

**Proceedings
of
State Board
of
Equalization
of
North Dakota
2000**

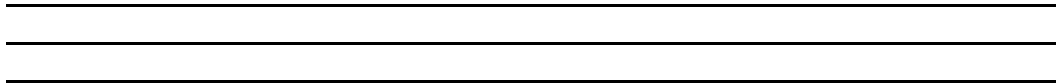
Compiled by

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 2000



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 2000.

Dated at Bismarck, North Dakota, this 31st day of December, 2000.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2000

Edward T. Schafer.....Governor
Kathi GilmoreState 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	No change	No change	No change
Burke	No change	No change	No change
Burleigh	No change	No change	No change
Cass	No change	No change	No change
Cavalier	No change	No change	No change
Dickey	No change	No change	No change
Divide	No change	No change	No change
Dunn	No change	No change	No change
Eddy	No change	No change	No change
Emmons	No change	No change	No change
Foster	(1)	No change	+ 4%
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	- 3% (2)	No change
LaMoure	No change	No change	No change
Logan	+ 3% (3)	No change	No change
McHenry	(4)	No change	No change
McIntosh	No change	No change	No change
McKenzie	No change	No change	No change
McLean	No change	No change	No change
Mercer	No change	No change	No change
Morton	No change	No change	No change
Mountrail	No change	No change	No change
Nelson	No change	No change	(5)
Oliver	No change	No change	+ 4%
Pembina	No change	No change	+ 2%
Pierce	No change	No change	(6)
Ramsey	No change	No change	No change
Ransom	No change	No change	No change
Renville	No change	No change	No change

LOCALLY ASSESSED PROPERTY (CONTINUED)

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Richland	No change	No change	No change
Rolette	+ 4%	No change	No change
Sargent	No change	No change	+ 4% (7)
Sheridan	No change	No change	No change
Sioux	+ 3% (8)	No change	No change
Slope	No change	No change	No change
Stark	No change	No change	No change
Steele	(9)	No change	No change
Stutsman	No change	No change	(10)
Towner	No change	No change	No change
Traill	(11)	No change	No change
Walsh	No change	No change	No change
Ward	No change	No change	No change
Wells	No change	No change	No change
Williams	No change	No change	No change

<u>City</u>	<u>Commercial</u>	<u>Residential</u>
Valley City	No change	No change
Bismarck	No change	No change
Fargo	No change	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) Remove the structure values on the following parcels:
S½NW¼ of Sec. 6-146-66
N½SW¼ of Sec. 6-146-66
NE¼ of Sec. 6-146-66 less Auditor Lots 123, 124, and 125
- (2) Decrease structures and improvements; exclude lots and tracts and lakeshore property
- (3) Increase structures and improvements
- (4) Increase the structure value of Property ID #65-2-12762 by 100 percent, to reflect the

LOCALLY ASSESSED PROPERTY (CONTINUED)

exemption granted for the new business; increase the structure value of Property ID #7-1174-1 by 3 percent to reflect the exemption granted for the expansion of the business

- (5) Reduce Parcel 29 0000 08231 000, NW¹/₄ Sec. 4-153-59 by 18 percent
Reduce Parcel 29 0000 08230 000, S¹/₂NE¹/₄, Lots 1 & 2, less easement, Sec. 4-153-59 by 36 percent

- (6) Reduce the following parcels as shown:

SW ¹ / ₄ NW ¹ / ₄	Section 1 T-156 R-74	-22%
SW ¹ / ₄	Section 1 T-156 R-74	-27%
SE ¹ / ₄ NE ¹ / ₄ , E ¹ / ₂ SE ¹ / ₄	Section 2 T-156 R-74	-39%
NE ¹ / ₄	Section 11 T-156 R-74	-17%
NW ¹ / ₄	Section 12 T-156 R-74	- 6%
W ¹ / ₂ NW ¹ / ₄ , SE ¹ / ₄ NW ¹ / ₄ ,SW ¹ / ₄ NE ¹ / ₄	Section 22 T-157 R-74	-60%
SW ¹ / ₄	Section 22 T-157 R-74	- 9%
E ¹ / ₂ NW ¹ / ₄ & L. 1, 2	Section 13 T-158 R-73	- 6%
NW ¹ / ₄	Section 13 T-158 R-74	-41%
NE ¹ / ₄	Section 14 T-158 R-74	-69%
NW ¹ / ₄	Section 14 T-158 R-74	-52%

- (7) Reduce the following parcels as shown:

SE ¹ / ₄	Section 27 T-132 R-58	-55%
NW ¹ / ₄	Section 34 T-132 R-58	-52%
NE ¹ / ₄	Section 34 T-132 R-58	-65%
NW ¹ / ₄	Section 35 T-132 R-58	-37%

- (8) Increase structures and improvements only
- (9) Increase the Finley Farmers Grain and Elevator Company grain elevator by 27 percent
- (10) Reduce the NE¹/₄SW¹/₄ Sec. 22-T144N-R68W, Parcel number 08-2231000 by 63 percent

Make the following reductions to land in Winfield Township:

Section 27:	NW ¹ / ₄ -	reduce by 2 percent
	SW ¹ / ₄ -	reduce by 5 percent
Section 28:	SE ¹ / ₄ -	reduce by 4 percent
Section 34:	NW ¹ / ₄ -	reduce by 10 percent

- (11) Exempt assisted living apartments – Mayville Parcel #27-0019-00002-000 and Hatton Parcel #28-0015-00001-000

LOCALLY ASSESSED PROPERTY (CONTINUED)

**STATE GAME AND FISH, NATIONAL GUARD, AND
BOARD OF UNIVERSITY AND SCHOOL LANDS ASSESSMENTS**

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 Foster, Oliver, Pembina, and Sargent Counties.

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

(End of Locally Assessed Property)

STATE MEDICAL CENTER LEVY

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

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

THEREFORE, BE IT RESOLVED, that a medical center levy for the year of 2000 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 2000.

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

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Johnson and seconded by Mr. Peterson that the Board approve the 2000 telecommunications gross receipts tax in the amount of \$9,124,596.91.

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

(Two additional Telecommunications Gross Receipts Tax returns received and approved subsequent to the motion changed the total to \$9,125,030.04.)

CENTRALLY ASSESSED PROPERTY

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Great Plains Natural Gas Company	\$ 567,000	\$ 56,700
Montana-Dakota Utilities Company	63,982,000	6,398,200
Moorhead Public Service Department	378,000	37,800
Northern Municipal Power Agency	311,000	31,100
Northern States Power Company	66,776,000	6,677,600
Northwestern Public Service Company	855,000	85,500
Otter Tail Power Company	55,694,000	5,569,400
Rainbow Energy Marketing Corporation	31,300	3,130

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline Ltd.	\$ 74,444,000	\$ 7,444,400
Amerada Hess	5,576,000	557,600
Amoco Oil Company	1,938,000	193,800
Amoco Pipeline Company	16,678,000	1,667,800
Bear Paw Energy Inc.	20,010,000	2,001,000
Belle Fourche Pipeline Company	2,980,000	298,000
Cenex Pipeline Company	4,163,000	416,300
Dome Pipeline Corporation	17,380,000	1,738,000
Enbridge Pipelines (North Dakota) Inc.	9,874,000	987,400
EOTT Energy Corp.	10,368,600	1,036,860
Equilon Pipeline Company	1,799,000	179,900
Kaneb Pipeline Operating Partnership L.P.	1,026,000	102,600
Lakehead Pipe Line Co., L.P.	18,919,000	1,891,900
Northern Border Pipeline Company	148,594,000	14,859,400
Petro-Hunt LLC	496,000	49,600
Petro-Hunt LLC et al	33,400	3,340
Prairielands Energy Marketing, Inc.	873,000	87,300
Roughrider Pipeline Company	96,500	9,650
Scurlock Permian Pipeline Corporation	402,600	40,260
Tioga Gas Plant	2,917,000	291,700
Viking Gas Transmission Company	56,000	5,600
Williams Pipe Line Company	5,119,000	511,900
Williston Basin Interstate Pipeline	16,596,000	1,659,600

CENTRALLY ASSESSED PROPERTY

CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$ 27,146,000	\$ 2,714,600

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Air Wisconsin	\$ 333,000	\$ 33,300
Atlantic Coast Airlines	384,000	38,400
Big Sky Transportation Company	31,000	3,100
Central Air	12,100	1,210
Corporate Express Delivery System	12,100	1,210
Evergreen International Airlines, Inc.	43,100	4,310
Federal Express Corporation	486,000	48,600
Great Lakes Aviation Ltd.	162,000	16,200
Mesaba Aviation, Inc.	72,500	7,250
Northwest Airlines, Inc.	2,750,000	275,000

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern and Santa Fe Railway	\$136,000,000	\$13,600,000
Dakota, Missouri Valley & Western	2,096,000	209,600
Northern Plains Railroad	1,460,000	146,000
Red River Valley & Western Railroad	9,481,000	948,100
Rutland Line	128,500	12,850
Soo Line Railroad	16,579,000	1,657,900

MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$ 113,000	\$ 11,300

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
2000**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Conte Luna Foods 1801 N. 36 th St. Grand Forks, ND 58203	576	100 percent for 5 years on expansion	Granted	2/3/2000
J. R. Dale Sales & Leasing 730 36 th St. SW Fargo, ND 58103	584	100 percent for 5 years on expansion	Granted	8/8/2000
Global Electric MotorCars LLC 3601 7 th Ave. NW Fargo, ND 58102	579	100 percent for 5 years on expansion	Granted	3/2/2000
Killdeer Mountain Manufacturing 131 E. Main Halliday, ND 58640	577	100 percent for 5 years on expansion	Granted	3/2/2000
MAP Support Services Inc. 24 Railroad Ave. Ray, ND 58445	575	100 percent for 5 years for a new business project	Withdrawn	1/6/2000
MAP Support Services Inc. 24 Railroad Ave. Ray, ND 58445	583	100 percent for 5 years on expansion	Granted	6/1/2000
Phoenix International Corporation 1441 44 th St. NW Fargo, ND 58102	561	Transfer of re- maining previously granted exemption to surviving corporation	Granted	7/6/2000
Phoenix International Corporation 1441 44 th St. NW Fargo, ND 58102	586	100 percent for 5 years on expansion	Granted	9/7/2000

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
2000**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
PRACS 2615 University Dr. Fargo, ND 58102	587	100 percent for 5 years on expansion	Granted	10/5/2000
Sheyenne Dakota Inc. 200 7 th Ave. NW West Fargo, ND 58078	582	100 percent for 5 years on expansion	Granted	7/6/2000
Standard Industries Inc. 4230 14 th Ave. NW Fargo, ND 58102	585	100 percent for 5 years on expansion	Granted	9/7/2000
StrataCom L.L.C. 105 5 th St. N., Ste. 503 Fargo, ND 58102	581	100 percent for 3 years on expansion	Granted	6/1/2000
StrataCom Inc. 105 5 th St. N., Ste. 503 Fargo, ND 58102	588	Transfer of remain- der of exemption previously granted to StrataCom L.L.C.	Granted	11/2/2000
Swanson Health Products, Inc. 40 th Ave. and 42 nd St. S. Fargo, ND 58103	589	100 percent for 5 years on expansion	Granted	12/7/2000
Wohaney dba Giuliana's 995 21 st Ave. N. Wahpeton, ND 58075	580	100 percent for 5 years for a new business project	Denied	6/1/2000

2000 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,241,103	
Acres::	606,890.41	Land:	3,952,914	1,683,329	No. of Homestead Credits:	47
T and F Per Acre:	144.33	Structures:	22,441,721	11,789,773	Homestead Credit Amount:	30,963
True and Full Value:	87,589,719	True and Full Value:	26,394,635	13,473,102	Subtotal Real Property:	6,210,140
Assessed Value:	43,794,045	Assessed Value:	13,197,133	6,736,510	Railroads and Utilities:	324,779
Taxable Value:	4,379,607	Taxable Value:	1,187,797	673,699	Total Taxable Value:	6,534,919
Barnes County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	24,180,551	
Acres::	921,814.94	Land:	16,922,415	9,006,120	No. of Homestead Credits:	190
T and F Per Acre:	315.00	Structures:	131,108,040	50,980,485	Homestead Credit Amount:	91,395
True and Full Value:	290,369,845	True and Full Value:	148,030,455	59,986,605	Subtotal Real Property:	24,089,156
Assessed Value:	145,184,922	Assessed Value:	74,015,227	29,993,301	Railroads and Utilities:	2,924,047
Taxable Value:	14,518,497	Taxable Value:	6,662,698	2,999,356	Total Taxable Value:	27,013,203
Benson County		Woodland Acres: 172.10				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,003,108	
Acres::	783,557.52	Land:	2,459,658	1,101,572	No. of Homestead Credits:	52
T and F Per Acre:	238.87	Structures:	19,725,266	11,812,322	Homestead Credit Amount:	25,272
True and Full Value:	187,170,932	True and Full Value:	22,184,924	12,913,894	Subtotal Real Property:	10,977,836
Assessed Value:	93,585,466	Assessed Value:	11,092,462	6,456,947	Railroads and Utilities:	459,053
Taxable Value:	9,358,964	Taxable Value:	998,426	645,718	Total Taxable Value:	11,436,889
Billings County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,993,655	
Acres::	364,302.74	Land:	624,970	2,333,289	No. of Homestead Credits:	0
T and F Per Acre:	105.46	Structures:	4,766,660	14,265,623	Homestead Credit Amount:	0
True and Full Value:	38,419,652	True and Full Value:	5,391,630	16,598,912	Subtotal Real Property:	2,993,655
Assessed Value:	19,209,826	Assessed Value:	2,695,815	8,299,463	Railroads and Utilities:	1,540,794
Taxable Value:	1,921,046	Taxable Value:	242,649	829,960	Total Taxable Value:	4,534,449
Bottineau County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,415,144	
Acres::	1,019,389.72	Land:	17,019,748	4,451,911	No. of Homestead Credits:	70
T and F Per Acre:	251.97	Structures:	70,489,998	28,231,406	Homestead Credit Amount:	54,302
True and Full Value:	256,852,500	True and Full Value:	87,509,746	32,683,317	Subtotal Real Property:	18,360,842
Assessed Value:	128,426,250	Assessed Value:	43,754,889	16,341,660	Railroads and Utilities:	1,212,950
Taxable Value:	12,842,625	Taxable Value:	3,938,343	1,634,176	Total Taxable Value:	19,573,792
Bowman County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,460,854	
Acres::	667,938.96	Land:	7,705,700	3,491,500	No. of Homestead Credits:	44
T and F Per Acre:	127.21	Structures:	36,881,900	20,621,400	Homestead Credit Amount:	45,604
True and Full Value:	84,969,900	True and Full Value:	44,587,600	24,112,900	Subtotal Real Property:	7,415,250
Assessed Value:	42,484,950	Assessed Value:	22,293,800	12,056,450	Railroads and Utilities:	1,013,566
Taxable Value:	4,248,495	Taxable Value:	2,006,714	1,205,645	Total Taxable Value:	8,428,816
Burke County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,690,278	
Acres::	651,330.52	Land:	1,409,557	1,493,600	No. of Homestead Credits:	27
T and F Per Acre:	192.31	Structures:	13,658,310	13,488,376	Homestead Credit Amount:	14,651
True and Full Value:	125,258,416	True and Full Value:	15,067,867	14,981,976	Subtotal Real Property:	7,675,627
Assessed Value:	62,628,168	Assessed Value:	7,533,602	7,490,969	Railroads and Utilities:	492,889
Taxable Value:	6,263,074	Taxable Value:	678,098	749,106	Total Taxable Value:	8,168,516

2000 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	121,480,201	
Acres::	941,990.25	Land:	284,239,582	195,207,408	No. of Homestead Credits:	293
T and F Per Acre:	158.09	Structures:	1,401,450,524	568,351,482	Homestead Credit Amount:	369,103
True and Full Value:	148,923,940	True and Full Value:	1,685,690,106	763,558,890	Subtotal Real Property:	121,111,098
Assessed Value:	74,461,970	Assessed Value:	842,845,053	381,779,445	Railroads and Utilities:	2,831,392
Taxable Value:	7,446,198	Taxable Value:	75,856,056	38,177,947	Total Taxable Value:	123,942,490
Cass County		Woodland Acres:				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	238,596,034	
Acres::	1,061,832.00	Land:	480,595,100	329,143,300	No. of Homestead Credits:	206
T and F Per Acre:	469.63	Structures:	2,217,870,800	1,515,494,850	Homestead Credit Amount:	228,191
True and Full Value:	498,662,900	True and Full Value:	2,698,465,900	1,844,638,150	Subtotal Real Property:	238,367,843
Assessed Value:	249,331,450	Assessed Value:	1,349,232,950	922,319,075	Railroads and Utilities:	6,138,495
Taxable Value:	24,933,145	Taxable Value:	121,430,981	92,231,908	Total Taxable Value:	244,506,338
Cavalier County		Woodland Acres: 20,235.48				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,792,226	
Acres::	914,653.08	Land:	5,144,670	3,833,528	No. of Homestead Credits:	62
T and F Per Acre:	304.70	Structures:	52,279,557	21,631,494	Homestead Credit Amount:	31,674
True and Full Value:	278,691,754	True and Full Value:	57,424,227	25,465,022	Subtotal Real Property:	17,760,552
Assessed Value:	139,345,877	Assessed Value:	28,712,103	12,732,506	Railroads and Utilities:	328,046
Taxable Value:	13,934,588	Taxable Value:	2,584,370	1,273,268	Total Taxable Value:	18,088,598
Dickey County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,343,972	
Acres::	706,701.23	Land:	3,325,995	2,215,913	No. of Homestead Credits:	44
T and F Per Acre:	278.24	Structures:	47,067,905	22,669,291	Homestead Credit Amount:	30,513
True and Full Value:	196,635,048	True and Full Value:	50,393,900	24,885,204	Subtotal Real Property:	13,313,459
Assessed Value:	98,316,130	Assessed Value:	25,196,579	12,442,391	Railroads and Utilities:	285,737
Taxable Value:	9,831,951	Taxable Value:	2,267,725	1,244,296	Total Taxable Value:	13,599,196
Divide County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,596,608	
Acres::	783,927.23	Land:	1,893,710	948,480	No. of Homestead Credits:	17
T and F Per Acre:	193.56	Structures:	13,241,527	5,620,210	Homestead Credit Amount:	9,972
True and Full Value:	151,737,710	True and Full Value:	15,135,237	6,568,690	Subtotal Real Property:	8,586,636
Assessed Value:	75,868,855	Assessed Value:	7,567,621	3,284,345	Railroads and Utilities:	179,258
Taxable Value:	7,586,889	Taxable Value:	681,280	328,439	Total Taxable Value:	8,765,894
Dunn County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,161,015	
Acres::	999,404.55	Land:	1,336,151	1,238,840	No. of Homestead Credits:	35
T and F Per Acre:	119.31	Structures:	16,380,155	6,794,683	Homestead Credit Amount:	17,197
True and Full Value:	119,240,620	True and Full Value:	17,716,306	8,033,523	Subtotal Real Property:	7,143,818
Assessed Value:	59,620,310	Assessed Value:	8,857,964	4,016,691	Railroads and Utilities:	3,922,822
Taxable Value:	5,962,031	Taxable Value:	797,252	401,732	Total Taxable Value:	11,066,640
Eddy County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,189,553	
Acres::	374,165.15	Land:	1,866,340	729,640	No. of Homestead Credits:	53
T and F Per Acre:	213.59	Structures:	17,052,340	6,114,920	Homestead Credit Amount:	29,554
True and Full Value:	79,919,500	True and Full Value:	18,918,680	6,844,560	Subtotal Real Property:	5,159,999
Assessed Value:	39,959,750	Assessed Value:	9,459,340	3,422,280	Railroads and Utilities:	482,597
Taxable Value:	3,995,975	Taxable Value:	851,350	342,228	Total Taxable Value:	5,642,596

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Emmons County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,183,984	
Acres::	927,013.52	Land:	4,731,094	2,106,312	No. of Homestead Credits:	67
T and F Per Acre:	169.88	Structures:	32,379,830	10,686,422	Homestead Credit Amount:	47,372
True and Full Value:	157,483,182	True and Full Value:	37,110,924	12,792,734	Subtotal Real Property:	10,136,612
Assessed Value:	78,741,591	Assessed Value:	18,551,037	6,396,367	Railroads and Utilities:	2,060,513
Taxable Value:	7,874,470	Taxable Value:	1,669,852	639,662	Total Taxable Value:	12,197,125
Foster County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,164,496	
Acres::	399,281.61	Land:	4,231,060	2,965,780	No. of Homestead Credits:	31
T and F Per Acre:	291.24	Structures:	39,792,890	24,401,360	Homestead Credit Amount:	19,042
True and Full Value:	116,287,326	True and Full Value:	44,023,950	27,367,140	Subtotal Real Property:	9,145,454
Assessed Value:	58,143,662	Assessed Value:	22,011,975	13,683,570	Railroads and Utilities:	1,318,546
Taxable Value:	5,815,023	Taxable Value:	1,981,116	1,368,357	Total Taxable Value:	10,464,000
Golden Valley County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,514,368	
Acres::	508,060.52	Land:	1,944,030	1,440,470	No. of Homestead Credits:	0
T and F Per Acre:	138.20	Structures:	13,524,400	4,712,551	Homestead Credit Amount:	19,574
True and Full Value:	70,212,760	True and Full Value:	15,468,430	6,153,021	Subtotal Real Property:	4,494,794
Assessed Value:	35,106,380	Assessed Value:	7,734,215	3,076,511	Railroads and Utilities:	593,031
Taxable Value:	3,510,638	Taxable Value:	696,079	307,651	Total Taxable Value:	5,087,825
Grand Forks County		Woodland Acres: 3,851.16				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	111,127,001	
Acres::	851,241.53	Land:	225,401,556	159,471,036	No. of Homestead Credits:	203
T and F Per Acre:	445.52	Structures:	977,293,224	601,342,693	Homestead Credit Amount:	247,328
True and Full Value:	379,242,626	True and Full Value:	1,202,694,780	760,813,729	Subtotal Real Property:	110,879,673
Assessed Value:	189,621,313	Assessed Value:	601,347,390	380,406,865	Railroads and Utilities:	2,986,303
Taxable Value:	18,962,140	Taxable Value:	54,124,085	38,040,776	Total Taxable Value:	113,865,976
Grant County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,638,230	
Acres::	1,012,903.37	Land:	1,311,503	516,669	No. of Homestead Credits:	53
T and F Per Acre:	131.34	Structures:	14,017,316	5,403,788	Homestead Credit Amount:	34,710
True and Full Value:	133,036,428	True and Full Value:	15,328,819	5,920,457	Subtotal Real Property:	7,603,520
Assessed Value:	66,518,214	Assessed Value:	7,664,572	2,960,289	Railroads and Utilities:	52,375
Taxable Value:	6,652,306	Taxable Value:	689,859	296,065	Total Taxable Value:	7,655,895
Griggs County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,823,527	
Acres::	443,141.61	Land:	1,745,946	1,090,463	No. of Homestead Credits:	43
T and F Per Acre:	282.95	Structures:	20,823,617	9,672,440	Homestead Credit Amount:	29,747
True and Full Value:	125,388,745	True and Full Value:	22,569,563	10,762,903	Subtotal Real Property:	7,793,780
Assessed Value:	62,694,375	Assessed Value:	11,284,790	5,381,458	Railroads and Utilities:	391,727
Taxable Value:	6,269,597	Taxable Value:	1,015,770	538,160	Total Taxable Value:	8,185,507
Hettinger County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,800,754	
Acres::	705,122.45	Land:	818,510	648,890	No. of Homestead Credits:	45
T and F Per Acre:	189.80	Structures:	15,818,275	6,535,070	Homestead Credit Amount:	23,740
True and Full Value:	133,832,120	True and Full Value:	16,636,785	7,183,960	Subtotal Real Property:	7,777,014
Assessed Value:	66,916,060	Assessed Value:	8,318,393	3,591,980	Railroads and Utilities:	82,364
Taxable Value:	6,692,857	Taxable Value:	748,692	359,205	Total Taxable Value:	7,859,378

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Kidder County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,669,472	
Acres::	823,318.34	Land:	2,678,074	No. of Homestead Credits:	46	
T and F Per Acre:	154.46	Structures:	19,062,789	Homestead Credit Amount:	31,494	
True and Full Value:	127,166,963	True and Full Value:	21,740,863	Subtotal Real Property:	7,637,978	
Assessed Value:	63,582,068	Assessed Value:	10,870,222	Railroads and Utilities:	542,879	
Taxable Value:	6,358,512	Taxable Value:	978,344	Total Taxable Value:	8,180,857	
LaMoure County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,732,173	
Acres::	719,099.41	Land:	3,079,774	No. of Homestead Credits:	75	
T and F Per Acre:	312.26	Structures:	35,034,550	Homestead Credit Amount:	43,706	
True and Full Value:	224,542,600	True and Full Value:	38,114,324	Subtotal Real Property:	13,688,467	
Assessed Value:	112,271,300	Assessed Value:	19,057,198	Railroads and Utilities:	269,583	
Taxable Value:	11,227,130	Taxable Value:	1,715,747	Total Taxable Value:	13,958,050	
Logan County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,136,733	
Acres::	611,837.56	Land:	1,263,800	No. of Homestead Credits:	30	
T and F Per Acre:	167.40	Structures:	14,451,340	Homestead Credit Amount:	19,419	
True and Full Value:	102,419,290	True and Full Value:	15,715,140	Subtotal Real Property:	6,117,314	
Assessed Value:	51,209,645	Assessed Value:	7,857,570	Railroads and Utilities:	64,807	
Taxable Value:	5,120,966	Taxable Value:	707,330	Total Taxable Value:	6,182,121	
McHenry County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,079,711	
Acres::	1,127,641.57	Land:	3,689,952	No. of Homestead Credits:	73	
T and F Per Acre:	188.39	Structures:	37,401,586	Homestead Credit Amount:	33,215	
True and Full Value:	212,433,590	True and Full Value:	41,091,538	Subtotal Real Property:	14,046,496	
Assessed Value:	106,216,817	Assessed Value:	20,546,022	Railroads and Utilities:	2,604,410	
Taxable Value:	10,622,172	Taxable Value:	1,849,173	Total Taxable Value:	16,650,906	
McIntosh County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,265,595	
Acres::	601,474.08	Land:	2,021,489	No. of Homestead Credits:	81	
T and F Per Acre:	171.22	Structures:	31,902,522	Homestead Credit Amount:	67,061	
True and Full Value:	102,981,996	True and Full Value:	33,924,011	Subtotal Real Property:	7,198,534	
Assessed Value:	51,489,604	Assessed Value:	16,961,858	Railroads and Utilities:	1,794,823	
Taxable Value:	5,149,214	Taxable Value:	1,526,661	Total Taxable Value:	8,993,357	
McKenzie County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,554,531	
Acres::	1,064,115.60	Land:	5,450,473	No. of Homestead Credits:	17	
T and F Per Acre:	142.73	Structures:	31,332,421	Homestead Credit Amount:	12,757	
True and Full Value:	151,884,933	True and Full Value:	36,782,894	Subtotal Real Property:	10,541,774	
Assessed Value:	75,942,467	Assessed Value:	18,391,455	Railroads and Utilities:	4,514,017	
Taxable Value:	7,596,386	Taxable Value:	1,655,399	Total Taxable Value:	15,055,791	
McLean County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	21,169,817	
Acres::	1,142,646.99	Land:	18,032,205	No. of Homestead Credits:	95	
T and F Per Acre:	233.71	Structures:	109,593,032	Homestead Credit Amount:	63,224	
True and Full Value:	267,044,000	True and Full Value:	127,625,237	Subtotal Real Property:	21,106,593	
Assessed Value:	133,522,000	Assessed Value:	63,812,620	Railroads and Utilities:	441,629	
Taxable Value:	13,352,200	Taxable Value:	5,744,394	Total Taxable Value:	21,548,222	

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Mercer County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,780,209	
Acres::	579,172.78	Land:	21,563,772	12,991,366	No. of Homestead Credits:	115
T and F Per Acre:	158.72	Structures:	132,978,764	51,571,346	Homestead Credit Amount:	102,130
True and Full Value:	91,925,590	True and Full Value:	154,542,536	64,562,712	Subtotal Real Property:	14,678,079
Assessed Value:	45,962,795	Assessed Value:	77,271,268	32,281,356	Railroads and Utilities:	491,313
Taxable Value:	4,596,516	Taxable Value:	6,955,535	3,228,158	Total Taxable Value:	15,169,392
Morton County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	39,878,365	
Acres::	1,168,807.81	Land:	64,777,422	42,291,358	No. of Homestead Credits:	258
T and F Per Acre:	139.05	Structures:	392,043,582	181,591,036	Homestead Credit Amount:	313,450
True and Full Value:	162,517,800	True and Full Value:	456,821,004	223,882,394	Subtotal Real Property:	39,564,915
Assessed Value:	81,258,900	Assessed Value:	228,410,502	111,941,197	Railroads and Utilities:	7,579,496
Taxable Value:	8,125,890	Taxable Value:	20,558,314	11,194,161	Total Taxable Value:	47,144,411
Mountrail County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,343,679	
Acres::	1,078,623.24	Land:	4,452,175	3,685,635	No. of Homestead Credits:	74
T and F Per Acre:	177.52	Structures:	35,005,950	16,193,900	Homestead Credit Amount:	34,350
True and Full Value:	191,472,700	True and Full Value:	39,458,125	19,879,535	Subtotal Real Property:	12,309,329
Assessed Value:	95,736,350	Assessed Value:	19,729,063	9,939,769	Railroads and Utilities:	1,228,394
Taxable Value:	9,573,635	Taxable Value:	1,776,060	993,984	Total Taxable Value:	13,537,723
Nelson County		Woodland Acres: 145.20				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,038,258	
Acres::	614,017.44	Land:	1,702,612	716,361	No. of Homestead Credits:	48
T and F Per Acre:	270.46	Structures:	21,859,006	12,773,822	Homestead Credit Amount:	25,332
True and Full Value:	166,064,417	True and Full Value:	23,561,618	13,490,183	Subtotal Real Property:	10,012,926
Assessed Value:	83,032,209	Assessed Value:	11,780,862	6,745,105	Railroads and Utilities:	312,198
Taxable Value:	8,303,419	Taxable Value:	1,060,313	674,526	Total Taxable Value:	10,325,124
Oliver County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,416,749	
Acres::	443,355.00	Land:	2,414,765	1,852,452	No. of Homestead Credits:	13
T and F Per Acre:	143.93	Structures:	18,652,705	3,705,298	Homestead Credit Amount:	10,048
True and Full Value:	63,813,561	True and Full Value:	21,067,470	5,557,750	Subtotal Real Property:	4,406,701
Assessed Value:	31,905,950	Assessed Value:	10,533,576	2,778,852	Railroads and Utilities:	333,974
Taxable Value:	3,190,817	Taxable Value:	948,041	277,891	Total Taxable Value:	4,740,675
Pembina County		Woodland Acres: 11,317.54				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	24,679,916	
Acres::	685,974.82	Land:	11,817,856	4,718,620	No. of Homestead Credits:	35
T and F Per Acre:	482.37	Structures:	94,277,987	62,487,028	Homestead Credit Amount:	27,074
True and Full Value:	330,894,311	True and Full Value:	106,095,843	67,205,648	Subtotal Real Property:	24,652,842
Assessed Value:	165,447,198	Assessed Value:	53,048,687	33,602,834	Railroads and Utilities:	2,240,050
Taxable Value:	16,545,143	Taxable Value:	4,774,459	3,360,314	Total Taxable Value:	26,892,892
Pierce County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,466,843	
Acres::	638,273.35	Land:	4,843,031	3,144,997	No. of Homestead Credits:	51
T and F Per Acre:	216.36	Structures:	48,284,237	20,275,153	Homestead Credit Amount:	46,837
True and Full Value:	138,097,908	True and Full Value:	53,127,268	23,420,150	Subtotal Real Property:	10,420,006
Assessed Value:	69,047,731	Assessed Value:	26,563,309	11,710,016	Railroads and Utilities:	1,179,504
Taxable Value:	6,905,030	Taxable Value:	2,390,729	1,171,084	Total Taxable Value:	11,599,510

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Ramsey County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	22,111,206	
Acres::	728,252.77	Land:	23,442,703	No. of Homestead Credits:	68	
T and F Per Acre:	268.29	Structures:	132,600,366	Homestead Credit Amount:	51,174	
True and Full Value:	195,384,786	True and Full Value:	156,043,069	Subtotal Real Property:	22,060,032	
Assessed Value:	97,692,393	Assessed Value:	78,021,541	Railroads and Utilities:	743,793	
Taxable Value:	9,769,666	Taxable Value:	7,022,626	Total Taxable Value:	22,803,825	
Ransom County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,758,340	
Acres::	494,839.96	Land:	4,083,900	No. of Homestead Credits:	117	
T and F Per Acre:	302.83	Structures:	57,242,700	Homestead Credit Amount:	47,127	
True and Full Value:	149,853,800	True and Full Value:	61,326,600	Subtotal Real Property:	11,711,213	
Assessed Value:	74,926,900	Assessed Value:	30,663,300	Railroads and Utilities:	1,143,008	
Taxable Value:	7,492,690	Taxable Value:	2,760,495	Total Taxable Value:	12,854,221	
Renville County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,748,338	
Acres::	535,096.18	Land:	2,060,027	No. of Homestead Credits:	10	
T and F Per Acre:	278.59	Structures:	16,325,649	Homestead Credit Amount:	7,910	
True and Full Value:	149,072,900	True and Full Value:	18,385,676	Subtotal Real Property:	8,740,428	
Assessed Value:	74,536,450	Assessed Value:	9,192,919	Railroads and Utilities:	247,635	
Taxable Value:	7,453,645	Taxable Value:	827,493	Total Taxable Value:	8,988,063	
Richland County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	37,382,998	
Acres::	860,872.12	Land:	36,134,410	No. of Homestead Credits:	141	
T and F Per Acre:	471.18	Structures:	191,808,250	Homestead Credit Amount:	115,324	
True and Full Value:	405,624,900	True and Full Value:	227,942,660	Subtotal Real Property:	37,267,674	
Assessed Value:	202,812,450	Assessed Value:	113,971,330	Railroads and Utilities:	2,417,236	
Taxable Value:	20,281,245	Taxable Value:	10,258,673	Total Taxable Value:	39,684,910	
Rolette County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,776,609	
Acres::	483,668.41	Land:	2,442,138	No. of Homestead Credits:	46	
T and F Per Acre:	238.16	Structures:	39,776,413	Homestead Credit Amount:	37,735	
True and Full Value:	115,191,812	True and Full Value:	42,218,551	Subtotal Real Property:	8,738,874	
Assessed Value:	57,595,914	Assessed Value:	21,109,547	Railroads and Utilities:	135,065	
Taxable Value:	5,759,824	Taxable Value:	1,899,868	Total Taxable Value:	8,873,939	
Sargent County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,732,872	
Acres::	523,890.28	Land:	2,116,032	No. of Homestead Credits:	28	
T and F Per Acre:	348.10	Structures:	35,230,642	Homestead Credit Amount:	18,583	
True and Full Value:	182,367,459	True and Full Value:	37,346,674	Subtotal Real Property:	12,714,289	
Assessed Value:	91,183,825	Assessed Value:	18,673,354	Railroads and Utilities:	305,116	
Taxable Value:	9,118,630	Taxable Value:	1,680,655	Total Taxable Value:	13,019,405	
Sheridan County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,560,547	
Acres::	562,568.17	Land:	499,265	No. of Homestead Credits:	21	
T and F Per Acre:	180.18	Structures:	5,923,284	Homestead Credit Amount:	7,435	
True and Full Value:	101,366,340	True and Full Value:	6,422,549	Subtotal Real Property:	5,553,112	
Assessed Value:	50,683,170	Assessed Value:	3,211,276	Railroads and Utilities:	243,552	
Taxable Value:	5,068,320	Taxable Value:	289,015	Total Taxable Value:	5,796,664	

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Sioux County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	1,985,223	
Acres::	370,819.08	Land:	464,823	150,007	No. of Homestead Credits:	13
T and F Per Acre:	99.69	Structures:	1,661,565	666,544	Homestead Credit Amount:	5,922
True and Full Value:	36,967,665	True and Full Value:	2,126,388	816,551	Subtotal Real Property:	1,979,301
Assessed Value:	18,483,039	Assessed Value:	1,063,158	408,266	Railroads and Utilities:	5,758
Taxable Value:	1,848,678	Taxable Value:	95,713	40,832	Total Taxable Value:	1,985,059
Slope County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,611,541	
Acres::	612,278.16	Land:	49,229	203,609	No. of Homestead Credits:	7
T and F Per Acre:	146.85	Structures:	824,007	1,324,760	Homestead Credit Amount:	1,757
True and Full Value:	89,915,226	True and Full Value:	873,236	1,528,369	Subtotal Real Property:	4,609,784
Assessed Value:	44,957,612	Assessed Value:	436,618	764,184	Railroads and Utilities:	59,150
Taxable Value:	4,495,761	Taxable Value:	39,319	76,460	Total Taxable Value:	4,668,934
Stark County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,498,446	
Acres::	821,572.94	Land:	34,740,504	29,649,203	No. of Homestead Credits:	266
T and F Per Acre:	162.08	Structures:	331,972,805	97,089,019	Homestead Credit Amount:	308,361
True and Full Value:	133,161,620	True and Full Value:	366,713,309	126,738,222	Subtotal Real Property:	29,190,085
Assessed Value:	66,580,810	Assessed Value:	183,356,795	63,369,153	Railroads and Utilities:	1,857,014
Taxable Value:	6,658,081	Taxable Value:	16,503,448	6,336,917	Total Taxable Value:	31,047,099
Steele County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,312,974	
Acres::	447,229.11	Land:	1,489,769	712,375	No. of Homestead Credits:	10
T and F Per Acre:	371.65	Structures:	10,112,084	8,887,865	Homestead Credit Amount:	6,212
True and Full Value:	166,214,135	True and Full Value:	11,601,853	9,600,240	Subtotal Real Property:	9,306,762
Assessed Value:	83,107,071	Assessed Value:	5,800,942	4,800,158	Railroads and Utilities:	141,650
Taxable Value:	8,310,844	Taxable Value:	522,107	480,023	Total Taxable Value:	9,448,412
Stutsman County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	40,659,648	
Acres::	1,353,468.79	Land:	47,250,900	29,589,000	No. of Homestead Credits:	236
T and F Per Acre:	240.32	Structures:	281,287,900	162,624,800	Homestead Credit Amount:	223,731
True and Full Value:	325,262,100	True and Full Value:	328,538,800	192,213,800	Subtotal Real Property:	40,435,917
Assessed Value:	162,631,050	Assessed Value:	164,269,400	96,106,902	Railroads and Utilities:	2,586,130
Taxable Value:	16,263,105	Taxable Value:	14,785,821	9,610,722	Total Taxable Value:	43,022,047
Towner County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,742,329	
Acres::	643,671.82	Land:	2,866,680	1,665,584	No. of Homestead Credits:	15
T and F Per Acre:	278.78	Structures:	21,002,301	12,250,784	Homestead Credit Amount:	8,596
True and Full Value:	179,440,854	True and Full Value:	23,868,981	13,916,368	Subtotal Real Property:	10,733,733
Assessed Value:	89,720,427	Assessed Value:	11,934,493	6,958,213	Railroads and Utilities:	80,181
Taxable Value:	8,972,250	Taxable Value:	1,074,220	695,859	Total Taxable Value:	10,813,914
Trail County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	21,979,048	
Acres::	534,761.05	Land:	13,517,561	6,129,474	No. of Homestead Credits:	48
T and F Per Acre:	498.11	Structures:	95,899,142	68,591,784	Homestead Credit Amount:	45,580
True and Full Value:	266,370,596	True and Full Value:	109,416,703	74,721,258	Subtotal Real Property:	21,933,468
Assessed Value:	133,185,326	Assessed Value:	54,708,443	37,360,645	Railroads and Utilities:	449,993
Taxable Value:	13,318,831	Taxable Value:	4,924,115	3,736,102	Total Taxable Value:	22,383,461

2000 Abstract of Assessments as Equalized by the State Board of Equalization

Walsh County		Woodland Acres: 3,356.19				
Agricultural			Residential	Commercial		
Acres::	799,214.69	Land:	16,491,774	11,558,492	Subtotal Taxable Values:	28,122,471
T and F Per Acre:	467.67	Structures:	119,569,627	54,663,980	No. of Homestead Credits:	109
True and Full Value:	373,771,494	True and Full Value:	136,061,401	66,222,472	Homestead Credit Amount:	86,123
Assessed Value:	186,885,747	Assessed Value:	68,030,705	33,111,239	Subtotal Real Property:	28,036,348
Taxable Value:	18,688,575	Taxable Value:	6,122,771	3,311,125	Railroads and Utilities:	388,035
					Total Taxable Value:	28,424,383
Ward County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial		
Acres::	1,225,522.00	Land:	132,700,410	134,898,920	Subtotal Taxable Values:	91,219,223
T and F Per Acre:	240.80	Structures:	934,909,600	433,531,200	No. of Homestead Credits:	261
True and Full Value:	295,105,300	True and Full Value:	1,067,610,010	568,430,120	Homestead Credit Amount:	299,219
Assessed Value:	147,552,650	Assessed Value:	533,805,005	284,215,060	Subtotal Real Property:	90,920,004
Taxable Value:	14,755,265	Taxable Value:	48,042,452	28,421,506	Railroads and Utilities:	2,648,040
					Total Taxable Value:	93,568,044
Wells County		Woodland Acres: 126.20				
Agricultural			Residential	Commercial		
Acres::	785,970.52	Land:	3,805,859	1,818,450	Subtotal Taxable Values:	13,839,594
T and F Per Acre:	275.79	Structures:	38,951,457	19,722,386	No. of Homestead Credits:	31
True and Full Value:	216,764,280	True and Full Value:	42,757,316	21,540,836	Homestead Credit Amount:	20,329
Assessed Value:	108,382,140	Assessed Value:	21,378,658	10,770,418	Subtotal Real Property:	13,819,265
Taxable Value:	10,838,214	Taxable Value:	1,924,336	1,077,044	Railroads and Utilities:	1,427,904
					Total Taxable Value:	15,247,169
Williams County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial		
Acres::	1,238,209.57	Land:	33,755,016	27,903,664	Subtotal Taxable Values:	30,115,320
T and F Per Acre:	159.48	Structures:	255,617,838	116,452,858	No. of Homestead Credits:	174
True and Full Value:	197,472,418	True and Full Value:	289,372,854	144,356,522	Homestead Credit Amount:	167,043
Assessed Value:	98,736,209	Assessed Value:	144,686,427	72,178,261	Subtotal Real Property:	29,948,277
Taxable Value:	9,874,150	Taxable Value:	13,022,945	7,218,225	Railroads and Utilities:	3,381,512
					Total Taxable Value:	33,329,789
State Totals		Woodland Acres: 39,203.87				
Agricultural			Residential	Commercial		
Acres::	39,964,926.52	Land:	1,574,378,609	1,099,082,637	Subtotal Taxable Values:	1,234,765,439
T and F Per Acre:	239.52	Structures:	8,770,660,356	4,712,577,938	No. of Homestead Credits:	4,194
True and Full Value:	9,572,492,967	True and Full Value:	10,345,038,965	5,811,660,575	Homestead Credit Amount:	3,688,162
Assessed Value:	4,786,237,781	Assessed Value:	5,172,515,033	2,905,830,163	Subtotal Real Property:	1,231,077,277
Taxable Value:	478,634,920	Taxable Value:	465,545,763	290,584,756	Railroads and Utilities:	71,479,133
					Total Taxable Value:	1,302,556,410

**2000 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	137,698	0	187,081	0	324,779
Barnes	966,978	1,829,304	127,765	0	2,924,047
Benson	198,648	147,088	113,317	0	459,053
Billings	322,862	1,206,775	11,157	0	1,540,794
Bottineau	89,415	923,533	200,002	0	1,212,950
Bowman	136,128	738,578	138,860	0	1,013,566
Burke	208,222	232,230	52,437	0	492,889
Burleigh	585,052	346,375	1,899,965	0	2,831,392
Cass	1,770,567	465,345	3,891,283	11,300	6,138,495
Cavalier	116,087	18,656	193,303	0	328,046
Dickey	60,216	21,011	204,510	0	285,737
Divide	42,083	95,439	41,736	0	179,258
Dunn	0	3,851,608	71,214	0	3,922,822
Eddy	260,754	149,745	72,098	0	482,597
Emmons	24,059	1,961,698	74,756	0	2,060,513
Foster	376,136	858,467	83,943	0	1,318,546
Golden Valley	337,255	217,056	38,720	0	593,031
Grand Forks	488,001	266,319	2,231,983	0	2,986,303
Grant	0	0	52,375	0	52,375
Griggs	294,010	30,036	67,681	0	391,727
Hettinger	0	11,442	70,922	0	82,364
Kidder	438,390	33,769	70,720	0	542,879
LaMoure	148,609	14,439	106,535	0	269,583
Logan	18,161	0	46,646	0	64,807
McHenry	834,944	1,622,033	147,433	0	2,604,410
McIntosh	5,061	1,674,963	114,799	0	1,794,823
McKenzie	6,699	4,461,822	45,496	0	4,514,017
McLean	68,469	45,990	327,170	0	441,629
Mercer	72,703	109,181	309,429	0	491,313
Morton	1,024,770	5,067,394	1,487,332	0	7,579,496
Mountrail	678,674	413,033	136,687	0	1,228,394
Nelson	198,947	19,198	94,053	0	312,198
Oliver	62,119	33,690	238,165	0	333,974
Pembina	121,162	1,901,962	216,926	0	2,240,050
Pierce	313,968	719,817	145,719	0	1,179,504
Ramsey	270,255	85,317	388,221	0	743,793
Ransom	202,129	826,900	113,979	0	1,143,008
Renville	43,029	158,455	46,151	0	247,635
Richland	328,725	1,233,303	855,208	0	2,417,236
Rolette	21,879	0	113,186	0	135,065
Sargent	116,021	0	189,095	0	305,116
Sheridan	50,950	0	192,602	0	243,552
Sioux	1,244	0	4,514	0	5,758
Slope	28,032	8,389	22,729	0	59,150
Stark	875,298	535,478	446,238	0	1,857,014
Steele	81,494	2,799	57,357	0	141,650
Stutsman	959,031	597,369	1,029,730	0	2,586,130
Towner	45,529	0	34,652	0	80,181
Traill	252,901	19,931	177,161	0	449,993
Walsh	206,407	13,840	167,788	0	388,035
Ward	1,192,260	378,061	1,077,719	0	2,648,040
Wells	509,460	757,313	161,131	0	1,427,904
Williams	982,959	1,928,762	469,791	0	3,381,512
Total	16,574,450	36,033,913	18,859,470	11,300	71,479,133

2001 Allocation of Telecommunications Gross Receipts Tax

County	Amount
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.29
Burke	22,498.60
Burleigh	773,690.48
Cass	1,485,635.03
Cavalier	51,992.50
Dickey	61,221.36
Divide	28,676.98
Dunn	37,466.52
Eddy	59,730.78
Emmons	34,095.71
Foster	35,331.02
Golden Valley	70,574.19
Grand Forks	667,387.14
Grant	90,093.03
Griggs	31,924.00
Hettinger	81,420.85
Kidder	65,613.10
LaMoure	73,439.61
Logan	49,303.99
McHenry	75,288.02
McIntosh	67,588.41
McKenzie	67,816.59
McLean	95,315.96
Mercer	84,496.79
Morton	344,032.66
Mountrail	68,578.00
Nelson	90,756.16
Oliver	18,401.62
Pembina	107,124.39
Pierce	110,847.97
Ramsey	214,830.98
Ransom	59,450.09
Renville	31,793.45
Richland	259,592.16
Rolette	107,189.30
Sargent	102,335.53
Sheridan	48,508.37
Sioux	24,887.84
Slope	7,041.03
Stark	366,666.37
Steele	71,947.56
Stutsman	279,876.41
Towner	53,317.71
Traill	161,206.04
Walsh	185,253.51
Ward	657,755.72
Wells	73,257.38
Williams	268,283.07
Total:	8,400,000.00

**2000 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	159,934	119.13	79,967	7,997
Bottineau	2,111.80	274,300	129.89	137,150	13,715
Bowman	1,018.22	150,500	147.81	75,250	7,525
Burke	465.93	51,116	109.71	25,558	2,556
Burleigh	11,529.47	1,474,550	127.89	737,275	73,728
Cass	1,613.90	388,400	240.66	194,200	19,420
Cavalier	7,079.62	991,170	140.00	495,585	49,559
Dickey	2,772.35	489,824	176.68	244,912	24,491
Divide	1,428.09	198,000	138.65	99,000	9,900
Dunn	7,150.63	463,300	64.79	231,650	23,165
Eddy	1,428.86	188,600	131.99	94,300	9,430
Emmons	1,013.00	126,846	125.22	63,423	6,342
Foster	631.75	161,179	255.13	80,590	8,059
Golden Valley	134.80	13,593	100.84	6,797	680
Grand Forks	3,680.71	457,114	124.19	228,557	22,856
Grant	322.00	21,252	66.00	10,626	1,063
Griggs	102.95	19,886	193.16	9,943	994
Hettinger	1,173.57	155,500	132.50	77,750	7,775
Kidder	4,263.67	583,640	136.89	291,820	29,182
LaMoure	1,620.55	348,800	215.24	174,400	17,440
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	282,211	132.73	141,106	14,111
McKenzie	9,281.38	1,618,275	174.36	809,138	80,914
McLean	18,847.76	4,017,800	213.17	2,008,900	200,890
Mercer	5,759.56	813,716	141.28	406,858	40,686
Morton	6,923.80	1,004,100	145.02	502,050	50,205
Mountrail	4,716.89	819,500	173.74	409,750	40,975
Nelson	936.02	125,390	133.96	62,695	6,270
Oliver	720.94	105,638	146.53	52,819	5,282
Pembina	3,645.95	330,716	90.71	165,358	16,536
Pierce	953.50	59,901	62.82	29,951	2,995
Ramsey	376.15	75,024	199.45	37,512	3,751
Ransom	821.21	176,400	214.80	88,200	8,820
Richland	3,807.76	693,100	182.02	346,550	34,655
Rolette	7,640.73	1,111,530	145.47	555,765	55,577
Sargent	2,108.49	593,325	281.40	296,663	29,666
Sheridan	26,029.83	4,636,120	178.11	2,318,060	231,806
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	452,771	312.35	226,386	22,639
Stutsman	142.43	24,300	170.61	12,150	1,215
Towner	343.10	92,986	271.02	46,493	4,649
Walsh	419.32	58,700	139.99	29,350	2,935
Ward	40.00	6,000	150.00	3,000	300
Wells	8,849.39	2,016,020	227.81	1,008,010	100,801
Williams	3,561.12	470,273	132.06	235,137	23,514
Total	164,723.63	26,856,789	163.04	13,428,399	1,342,844

**2000 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	269.00	81,000	301.12	40,500	4,050
Benson	797.90	183,146	229.54	91,573	9,157
Billings	51.40	8,300	161.48	4,150	415
Bottineau	205.40	41,500	202.04	20,750	2,075
Bowman	232.50	32,700	140.65	16,350	1,635
Burke	176.50	35,300	200.00	17,650	1,765
Burleigh	1,645.67	264,700	160.85	132,350	13,235
Cavalier	179.80	55,160	306.79	27,580	2,758
Dickey	519.50	143,250	275.75	71,625	7,163
Divide	362.50	50,400	139.03	25,200	2,520
Eddy	701.00	112,000	159.77	56,000	5,600
Emmons	419.49	106,580	254.07	53,290	5,329
Foster	193.80	59,411	306.56	29,706	2,971
Grant	602.30	106,239	176.39	53,120	5,312
Griggs	437.00	87,990	201.35	43,995	4,400
Kidder	276.00	33,620	121.81	16,810	1,681
LaMoure	325.00	85,400	262.77	42,700	4,270
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	28,295	180.22	14,148	1,415
McLean	609.76	153,300	251.41	76,650	7,665
Mercer	378.00	67,832	179.45	33,916	3,392
Morton	531.83	119,500	224.70	59,750	5,975
Mountrail	675.40	125,100	185.22	62,550	6,255
Nelson	654.10	186,196	284.66	93,098	9,310
Oliver	153.00	30,403	198.71	15,202	1,520
Pierce	962.60	201,037	208.85	100,519	10,052
Ramsey	692.00	163,734	236.61	81,867	8,187
Ransom	151.00	49,700	329.14	24,850	2,485
Renville	25.00	7,200	288.00	3,600	360
Richland	30.00	10,200	340.00	5,100	510
Sargent	185.00	71,721	387.68	35,861	3,586
Sheridan	1,357.98	234,833	172.93	117,417	11,742
Sioux	120.00	16,545	137.88	8,273	827
Slope	35.00	6,600	188.57	3,300	330
Stark	48.00	9,600	200.00	4,800	480
Stutsman	935.70	228,900	244.63	114,450	11,445
Towner	1,587.15	411,286	259.13	205,643	20,564
Ward	80.00	11,000	137.50	5,500	550
Wells	230.00	63,200	274.78	31,600	3,160
Williams	65.00	4,162	64.03	2,081	208
Total	17,789.88	3,836,520	215.66	1,918,264	191,829

**2000 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	473,590	293.06	236,795	23,680
Bottineau	877.94	256,000	291.59	128,000	12,800
Dickey	320.00	56,339	176.06	28,170	2,817
Emmons	800.00	166,840	208.55	83,420	8,342
Grant	160.00	30,160	188.50	15,080	1,508
McHenry	1,200.00	195,184	162.65	97,592	9,759
Pierce	169.31	35,294	208.46	17,647	1,765
Stutsman	474.06	113,800	240.05	56,900	5,690
Ward	160.00	29,400	183.75	14,700	1,470
Total	5,777.31	1,356,607	234.82	678,304	67,831

**2000 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
Total	8,956.47	860,780	96.11	430,390	43,039

Apportionment of 2000 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Burlington Northern Santa Fe Railway Co.			
Main Line			
Fargo to Grand Forks Junction	7,184	76.09	546,631
Fargo to Montana State Line	14,224	367.11	5,221,773
Grand Forks to Norwich	5,273	194.26	1,024,333
Ortonville to Terry	2,893	102.50	296,533
Surrey to Montana Line	13,179	156.48	2,062,250
Subtotal Main Line		896.44	9,151,519
Branch Line			
Berthold to Crosby	1,677	73.67	123,545
Casselton Branch	1,589	0.13	207
Casselton Junction to Nolan	8,716	21.34	185,999
Casselton to Blanchard	1,226	14.19	17,397
Churchs Ferry to Rolla	1,010	47.77	48,248
Cooperstown Branch	1,022	18.49	18,897
Devils Lake to Rock Lake	612	0.90	551
Erie Junction to Clifford	656	18.09	11,867
Fairview East Branch	590	0.74	437
Fargo and Southwestern Branch	1,546	8.72	13,481
Fargo Conn. Jct.	1,556	1.47	2,287
Fargo-Surrey Line	10,132	225.73	2,287,096
Grafton to Intl. Bndry. - Morden	1,457	48.24	70,286
Grand Forks to Intl. Bndry. - Neche	1,673	59.95	100,296
Granville to Lorain	499	46.23	23,069
James River Branch	1,415	1.24	1,755
Lakota to Sarles	1,016	72.90	74,066
Larimore to Hannah	1,435	78.47	112,604
Larimore to Mayville	1,258	33.80	42,520
Mandan North Line	1,945	80.08	155,756
Minnewaukan Branch	1,093	0.48	525
Niobe Branch	623	21.46	13,370
Nolan to Warwick	1,435	74.01	106,204
Portland Junction to Portland	1,058	4.68	4,951
Red River Branch	2,346	64.99	152,467
Rugby to Westhope	1,015	67.80	68,817
Snowdon-Sidney Branch	709	8.66	6,140
Stanley Northwest Branch	1,273	87.03	110,789
Valley City Low Line	1,506	5.13	7,726
Wahpeton to Casselton	1,415	0.57	807
West Fargo Conn. to J.Y. Jct.	1,637	2.71	4,436
York to Wolford	593	14.40	8,539
Subtotal Branch Line		1,204.07	3,775,134
Second Track			
Cass County	1,422	31.94	45,419
Stutsman County	1,422	12.10	17,206
Ward County	1,318	12.78	16,844
Williams County	1,318	16.18	21,325
Subtotal Second Track		73.00	100,794

Apportionment of 2000 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<hr/>			
Side Track			
Side Track (Varied values per mile)		621.95	572,553
Subtotal Side Track		621.95	572,553
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Total Burlington Northern Santa Fe Railway Co.		2,795.46	13,600,000
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Soo Line Railroad Co.			
Main Line			
Minnesota State Line to Portal	4,452	352.67	1,570,087
Subtotal Main Line		352.67	1,570,087
Branch Line			
Drake - Max Line	488	45.46	22,184
F & V Jct. - S. Dakota Line	254	8.68	2,205
Flaxton to Montana Line	488	0.57	278
Max - New Town	320	64.43	20,618
Prairie Junction - Plaza	153	1.41	216
Subtotal Branch Line		120.55	45,501
Side Track			
Side Track (Varied values per mile)		104.18	42,312
Subtotal Side Track		104.18	42,312
<hr/>			
Total Soo Line Railroad Co.		577.40	1,657,900
<hr/>			

Apportionment of 2000 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Red River Valley & Western Railroad			
Branch Line			
Addison West Branch	673	11.79	7,932
Casselton Branch	2,281	32.88	74,989
Fargo and Southwestern Branch	2,219	100.40	222,778
James River Branch	2,026	46.49	94,207
Minnewaukan Branch	1,558	79.46	123,823
Oakes Branch	1,447	15.30	22,132
Oakes to S.D. Border	858	14.21	12,189
Oberon Branch	858	15.82	13,572
Sykeston Branch	858	85.03	72,939
Wahpeton to Casselton	2,026	54.62	110,677
Wahpeton to Moorhead	2,068	6.02	12,448
Wahpeton to Oakes	2,157	72.53	156,476
Wilton Branch	858	21.54	18,479
Subtotal Branch Line		556.09	942,641
Side Track			
Sidetrack	124	43.92	5,459
Subtotal Side Track		43.92	5,459
Total Red River Valley & Western Railroad		600.01	948,100
Rutland Line			
Branch Line			
Hankinson to Rutland	210	20.76	4,354
Rutland to SD Line	278	10.52	2,924
Tintah Jct. to Hankinson	589	8.40	4,943
Wahpeton to Moorhead	506	0.05	25
Subtotal Branch Line		39.73	12,246
Side Track			
Side Track	103	5.87	604
Subtotal Side Track		5.87	604
Total Rutland Line		45.60	12,850

Apportionment of 2000 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Dakota, Missouri Valley & Western Railroad			
Branch Line			
Flaxton to Whitetail	579	63.48	36,755
Hankinson to Oakes	825	49.57	40,895
Linton Branch	579	45.31	26,234
Max to Washburn	687	49.38	33,924
Washburn to Oakes	411	170.40	70,034
Wishek to Ashley (Abandoned)			0
Subtotal Branch Line		378.14	207,843
Side Track			
Side Track (fmly. BNSF)	58	1.66	96
Side Track (fmly. Soo) (Varied values per mile)		31.31	1,661
Subtotal Side Track		32.97	1,757
Total Dakota, Missouri Valley & Western Railroad		411.11	209,600
Northern Plains Railroad			
Branch Line			
Fordville to Baker	325	81.28	26,424
Kenmare to Minn.	471	250.72	117,990
Subtotal Branch Line		332.00	144,414
Side Track			
Side Track	85	18.64	1,586
Subtotal Side Track		18.64	1,586
Total Northern Plains Railroad		350.64	146,000

Taxable Valuation of All Classes of Property for the Years 1999 and 2000

1999			
	Acres	Valuation	Percent of Total
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		442,800,384	35.71
Total Taxable Value of Other Real Estate		716,972,171	57.82
Less Homestead Credit Allowance		-3,905,023	-0.31
Total Taxable Value of Real Estate		1,179,620,734	95.13
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		11,200	0.00
Total Value of Public Utilities		60,444,428	4.87
Total Taxable Value of all Property		1,240,065,162	100.00

2000			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,920,671.67	478,459,168	36.74
Other Real Estate			
Commercial Property		290,542,955	22.31
Residential Property		465,478,058	35.74
Total Taxable Value of Other Real Estate		756,021,013	58.05
Less Homestead Credit Allowance		-3,688,162	-0.28
Total Taxable Value of Real Estate		1,230,792,019	94.51
Public Utility Property			
Railroads		16,574,450	1.27
Pipelines		36,033,913	2.77
Electric, Gas, Heating and Water		18,859,470	1.45
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		11,300	0.00
Total Value of Public Utilities		71,479,133	5.49
Total Taxable Value of all Property		1,302,271,152	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 1991 - 2000**

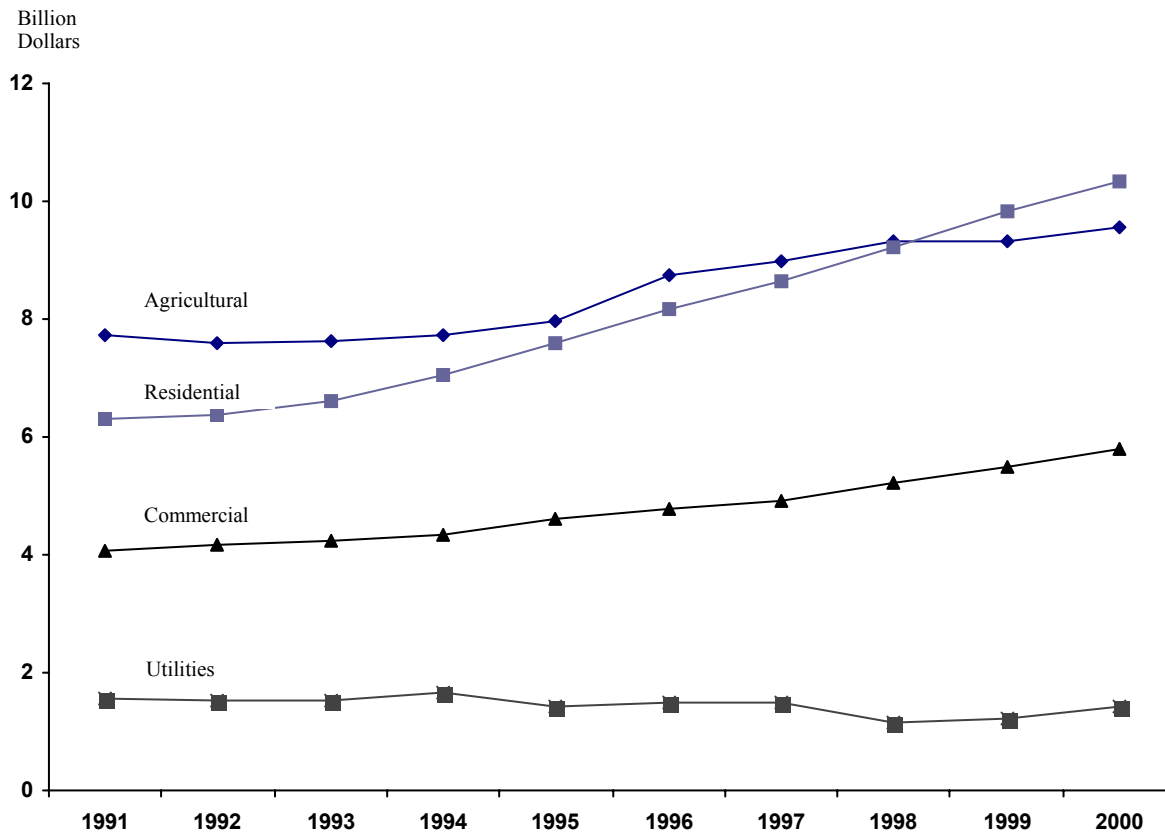
Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1991	40,041,343.83	192.59	7,711,733,460	3,855,856,045	403,515,582
1992	40,048,242.17	189.76	7,599,680,006	3,799,825,321	385,593,486
1993	40,049,279.79	190.06	7,611,847,334	3,805,912,299	379,991,212
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
2000	39,920,671.67	239.70	9,568,978,189	4,784,480,392	478,459,168

Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2000	1,574,246,841	8,769,287,801	10,343,534,642	5,171,762,873	465,478,058

Commercial Property					
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
2000	1,098,903,457	4,711,921,112	5,810,824,569	2,905,412,128	290,542,955

	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
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
2000	1,234,480,181	3,688,162	1,230,792,019	71,479,133	1,302,271,152

True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
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
2000	9.569	10.344	5.811	1.43

**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
2000	16,574,450	36,033,913	18,859,470	0	0	0	11,300	71,479,133

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-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
1999	37.62	22.11	35.71	0.31	1.22	2.23	1.42				0.00
2000	36.74	22.31	35.74	0.28	1.27	2.77	1.45				0.00

