

Proceedings of State Board of Equalization of North Dakota 2002

Compiled by

RICK CLAYBURGH

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

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

December 2002



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 2002.

Dated at Bismarck, North Dakota, this 31st day of December, 2002

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2002

John Hoeven.....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

TABLE OF CONTENTS

EQUALIZATION OF LOCALLY ASSESSED PROPERTY:

| | |
|--|---|
| Recap of Action of State Board of Equalization - By County and City | 1 |
| State Game and Fish Department Assessments | 3 |
| National Guard Assessments..... | 3 |
| Board of University and School Lands Assessments | 3 |
| Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes | 3 |
| State Medical Center Levy | 4 |

CENTRALLY ASSESSED PROPERTY:

| | |
|---|---|
| Telecommunications Gross Receipts Tax | 4 |
| Electric and Gas Companies..... | 5 |
| Air Transportation Companies | 5 |
| Railroad Companies | 5 |
| Pipeline Companies | 6 |
| Carbon Dioxide Pipeline Companies | 6 |
| Miscellaneous Companies | 6 |

NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS

7

TRUE AND FULL, ASSESSED AND TAXABLE VALUATIONS:

| | |
|---|----|
| 2002 Abstract of Assessments as Equalized by the State Board of Equalization | 8 |
| 2002 Taxable Valuations of Railroad and Utility Companies Assessed by the State Board of Equalization | 16 |
| 2002 Allocation of Telecommunications Gross Receipts Tax | 17 |
| 2002 Abstract of Land Valuations Subject to In Lieu Payments from State Game and Fish Department on Land Owned or Leased by It..... | 18 |
| 2002 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired Before 1980..... | 19 |
| 2002 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the Board of University and School Lands or the State Treasurer and Acquired After 1980..... | 20 |
| 2002 Abstract of Land Valuations Subject to In Lieu Payments on Land Owned by the North Dakota National Guard..... | 20 |
| 2002 Abstract of Land Valuations Subject to In Lieu Payments on Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes | 20 |
| 2002 Abstract of Valuations of Carbon Dioxide Pipeline Property Other Than Land Subject to In-Lieu Payments | 20 |
| 2002 Abstract of Valuations Subject to In-Lieu Payments on Property Owned by Workers Compensation Bureau | 20 |
| Apportionment of 2002 Taxable Value of Railroads per Mile of Track..... | 21 |
| Taxable Valuation of All Classes of Property for the Years 2001 and 2002 | 25 |
| Summary of True & Full, Assessed, and Taxable Valuations as Equalized by the State Board of Equalization, 1993 - 2002 | 26 |
| Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State Board of Equalization, 1982 - 2002 | 28 |
| Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation, 1982 - 2002 | 29 |

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 | -10% | 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 | (1) | No change | No change |
| Dickey | No change | (2) (3) | No change |
| Divide | No change | No change | No change |
| Dunn | No change | No change | No change |
| Eddy | No change | (4) | No change |
| Emmons | No change | No change | No change |
| Foster | No change | No change | No change |
| Golden Valley | No change | No change | No change |
| Grand Forks | No change | No change | No change |
| Grant | No change | No change | No change |
| Griggs | No change | No change | No change |
| Hettinger | No change | No change | No change |
| Kidder | No change | No change | No change |
| LaMoure | No change | No change | No change |
| Logan | No change | No change | No change |
| McHenry | No change | No change | No change |
| McIntosh | No change | No change | No change |
| McKenzie | No change | No change | No change |
| McLean | No change | No change | No change |
| Mercer | No change | No change | No change |
| Morton | No change | No change | No change |
| Mountrail | No change | No change | No change |
| Nelson | No change | No change | No change |
| Oliver | No change | No change | + 4% |
| Pembina | No change | + 3% | No change |
| Pierce | No change | No change | (5) |
| 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 | No change | No change | No change |
| Sargent | No change | No change | No change |
| Sheridan | No change | No change | No change |
| Sioux | - 8% | No change | No change |
| Slope | No change | No change | No change |
| Stark | No change | No change | No change |
| Steele | No change | No change | No change |
| Stutsman | No change | (6) | No change |
| Towner | No change | (7) | No change |
| Traill | No change | (8) (9) | 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) Classify parcel no. 10174-000 1.48 acres in Elgin Township as agricultural land.
- (2) Reduce the true and full structure value of parcel no. 8665-000 in the City of Ellendale by 8 percent.
- (3) Increase residential assessments in the City of Oakes by 4 percent. The City of Oakes should proceed with a reappraisal of all residential property, and the City of Ellendale should review residential values to improve equalization among properties.
- (4) The City of New Rockford should do a reappraisal of residential properties for 2003.

LOCALLY ASSESSED PROPERTY (CONTINUED)

- (5) Reduce the valuation of qualifying inundated land owned by Bruce and Lori Gronvold according to the following schedule:

| | | <u>Percentage of Reduction</u> |
|-----------------------|-------------------------|------------------------------------|
| E1/2 NW1/4; Lots 1, 2 | Section 18 T-158N R-73W | - 1% |
| NW1/4 | Section 13 T-158N R-74W | - 45% |
| NE1/4 | Section 14 T-158N R-74W | - 70% |
| NW1/4 | Section 14 T-158N R-74W | - 38% |

- (6) Stutsman County should review assessments of all residential property along the reservoir for 2003.
- (7) Towner County should complete the reappraisal of the City of Cando and reappraise other residential property for the 2003 assessment.
- (8) Decrease residential assessments in the City of Mayville by 7 percent.
- (9) Decrease residential assessments in the City of Galesburg by 10 percent.

**STATE GAME AND FISH, NATIONAL GUARD, BOARD OF UNIVERSITY
AND SCHOOL LANDS, AND FARMLAND OR RANCLAND OWNED BY
NONPROFIT ORGANIZATIONS FOR CONSERVATION PURPOSES ASSESSMENTS**

It was moved by Mr. Peterson and seconded by Mr. Clayburgh that the Board make the same changes to State Game and Fish Land assessments, National Guard Land assessments, the Board of University and School Lands assessments, and Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes assessments that had been made to privately held agricultural land. (Oliver County was the only county in which the Board had made a change to agricultural property.)

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

(End of Locally Assessed Property)

STATE MEDICAL CENTER LEVY

It was moved by Mr. Johnson and seconded by Mr. Clayburgh 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 2002 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 2002.

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

TELECOMMUNICATIONS GROSS RECEIPTS TAX

On September 25, 2002, it was moved by Mr. Peterson and seconded by Mr. Clayburgh that the Board approve the 2002 telecommunications gross receipts taxes in the amount of \$9,967,941.80.

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

On December 5, 2002, it was moved by Mr. Johnson and seconded by Mr. Peterson that the Board approve a 2002 telecommunications gross receipts tax in the amount of \$10,424.55 for Integra Telecom of North Dakota, Inc., for a 2002 telecommunications gross receipts tax total of \$9,978,366.35.

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> |
|--------------------------------------|-----------------------|----------------------|
| Montana-Dakota Utilities Company | \$54,234,000 | \$5,423,400 |
| Moorhead Public Service Department | 346,000 | 34,600 |
| Northern Municipal Power Agency | 311,000 | 31,100 |
| Northwestern Public Service Company | 928,000 | 92,800 |
| Otter Tail Power Company | 54,608,000 | 5,460,800 |
| Rainbow Energy Marketing Corporation | 42,500 | 4,250 |
| Xcel Energy | 65,256,000 | 6,525,600 |

AIR TRANSPORTATION COMPANIES

| | <u>Assessed Value</u> | <u>Taxable Value</u> |
|--------------------------------|-----------------------|----------------------|
| Air Wisconsin | \$ 446,000 | \$ 44,600 |
| Atlantic Coast Airlines | 362,000 | 36,200 |
| Big Sky Transportation Company | 62,000 | 6,200 |
| Federal Express Corporation | 486,000 | 48,600 |
| Great Lakes Aviation Ltd. | 181,000 | 18,100 |
| Mesaba Aviation, Inc. | 98,000 | 9,800 |
| Northwest Airlines, Inc. | 2,779,000 | 277,900 |
| Skywest Airlines | 33,000 | 3,300 |

RAILROAD COMPANIES

| | <u>Assessed Value</u> | <u>Taxable Value</u> |
|--|-----------------------|----------------------|
| Burlington Northern and Santa Fe Railway | \$140,000,000 | \$14,000,000 |
| Dakota, Missouri Valley & Western | 3,539,000 | 353,900 |
| Northern Plains Railroad | 1,736,000 | 173,600 |
| Red River Valley & Western Railroad | 11,442,000 | 1,144,200 |
| Soo Line Railroad | 19,255,000 | 1,925,500 |

CENTRALLY ASSESSED PROPERTY

PIPELINE COMPANIES

| | <u>Assessed Value</u> | <u>Taxable Value</u> |
|---|-----------------------|----------------------|
| All American Pipeline, L.P. | \$ 289,000 | \$ 28,900 |
| Alliance Pipeline Ltd. | 213,281,000 | 21,328,100 |
| Amerada Hess | 5,042,000 | 504,200 |
| Bear Paw Energy Inc. | 25,860,000 | 2,586,000 |
| Belle Fourche Pipeline Company | 2,795,000 | 279,500 |
| Cenex Pipeline Company | 5,893,000 | 589,300 |
| Dome Pipeline Corporation | 15,126,000 | 1,512,600 |
| Enbridge Energy, LP | 16,937,000 | 1,693,700 |
| Enbridge Pipelines (North Dakota) Inc. | 10,872,000 | 1,087,200 |
| EOTT Energy Corp. | 7,856,000 | 785,600 |
| Equilon Pipeline Company | 1,730,000 | 173,000 |
| Kaneb Pipeline Operating Partnership L.P. | 976,000 | 97,600 |
| Northern Border Pipeline Company | 151,494,000 | 15,149,400 |
| Petro-Hunt LLC | 418,000 | 41,800 |
| Petro-Hunt LLC et al | 33,400 | 3,340 |
| Prairielands Energy Marketing, Inc. | 1,394,000 | 139,400 |
| Roughrider Pipeline Company | 161,000 | 16,100 |
| Tesoro crude line | 16,987,000 | 1,698,700 |
| Tesoro products line | 1,947,000 | 194,700 |
| Tioga Gas Plant | 3,295,000 | 329,500 |
| Viking Gas Transmission Company | 62,600 | 6,260 |
| Williams Pipe Line Company | 4,025,000 | 402,500 |
| Williston Basin Interstate Pipeline | 17,916,000 | 1,791,600 |

CARBON DIOXIDE PIPELINE COMPANIES

| | <u>Assessed Value</u> | <u>Taxable Value</u> |
|-----------------------------|-----------------------|----------------------|
| Dakota Gasification Company | \$ 31,357,000 | \$ 3,135,700 |

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
2002**

| <u>Project Operator/Address</u> | <u>File No.</u> | <u>Income Tax Exemption Requested</u> | <u>Granted/ Denied</u> | <u>Date</u> |
|---|-----------------|--|------------------------|-------------|
| Agri-Cover, Inc. Hwy. 281N. Jamestown, ND 58401 | 609 | 100 percent for 5 years on expansion | Granted | 8/13/2002 |
| Cavendish Farms Inc. 5855 3 rd St. SE Jamestown, ND 58401-1980 | 608 | 100 percent for 5 years | Denied | 5/2/2002 |
| CC Plus Interiors, Inc. 33B S. 3 rd St. Grand Forks, ND 58208-4346 | 605 | 100 percent for 5 years | Denied | 3/7/2002 |
| Composite America, LLC 407 27 th St. N. Fargo, ND 58108-2844 | 607 | 100 percent for 5 years | Granted | 5/2/2002 |
| Coventry Mgmt. Services, Inc. 1720 Sykes St. Bismarck, ND 58504-7707 | 611 | 100 percent for 5 years | Granted | 7/11/2002 |
| Pioneer Hi-Bred Intl., Inc. 17835 Hwy. 13 Wahpeton, ND 58075-9337 | 606 | 100 percent for 5 years on expansion | Granted | 3/7/2002 |
| Professional Advantage 417 Main Ave., Ste. 310 Fargo, ND 58103-1956 | 610 | 100 percent for 5 years on expansion | Granted | 8/13/2002 |
| Stringliner Company P.O. Box 1889 Williston, ND 58802-1889 | 612 | 100 percent for 5 years on expansion | Granted | 12/5/2002 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|---------------------------------|------------------------|-------------------|-------------------------------------|
| Adams County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 6,650,101 |
| Acres: 606,834.44 | | Land: 3,581,925 | 1,684,742 | No. of Homestead Credits: 42 |
| T and F Per Acre: 160.55 | | Structures: 20,994,777 | 11,768,617 | Homestead Credit Amount: 28,022 |
| True and Full Value: 97,425,752 | True and Full Value: 24,576,702 | | 13,453,359 | Subtotal Real Property: 6,622,079 |
| Assessed Value: 48,712,139 | Assessed Value: 12,288,180 | | 6,726,619 | Railroads and Utilities: 324,212 |
| Taxable Value: 4,871,408 | Taxable Value: 1,105,996 | | 672,697 | Total Taxable Value: 6,946,291 |
| Barnes County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 19,377,209 |
| Acres: 921,463.30 | | Land: 4,073,490 | 1,915,475 | No. of Homestead Credits: 40 |
| T and F Per Acre: 351.87 | | Structures: 41,556,060 | 20,316,545 | Homestead Credit Amount: 19,750 |
| True and Full Value: 324,239,374 | True and Full Value: 45,629,550 | | 22,232,020 | Subtotal Real Property: 19,357,459 |
| Assessed Value: 162,119,687 | Assessed Value: 22,814,778 | | 11,116,011 | Railroads and Utilities: 5,690,312 |
| Taxable Value: 16,211,969 | Taxable Value: 2,053,621 | | 1,111,619 | Total Taxable Value: 25,047,771 |
| Benson County | | Woodland Acres: 172.10 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 11,598,539 |
| Acres: 780,755.76 | | Land: 2,497,216 | 1,253,844 | No. of Homestead Credits: 50 |
| T and F Per Acre: 251.94 | | Structures: 21,892,486 | 12,054,856 | Homestead Credit Amount: 28,430 |
| True and Full Value: 196,700,938 | True and Full Value: 24,389,702 | | 13,308,700 | Subtotal Real Property: 11,570,109 |
| Assessed Value: 98,350,469 | Assessed Value: 12,194,851 | | 6,654,350 | Railroads and Utilities: 606,109 |
| Taxable Value: 9,835,472 | Taxable Value: 1,097,609 | | 665,458 | Total Taxable Value: 12,176,218 |
| Billings County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 3,157,093 |
| Acres: 364,251.46 | | Land: 677,760 | 2,897,743 | No. of Homestead Credits: 0 |
| T and F Per Acre: 110.51 | | Structures: 6,070,255 | 13,916,283 | Homestead Credit Amount: 0 |
| True and Full Value: 40,252,344 | True and Full Value: 6,748,015 | | 16,814,026 | Subtotal Real Property: 3,157,093 |
| Assessed Value: 20,126,172 | Assessed Value: 3,374,008 | | 8,407,020 | Railroads and Utilities: 1,708,776 |
| Taxable Value: 2,012,687 | Taxable Value: 303,691 | | 840,715 | Total Taxable Value: 4,865,869 |
| Bottineau County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 19,484,683 |
| Acres: 1,019,466.61 | | Land: 17,190,247 | 4,520,381 | No. of Homestead Credits: 56 |
| T and F Per Acre: 266.89 | | Structures: 75,755,263 | 29,427,548 | Homestead Credit Amount: 37,584 |
| True and Full Value: 272,085,800 | True and Full Value: 92,945,510 | | 33,947,929 | Subtotal Real Property: 19,447,099 |
| Assessed Value: 136,042,900 | Assessed Value: 46,472,773 | | 16,973,967 | Railroads and Utilities: 2,371,832 |
| Taxable Value: 13,604,290 | Taxable Value: 4,182,985 | | 1,697,408 | Total Taxable Value: 21,818,931 |
| Bowman County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 7,769,951 |
| Acres: 667,434.63 | | Land: 7,930,310 | 3,478,000 | No. of Homestead Credits: 37 |
| T and F Per Acre: 137.52 | | Structures: 38,181,500 | 18,627,600 | Homestead Credit Amount: 36,917 |
| True and Full Value: 91,787,300 | True and Full Value: 46,111,810 | | 22,105,600 | Subtotal Real Property: 7,733,034 |
| Assessed Value: 45,893,650 | Assessed Value: 23,055,904 | | 11,052,800 | Railroads and Utilities: 659,499 |
| Taxable Value: 4,589,365 | Taxable Value: 2,075,306 | | 1,105,280 | Total Taxable Value: 8,392,533 |
| Burke County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 8,019,909 |
| Acres: 651,282.89 | | Land: 1,430,416 | 1,496,123 | No. of Homestead Credits: 23 |
| T and F Per Acre: 201.89 | | Structures: 14,004,788 | 13,497,615 | Homestead Credit Amount: 13,081 |
| True and Full Value: 131,487,510 | True and Full Value: 15,435,204 | | 14,993,738 | Subtotal Real Property: 8,006,828 |
| Assessed Value: 65,743,754 | Assessed Value: 7,717,264 | | 7,496,850 | Railroads and Utilities: 540,343 |
| Taxable Value: 6,575,581 | Taxable Value: 694,633 | | 749,695 | Total Taxable Value: 8,547,171 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|---------------------------|-------------------|-------------------------------------|
| Burleigh County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 27,803,700 |
| Acres: 940,061.92 | | Land: 47,956,642 | 20,247,214 | No. of Homestead Credits: 40 |
| T and F Per Acre: 173.09 | | Structures: 346,413,694 | 18,181,302 | Homestead Credit Amount: 37,808 |
| True and Full Value: 162,711,954 | True and Full Value: 394,370,336 | | 38,428,516 | Subtotal Real Property: 27,765,892 |
| Assessed Value: 81,355,977 | Assessed Value: 197,185,168 | | 19,214,258 | Railroads and Utilities: 2,880,979 |
| Taxable Value: 8,135,600 | Taxable Value: 17,746,671 | | 1,921,429 | Total Taxable Value: 30,646,871 |
| Cass County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 53,015,253 |
| Acres: 1,054,485.00 | | Land: 69,337,400 | 14,310,600 | No. of Homestead Credits: 38 |
| T and F Per Acre: 510.49 | | Structures: 432,429,100 | 56,098,600 | Homestead Credit Amount: 42,064 |
| True and Full Value: 538,306,000 | True and Full Value: 501,766,500 | | 70,409,200 | Subtotal Real Property: 52,973,189 |
| Assessed Value: 269,153,000 | Assessed Value: 250,883,250 | | 35,204,600 | Railroads and Utilities: 6,110,382 |
| Taxable Value: 26,915,300 | Taxable Value: 22,579,493 | | 3,520,460 | Total Taxable Value: 59,083,571 |
| Cavalier County | | Woodland Acres: 19,415.93 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 19,347,275 |
| Acres: 915,111.37 | | Land: 5,203,025 | 3,777,335 | No. of Homestead Credits: 66 |
| T and F Per Acre: 336.48 | | Structures: 53,417,478 | 22,505,879 | Homestead Credit Amount: 34,544 |
| True and Full Value: 307,914,136 | True and Full Value: 58,620,503 | | 26,283,214 | Subtotal Real Property: 19,312,731 |
| Assessed Value: 153,956,176 | Assessed Value: 29,310,237 | | 13,141,603 | Railroads and Utilities: 326,248 |
| Taxable Value: 15,394,891 | Taxable Value: 2,638,211 | | 1,314,173 | Total Taxable Value: 19,638,979 |
| Dickey County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 14,734,643 |
| Acres: 706,503.08 | | Land: 3,554,470 | 2,249,616 | No. of Homestead Credits: 49 |
| T and F Per Acre: 305.00 | | Structures: 55,736,419 | 23,600,013 | Homestead Credit Amount: 36,348 |
| True and Full Value: 215,481,413 | True and Full Value: 59,290,889 | | 25,849,629 | Subtotal Real Property: 14,698,295 |
| Assessed Value: 107,740,717 | Assessed Value: 29,645,452 | | 12,924,823 | Railroads and Utilities: 309,811 |
| Taxable Value: 10,774,072 | Taxable Value: 2,668,089 | | 1,292,482 | Total Taxable Value: 15,008,106 |
| Divide County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 9,136,448 |
| Acres: 783,544.79 | | Land: 1,935,480 | 966,400 | No. of Homestead Credits: 19 |
| T and F Per Acre: 207.43 | | Structures: 13,840,437 | 5,026,920 | Homestead Credit Amount: 10,417 |
| True and Full Value: 162,533,360 | True and Full Value: 15,775,917 | | 5,993,320 | Subtotal Real Property: 9,126,031 |
| Assessed Value: 81,266,680 | Assessed Value: 7,887,961 | | 2,996,660 | Railroads and Utilities: 210,161 |
| Taxable Value: 8,126,669 | Taxable Value: 710,110 | | 299,669 | Total Taxable Value: 9,336,192 |
| Dunn County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 7,621,325 |
| Acres: 999,350.59 | | Land: 1,328,894 | 1,178,404 | No. of Homestead Credits: 35 |
| T and F Per Acre: 127.80 | | Structures: 17,163,137 | 6,889,151 | Homestead Credit Amount: 19,423 |
| True and Full Value: 127,714,400 | True and Full Value: 18,492,031 | | 8,067,555 | Subtotal Real Property: 7,601,902 |
| Assessed Value: 63,857,200 | Assessed Value: 9,245,840 | | 4,033,708 | Railroads and Utilities: 4,146,310 |
| Taxable Value: 6,385,720 | Taxable Value: 832,171 | | 403,434 | Total Taxable Value: 11,748,212 |
| Eddy County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 5,548,689 |
| Acres: 373,964.78 | | Land: 1,903,600 | 733,840 | No. of Homestead Credits: 45 |
| T and F Per Acre: 226.30 | | Structures: 19,119,340 | 6,690,520 | Homestead Credit Amount: 28,167 |
| True and Full Value: 84,628,560 | True and Full Value: 21,022,940 | | 7,424,360 | Subtotal Real Property: 5,520,522 |
| Assessed Value: 42,314,280 | Assessed Value: 10,511,470 | | 3,712,180 | Railroads and Utilities: 720,235 |
| Taxable Value: 4,231,428 | Taxable Value: 946,043 | | 371,218 | Total Taxable Value: 6,240,757 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|--------------------------|-------------------|-------------------------------------|
| Emmons County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 11,291,113 |
| Acres: 926,920.26 | | Land: 4,848,432 | 2,093,126 | No. of Homestead Credits: 53 |
| T and F Per Acre: 191.22 | | Structures: 33,869,992 | 11,620,170 | Homestead Credit Amount: 38,378 |
| True and Full Value: 177,249,504 | True and Full Value: 38,718,424 | | 13,713,296 | Subtotal Real Property: 11,252,735 |
| Assessed Value: 88,624,752 | Assessed Value: 19,359,942 | | 6,856,648 | Railroads and Utilities: 2,108,055 |
| Taxable Value: 8,862,759 | Taxable Value: 1,742,667 | | 685,687 | Total Taxable Value: 13,360,790 |
| Foster County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 9,645,681 |
| Acres: 399,311.04 | | Land: 4,378,200 | 2,923,580 | No. of Homestead Credits: 29 |
| T and F Per Acre: 300.24 | | Structures: 42,434,990 | 27,969,460 | Homestead Credit Amount: 20,816 |
| True and Full Value: 119,887,920 | True and Full Value: 46,813,190 | | 30,893,040 | Subtotal Real Property: 9,624,865 |
| Assessed Value: 59,943,960 | Assessed Value: 23,406,595 | | 15,446,520 | Railroads and Utilities: 2,406,160 |
| Taxable Value: 5,994,396 | Taxable Value: 2,106,633 | | 1,544,652 | Total Taxable Value: 12,031,025 |
| Golden Valley County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 4,731,666 |
| Acres: 508,023.37 | | Land: 1,930,800 | 1,494,260 | No. of Homestead Credits: 0 |
| T and F Per Acre: 143.26 | | Structures: 13,939,120 | 6,075,000 | Homestead Credit Amount: 18,315 |
| True and Full Value: 72,781,100 | True and Full Value: 15,869,920 | | 7,569,260 | Subtotal Real Property: 4,713,351 |
| Assessed Value: 36,390,550 | Assessed Value: 7,934,960 | | 3,784,630 | Railroads and Utilities: 630,608 |
| Taxable Value: 3,639,055 | Taxable Value: 714,148 | | 378,463 | Total Taxable Value: 5,343,959 |
| Grand Forks County | | Woodland Acres: 4,104.42 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 32,950,508 |
| Acres: 849,217.89 | | Land: 26,283,981 | 7,663,957 | No. of Homestead Credits: 29 |
| T and F Per Acre: 465.24 | | Structures: 201,097,118 | 51,599,805 | Homestead Credit Amount: 22,809 |
| True and Full Value: 395,093,286 | True and Full Value: 227,381,099 | | 59,263,762 | Subtotal Real Property: 32,927,699 |
| Assessed Value: 197,546,643 | Assessed Value: 113,690,550 | | 29,631,882 | Railroads and Utilities: 2,847,973 |
| Taxable Value: 19,754,669 | Taxable Value: 10,232,567 | | 2,963,272 | Total Taxable Value: 35,775,672 |
| Grant County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 8,115,106 |
| Acres: 1,012,882.13 | | Land: 1,476,451 | 514,361 | No. of Homestead Credits: 55 |
| T and F Per Acre: 140.62 | | Structures: 14,166,961 | 5,277,301 | Homestead Credit Amount: 34,946 |
| True and Full Value: 142,431,400 | True and Full Value: 15,643,412 | | 5,791,662 | Subtotal Real Property: 8,080,160 |
| Assessed Value: 71,215,700 | Assessed Value: 7,821,708 | | 2,895,832 | Railroads and Utilities: 53,908 |
| Taxable Value: 7,121,570 | Taxable Value: 703,953 | | 289,583 | Total Taxable Value: 8,134,068 |
| Griggs County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 8,375,147 |
| Acres: 443,168.81 | | Land: 1,789,694 | 1,102,928 | No. of Homestead Credits: 39 |
| T and F Per Acre: 306.02 | | Structures: 21,469,094 | 9,843,132 | Homestead Credit Amount: 27,575 |
| True and Full Value: 135,618,172 | True and Full Value: 23,258,788 | | 10,946,060 | Subtotal Real Property: 8,347,572 |
| Assessed Value: 67,809,087 | Assessed Value: 11,629,402 | | 5,473,038 | Railroads and Utilities: 412,591 |
| Taxable Value: 6,781,041 | Taxable Value: 1,046,786 | | 547,320 | Total Taxable Value: 8,760,163 |
| Hettinger County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 8,775,184 |
| Acres: 705,107.87 | | Land: 824,820 | 651,200 | No. of Homestead Credits: 41 |
| T and F Per Acre: 216.25 | | Structures: 16,395,115 | 6,848,280 | Homestead Credit Amount: 24,206 |
| True and Full Value: 152,481,040 | True and Full Value: 17,219,935 | | 7,499,480 | Subtotal Real Property: 8,750,978 |
| Assessed Value: 76,240,520 | Assessed Value: 8,609,968 | | 3,749,740 | Railroads and Utilities: 83,579 |
| Taxable Value: 7,625,259 | Taxable Value: 774,943 | | 374,982 | Total Taxable Value: 8,834,557 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|--------------------------------|-------------------|---|
| Kidder County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 8,387,508 |
| Acres: 823,420.39 | | Land: 3,005,639 | 765,086 | No. of Homestead Credits: 42 |
| T and F Per Acre: 167.89 | | Structures: <u>21,545,426</u> | <u>6,645,337</u> | Homestead Credit Amount: <u>31,233</u> |
| True and Full Value: 138,240,041 | True and Full Value: 24,551,065 | | 7,410,423 | Subtotal Real Property: 8,356,275 |
| Assessed Value: 69,118,567 | Assessed Value: 12,275,239 | | 3,705,092 | Railroads and Utilities: <u>562,977</u> |
| Taxable Value: 6,912,166 | Taxable Value: 1,104,809 | | 370,533 | Total Taxable Value: <u>8,919,252</u> |
| LaMoure County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 15,348,584 |
| Acres: 718,909.45 | | Land: 3,080,674 | 983,212 | No. of Homestead Credits: 63 |
| T and F Per Acre: 354.51 | | Structures: <u>36,860,100</u> | <u>15,170,170</u> | Homestead Credit Amount: <u>40,128</u> |
| True and Full Value: 254,859,000 | True and Full Value: 39,940,774 | | 16,153,382 | Subtotal Real Property: 15,308,456 |
| Assessed Value: 127,429,500 | Assessed Value: 19,970,423 | | 8,076,693 | Railroads and Utilities: <u>308,724</u> |
| Taxable Value: 12,742,950 | Taxable Value: 1,797,950 | | 807,684 | Total Taxable Value: <u>15,617,180</u> |
| Logan County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 6,498,832 |
| Acres: 612,040.94 | | Land: 1,279,500 | 759,900 | No. of Homestead Credits: 23 |
| T and F Per Acre: 179.23 | | Structures: <u>14,557,790</u> | <u>5,263,500</u> | Homestead Credit Amount: <u>15,823</u> |
| True and Full Value: 109,696,800 | True and Full Value: 15,837,290 | | 6,023,400 | Subtotal Real Property: 6,483,009 |
| Assessed Value: 54,848,400 | Assessed Value: 7,918,645 | | 3,011,700 | Railroads and Utilities: <u>78,491</u> |
| Taxable Value: 5,484,840 | Taxable Value: 712,820 | | 301,172 | Total Taxable Value: <u>6,561,500</u> |
| McHenry County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 14,965,378 |
| Acres: 1,127,306.62 | | Land: 3,970,921 | 1,474,229 | No. of Homestead Credits: 74 |
| T and F Per Acre: 200.31 | | Structures: <u>40,111,421</u> | <u>32,338,800</u> | Homestead Credit Amount: <u>37,876</u> |
| True and Full Value: 225,808,539 | True and Full Value: 44,082,342 | | 33,813,029 | Subtotal Real Property: 14,927,502 |
| Assessed Value: 112,904,276 | Assessed Value: 22,041,697 | | 16,906,532 | Railroads and Utilities: <u>5,132,560</u> |
| Taxable Value: 11,290,886 | Taxable Value: 1,983,788 | | 1,690,704 | Total Taxable Value: <u>20,060,062</u> |
| McIntosh County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 7,625,946 |
| Acres: 601,625.28 | | Land: 2,033,358 | 1,845,640 | No. of Homestead Credits: 70 |
| T and F Per Acre: 182.47 | | Structures: <u>32,512,301</u> | <u>9,799,634</u> | Homestead Credit Amount: <u>59,984</u> |
| True and Full Value: 109,779,617 | True and Full Value: 34,545,659 | | 11,645,274 | Subtotal Real Property: 7,565,962 |
| Assessed Value: 54,888,338 | Assessed Value: 17,272,680 | | 5,822,606 | Railroads and Utilities: <u>1,850,158</u> |
| Taxable Value: 5,489,034 | Taxable Value: 1,554,626 | | 582,286 | Total Taxable Value: <u>9,416,120</u> |
| McKenzie County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 10,981,382 |
| Acres: 1,064,015.39 | | Land: 5,453,828 | 2,523,237 | No. of Homestead Credits: 19 |
| T and F Per Acre: 151.57 | | Structures: <u>30,603,580</u> | <u>23,328,950</u> | Homestead Credit Amount: <u>14,816</u> |
| True and Full Value: 161,276,844 | True and Full Value: 36,057,408 | | 25,852,187 | Subtotal Real Property: 10,966,566 |
| Assessed Value: 80,638,422 | Assessed Value: 18,028,714 | | 12,926,097 | Railroads and Utilities: <u>4,871,121</u> |
| Taxable Value: 8,066,009 | Taxable Value: 1,622,714 | | 1,292,659 | Total Taxable Value: <u>15,837,687</u> |
| McLean County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 23,024,785 |
| Acres: 1,144,491.27 | | Land: 20,744,815 | 9,498,900 | No. of Homestead Credits: 80 |
| T and F Per Acre: 251.60 | | Structures: <u>123,905,536</u> | <u>32,831,150</u> | Homestead Credit Amount: <u>48,160</u> |
| True and Full Value: 287,954,700 | True and Full Value: 144,650,351 | | 42,330,050 | Subtotal Real Property: 22,976,625 |
| Assessed Value: 143,977,350 | Assessed Value: 72,325,177 | | 21,165,026 | Railroads and Utilities: <u>459,547</u> |
| Taxable Value: 14,397,735 | Taxable Value: 6,510,522 | | 2,116,528 | Total Taxable Value: <u>23,436,172</u> |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|--------------------------------|--------------------|---|
| Mercer County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 15,788,634 |
| Acres: 578,486.45 | | Land: 23,562,782 | 13,381,730 | No. of Homestead Credits: 100 |
| T and F Per Acre: 173.66 | | Structures: <u>143,638,144</u> | <u>51,422,394</u> | Homestead Credit Amount: <u>87,733</u> |
| True and Full Value: 100,461,072 | True and Full Value: 167,200,926 | | 64,804,124 | Subtotal Real Property: 15,700,901 |
| Assessed Value: 50,230,536 | Assessed Value: 83,600,463 | | 32,402,062 | Railroads and Utilities: <u>497,643</u> |
| Taxable Value: 5,023,260 | Taxable Value: 7,525,142 | | 3,240,232 | Total Taxable Value: <u>16,198,544</u> |
| Morton County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 21,504,091 |
| Acres: 1,166,941.50 | | Land: 18,026,700 | 10,159,070 | No. of Homestead Credits: 96 |
| T and F Per Acre: 153.22 | | Structures: <u>119,377,250</u> | <u>117,448,190</u> | Homestead Credit Amount: <u>81,114</u> |
| True and Full Value: 178,803,900 | True and Full Value: 137,403,950 | | 127,607,260 | Subtotal Real Property: 21,422,977 |
| Assessed Value: 89,401,950 | Assessed Value: 68,701,975 | | 63,803,630 | Railroads and Utilities: <u>6,666,336</u> |
| Taxable Value: 8,940,195 | Taxable Value: 6,183,496 | | 6,380,400 | Total Taxable Value: <u>28,089,313</u> |
| Mountrail County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 12,967,712 |
| Acres: 1,078,379.09 | | Land: 4,544,940 | 3,744,710 | No. of Homestead Credits: 65 |
| T and F Per Acre: 187.44 | | Structures: <u>36,007,950</u> | <u>16,976,350</u> | Homestead Credit Amount: <u>33,126</u> |
| True and Full Value: 202,126,600 | True and Full Value: 40,552,890 | | 20,721,060 | Subtotal Real Property: 12,934,586 |
| Assessed Value: 101,063,300 | Assessed Value: 20,276,446 | | 10,360,532 | Railroads and Utilities: <u>1,286,062</u> |
| Taxable Value: 10,106,330 | Taxable Value: 1,825,323 | | 1,036,059 | Total Taxable Value: <u>14,220,648</u> |
| Nelson County | | Woodland Acres: 145.20 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 10,525,527 |
| Acres: 614,099.99 | | Land: 1,788,390 | 733,940 | No. of Homestead Credits: 36 |
| T and F Per Acre: 284.81 | | Structures: <u>21,982,750</u> | <u>13,476,960</u> | Homestead Credit Amount: <u>18,234</u> |
| True and Full Value: 174,899,592 | True and Full Value: 23,771,140 | | 14,210,900 | Subtotal Real Property: 10,507,293 |
| Assessed Value: 87,449,818 | Assessed Value: 11,885,607 | | 7,105,464 | Railroads and Utilities: <u>315,683</u> |
| Taxable Value: 8,745,212 | Taxable Value: 1,069,752 | | 710,563 | Total Taxable Value: <u>10,822,976</u> |
| Oliver County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 4,872,617 |
| Acres: 443,326.49 | | Land: 2,469,141 | 1,860,376 | No. of Homestead Credits: 10 |
| T and F Per Acre: 161.82 | | Structures: <u>19,664,772</u> | <u>3,930,943</u> | Homestead Credit Amount: <u>7,590</u> |
| True and Full Value: 71,738,655 | True and Full Value: 22,133,913 | | 5,791,319 | Subtotal Real Property: 4,865,027 |
| Assessed Value: 35,868,442 | Assessed Value: 11,066,800 | | 2,895,638 | Railroads and Utilities: <u>339,936</u> |
| Taxable Value: 3,587,020 | Taxable Value: 996,026 | | 289,571 | Total Taxable Value: <u>5,204,963</u> |
| Pembina County | | Woodland Acres: 11,412.94 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 27,196,718 |
| Acres: 685,624.93 | | Land: 12,249,480 | 5,067,946 | No. of Homestead Credits: 39 |
| T and F Per Acre: 543.73 | | Structures: <u>102,120,282</u> | <u>63,124,044</u> | Homestead Credit Amount: <u>27,875</u> |
| True and Full Value: 372,796,888 | True and Full Value: 114,369,762 | | 68,191,990 | Subtotal Real Property: 27,168,843 |
| Assessed Value: 186,400,334 | Assessed Value: 57,185,425 | | 34,096,036 | Railroads and Utilities: <u>2,045,463</u> |
| Taxable Value: 18,640,351 | Taxable Value: 5,146,732 | | 3,409,635 | Total Taxable Value: <u>29,214,306</u> |
| Pierce County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 11,002,239 |
| Acres: 638,065.80 | | Land: 5,008,909 | 2,817,989 | No. of Homestead Credits: 43 |
| T and F Per Acre: 229.53 | | Structures: <u>51,317,298</u> | <u>20,071,135</u> | Homestead Credit Amount: <u>40,001</u> |
| True and Full Value: 146,457,492 | True and Full Value: 56,326,207 | | 22,889,124 | Subtotal Real Property: 10,962,238 |
| Assessed Value: 73,227,400 | Assessed Value: 28,162,779 | | 11,444,503 | Railroads and Utilities: <u>2,159,859</u> |
| Taxable Value: 7,323,010 | Taxable Value: 2,534,696 | | 1,144,533 | Total Taxable Value: <u>13,122,097</u> |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|-------------------------|-------------------|-------------------------------------|
| Ramsey County | | Woodland Acres: 81.60 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 14,272,426 |
| Acres: 727,867.51 | | Land: 9,128,088 | 3,930,819 | No. of Homestead Credits: 11 |
| T and F Per Acre: 278.77 | | Structures: 63,658,497 | 13,088,772 | Homestead Credit Amount: 10,271 |
| True and Full Value: 202,906,204 | True and Full Value: 72,786,585 | | 17,019,591 | Subtotal Real Property: 14,262,155 |
| Assessed Value: 101,453,102 | Assessed Value: 36,393,297 | | 8,509,798 | Railroads and Utilities: 752,097 |
| Taxable Value: 10,145,601 | Taxable Value: 3,275,668 | | 851,157 | Total Taxable Value: 15,014,252 |
| Ransom County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 13,570,452 |
| Acres: 492,018.87 | | Land: 4,293,200 | 1,786,300 | No. of Homestead Credits: 80 |
| T and F Per Acre: 365.79 | | Structures: 62,959,800 | 29,105,800 | Homestead Credit Amount: 33,277 |
| True and Full Value: 179,973,300 | True and Full Value: 67,253,000 | | 30,892,100 | Subtotal Real Property: 13,537,175 |
| Assessed Value: 89,986,650 | Assessed Value: 33,626,500 | | 15,446,050 | Railroads and Utilities: 2,280,280 |
| Taxable Value: 8,998,665 | Taxable Value: 3,027,182 | | 1,544,605 | Total Taxable Value: 15,817,455 |
| Renville County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 9,376,032 |
| Acres: 534,958.24 | | Land: 2,006,587 | 1,275,504 | No. of Homestead Credits: 8 |
| T and F Per Acre: 301.19 | | Structures: 17,082,826 | 7,938,786 | Homestead Credit Amount: 7,456 |
| True and Full Value: 161,121,900 | True and Full Value: 19,089,413 | | 9,214,290 | Subtotal Real Property: 9,368,576 |
| Assessed Value: 80,560,950 | Assessed Value: 9,544,761 | | 4,607,167 | Railroads and Utilities: 435,632 |
| Taxable Value: 8,056,095 | Taxable Value: 859,178 | | 460,759 | Total Taxable Value: 9,804,208 |
| Richland County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 30,458,776 |
| Acres: 859,894.94 | | Land: 13,976,200 | 5,779,810 | No. of Homestead Credits: 93 |
| T and F Per Acre: 509.79 | | Structures: 107,961,350 | 55,267,550 | Homestead Credit Amount: 63,279 |
| True and Full Value: 438,368,500 | True and Full Value: 121,937,550 | | 61,047,360 | Subtotal Real Property: 30,395,497 |
| Assessed Value: 219,184,250 | Assessed Value: 60,969,775 | | 30,523,680 | Railroads and Utilities: 4,811,891 |
| Taxable Value: 21,918,425 | Taxable Value: 5,487,972 | | 3,052,379 | Total Taxable Value: 35,207,388 |
| Rolette County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 9,093,086 |
| Acres: 483,402.34 | | Land: 2,283,988 | 3,427,594 | No. of Homestead Credits: 44 |
| T and F Per Acre: 253.51 | | Structures: 39,436,698 | 18,336,677 | Homestead Credit Amount: 32,727 |
| True and Full Value: 122,548,702 | True and Full Value: 41,720,686 | | 21,764,271 | Subtotal Real Property: 9,060,359 |
| Assessed Value: 61,274,351 | Assessed Value: 20,860,343 | | 10,882,139 | Railroads and Utilities: 136,451 |
| Taxable Value: 6,127,438 | Taxable Value: 1,877,432 | | 1,088,216 | Total Taxable Value: 9,196,810 |
| Sargent County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 14,265,504 |
| Acres: 522,749.58 | | Land: 2,854,319 | 1,144,108 | No. of Homestead Credits: 31 |
| T and F Per Acre: 396.02 | | Structures: 40,164,600 | 38,428,757 | Homestead Credit Amount: 15,163 |
| True and Full Value: 207,018,300 | True and Full Value: 43,018,919 | | 39,572,865 | Subtotal Real Property: 14,250,341 |
| Assessed Value: 103,509,150 | Assessed Value: 21,509,488 | | 19,786,444 | Railroads and Utilities: 344,502 |
| Taxable Value: 10,350,915 | Taxable Value: 1,935,922 | | 1,978,667 | Total Taxable Value: 14,594,843 |
| Sheridan County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 5,878,382 |
| Acres: 562,135.49 | | Land: 492,998 | 256,430 | No. of Homestead Credits: 15 |
| T and F Per Acre: 191.39 | | Structures: 6,322,602 | 3,566,844 | Homestead Credit Amount: 4,988 |
| True and Full Value: 107,585,804 | True and Full Value: 6,815,600 | | 3,823,274 | Subtotal Real Property: 5,873,394 |
| Assessed Value: 53,792,910 | Assessed Value: 3,407,800 | | 1,911,638 | Railroads and Utilities: 209,122 |
| Taxable Value: 5,380,497 | Taxable Value: 306,718 | | 191,167 | Total Taxable Value: 6,082,516 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| | | | | |
|----------------------------------|----------------------------------|-------------------------|-------------------|-------------------------------------|
| Sioux County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 2,012,151 |
| Acres: 374,745.69 | | Land: 500,030 | 132,613 | No. of Homestead Credits: 7 |
| T and F Per Acre: 99.67 | | Structures: 1,820,183 | 665,776 | Homestead Credit Amount: 2,016 |
| True and Full Value: 37,349,328 | True and Full Value: 2,320,213 | | 798,389 | Subtotal Real Property: 2,010,135 |
| Assessed Value: 18,673,860 | Assessed Value: 1,160,071 | | 399,179 | Railroads and Utilities: 5,986 |
| Taxable Value: 1,867,793 | Taxable Value: 104,439 | | 39,919 | Total Taxable Value: 2,016,121 |
| Slope County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 5,125,237 |
| Acres: 612,275.00 | | Land: 51,445 | 203,907 | No. of Homestead Credits: 8 |
| T and F Per Acre: 163.43 | | Structures: 962,717 | 1,320,860 | Homestead Credit Amount: 2,159 |
| True and Full Value: 100,067,011 | True and Full Value: 1,014,162 | | 1,524,767 | Subtotal Real Property: 5,123,078 |
| Assessed Value: 50,033,506 | Assessed Value: 507,082 | | 762,384 | Railroads and Utilities: 61,047 |
| Taxable Value: 5,003,358 | Taxable Value: 45,640 | | 76,239 | Total Taxable Value: 5,184,125 |
| Stark County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 12,527,951 |
| Acres: 821,490.22 | | Land: 5,627,654 | 5,213,490 | No. of Homestead Credits: 47 |
| T and F Per Acre: 180.99 | | Structures: 76,374,110 | 22,861,820 | Homestead Credit Amount: 23,279 |
| True and Full Value: 148,682,000 | True and Full Value: 82,001,764 | | 28,075,310 | Subtotal Real Property: 12,504,672 |
| Assessed Value: 74,341,000 | Assessed Value: 41,000,557 | | 14,037,698 | Railroads and Utilities: 1,999,382 |
| Taxable Value: 7,434,100 | Taxable Value: 3,690,078 | | 1,403,773 | Total Taxable Value: 14,504,054 |
| Steele County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 9,988,842 |
| Acres: 446,729.76 | | Land: 1,599,630 | 894,982 | No. of Homestead Credits: 6 |
| T and F Per Acre: 401.63 | | Structures: 10,552,289 | 8,521,669 | Homestead Credit Amount: 3,449 |
| True and Full Value: 179,419,504 | True and Full Value: 12,151,919 | | 9,416,651 | Subtotal Real Property: 9,985,393 |
| Assessed Value: 89,709,759 | Assessed Value: 6,075,969 | | 4,708,381 | Railroads and Utilities: 144,439 |
| Taxable Value: 8,971,155 | Taxable Value: 546,833 | | 470,854 | Total Taxable Value: 10,129,832 |
| Stutsman County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 23,984,651 |
| Acres: 1,351,704.72 | | Land: 5,165,600 | 4,834,950 | No. of Homestead Credits: 65 |
| T and F Per Acre: 254.51 | | Structures: 74,055,400 | 59,533,450 | Homestead Credit Amount: 31,059 |
| True and Full Value: 344,015,900 | True and Full Value: 79,221,000 | | 64,368,400 | Subtotal Real Property: 23,953,592 |
| Assessed Value: 172,007,950 | Assessed Value: 39,610,500 | | 32,184,202 | Railroads and Utilities: 3,148,675 |
| Taxable Value: 17,200,795 | Taxable Value: 3,565,405 | | 3,218,451 | Total Taxable Value: 27,102,267 |
| Towner County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 11,591,102 |
| Acres: 643,418.68 | | Land: 2,871,032 | 1,666,243 | No. of Homestead Credits: 14 |
| T and F Per Acre: 304.26 | | Structures: 20,813,116 | 13,072,550 | Homestead Credit Amount: 7,589 |
| True and Full Value: 195,767,446 | True and Full Value: 23,684,148 | | 14,738,793 | Subtotal Real Property: 11,583,513 |
| Assessed Value: 97,883,723 | Assessed Value: 11,842,075 | | 7,369,399 | Railroads and Utilities: 83,314 |
| Taxable Value: 9,788,373 | Taxable Value: 1,065,788 | | 736,941 | Total Taxable Value: 11,666,827 |
| Trail County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 23,734,102 |
| Acres: 533,803.51 | | Land: 14,503,510 | 7,041,822 | No. of Homestead Credits: 45 |
| T and F Per Acre: 538.59 | | Structures: 108,708,006 | 69,243,068 | Homestead Credit Amount: 43,020 |
| True and Full Value: 287,499,692 | True and Full Value: 123,211,516 | | 76,284,890 | Subtotal Real Property: 23,691,082 |
| Assessed Value: 143,749,855 | Assessed Value: 61,605,758 | | 38,142,606 | Railroads and Utilities: 449,576 |
| Taxable Value: 14,375,238 | Taxable Value: 5,544,552 | | 3,814,312 | Total Taxable Value: 24,140,658 |

2002 Abstract of Assessments as Equalized by the State Board of Equalization

| Walsh County | | Woodland Acres: 3,496.29 | | |
|-------------------------------------|------------------------------------|---------------------------|-------------------|--------------------------------------|
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 24,950,112 |
| Acres: 795,826.74 | | Land: 5,767,346 | 2,503,636 | No. of Homestead Credits: 66 |
| T and F Per Acre: 510.01 | | Structures: 67,310,699 | 24,839,900 | Homestead Credit Amount: 42,367 |
| True and Full Value: 405,879,000 | True and Full Value: 73,078,045 | | 27,343,536 | Subtotal Real Property: 24,907,745 |
| Assessed Value: 202,939,500 | Assessed Value: 36,539,057 | | 13,671,773 | Railroads and Utilities: 379,471 |
| Taxable Value: 20,293,950 | Taxable Value: 3,288,972 | | 1,367,190 | Total Taxable Value: 25,287,216 |
| Ward County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 33,420,583 |
| Acres: 1,224,164.00 | | Land: 30,152,910 | 21,853,820 | No. of Homestead Credits: 62 |
| T and F Per Acre: 255.14 | | Structures: 273,757,300 | 60,709,300 | Homestead Credit Amount: 62,167 |
| True and Full Value: 312,329,300 | True and Full Value: 303,910,210 | | 82,563,120 | Subtotal Real Property: 33,358,416 |
| Assessed Value: 156,164,650 | Assessed Value: 151,955,105 | | 41,281,560 | Railroads and Utilities: 2,813,227 |
| Taxable Value: 15,616,465 | Taxable Value: 13,675,962 | | 4,128,156 | Total Taxable Value: 36,171,643 |
| Wells County | | Woodland Acres: 126.20 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 14,850,147 |
| Acres: 785,792.79 | | Land: 3,838,495 | 1,941,850 | No. of Homestead Credits: 29 |
| T and F Per Acre: 298.23 | | Structures: 41,202,067 | 20,172,894 | Homestead Credit Amount: 21,387 |
| True and Full Value: 234,345,820 | True and Full Value: 45,040,562 | | 22,114,744 | Subtotal Real Property: 14,828,760 |
| Assessed Value: 117,172,910 | Assessed Value: 22,520,281 | | 11,057,372 | Railroads and Utilities: 2,411,077 |
| Taxable Value: 11,717,291 | Taxable Value: 2,027,116 | | 1,105,740 | Total Taxable Value: 17,239,837 |
| Williams County | | Woodland Acres: 0.00 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 17,862,737 |
| Acres: 1,217,495.10 | | Land: 7,870,818 | 7,860,024 | No. of Homestead Credits: 46 |
| T and F Per Acre: 174.18 | | Structures: 86,622,316 | 52,257,336 | Homestead Credit Amount: 31,695 |
| True and Full Value: 212,067,436 | True and Full Value: 94,493,134 | | 60,117,360 | Subtotal Real Property: 17,831,042 |
| Assessed Value: 106,033,718 | Assessed Value: 47,246,567 | | 30,058,680 | Railroads and Utilities: 3,431,254 |
| Taxable Value: 10,603,918 | Taxable Value: 4,252,589 | | 3,006,230 | Total Taxable Value: 21,262,296 |
| State Totals | | Woodland Acres: 38,954.68 | | |
| Agricultural | | Residential | Commercial | Subtotal Taxable Values: 764,801,449 |
| Acres: 39,916,348.76 | | Land: 430,336,180 | 204,516,996 | No. of Homestead Credits: 2,223 |
| T and F Per Acre: 259.56 | | Structures: 3,393,916,300 | 1,288,593,963 | Homestead Credit Amount: 1,540,641 |
| True and Full Value: 10,360,656,150 | True and Full Value: 3,824,252,480 | | 1,493,110,959 | Subtotal Real Property: 763,260,808 |
| Assessed Value: 5,180,322,440 | Assessed Value: 1,912,127,317 | | 746,555,500 | Railroads and Utilities: 85,620,066 |
| Taxable Value: 518,042,271 | Taxable Value: 172,102,168 | | 74,657,010 | Total Taxable Value: 848,880,874 |

**2002 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

| County | Railroad | Pipeline | Electric and Gas | Miscel- laneous | Total |
|---------------|------------|------------|---------------------|--------------------|------------|
| Adams | 142,517 | 0 | 181,695 | 0 | 324,212 |
| Barnes | 1,043,103 | 4,521,900 | 125,309 | 0 | 5,690,312 |
| Benson | 210,064 | 285,091 | 110,954 | 0 | 606,109 |
| Billings | 334,160 | 1,363,657 | 10,959 | 0 | 1,708,776 |
| Bottineau | 92,818 | 2,087,119 | 191,895 | 0 | 2,371,832 |
| Bowman | 140,887 | 379,297 | 139,315 | 0 | 659,499 |
| Burke | 237,944 | 248,189 | 54,210 | 0 | 540,343 |
| Burleigh | 616,261 | 354,595 | 1,910,123 | 0 | 2,880,979 |
| Cass | 1,858,688 | 471,952 | 3,768,442 | 11,300 | 6,110,382 |
| Cavalier | 123,121 | 19,675 | 183,452 | 0 | 326,248 |
| Dickey | 85,802 | 20,024 | 203,985 | 0 | 309,811 |
| Divide | 63,139 | 104,318 | 42,704 | 0 | 210,161 |
| Dunn | 0 | 4,074,709 | 71,601 | 0 | 4,146,310 |
| Eddy | 276,693 | 372,103 | 71,439 | 0 | 720,235 |
| Emmons | 32,514 | 1,998,247 | 77,294 | 0 | 2,108,055 |
| Foster | 411,901 | 1,911,901 | 82,358 | 0 | 2,406,160 |
| Golden Valley | 349,059 | 241,986 | 39,563 | 0 | 630,608 |
| Grand Forks | 474,329 | 221,548 | 2,152,096 | 0 | 2,847,973 |
| Grant | 0 | 0 | 53,908 | 0 | 53,908 |
| Griggs | 304,306 | 42,582 | 65,703 | 0 | 412,591 |
| Hettinger | 0 | 12,106 | 71,473 | 0 | 83,579 |
| Kidder | 451,877 | 34,732 | 76,368 | 0 | 562,977 |
| LaMoure | 188,970 | 13,759 | 105,995 | 0 | 308,724 |
| Logan | 31,979 | 0 | 46,512 | 0 | 78,491 |
| McHenry | 884,804 | 4,107,131 | 140,625 | 0 | 5,132,560 |
| McIntosh | 8,942 | 1,722,027 | 119,189 | 0 | 1,850,158 |
| McKenzie | 6,933 | 4,816,588 | 47,600 | 0 | 4,871,121 |
| McLean | 93,068 | 47,982 | 318,497 | 0 | 459,547 |
| Mercer | 75,249 | 111,739 | 310,655 | 0 | 497,643 |
| Morton | 1,060,634 | 5,194,749 | 410,953 | 0 | 6,666,336 |
| Mountrail | 703,739 | 446,069 | 136,254 | 0 | 1,286,062 |
| Nelson | 204,350 | 20,312 | 91,021 | 0 | 315,683 |
| Oliver | 64,292 | 34,507 | 241,137 | 0 | 339,936 |
| Pembina | 125,397 | 1,704,195 | 215,871 | 0 | 2,045,463 |
| Pierce | 326,107 | 1,615,362 | 218,390 | 0 | 2,159,859 |
| Ramsey | 277,140 | 90,175 | 384,782 | 0 | 752,097 |
| Ransom | 242,587 | 1,921,532 | 116,161 | 0 | 2,280,280 |
| Renville | 45,805 | 342,624 | 47,203 | 0 | 435,632 |
| Richland | 400,641 | 3,598,031 | 813,219 | 0 | 4,811,891 |
| Rolette | 25,510 | 0 | 110,941 | 0 | 136,451 |
| Sargent | 160,567 | 0 | 183,935 | 0 | 344,502 |
| Sheridan | 28,242 | 0 | 180,880 | 0 | 209,122 |
| Sioux | 1,287 | 0 | 4,699 | 0 | 5,986 |
| Slope | 29,013 | 9,528 | 22,506 | 0 | 61,047 |
| Stark | 905,933 | 642,486 | 450,963 | 0 | 1,999,382 |
| Steele | 84,346 | 3,966 | 56,127 | 0 | 144,439 |
| Stutsman | 1,028,379 | 1,072,647 | 1,047,649 | 0 | 3,148,675 |
| Towner | 49,358 | 0 | 33,956 | 0 | 83,314 |
| Traill | 261,837 | 14,982 | 172,757 | 0 | 449,576 |
| Walsh | 199,910 | 14,493 | 165,068 | 0 | 379,471 |
| Ward | 1,271,710 | 483,133 | 1,058,384 | 0 | 2,813,227 |
| Wells | 543,927 | 1,710,584 | 156,566 | 0 | 2,411,077 |
| Williams | 1,017,361 | 1,934,677 | 479,216 | 0 | 3,431,254 |
| Total | 17,597,200 | 50,439,009 | 17,572,557 | 11,300 | 85,620,066 |

2002 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 |
| <hr/> | |
| Total: | 8,400,000.00 |

**2002 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 | 8,883 | 60.71 | 4,442 | 444 |
| Barnes | 1,799.36 | 287,460 | 159.76 | 143,730 | 14,373 |
| Benson | 1,342.51 | 168,654 | 125.63 | 84,327 | 8,433 |
| Bottineau | 2,111.80 | 278,600 | 131.93 | 139,300 | 13,930 |
| Bowman | 1,018.22 | 163,100 | 160.18 | 81,550 | 8,155 |
| Burke | 465.93 | 53,577 | 114.99 | 26,789 | 2,679 |
| Burleigh | 11,529.47 | 1,569,900 | 136.16 | 784,950 | 78,495 |
| Cass | 1,613.90 | 422,100 | 261.54 | 211,050 | 21,105 |
| Cavalier | 7,058.16 | 1,128,280 | 159.85 | 564,140 | 56,414 |
| Dickey | 2,772.35 | 537,315 | 193.81 | 268,658 | 26,866 |
| Divide | 1,428.09 | 212,000 | 148.45 | 106,000 | 10,600 |
| Dunn | 7,050.63 | 496,100 | 70.36 | 248,050 | 24,805 |
| Eddy | 1,428.86 | 200,060 | 140.01 | 100,030 | 10,003 |
| Emmons | 1,013.00 | 143,816 | 141.97 | 71,908 | 7,191 |
| Foster | 631.75 | 159,661 | 252.73 | 79,831 | 7,983 |
| Golden Valley | 134.80 | 16,200 | 120.18 | 8,100 | 810 |
| Grand Forks | 3,680.71 | 478,100 | 129.89 | 239,050 | 23,905 |
| Grant | 322.00 | 24,228 | 75.24 | 12,114 | 1,211 |
| Griggs | 102.95 | 21,510 | 208.94 | 10,755 | 1,076 |
| Hettinger | 1,173.57 | 177,200 | 150.99 | 88,600 | 8,860 |
| Kidder | 4,263.67 | 612,827 | 143.73 | 306,414 | 30,641 |
| LaMoure | 1,620.55 | 362,300 | 223.57 | 181,150 | 18,115 |
| Logan | 597.80 | 81,300 | 136.00 | 40,650 | 4,065 |
| McHenry | 515.34 | 46,100 | 89.46 | 23,050 | 2,305 |
| McIntosh | 2,126.21 | 300,853 | 141.50 | 150,427 | 15,043 |
| McKenzie | 9,281.38 | 1,800,170 | 193.95 | 900,085 | 90,009 |
| McLean | 18,847.76 | 4,326,800 | 229.57 | 2,163,400 | 216,340 |
| Mercer | 5,759.56 | 890,408 | 154.60 | 445,204 | 44,520 |
| Morton | 6,923.80 | 1,107,200 | 159.91 | 553,600 | 55,360 |
| Mountrail | 4,716.89 | 868,200 | 184.06 | 434,100 | 43,410 |
| Nelson | 937.02 | 130,040 | 138.78 | 65,020 | 6,502 |
| Oliver | 720.94 | 114,247 | 158.47 | 57,124 | 5,712 |
| Pembina | 3,805.95 | 386,067 | 101.44 | 193,034 | 19,303 |
| Pierce | 953.52 | 63,536 | 66.63 | 31,768 | 3,177 |
| Ramsey | 376.15 | 77,876 | 207.03 | 38,938 | 3,894 |
| Ransom | 824.21 | 190,700 | 231.37 | 95,350 | 9,535 |
| Richland | 3,807.76 | 741,100 | 194.63 | 370,550 | 37,055 |
| Rolette | 6,861.23 | 1,076,112 | 156.84 | 538,056 | 53,806 |
| Sargent | 2,108.49 | 678,100 | 321.60 | 339,050 | 33,905 |
| Sheridan | 26,389.41 | 5,040,643 | 191.01 | 2,520,322 | 252,032 |
| Slope | 977.60 | 148,480 | 151.88 | 74,240 | 7,424 |
| Stark | 2.40 | 13,100 | 5,458.33 | 6,550 | 655 |
| Steele | 1,449.58 | 489,718 | 337.83 | 244,859 | 24,486 |
| Stutsman | 142.43 | 27,200 | 190.97 | 13,600 | 1,360 |
| Towner | 343.10 | 87,554 | 255.19 | 43,777 | 4,378 |
| Walsh | 419.32 | 64,000 | 152.63 | 32,000 | 3,200 |
| Ward | 40.00 | 6,000 | 150.00 | 3,000 | 300 |
| Wells | 8,849.39 | 2,162,280 | 244.34 | 1,081,140 | 108,114 |
| Williams | 3,601.12 | 470,273 | 130.59 | 235,137 | 23,514 |
| Total | 164,086.97 | 28,909,928 | 176.19 | 14,454,969 | 1,445,498 |

**2002 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 | 270.00 | 90,700 | 335.93 | 45,350 | 4,535 |
| Benson | 779.90 | 187,108 | 239.91 | 93,554 | 9,355 |
| Billings | 51.40 | 8,587 | 167.06 | 4,294 | 429 |
| Bottineau | 205.40 | 43,700 | 212.76 | 21,850 | 2,185 |
| Bowman | 140.50 | 23,200 | 165.12 | 11,600 | 1,160 |
| Burke | 176.50 | 18,165 | 102.92 | 9,083 | 908 |
| Burleigh | 1,614.67 | 291,200 | 180.35 | 145,600 | 14,560 |
| Cavalier | 179.80 | 60,552 | 336.77 | 30,276 | 3,028 |
| Dickey | 519.50 | 157,138 | 302.48 | 78,569 | 7,857 |
| Divide | 362.50 | 54,100 | 149.24 | 27,050 | 2,705 |
| Eddy | 701.00 | 118,800 | 169.47 | 59,400 | 5,940 |
| Emmons | 422.00 | 120,782 | 286.21 | 60,391 | 6,039 |
| Foster | 193.80 | 60,066 | 309.94 | 30,033 | 3,003 |
| Grant | 604.10 | 123,026 | 203.65 | 61,513 | 6,151 |
| Griggs | 437.00 | 97,960 | 224.16 | 48,980 | 4,898 |
| Kidder | 276.00 | 35,301 | 127.90 | 17,651 | 1,765 |
| LaMoure | 322.00 | 96,600 | 300.00 | 48,300 | 4,830 |
| Logan | 402.50 | 83,200 | 206.71 | 41,600 | 4,160 |
| McHenry | 303.10 | 65,372 | 215.68 | 32,686 | 3,269 |
| McIntosh | 157.00 | 32,082 | 204.34 | 16,041 | 1,604 |
| McLean | 606.40 | 166,000 | 273.75 | 83,000 | 8,300 |
| Mercer | 380.00 | 74,272 | 195.45 | 37,136 | 3,714 |
| Morton | 522.60 | 118,900 | 227.52 | 59,450 | 5,945 |
| Mountrail | 675.40 | 132,000 | 195.44 | 66,000 | 6,600 |
| Nelson | 654.10 | 193,084 | 295.19 | 96,542 | 9,654 |
| Oliver | 153.00 | 31,315 | 204.67 | 15,658 | 1,566 |
| Pierce | 945.18 | 209,598 | 221.75 | 104,799 | 10,480 |
| Ramsey | 753.00 | 173,574 | 230.51 | 86,787 | 8,679 |
| Ransom | 111.00 | 53,800 | 484.68 | 26,900 | 2,690 |
| Renville | 25.00 | 7,800 | 312.00 | 3,900 | 390 |
| Richland | 30.00 | 10,700 | 356.67 | 5,350 | 535 |
| Sargent | 182.00 | 80,963 | 444.85 | 40,482 | 4,048 |
| Sheridan | 1,357.80 | 251,506 | 185.23 | 125,753 | 12,575 |
| Sioux | 120.00 | 16,545 | 137.88 | 8,273 | 827 |
| Slope | 35.00 | 7,350 | 210.00 | 3,675 | 368 |
| Stark | 48.00 | 10,400 | 216.67 | 5,200 | 520 |
| Stutsman | 926.70 | 242,600 | 261.79 | 121,300 | 12,130 |
| Towner | 1,586.11 | 419,508 | 264.49 | 209,754 | 20,975 |
| Ward | 80.00 | 11,600 | 145.00 | 5,800 | 580 |
| Wells | 230.00 | 68,280 | 296.87 | 34,140 | 3,414 |
| Williams | 65.00 | 4,328 | 66.58 | 2,164 | 216 |
| Total | 17,604.96 | 4,051,762 | 230.15 | 2,025,884 | 202,587 |

**2002 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 | 499,418 | 309.05 | 249,709 | 24,971 |
| Bottineau | 877.94 | 270,200 | 307.77 | 135,100 | 13,510 |
| Dickey | 320.00 | 61,801 | 193.13 | 30,901 | 3,090 |
| Emmons | 800.00 | 189,104 | 236.38 | 94,552 | 9,455 |
| Grant | 160.00 | 32,938 | 205.86 | 16,469 | 1,647 |
| McHenry | 1,200.00 | 207,308 | 172.76 | 103,654 | 10,365 |
| Pierce | 169.31 | 37,435 | 221.10 | 18,718 | 1,872 |
| Sheridan | 400.00 | 100,380 | 250.95 | 50,190 | 5,019 |
| Stutsman | 474.06 | 120,700 | 254.61 | 60,350 | 6,035 |
| Ward | 160.00 | 31,200 | 195.00 | 15,600 | 1,560 |
| Total | 6,177.31 | 1,550,484 | 251.00 | 775,243 | 77,524 |

**2002 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 | 903,970 | 100.93 | 451,985 | 45,199 |
| Total | 8,956.47 | 903,970 | 100.93 | 451,985 | 45,199 |

**2002 Abstract of Land Valuations Subject to In-Lieu Payments on Farmland or
Ranchland Owned by Nonprofit Organizations for Conservation Purposes**

| County | Total Acres | True and Full Value | Average True and Value per Acre | Assessed Value | Taxable Value |
|--------------|------------------|------------------------|------------------------------------|-------------------|------------------|
| McLean | 1,785.81 | 248,800 | 139.32 | 124,400 | 12,440 |
| Ransom | 2,102.88 | 347,500 | 165.25 | 173,750 | 17,375 |
| Sheridan | 7,003.43 | 897,021 | 128.08 | 448,511 | 44,851 |
| Total | 10,892.12 | 1,493,321 | 137.10 | 746,661 | 74,666 |

**2002 Abstract of Valuations of Carbon Dioxide Pipeline Property
Other than Land Subject to In-Lieu Payments**

| County | True and Full Value | Assessed Value | Taxable Value |
|--------------|------------------------|-------------------|------------------|
| Divide | 6,885,324 | 3,442,662 | 344,267 |
| Dunn | 9,658,696 | 4,829,348 | 482,935 |
| McKenzie | 6,795,268 | 3,397,634 | 339,763 |
| Mercer | 32,151,668 | 16,075,834 | 1,607,583 |
| Williams | 7,223,044 | 3,611,522 | 361,152 |
| Total | 62,714,000 | 31,357,000 | 3,135,700 |

**2002 Abstract of Valuations Subject to In-Lieu Payments on Property
Owned by Workers Compensation Bureau**

| County | True and Full Value | Assessed Value | Taxable Value |
|--------------|------------------------|-------------------|------------------|
| Burleigh | 1,027,200 | 513,950 | 51,395 |
| Total | 1,027,200 | 513,950 | 51,395 |

Apportionment of 2002 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 | | | |
| Casselton Junction to Nolan | 9,021 | 21.34 | 192,508 |
| Fargo Conn. Jct. | 1,610 | 1.47 | 2,367 |
| Fargo to Grand Forks Junction | 7,435 | 76.09 | 565,729 |
| Fargo to Montana State Line | 14,722 | 367.11 | 5,404,593 |
| Fargo-Surrey Line | 10,486 | 225.73 | 2,367,005 |
| Grand Forks to Norwich | 5,458 | 194.26 | 1,060,271 |
| Ortonville to Terry | 2,994 | 102.50 | 306,885 |
| Surrey to Montana Line | 13,640 | 156.48 | 2,134,387 |
| Valley City Low Line | 1,559 | 5.13 | 7,998 |
| Wahpeton to Casselton | 1,464 | 0.57 | 834 |
| West Fargo Conn. to J.Y. Jct. | 1,694 | 2.71 | 4,591 |
| Subtotal Main Line | | 1,153.39 | 12,047,168 |
| Branch Line | | | |
| Berthold to Crosby | 1,735 | 73.67 | 127,817 |
| Casselton Branch | 1,645 | 0.13 | 214 |
| Casselton to Blanchard | 1,269 | 14.19 | 18,007 |
| Churchs Ferry to Rolla | 1,045 | 47.77 | 49,920 |
| Cooperstown Branch | 1,058 | 16.85 | 17,827 |
| Devils Lake to Rock Lake | 634 | 0.90 | 571 |
| Erie Junction to Clifford | 679 | 18.09 | 12,283 |
| Fairview East Branch | 610 | 0.74 | 451 |
| Fargo and Southwestern Branch | 1,600 | 8.72 | 13,952 |
| Grafton to Intl. Bndry. - Morden | 1,508 | 48.24 | 72,746 |
| Grand Forks to Intl. Bndry. - Neche | 1,731 | 59.95 | 103,773 |
| Granville to Lorain | 516 | 5.25 | 2,709 |
| James River Branch | 1,464 | 1.24 | 1,815 |
| Lakota to Sarles | 1,052 | 72.90 | 76,691 |
| Larimore to Hannah | 1,485 | 78.47 | 116,528 |
| Larimore to Mayville | 1,302 | 33.80 | 44,008 |
| Mandan North Line | 2,014 | 80.08 | 161,281 |
| Minnewaukan Branch | 1,132 | 0.48 | 543 |
| Niobe Branch | 645 | 21.46 | 13,842 |
| Nolan to Warwick | 1,485 | 74.01 | 109,905 |
| Portland Junction to Portland | 1,095 | 4.68 | 5,125 |
| Red River Branch | 2,428 | 44.90 | 109,017 |
| Rugby to Westhope | 1,051 | 67.80 | 71,258 |
| Snowdon-Sidney Branch | 734 | 8.66 | 6,356 |
| Stanley Northwest Branch | 1,317 | 87.03 | 114,619 |
| York to Wolford | 614 | 14.40 | 8,842 |
| Subtotal Branch Line | | 884.41 | 1,260,100 |
| Second Track | | | |
| Cass County | 1,472 | 31.94 | 47,016 |
| Stutsman County | 1,472 | 12.10 | 17,811 |
| Ward County | 1,472 | 12.78 | 18,812 |
| Williams County | 1,472 | 16.18 | 23,817 |
| Subtotal Second Track | | 73.00 | 107,456 |

Apportionment of 2002 Taxable Value of Railroads per Mile of Track

| Railroad | Taxable Value per Mile | Mileage | Total Taxable Valuation |
|---|-----------------------------------|-----------------|------------------------------------|
| Side Track | | | |
| Side Track (Varied values per mile) | | 611.93 | 585,276 |
| Subtotal Side Track | | 611.93 | 585,276 |
| Total Burlington Northern Santa Fe Railway Co. | | 2,722.73 | 14,000,000 |
| | | | |
| Soo Line Railroad Co. | | | |
| Main Line | | | |
| Minnesota State Line to Portal | 5,177 | 352.67 | 1,825,773 |
| Subtotal Main Line | | 352.67 | 1,825,773 |
| Branch Line | | | |
| Drake - Max Line | 568 | 45.46 | 25,821 |
| F&V Jct. - SD Line | 254 | 8.68 | 2,205 |
| Flaxton to Montana Line | 568 | 0.57 | 324 |
| Max - New Town | 372 | 64.43 | 23,968 |
| Prairie Junction - Plaza | 178 | 1.41 | 251 |
| Subtotal Branch Line | | 120.55 | 52,569 |
| Side Track | | | |
| Side Track (Varied values per mile) | | 99.95 | 47,158 |
| Subtotal Side Track | | 99.95 | 47,158 |
| Total Soo Line Railroad Co. | | 573.17 | 1,925,500 |

Apportionment of 2002 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 | 842 | 11.79 | 9,927 |
| Casselton Branch | 2,854 | 32.88 | 93,840 |
| Fargo and Southwestern Branch | 2,776 | 100.40 | 278,710 |
| Hankinson to Rutland (Rutland) | 262 | 20.76 | 5,439 |
| James River Branch | 2,535 | 46.49 | 117,852 |
| Minnewaukan Branch | 1,950 | 79.46 | 154,947 |
| Oakes Branch | 1,810 | 15.30 | 27,693 |
| Oakes to S.D. Border | 1,073 | 14.21 | 15,247 |
| Oberon Branch | 1,073 | 15.82 | 16,975 |
| Rutland to SD Line (Rutland) | 348 | 10.52 | 3,661 |
| Sykeston Branch | 1,073 | 28.63 | 30,720 |
| Tintah Jct. to Hankinson (Rutland) | 736 | 8.30 | 6,109 |
| Wahpeton to Casselton | 2,535 | 54.62 | 138,462 |
| Wahpeton to Moorhead | 2,587 | 6.02 | 15,574 |
| Wahpeton to Moorhead (Rutland) | 634 | 0.05 | 32 |
| Wahpeton to Oakes | 2,699 | 72.53 | 195,758 |
| Wilton Branch | 1,073 | 21.54 | 23,112 |
| Subtotal Branch Line | | 539.32 | 1,134,058 |
| Side Track | | | |
| Side Track (Rutland - Varied values per mile)) | | 5.87 | 253 |
| Side Track (Varied values per mile) | | 40.91 | 9,889 |
| Subtotal Side Track | | 46.78 | 10,142 |
| Total Red River Valley & Western Railroad | | 586.10 | 1,144,200 |
| Dakota, Missouri Valley & Western Railroad | | | |
| Branch Line | | | |
| Flaxton to Whitetail | 1,022 | 63.48 | 64,877 |
| Hankinson to Oakes | 1,455 | 49.57 | 72,124 |
| Linton Branch | 688 | 45.31 | 31,173 |
| Max to Washburn | 1,211 | 49.38 | 59,799 |
| Washburn to Oakes | 724 | 170.40 | 123,370 |
| Subtotal Branch Line | | 378.14 | 351,343 |
| Side Track | | | |
| Side Track (Varied values per mile) | | 28.49 | 2,557 |
| Subtotal Side Track | | 28.49 | 2,557 |
| Total Dakota, Missouri Valley & Western Railroad | | 406.63 | 353,900 |

Apportionment of 2002 Taxable Value of Railroads per Mile of Track

| Railroad | Taxable Value per Mile | Mileage | Total Taxable Valuation |
|---------------------------------------|-----------------------------------|----------------|------------------------------------|
| Northern Plains Railroad | | | |
| Branch Line | | | |
| Fordville to Baker | 275 | 81.28 | 22,352 |
| Kennmare to Minn. | 583 | 250.72 | 146,170 |
| Mohall Line | 315 | 13.39 | 4,218 |
| Subtotal Branch Line | | 345.39 | 172,740 |
| Side Track | | | |
| Side Track (Varied values per mile) | | 20.11 | 860 |
| Subtotal Side Track | | 20.11 | 860 |
| Total Northern Plains Railroad | | 365.50 | 173,600 |

Taxable Valuation of All Classes of Property for the Years 2001 and 2002

| 2001 | | | |
|--|---------------|--------------------|-------------------------|
| | <u>Acres</u> | <u>Valuation</u> | <u>Percent of Total</u> |
| Real Estate | | | |
| Agricultural Lands: | 39,952,774.66 | 494,498,218 | 36.09 |
| Other Real Estate | | | |
| Commercial Property | | 307,254,027 | 22.42 |
| Residential Property | | <u>486,273,773</u> | <u>35.49</u> |
| Total Taxable Value of Other Real Estate | | 793,527,800 | 57.91 |
| Less Homestead Credit Allowance | | <u>-3,435,301</u> | <u>-0.25</u> |
| Total Taxable Value of Real Estate | | 1,284,590,717 | 93.75 |
| Public Utility Property | | | |
| Railroads | | 17,266,600 | 1.26 |
| Pipelines | | 49,500,592 | 3.61 |
| Electric, Gas, Heating and Water | | 18,869,903 | 1.38 |
| Telecommunicaitons | | 0 | 0.00 |
| Mobile Radio | | 0 | 0.00 |
| Miscellaneous | | <u>12,800</u> | <u>0.00</u> |
| Total Value of Public Utilities | | 85,649,895 | 6.25 |
| Total Taxable Value of all Property | | 1,370,240,612 | 100.00 |

| 2002 | | | |
|--|---------------|--------------------|-------------------------|
| | <u>Acres</u> | <u>Valuation</u> | <u>Percent of Total</u> |
| Real Estate | | | |
| Agricultural Lands: | 39,923,486.43 | 518,246,497 | 36.19 |
| Other Real Estate | | | |
| Commercial Property | | 316,486,820 | 22.10 |
| Residential Property | | <u>515,174,223</u> | <u>35.97</u> |
| Total Taxable Value of Other Real Estate | | 831,661,043 | 58.07 |
| Less Homestead Credit Allowance | | <u>-3,377,196</u> | <u>-0.24</u> |
| Total Taxable Value of Real Estate | | 1,346,530,344 | 94.02 |
| Public Utility Property | | | |
| Railroads | | 17,597,200 | 1.23 |
| Pipelines | | 50,439,009 | 3.52 |
| Electric, Gas, Heating and Water | | 17,572,557 | 1.23 |
| Telecommunicaitons | | 0 | 0.00 |
| Mobile Radio | | 0 | 0.00 |
| Miscellaneous | | <u>11,300</u> | <u>0.00</u> |
| Total Value of Public Utilities | | 85,620,066 | 5.98 |
| Total Taxable Value of all Property | | 1,432,150,410 | 100.00 |

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 1993 - 2002**

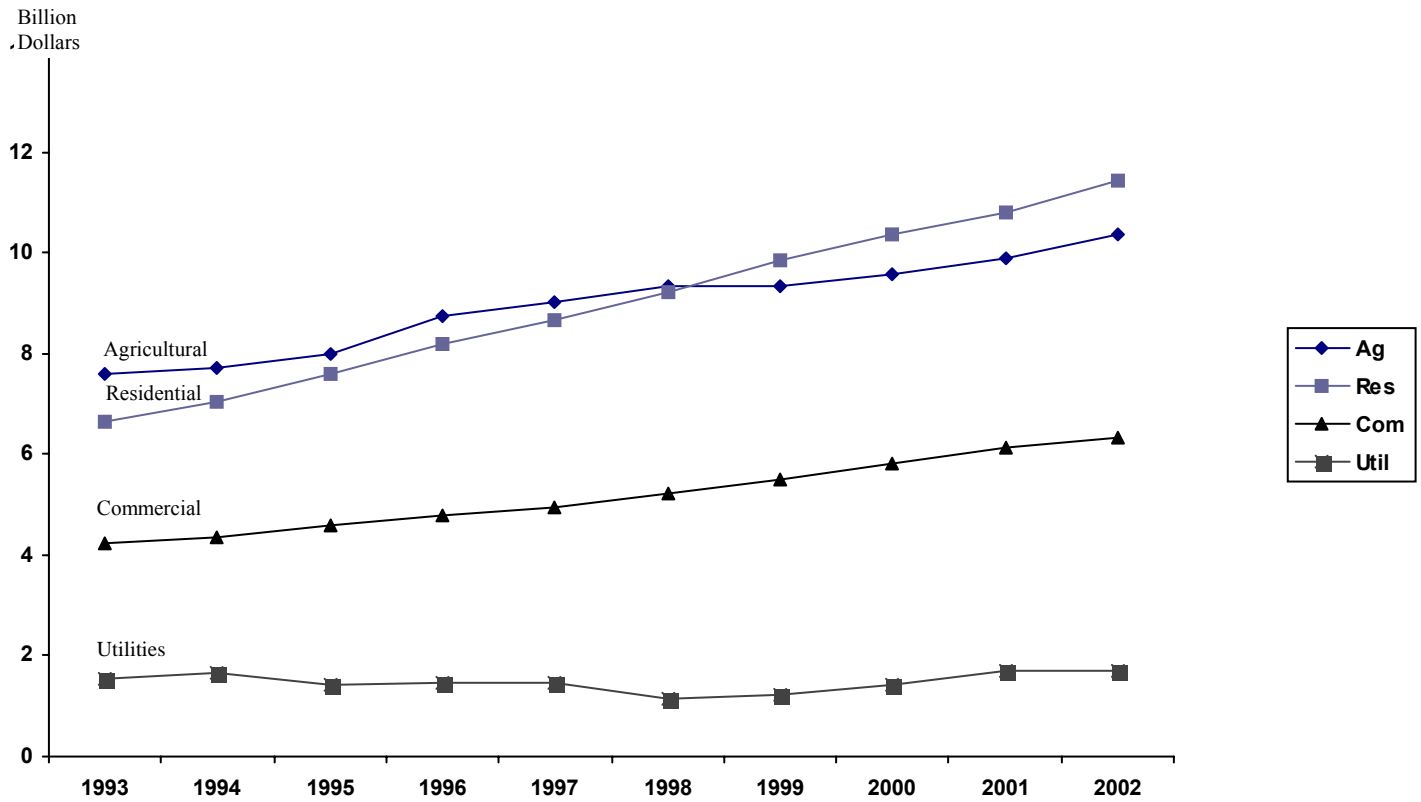
| Agricultural Property | | | | | |
|------------------------------|---------------|---------------------|------------------------|-------------------|------------------|
| Year | Acres | T and F per Acre | True and Full Value | Assessed Value | Taxable Value |
| 1993 | 40,049,279.79 | 190.06 | 7,611,847,334 | 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 |
| 2001 | 39,952,774.66 | 247.54 | 9,889,771,756 | 4,944,877,465 | 494,498,218 |
| 2002 | 39,923,486.43 | 259.62 | 10,364,740,626 | 5,182,364,678 | 518,246,497 |

| Residential Property | | | | | |
|-----------------------------|--------------------|---------------|------------------------|-------------------|------------------|
| | Lots and Tracts | Structures | True and Full Value | Assessed Value | Taxable Value |
| 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 |
| 2001 | 1,615,227,199 | 9,190,432,292 | 10,805,659,491 | 5,402,829,013 | 486,273,773 |
| 2002 | 1,667,946,290 | 9,779,948,514 | 11,447,894,804 | 5,723,948,480 | 515,174,223 |

| Commercial Property | | | | | |
|----------------------------|---------------|---------------|---------------|---------------|-------------|
| 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 |
| 2001 | 1,178,573,753 | 4,966,475,711 | 6,145,049,464 | 3,072,524,937 | 307,254,027 |
| 2002 | 1,213,242,885 | 5,116,464,113 | 6,329,706,998 | 3,164,853,520 | 316,486,820 |

| | Total Taxable Value of Real Property | Homestead Credit Allowance | Taxable Value After Homestead Credit | Railroads and Public Utilities | Total Taxable Value of all Property |
|------|--|----------------------------------|--|--------------------------------------|---|
| 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 |
| 2001 | 1,288,026,018 | 3,435,301 | 1,284,590,717 | 85,649,895 | 1,370,240,612 |
| 2002 | 1,349,907,540 | 3,377,196 | 1,346,530,344 | 85,620,066 | 1,432,150,410 |

True and Full Values



| <u>Year</u> | Agricultural | Residential | Commercial | Utilities |
|-------------|-----------------------|-------------|------------|-----------|
| | (Billions of Dollars) | | | |
| 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 | 1.430 |
| 2001 | 9.890 | 10.806 | 6.145 | 1.713 |
| 2002 | 10.365 | 11.448 | 6.330 | 1.712 |

**Summary of Taxable Valuations of Railroad and Utility Property
Assessed by the State Board of Equalization, 1983 to 2002**

| Year | Railroads | Pipelines | Electric, Gas Heat and Water | Telecom- munications | Tele- graph | Mobile Radio | Miscel- laneous | Total |
|------|------------|------------|---------------------------------|-------------------------|----------------|-----------------|--------------------|------------|
| 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 |
| 2001 | 17,266,600 | 49,500,592 | 18,869,903 | 0 | 0 | 0 | 12,800 | 85,649,895 |
| 2002 | 17,597,200 | 50,439,009 | 17,572,557 | 0 | 0 | 0 | 11,300 | 85,620,066 |

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1983 to 2002

Percent of Total Taxable Valuation

| Year | Ag Land | Commercial | Residential | H'stead Credit | Railroads | Pipelines | Electric, Gas, etc. | Telecommunications | Telegraph | Mobile Radio | Misc. |
|------|---------|------------|-------------|----------------|-----------|-----------|---------------------|--------------------|-----------|--------------|-------|
| 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 |
| 2001 | 36.09 | 22.42 | 35.49 | 0.25 | 1.26 | 3.61 | 1.38 | | | | 0.00 |
| 2002 | 36.19 | 22.10 | 35.97 | 0.24 | 1.23 | 3.52 | 1.23 | | | | 0.00 |

