branch	741	15.82	11,716
Sykeston Branch	741	85.03	62,973
Wahpeton to Casselton	1,750	54.62	95,558
Wahpeton to Moorhead	1,785	6.02	10,748
Wahpeton to Oakes	1,863	72.53	135,102
Wilton Branch	741	81.24	60,166
Subtotal Branch Line		634.70	895,314
Side Track			
Sidetrack	107	46.47	4,986
Subtotal Side Track		46.47	4,986
<b>Total Red River Valley &amp; Western Railroad</b>		681.17	900,300
<b>Rutland Line</b>			
Branch Line			
Hankinson to Rutland	159	20.76	3,303
Rutland to SD Line	211	10.52	2,218
Tintah Jct. to Hankinson	447	8.40	3,751
Wahpeton to Moorhead	384	0.05	19
Subtotal Branch Line		39.73	9,291
Side Track			
Side Track	78	5.87	459
Subtotal Side Track		5.87	459
<b>Total Rutland Line</b>		45.60	9,750

**Apportionment of 1999 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>Soo Line Railroad Co.</b>			
Main Line			
Minnesota State Line to Portal	4,570	352.67	1,611,667
Subtotal Main Line		352.67	1,611,667
Branch Line			
Drake - Max Line	719	45.46	32,704
F & V Jct. - S. Dakota Line	440	8.68	3,822
Flaxton to Montana Line	720	0.57	410
Hankinson to Oakes	728	49.57	36,107
Max - New Town	581	64.43	37,421
Prairie Junction - Plaza	297	1.41	419
Subtotal Branch Line		170.12	110,883
Side Track			
Side Track	189	105.78	19,950
Subtotal Side Track		105.78	19,950
<b>Total Soo Line Railroad Co.</b>		<b>628.57</b>	<b>1,742,500</b>

**Taxable Valuation of All Classes of Property for the Years 1998 and 1999**

<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>

<b>1999</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,978,778.79	466,553,586	37.62
Other Real Estate			
Commercial Property		274,171,787	22.11
Residential Property		<u>442,800,384</u>	<u>35.71</u>
Total Taxable Value of Other Real Estate		716,972,171	57.82
Less Homestead Credit Allowance		<u>-3,905,023</u>	<u>-0.31</u>
Total Taxable Value of Real Estate		<u>1,179,620,734</u>	<u>95.13</u>
Public Utility Property			
Railroads		15,134,450	1.22
Pipelines		27,647,610	2.23
Electric, Gas, Heating and Water		17,651,168	1.42
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>11,200</u>	<u>0.00</u>
Total Value of Public Utilities		<u>60,444,428</u>	<u>4.87</u>
Total Taxable Value of all Property		<u>1,240,065,162</u>	<u>100.00</u>

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 1990 - 1999**

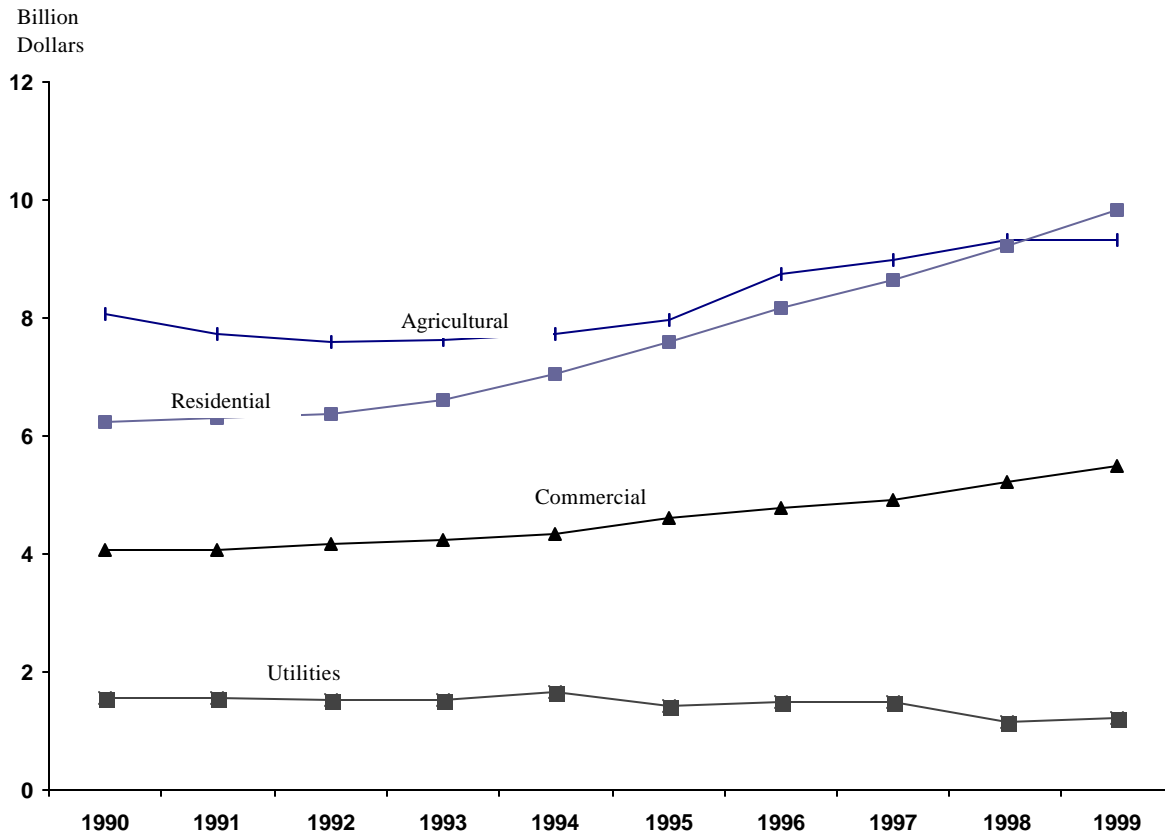
<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1990	40,045,820.36	201.52	8,070,223,338	4,035,100,475	410,841,885
1991	40,041,343.83	192.59	7,711,733,460	3,855,856,045	403,515,582
1992	40,048,242.17	189.76	7,599,680,006	3,799,825,321	385,593,486
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
1999	39,978,778.79	233.35	9,328,939,401	4,665,425,494	466,553,586

<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
1999	1,526,555,423	8,313,034,172	9,839,589,595	4,919,802,129	442,800,384

<b>Commercial Property</b>					
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
1999	1,053,819,929	4,429,611,978	5,483,431,907	2,741,702,894	274,171,787

	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
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
1999	1,183,525,757	3,905,023	1,179,620,734	60,444,428	1,240,065,162

## True and Full Values



<u>Year</u>	<b>Agricultural</b>	<b>Residential</b>	<b>Commercial</b>	<b>Utilities</b>
	(Billions of Dollars)			
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
1999	9.329	9.840	5.483	1.209

**Summary of Taxable Valuations of Railroad and Utility Property  
Assessed by the State Board of Equalization, 1981 - 2000**

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
1998	14,262,400	25,601,140	17,801,890	0	0	0	12,100	57,677,530
1999	15,134,450	27,647,610	17,651,168	0	0	0	11,200	60,444,428

## Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1981 to 2000

Percent of Total Taxable Valuation

Year	Ag Land	Com-mercial	Resi-dential	H'stead Credit	Rail-roads	Pipe-lines	Electric, Gas, etc.	Tele-communications	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
1999	37.62	22.11	35.71	0.31	1.22	2.23	1.42				0.00

